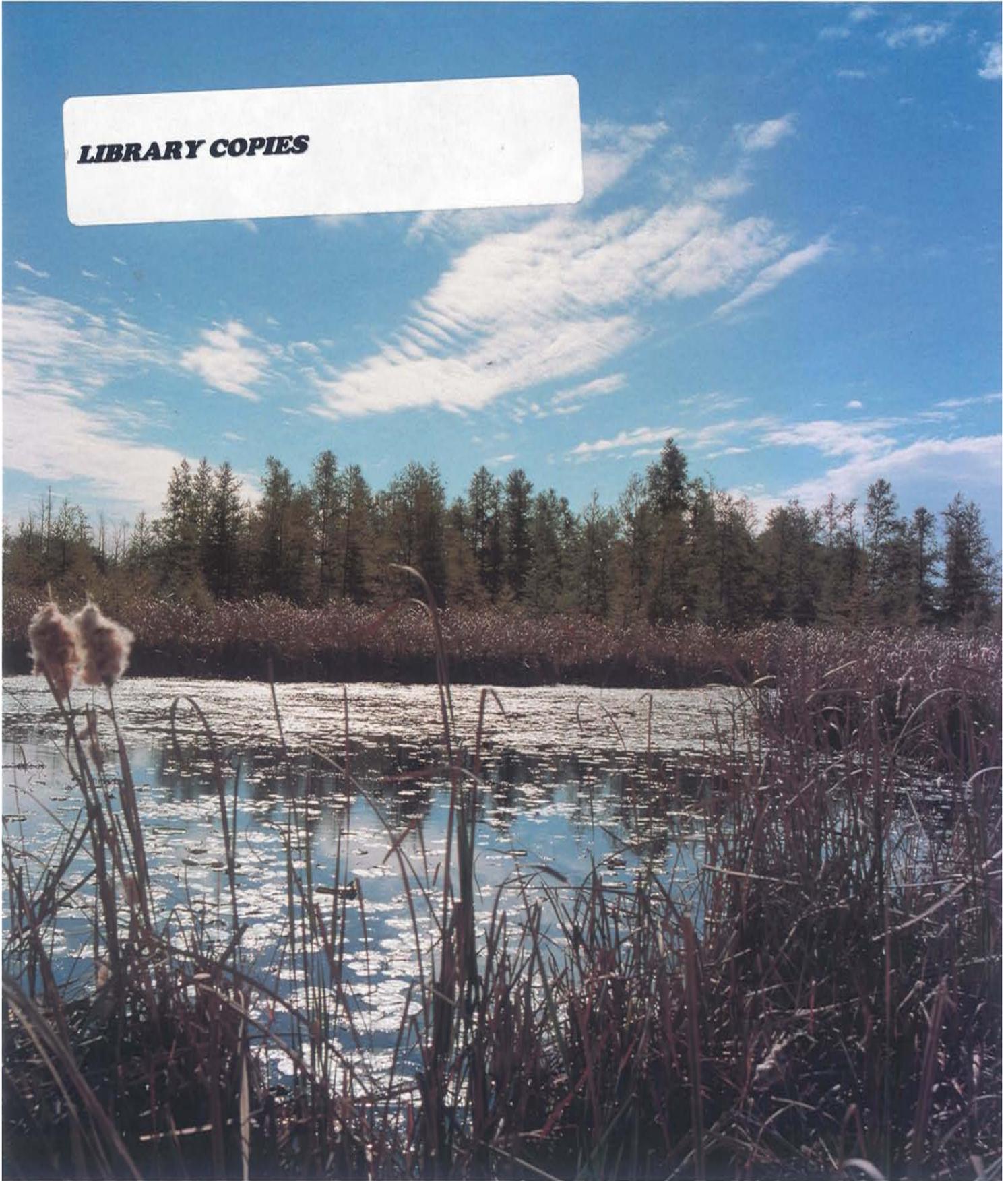


Illinois

Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1989

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Roland W. Burris, Comptroller, State of Illinois



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

ROBERT G. CRONSON
AUDITOR GENERAL

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

We have audited the general purpose financial statements of the State of Illinois as of and for the year ended June 30, 1989 as listed in the foregoing table of contents for Section II. These financial statements are the responsibility of the State's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements listed in the foregoing table of contents for Section II present fairly, in all material respects, the financial position of the State of Illinois as of June 30, 1989, and the results of its operations and the changes in financial position of its proprietary fund types and pension trust funds for the year then ended, in conformity with generally accepted accounting principles.

As discussed in Note 2 to the financial statements, the State of Illinois changed its method of accounting for the Air Transportation Revolving Fund. In addition, as discussed in Note 2, the intergovernmental receivables in the Road Fund were restated at July 1, 1988 to correct a previous overstatement.

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

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

Very truly yours,

ROBERT G. CRONSON
Auditor General
State of Illinois

Springfield, Illinois
January 17, 1990

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Illinois

Comprehensive Annual Financial Report

Fiscal Year 1989 July 1, 1988 — June 30, 1989

Roland W. Burris, Comptroller, State of Illinois

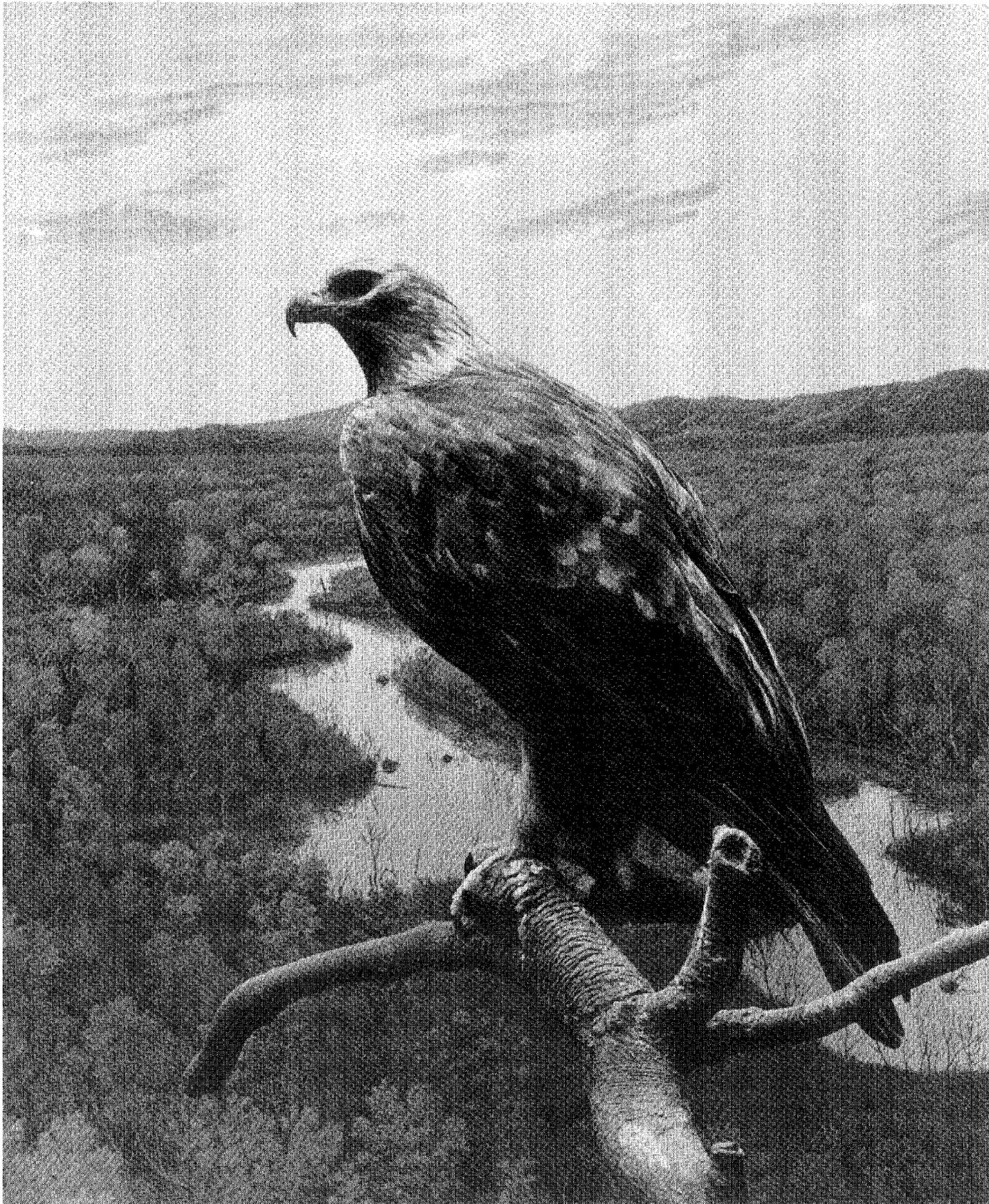
The Volo Bog, located in the northeastern part of Illinois was formed about 15,000 years ago when the Wisconsin glacier retreated and left large blocks of ice that had broken away from the melting glacier. As the climate continued to warm, the last ice blocks left depressions which developed into lakes, bogs and marshes.

The Volo Bog, the last Illinois bog formed by the glacier, is decreasing in size due to changes in hydrology, climate, vegetation and settlement. A floating mass of vegetation has gradually formed around the outer edges of the basin and will, in the next 100 years or so, consume the entire basin.

The Office of the Comptroller wishes to express gratitude to the Illinois State Museum for opening the doors for us to photograph the many exhibits of Illinois wildlife species. Created in 1877, the museum has grown to become one of the leading state museums in the country. It was one of the first museums accredited by the American Association of Museums.

The Natural History Hall exhibits (pictured on the indices pages) are a trek from the sand dunes of Lake Michigan in the far northern part of the State to the bluffs and valleys carved out by glaciers millions of years ago in the southern regions of Illinois.

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Golden Eagle
An uncommon visitor to the State.

INTRODUCTORY SECTION

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

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Roland W. Burris

Comptroller
State of Illinois

January 17, 1990

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

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

I am proud to present the State of Illinois' Comprehensive Annual Financial Report for the year ended June 30, 1989. This report provides complete information about the State's financial position at June 30, 1989 and results of operations during fiscal year 1989 which is useful to taxpayers, the legislature, the State's management, investors and creditors, and other interested users. It has been prepared in conformity with generally accepted accounting principles using the "pyramid" approach to governmental financial reporting prescribed in pronouncements of the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy of the data as well as the completeness and fairness of presentation of this report rests with my Office and other State management. This report necessarily includes certain amounts which are based on management's best estimates and judgements.

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

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

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

The Illinois State Constitution provides that all elected officials of the Executive Branch of State Government hold office for four-year terms. Pursuant to the Constitution, these officials were elected in the 1986 general election. The legislative power of the State is vested in the General Assembly, which is composed of a 59 member Senate and a 118 member House of Representatives. Both the Senate and the House meet in annual sessions to enact, amend or repeal laws and to adopt appropriation bills. The Judicial Branch is composed of a seven member Supreme Court, five districts of Appellate Courts and twenty-one Circuit Courts. At June 30, 1989, the State had approximately 114,000 employees.

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

ECONOMIC CONDITION AND OUTLOOK

Bordering on Lake Michigan and the Mississippi and Ohio rivers in America's heartland, Illinois is a state of diversified economic strength with a population of more than 11,000,000. Personal income by industrial source in Illinois is similar to that of the United States as a whole. Measured by per capita income, Illinois ranks fourth among the ten most populous states. Illinois ranks third among all states in both agricultural exports and total cash receipts from crop sales. Also, Illinois ranks among the top five states in several measures of manufacturing activity. Chicago, the State's largest city, serves as the transportation center of the Midwest and the headquarters of many of the nation's major corporations and is the second largest financial center in the country behind New York. Employment characteristics in Illinois are similar to the United States in terms of workforce composition.

Current Economic Condition and Prospects

Fiscal year 1989 marked Illinois' sixth year of recovery from the severe recession of the early 1980's. Between fiscal year 1983 and fiscal year 1989, the average Illinois unemployment rate declined from 12.4% to 6.1% and Illinois non-agricultural employment increased by 600,000 workers or 13.3%.

During the 1980's, Illinois experienced a significant shift in the structure of the industrial work force. Fiscal year 1989 manufacturing employment of 978,000 remained 271,000 (21.7%) below fiscal year 1980 employment of 1,249,000. Particularly sharp declines occurred in the primary metal industries (including iron and steel) where employment dropped 40,800 (42.4%) between fiscal year 1980 and fiscal year 1989; non-electrical machinery (including farm and construction equipment) with a decline of 74,100 (33.7%); and electrical machinery with a decline of 46,500 (27.8%).

In contrast, fiscal year 1989 retail trade employment of 915,000 was 116,000 (14.5%) above the fiscal year 1980 level; fiscal year 1989 finance and real estate employment of 370,000 was 63,000 (20.5%) above the fiscal year 1980 level; and fiscal year 1989 employment in the service sector of 1,238,000 was 302,000 (32.3%) above the fiscal year 1980 level.

The long-term prospects for the Illinois economy remain strong based upon an efficient agricultural sector specializing in soybeans, corn, and hogs; a diversified durable manufacturing base which takes advantage of Illinois' convenient location for steel manufacturing and a pool of skilled metal workers; a central location that has made Illinois the transportation and commercial center for the nation; world-class universities and research institutes that are the core of a growing high-tech sector; and the enormous coal resources. During the coming year, the potential exists for an economic slowdown, but new opportunities could be created for Illinois' products from the recently opened Eastern European economies.

Build Illinois Program

In fiscal year 1986 the State implemented the "Build Illinois" Program which expands the State's effort in economic development by funding new initiatives and accelerating existing initiatives in business development, infrastructure construction and replacement, education, and protection of the environment. The Program's purpose is to improve the overall business climate of the State and thereby to attract new business and maintain or expand current business in Illinois. Total authorized spending over a period of eleven years is \$2.41 billion. This program is to be financed through issuance of \$2.03 billion in dedicated State tax revenue (special obligation) bonds and \$380 million in funding from current general tax revenues. Spending from the Build Illinois Program was \$51 million in fiscal year 1986, \$175 million in fiscal year 1987, \$235 million in fiscal year 1988, and \$266 million in fiscal year 1989. Significant Build Illinois projects in fiscal year 1989 were highway construction of U.S. Route 51, loans to local governments for improvements to waste water treatment facilities, and loans to small and large businesses to attract and retain jobs.

FINANCIAL INFORMATION

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

Reporting Entity and Financial Statement Presentation

The accompanying financial statements are prepared in conformity with generally accepted accounting principles (GAAP) applicable to State governments as prescribed by the Governmental Accounting Standards Board (GASB). This Office strongly supports the GASB and has contributed to its formation and to development of its pronouncements through participation in hearings and submission of written comments and recommendations as proposed standards are distributed for exposure.

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

To ensure readability of the financial statements, generally only funds with total assets greater than \$2 million are presented separately in the combining statements. Combination of funds is necessary due to the existence of approximately 440 funds in the State's reporting entity. Funds used by more than one agency are classified with what is determined to be the primary administering agency.

Universities, colleges and their related foundations and associations are reported in a separate fund category on the balance sheet. The Combined Statements of Changes in Fund Balances and Current Funds Revenues, Expenditures and Other Changes for University and College Funds are presented separately within the general purpose financial statements in conformity with GAAP.

Budgetary Controls

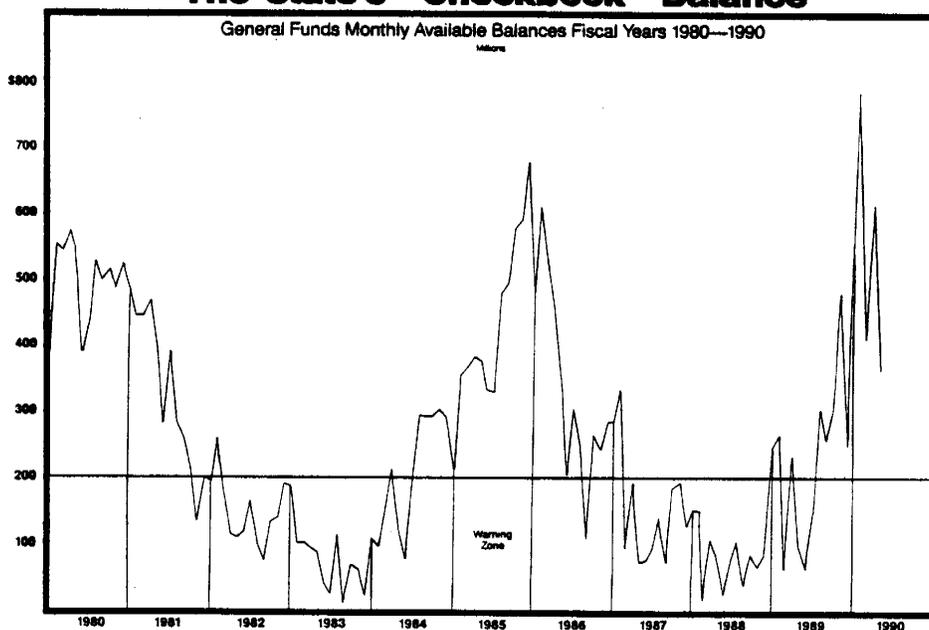
The Comptroller's Uniform Statewide Accounting System (CUSAS) provides the basis for receipt, expenditure and encumbrance reporting of all State treasury held funds with specific budgetary controls maintained on line-item expenditures for all appropriated funds. Appropriations (budget) and actual expenditure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

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

Cash-Basis Operations

The State of Illinois daily activities are operated on a "cash basis," where bills are paid with the available balances of cash on hand. In order to meet the variable cash payout demands, the State needs a daily cash balance of approximately \$200 million in the General Fund. From August, 1986 through November, 1988, the cash balance has frequently fallen below this warning zone. However, between January, 1989 and October, 1989, cash balances have remained above the warning zone with an average end of the month balance of \$429 million. These trends are apparent in the following table:

The State's "Checkbook" Balance



The General Fund's available cash balance at June 30, 1989 was \$541 million. This is more than double the balance at June 30, 1988 and represents the highest year end cash balance in the general funds' history. The cash balance generally is affected by the same events that are discussed below in the General Governmental Functions Section.

Cash Management

The Illinois State Treasurer is responsible for investing all cash resources of the State with the exception of those held by the retirement systems, and certain debt service, enterprise, agency, universities and colleges endowments and other locally-held funds. Of the five retirement systems, three pool their resources for investment and two invest their resources under investment master trustee arrangements with individual investment managers. The universities and colleges are granted independent powers to invest their funds which are held outside the State Treasury. Interest income earned on the cash resources received and invested by the State Treasurer is allocated to the various funds (where specified by law) based on the average daily cash balances invested.

General Governmental Functions

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

Revenues on the modified accrual basis are recognized when they are both measurable and available to finance current operations. Revenues (amounts expressed in millions) from various sources for fiscal years 1989 and 1988 were as follows:

Revenue Source	Amount		Percentage of Total		Increase (Decrease) from 1988	Percentage Increase (Decrease) from 1988
	1989	1988	1989	1988		
Taxes:						
Income.....	\$ 4,677	\$ 4,347	28%	27%	\$ 330	8%
Sales.....	3,937	3,703	23%	23%	234	6%
Public utility....	910	886	5%	5%	24	3%
Motor fuel.....	726	703	4%	4%	23	3%
Other.....	911	800	5%	5%	111	14%
Federal government..	4,676	4,458	27%	28%	218	5%
Licenses and fees...	777	740	5%	5%	37	5%
Interest and other investment income..	219	153	1%	1%	66	43%
Other.....	257	241	2%	2%	16	7%
Total	<u>\$ 17,090</u>	<u>\$ 16,031</u>	<u>100%</u>	<u>100%</u>	<u>\$1,059</u>	7%

Fiscal year 1989 revenues increased by \$1.1 billion (7%) over 1988. Federal government revenues were surpassed by State income taxes as the largest revenue source on a GAAP basis for fiscal year 1989. However, income tax revenues were only \$1 million greater than federal government grant and entitlement revenues.

Although the individual and corporate income tax rates remained the same (2.5% and 4%, respectively) in fiscal year 1989, Illinois' expanding economy resulted in a \$330 million increase for income taxes (8%) from fiscal year 1988. Gross income tax revenues increased \$416 million for fiscal year 1989. Income tax refunds which are reductions of revenues for GAAP reporting purposes, increased \$86 million to account for the net \$330 million increase.

Federal government revenues increased \$218 million (5%) during fiscal year 1989. Significant federal government revenue fluctuations occurred at the Department of Public Aid (\$172 million increase, primarily for the Medicaid program, a \$22 million increase for immigration reform and control, and a \$22 million decrease in the food stamp and commodity program revenues); Department of Children and Family Services (\$31 million increase in the foster care program); and the Department of Transportation (\$22 million increase in the airport construction program).

Sales taxes remained the State's third largest revenue source for fiscal year 1989, increasing by \$234 million (6%) over fiscal year 1988. The increase is primarily due to increases in retail sales in the State and taxability of photofinishing effective September, 1988.

Other taxes increased \$111 million (14%) from fiscal year 1988. Settlement of the court case involving the taxability (Privilege Tax) of out-of-state insurance companies increased this revenue source \$96 million. Interest and other investment income increased by \$66 million (43%) over fiscal year 1988. This increase primarily resulted from cash balances available to earn interest during the year as explained in the "Cash Basis-Operations" section above.

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 year 1989 and 1988 were as follows:

Expenditure Function	Amount		Percentage of Total		Increase (Decrease) from 1988	Percentage Increase (Decrease) from 1988
	1989	1988	1989	1988		
Education.....	\$ 4,048	\$ 3,809	24%	24%	\$ 239	6%
Health and social services.....	3,885	3,401	23%	22%	484	14%
Social assistance.....	2,249	2,278	13%	15%	(29)	(1%)
General government.....	2,449	2,201	15%	14%	248	11%
Transportation.....	1,954	1,877	12%	12%	77	4%
Public protection and justice.....	886	842	5%	5%	44	5%
Natural resources and recreation.....	364	310	2%	2%	54	17%
Debt service.....	648	670	4%	4%	(22)	(3%)
Capital outlays.....	304	299	2%	2%	5	2%
Total	\$ 16,787	\$ 15,687	100%	100%	\$ 1,100	7%

Expenditures of \$16.8 billion in fiscal year 1989 represented an increase of \$1.1 billion (7%) over 1988. Education remained the largest expenditure function in the governmental funds for fiscal year 1989. Expenditures for education increased \$239 million (6%) from 1988 to 1989. Increases were in the Illinois State Board of Education General Revenue Fund (\$89 million for special education reimbursement, preschool and other reimbursable programs), the Common School Fund (\$86 million primarily for State aid to local school districts and for teachers retirement) and the Educational Assistance Fund (\$57 million). The Educational Assistance Fund is a new fund in the State treasury effective for fiscal year 1990. However, expenditures recorded in this fund in fiscal year 1989 represent liabilities to local school districts at June 30, 1989 payable from fiscal year 1990 appropriations. Educational Assistance Fund liabilities will be paid from revenues generated by 7.3% of income taxes collected from July 18, 1989 through June 30, 1991.

Health and social services expenditures increased \$484 million (14%) from fiscal year 1988. The increases are generally attributable to the medical assistance program (Medicaid) administered by the Department of Public Aid (\$292 million) and the Department of Mental Health for mental illness and developmentally disabled programs (\$58 million).

General government expenditures increased by \$248 million (11%) over fiscal year 1988. Increased expenditures at the Department of Revenue for the "circuit breaker" program for senior citizens, revenue sharing with local governments, and administrative expenditures totaled \$120 million. The State's group health self-insurance program is administered in an internal service fund with the employer liability portion paid from the General Fund. General Fund expenditures in support of the group insurance program increased \$34 million from fiscal year 1988 to 1989.

General Fund

Many State programs are accounted for in the General Fund. As demonstrated by the following table (in millions), the State's GAAP financial position like the cash basis position improved significantly during the year. The General Fund GAAP basis fund balance at June 30 is the lowest deficit in the last nine years (fiscal year 1985 had a \$19 million **positive** fund balance). The undesignated fund deficit also decreased by over \$255 million. This amount effectively represents the amount available for appropriation from past operations.

	<u>Fund balance (deficit) at June 30</u>	<u>Undesignated Fund (deficit) at June 30</u>	<u>Excess (deficiency) of revenues over expenditures and net other financing sources (uses) for the year ended June 30</u>
1981	\$(158)	\$(311)	\$(449)
1982	(427)	(594)	(288)
1983	(737)	(994)	(311)
1984	(222)	(662)	522
1985	19	(198)	216
1986	(261)	(425)	(270)
1987	(587)	(757)	(326)
1988	(355)	(511)	232
1989	(74)	(256)	281

Expendable Trust Funds

Total revenues for the State's expendable trust funds decreased slightly (2%) from \$1,279 million in fiscal year 1988 to \$1,253 million in fiscal year 1989. Total expenditures decreased 7.3% from \$806 million in 1988 to \$747 million in 1989.

By far the largest expendable trust fund is the State Unemployment Compensation Trust Fund. The unemployment insurance (UI) system is a joint state-federal program designed to provide cash assistance to involuntarily unemployed workers regardless of need. During fiscal year 1989 the UI system provided 4.7 million weeks of benefits to laid off workers at an average weekly stipend for recipients of regular benefits of \$155. The State is responsible for determining benefit levels, eligibility criteria, and for setting State UI tax levels sufficient to pay the benefits. The federal government provides all administrative funding and mandates minimal coverage requirements. A separate federal unemployment tax is assessed by the federal government to finance these administrative costs and to provide a source of funds for states to borrow against during periods of high unemployment.

Because benefit claims paid from the Fund significantly exceeded employer contributions to the Fund during fiscal years 1976 to 1983, the Fund incurred a large debt to the U.S. Treasury. Through good management and the cooperation of a coalition of labor and business, such loans have been paid off, with the final payment of \$570 million on November 9, 1987. At that time a new unemployment insurance agreement was enacted which raised benefits and lowered the business tax burden. The Fund is now in a fiscally sound position as demonstrated by its \$1,388 million fund equity at June 30, 1989.

Proprietary Funds

Combined operating revenues for the State's enterprise funds increased by \$216 million (12%) from \$1,787 million in fiscal year 1988 to \$2,003 million in fiscal year 1989. Combined operating expenses increased from \$1,201 million to \$1,357 million, an increase of \$156 million (13%) during the same period. Increased revenues at the Department of State Lottery and increased expenses at the Lottery Department for prizes and claims and higher interest and other costs of the Illinois State Toll Highway Authority comprised the majority of the increase for the enterprise funds from 1988 to 1989.

The State's internal service funds, which provide data processing, motor pool vehicles, telephone communications, office supplies, printing services, self insurance and other services to State agencies, generated a profit for fiscal year 1989. Combined internal service funds revenues and expenses for fiscal year 1989 were \$513 million and \$505 million, respectively. This represents increases of \$101 million (25%) and \$94 million (23%) in revenues and expenses, respectively, from fiscal year 1988 to 1989. Health insurance contribution income which increased \$111 million and benefits expenses which increased \$110 million were the primary reasons for the overall increases.

University and College Fund Type

Illinois operates a comprehensive program of higher education, including 10 major universities and support for a statewide network of community (junior) colleges. The State's flagship university, the University of Illinois, is known and respected throughout the country for its educational, research, and athletic programs. During fiscal year 1989, college and university expenditures increased \$148 million (6%) over 1988. General Fund financial support to the State's universities increased by 5%, or \$46 million from fiscal year 1988 to fiscal year 1989.

Debt Administration

During 1989, Illinois continued to receive high bond ratings for its general (Aaa from Moody's Investor Service and AA+ from Standard and Poor's Corporation) and special obligation bonds, (ranging from AAA by Standard and Poors for Build Illinois bonds to Baa-1 by Moody's for Civic Center bonds). Outstanding general and special obligation bonds at June 30, 1989 totaled \$4.76 billion. Bonds were issued primarily to provide funds for acquisition and construction of capital facilities for higher education, public and mental health, correction and conservation purposes, and for maintenance and construction of highway and waterway facilities. Bonds also have been issued to provide assistance to municipalities for construction of sewage treatment facilities, port districts, aquarium facilities, local schools, mass transportation and aviation purposes, and to fund research and development of coal as an energy source.

General and special obligation bonds aggregating \$340 and \$197 million, respectively, were issued during fiscal year 1989 at average interest rates ranging from 7.26% to 7.71%. During 1988, general and special obligation bonds totaling \$340 and \$220 million, respectively, were issued at average rates ranging from 7.22% to 11.99%.

In addition to general and special obligation bonds, Illinois has \$3.144 billion of revenue bonds, \$110 million of notes payable and \$957 million of other long-term obligations outstanding as of June 30, 1989.

Retirement Systems

Total net assets of the State's five pension trust funds, on a current market basis, aggregated \$14.7 billion at June 30, 1989 (\$13.0 billion at cost). The most current actuarial valuations of the pension trust fund indicated that the actuarial present value of credited projected benefits was \$21.3 billion, exceeding net assets of the funds by \$6.6 billion on a market basis (\$8.2 billion at cost). On a market value basis, the funding ratio for all funds combined increased to 69% at June 30, 1989 from 66% at June 30, 1988. On a cost basis, the funding ratio remained stable at 61% from June 30, 1988 to June 30, 1989.

In recent years, the State has funded its contributions to the pension systems at a ratio of approximately 60% of the amount being paid out. This resulted in underfunding of GAAP pension expense by \$553 million for fiscal year 1989, and by \$3.8 billion on a cumulative basis since 1981. On August 23, 1989, the Governor signed into law Public Act 86-0273. This law will have significant impact on the future of the State of Illinois' pension benefit obligation (PBO) and the unfunded PBO. This law provides for compounded annual increases for annuitants and survivors. In addition, the new law provides for funding of the retirement systems on an actuarially sound basis over 40 years after a seven year phase in.

Risk Management

The State's risk management encompasses a wide range of State government activities. Generally, the State does not purchase commercial insurance for its real and personal property. Exceptions include the State of Illinois Center in Chicago, the Collinsville State office complex and comprehensive insurance on certain State-owned vehicles.

The State retains risk and provides annual appropriations for workers' compensation claims, State vehicle liability, and indemnification of the State's employees. Risk associated with public (general) liability also is retained by the State. General liability claims payments are provided in appropriations through the State's Court of Claims.

OTHER INFORMATION

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the State of Illinois for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 1988. This is the fifth consecutive year that the State has received this prestigious award in governmental financial reporting. In order to be awarded a Certificate of Achievement, the State of Illinois published an easily readable and efficiently organized CAFR whose contents conforms to program standards. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgements

The timely preparation of this year's Comprehensive Annual Financial Report was a cooperative effort of State agency accounting staffs, the State Auditor General's post-audit program and the dedication of my staff. This report, I believe, exemplifies our commitment to governmental financial reporting excellence in Illinois.

Sincerely,



Roland W. Burris
Comptroller

Certificate of Achievement for Excellence in Financial Reporting

Presented to
State of Illinois

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1988

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



A handwritten signature in black ink, appearing to read "W. J. ...".

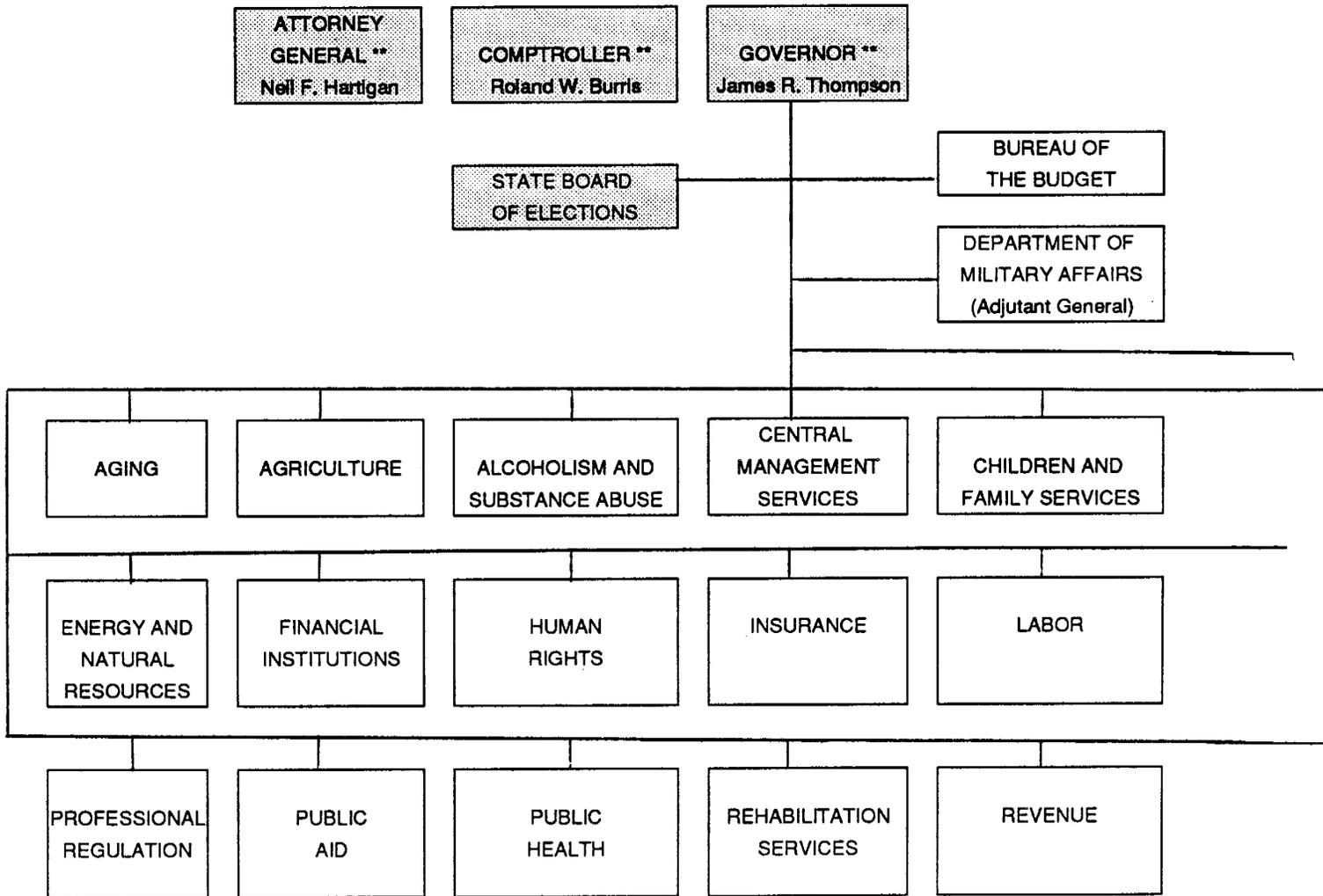
President

A handwritten signature in black ink, reading "Jeffrey L. Esler".

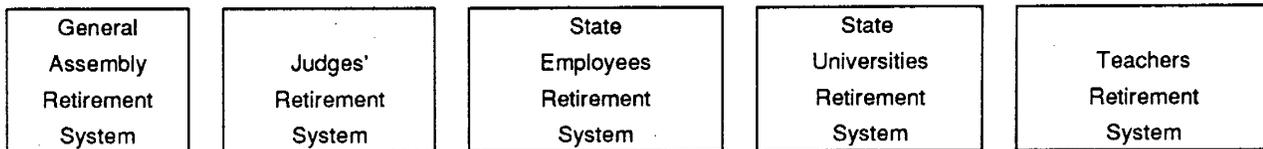
Executive Director

ILLINOIS STATE GOVERNMENT

EXECUTIVE BRANCH

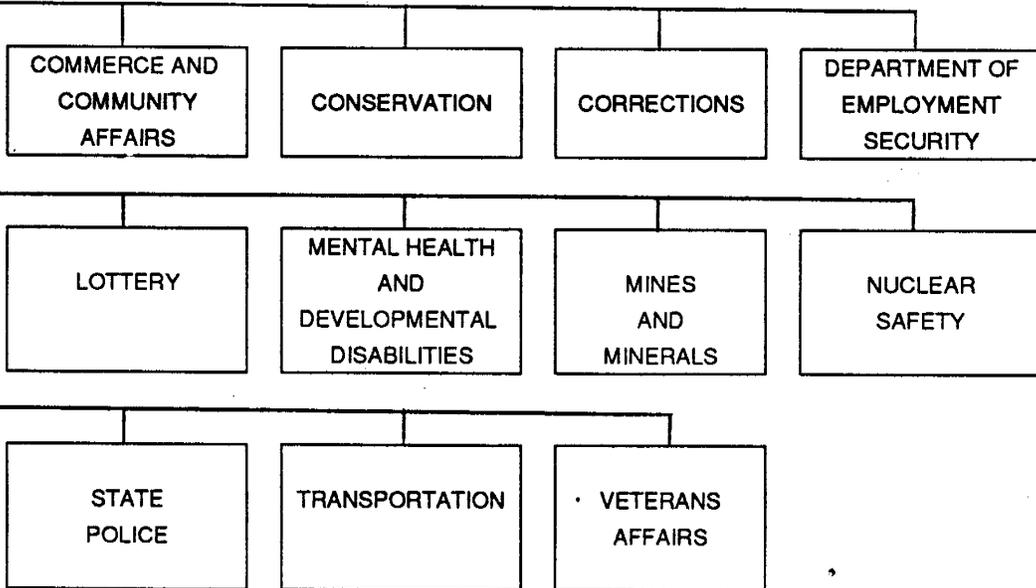
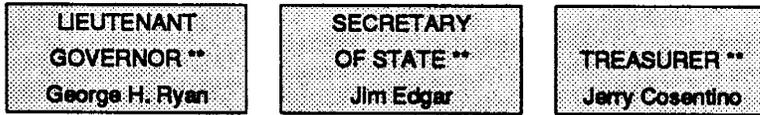


Boards of Trustees of Employee Pension Funds



Constitutional Offices
 ** Elected Offices

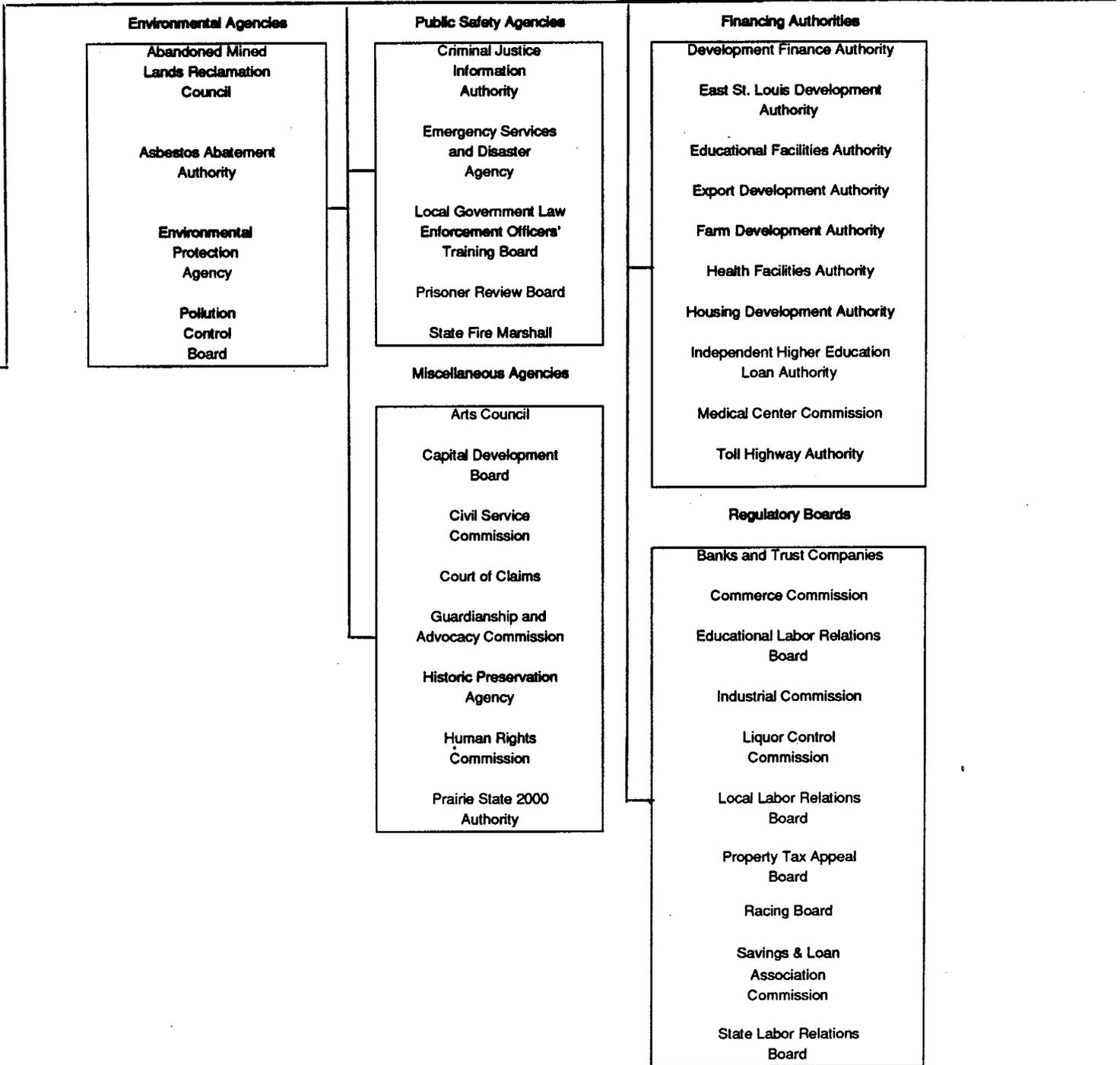
ILLINOIS STATE GOVERNMENT, EXECUTIVE BRANCH (CONT'D)



☐ Constitutional Offices
** Elected Offices

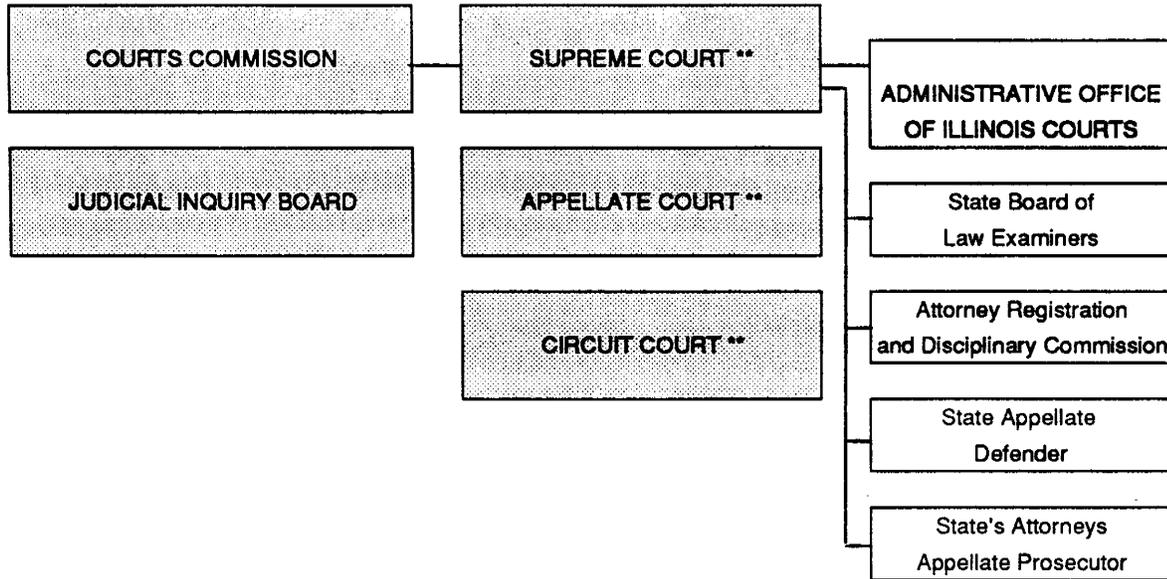
ILLINOIS STATE GOVERNMENT (CONT'D)

OTHER AGENCIES, BOARDS, AND AUTHORITIES

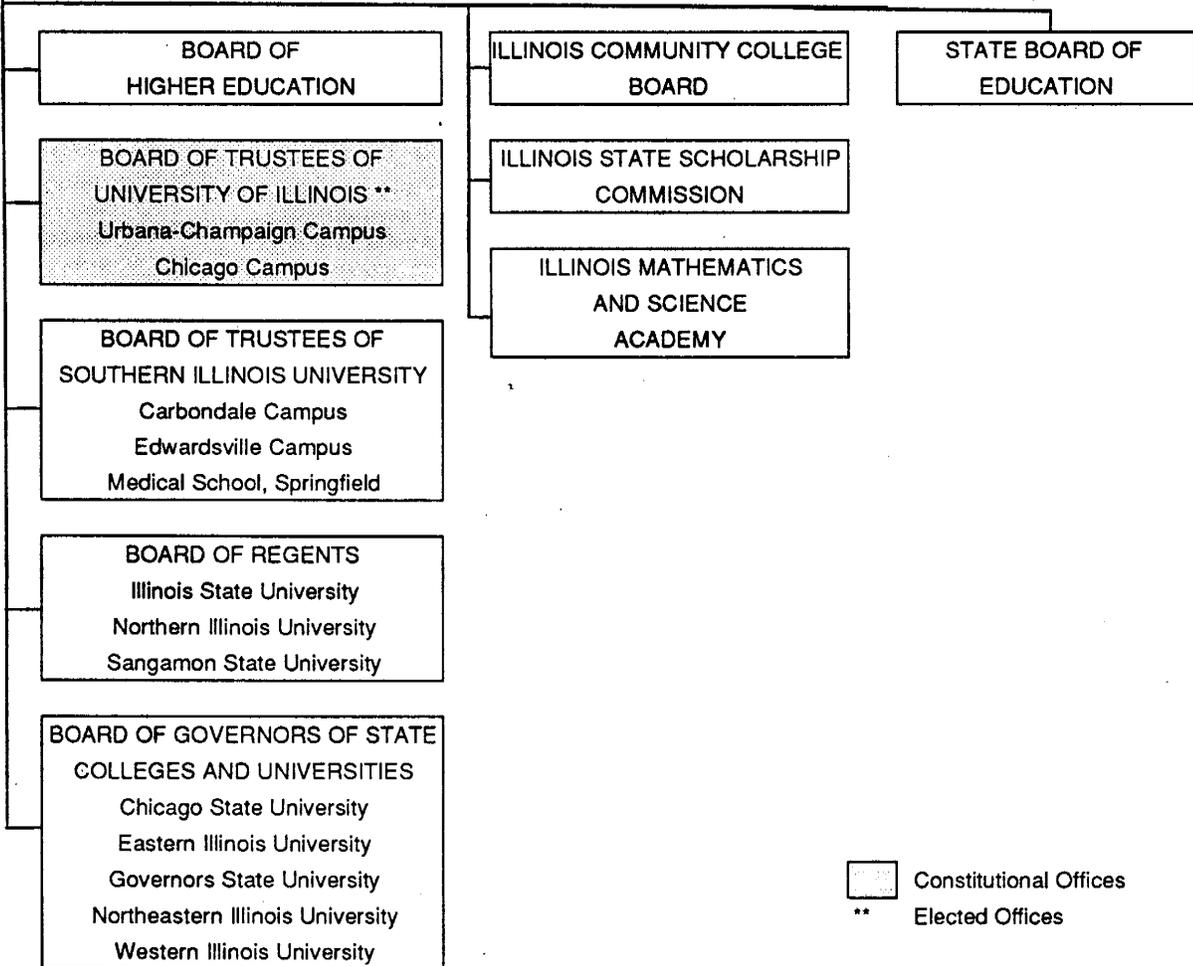


ILLINOIS STATE GOVERNMENT

JUDICIAL BRANCH



EDUCATION



Constitutional Offices
 ** Elected Offices

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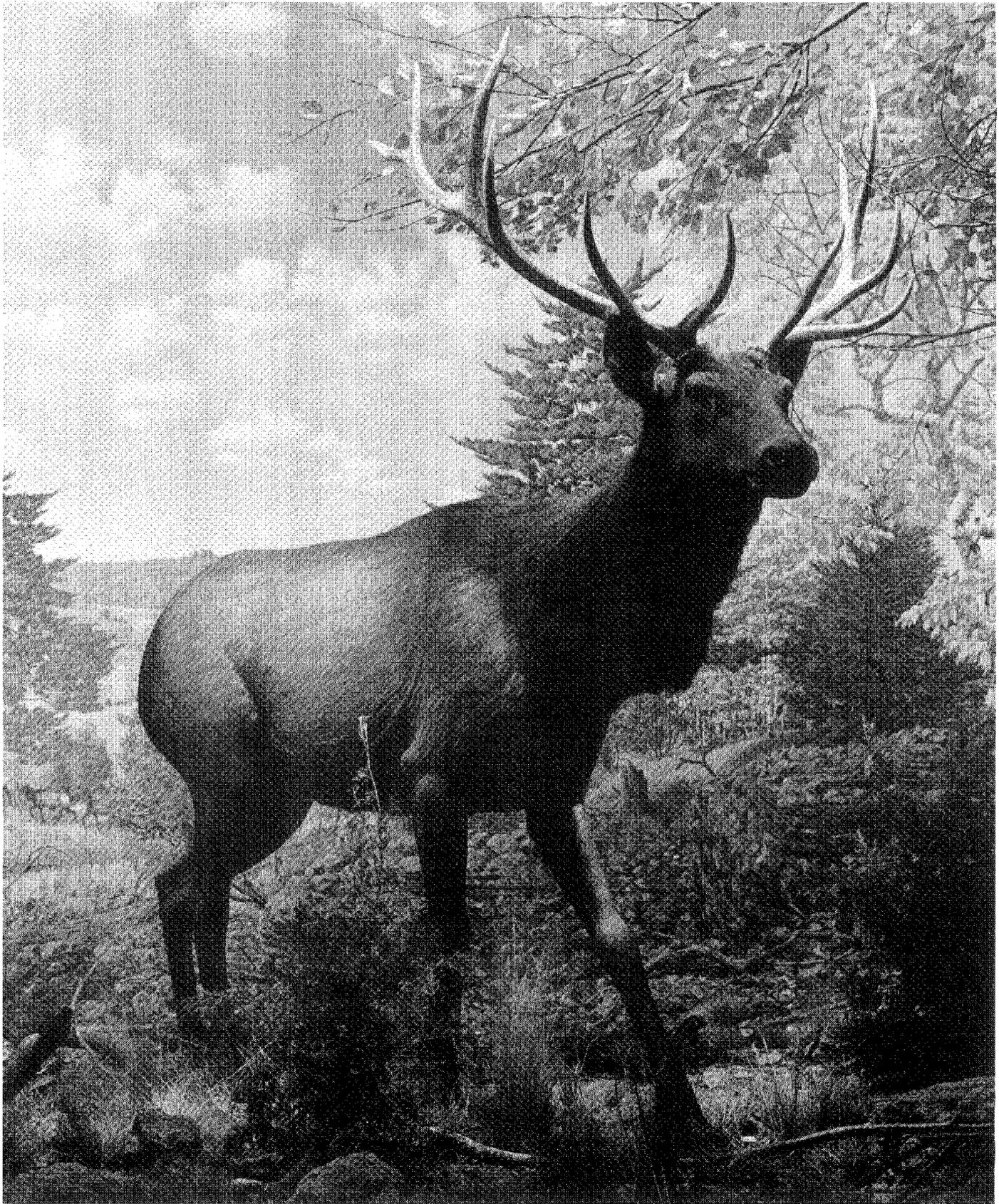


Bison

Appeared mainly in the prairie areas of Illinois at the time of European settlement. Extirpated by 1814.

FINANCIAL SECTION

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



Elk
Extirpated from Illinois in the early 1800's.

GENERAL PURPOSE FINANCIAL STATEMENTS

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

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STATE OF ILLINOIS
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1989
(Expressed in Thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and other debits				
Assets:				
Cash and cash equivalents.....	\$ 811,416	\$ 1,492,641	\$ 155,438	\$ 286,291
Investments.....	10,000	888	46,865	
Receivables, net:				
Taxes.....	486,854	127,240		
Intergovernmental.....	295,818	526,271		2,925
Other.....	34,334	85,494	1,332	8
Due from other funds.....	143,812	152,170		53
Inventories.....	24,372	33,912		
Prepaid expenses.....				
Loans and notes receivable.....	63,104	52,733		
Restricted assets:				
Property, plant and equipment, net.....				
Other assets.....	1,038	3,413		
Other debits:				
Amount available in debt service funds for:				
Retirement of general obligation bonds.....				
Retirement of special obligation bonds.....				
Amount to be provided for:				
Retirement of general obligation bonds.....				
Retirement of special obligation bonds.....				
Retirement of other obligations.....				
Pension liabilities.....				
Total assets and other debits	\$ 1,870,748	\$ 2,474,762	\$ 203,635	\$ 289,277
Liabilities, equity and other credits				
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 1,002,346	\$ 263,723		\$ 50,922
Intergovernmental payables.....	580,111	392,445		11,953
Due to other funds.....	256,592	143,100	\$ 55	479
Deferred revenues.....	105,986	166,673		2,140
Liabilities payable from restricted assets:				
Depository and other liabilities.....		215	279	
Notes payable.....				
Accrued retirement costs.....				
General obligation bonds payable.....				
Special obligation bonds payable.....				
Revenue bonds payable.....				
Other obligations.....				
Total liabilities	1,945,035	966,156	334	65,494
Equity and other credits:				
Contributed capital.....				
Investment in fixed assets.....				
Retained earnings:				
Reserved.....				
Unreserved.....				
Fund balances (deficits):				
Reserved for:				
Encumbrances.....	77,403	1,002,412		495,404
Unemployment compensation benefits.....				
Net assets available for plan benefits.....				
Other.....	104,348	341,273		
Unreserved:				
Designated.....			203,301	
Undesignated.....	(256,038)	164,921		(271,621)
Total equity (deficit) and other credits	(74,287)	1,508,606	203,301	223,783
Total liabilities, equity and other credits	\$ 1,870,748	\$ 2,474,762	\$ 203,635	\$ 289,277

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

Proprietary Fund Types		Fiduciary Fund Type	University and College Fund Type	Account Groups		Total (Memorandum Only)
Enterprise	Internal Service	Trust and Agency	Universities and Colleges	General Fixed Assets	General Long-Term Obligations	
\$ 454,585	\$ 42,843	\$ 2,159,901	\$ 250,869			\$ 5,653,984
594,384		13,576,219	332,593			14,560,949
		365,878				979,972
2,736	262	9,070	4,443			841,525
55,827	2,482	263,137	99,325			541,939
26,315	91,568	11,890	94,127			519,935
5,399	8,925		40,371			112,979
2,736	4,887		15,744			23,367
1,727,801	1,133		64,987			1,909,758
360,992	108		4,507			365,607
1,034,787	81,106	3,364	3,476,726	\$ 3,118,837		7,714,820
9,979	32	1,802,112	3,834			1,820,408
					\$ 148,984	148,984
					54,317	54,317
					3,884,765	3,884,765
					668,199	668,199
					775,340	775,340
					3,832,813	3,832,813
\$ 4,275,541	\$ 233,346	\$ 18,191,571	\$ 4,387,526	\$ 3,118,837	\$ 9,364,418	\$ 44,409,661
\$ 182,771	\$ 103,799	\$ 42,998	\$ 299,038			\$ 1,945,597
1,877	10	918,660	203			1,905,259
5,096	1,371	96,037	17,205			519,935
8,633	587	3,815	43,215			331,049
20,264			344			20,608
91,700	14,157	2,696,180	12,399			2,814,930
99,605			10,598			110,203
					\$ 3,832,813	3,832,813
					4,033,749	4,033,749
					722,516	722,516
2,850,286			293,680			3,143,966
10	49,164		132,281		775,340	956,795
3,260,242	169,088	3,757,690	808,963		9,364,418	20,337,420
43,619	15,072		3,099,692	\$ 3,118,837		58,691
						6,218,529
398,136						398,136
573,544	49,186					622,730
		6	34,900			1,610,125
		1,387,629				1,387,629
		13,030,335				13,030,335
		13	475,821			921,455
			3,664			206,965
		15,898	(35,514)			(382,354)
1,015,299	64,258	14,433,881	3,578,563	3,118,837		24,072,241
\$ 4,275,541	\$ 233,346	\$ 18,191,571	\$ 4,387,526	\$ 3,118,837	\$ 9,364,418	\$ 44,409,661

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, 1989
(Expressed in Thousands)

	Governmental Fund Types				Fiduciary	Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)
Revenues:						
Income taxes.....	\$ 4,195,450	\$ 481,637				\$ 4,677,087
Sales taxes.....	3,760,302	176,989				3,937,291
Public utility taxes.....	667,053	243,194				910,247
Motor fuel taxes.....		725,929				725,929
Other taxes.....	798,183	113,287			\$ 1,136,105	2,047,575
Federal government.....	1,772,692	2,901,218	\$ 620	\$ 1,489	11,285	4,687,304
Licenses and fees.....	56,504	720,231	143			776,878
Interest and other investment income.....	141,220	60,813	16,444	57	83,905	302,439
Other.....	43,445	200,148	585	12,369	21,710	278,257
Total revenues	11,434,849	5,623,446	17,792	13,915	1,253,005	18,343,007
Expenditures:						
Current:						
Education.....	3,320,165	690,603	10	37,172		4,047,950
Health and social services.....	3,438,660	446,023			320	3,885,003
Social assistance.....	1,301,002	948,370			733,754	2,983,126
General government.....	816,923	1,617,864	60	14,424	10,321	2,459,592
Transportation.....	10,997	1,757,537		185,706		1,954,240
Public protection and justice.....	745,503	139,842			2,893	888,238
Natural resources and recreation.....	97,742	148,866		117,326	52	363,986
Debt service:						
Principal.....	14,520	9,513	256,620			280,653
Interest.....	47,787	14,738	305,289			367,814
Capital outlays.....	73,698	85,163		144,819	43	303,723
Total expenditures	9,866,997	5,858,519	561,979	499,447	747,383	17,534,325
Excess (deficiency) of revenues over (under) expenditures	1,567,852	(235,073)	(544,187)	(485,532)	505,622	808,682
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....				529,152		529,152
Operating transfers-in.....	672,613	1,259,849	581,320	1,356	579	2,515,717
Operating transfers-out.....	(1,971,015)	(915,942)	(1,021)	(59,781)	(12,650)	(2,960,409)
Other financing sources.....	11,319	8,953				20,272
Net other sources (uses) of financial resources	(1,287,083)	352,860	580,299	470,727	(12,071)	104,732
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	280,769	117,787	36,112	(14,805)	493,551	913,414
Fund balances (deficit), July 1, 1988, as previously reported	(355,056)	1,483,795	167,189	238,588	909,995	2,444,511
Restatement of fund balance		(92,976)				(92,976)
Fund balances (deficit), July 1, 1988, as restated	(355,056)	1,390,819	167,189	238,588	909,995	2,351,535
Fund balances (deficit), June 30, 1989	\$ (74,287)	\$ 1,508,606	\$ 203,301	\$ 223,783	\$ 1,403,546	\$ 3,264,949

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

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
All Budgeted Fund Groups (See Note 3)
For the Year Ended June 30, 1989
(Expressed in Thousands)

	General Funds			Highway Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....	\$ 4,373,000	\$ 4,284,908	\$ (88,092)			
Sales taxes.....	3,550,000	3,727,909	177,909			
Motor fuel taxes.....				\$ 726,625	\$ 743,091	\$ 16,466
Public utility taxes.....	560,000	596,695	36,695			
Federal government.....	1,618,502	1,616,644	(1,858)	498,600	557,264	58,664
Other.....	870,000	942,228	72,228	642,220	680,129	37,909
Less:						
Refunds.....	451,456	247,457	(203,999)	23,793	19,599	(4,194)
Total revenues	10,520,046	10,920,927	400,881	1,843,652	1,960,885	117,233
Expenditures:						
Current:						
Education.....	4,150,090	4,138,664	(11,426)			
Health and social services.....	3,479,153	3,459,026	(20,127)			
General government.....	802,102	791,397	(10,705)	139,461	137,936	(1,525)
Transportation.....	12,012	11,217	(795)	1,570,413	1,561,437	(8,976)
Social assistance.....	1,355,808	1,340,789	(15,019)	1,206	984	(222)
Public protection and justice.....	758,672	749,071	(9,601)	44,117	44,113	(4)
Natural resources and recreation.....	101,257	100,347	(910)			
Debt service:						
Principal.....						
Interest.....	19,800	19,786	(14)			
Capital outlays.....	80,058	79,126	(932)	31,988	31,373	(615)
Total expenditures	10,758,952	10,689,423	(69,529)	1,787,185	1,775,843	(11,342)
Excess (deficiency) of revenues over (under) expenditures	(238,906)	231,504	470,410	56,467	185,042	128,575
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....	2,249,110	2,410,433	161,323	845,465	873,379	27,914
Operating transfers-out.....	(2,290,806)	(2,417,708)	(126,902)	(930,593)	(945,350)	(14,757)
Budgetary funds-nonbudgeted accounts.....						
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(280,602)	224,229	504,831	(28,661)	113,071	141,732
Budgetary fund balances (deficits), July 1, 1988, as previously reported	(76,052)	(76,052)	--	368,058	368,058	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances (deficits), July 1, 1988, as reclassified	(76,052)	(76,052)	--	368,058	368,058	--
Budgetary fund balances (deficits), June 30, 1989	\$ (356,654)	\$ 148,177	\$ 504,831	\$ 339,397	\$ 481,129	\$ 141,732

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

(continued)

(continued)

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
All Budgeted Fund Groups (See Note 3)
For the Year Ended June 30, 1989
(Expressed in Thousands)

	University Funds			Special State Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....				\$ 759,618	\$ 747,407	\$ (12,211)
Sales taxes.....				146,000	169,665	23,665
Motor fuel taxes.....						
Public utility taxes.....				247,372	242,431	(4,941)
Federal government.....	\$	\$ 89	\$ 89	138,335	87,065	(51,270)
Other.....	267,998	293,001	25,003	1,433,228	1,636,140	202,912
Less:						
Refunds.....	16	14	(2)	262,434	262,152	(282)
Total revenues	267,992	293,076	25,094	2,462,119	2,620,556	158,437
Expenditures:						
Current:						
Education.....	274,413	267,276	(7,137)	67,849	65,996	(1,853)
Health and social services.....				152,229	90,706	(61,523)
General government.....				1,938,912	1,907,630	(31,282)
Transportation.....				136,976	127,642	(9,334)
Social assistance.....						
Public protection and justice.....				96,502	80,626	(15,876)
Natural resources and recreation.....				121,999	101,868	(20,131)
Debt service:						
Principal.....						
Interest.....						
Capital outlays.....	27,258	26,685	(573)	30,158	29,180	(978)
Total expenditures	301,671	293,961	(7,710)	2,544,625	2,403,648	(140,977)
Excess (deficiency) of revenues over (under) expenditures	(33,689)	(885)	32,804	(82,506)	216,908	299,414
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....						
Operating transfers-in.....				651,762	651,645	(117)
Operating transfers-out.....				(827,308)	(870,662)	(43,354)
Budgetary funds-nonbudgeted accounts.....				43,080	43,080	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds- nonbudgeted accounts	(33,689)	(885)	32,804	(301,132)	(45,189)	255,943
Budgetary fund balances (deficits), July 1, 1988, as previously reported	(6,051)	(6,051)	--	379,048	379,048	--
Reclassifications between budgetary/nonbudgetary funds-net				8	8	--
Budgetary fund balances (deficits), July 1, 1988, as reclassified	(6,051)	(6,051)	--	379,056	379,056	--
Budgetary fund balances (deficits), June 30, 1989	\$ (39,740)	\$ (6,936)	\$ 32,804	\$ 77,924	\$ 333,867	\$ 255,943

Bond Financed Funds			Debt Service Funds			Federal Trust Funds		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ --	\$ 156	\$ 156	\$ 150	\$ 620	\$ 470	\$ 1,558,411	\$ 1,420,579	\$ (137,832)
			8,245	11,428	3,183	23,000	45,105	22,105
						2,125	444	(1,681)
	156	156	8,395	12,048	3,653	1,579,286	1,465,240	(114,046)
31,069	30,635	(434)				617,448	548,433	(69,015)
31,374	14,031	(17,343)				406,394	341,452	(64,942)
191,465	189,565	(1,900)				371,011	287,099	(83,912)
						57,007	57,007	
						223,566	176,619	(46,947)
						37,065	15,495	(21,570)
662,672	117,542	(545,130)				95,219	52,899	(42,320)
			307,714	303,897	(3,817)			
			280,855	262,108	(18,747)			
207,774	201,087	(6,687)				12,924	11,304	(1,620)
1,124,354	552,860	(571,494)	588,569	566,005	(22,564)	1,820,634	1,490,308	(330,326)
(1,124,354)	(552,704)	571,650	(580,174)	(553,957)	26,217	(241,348)	(25,068)	216,280
520,100	529,152	9,052						
--	1,356	1,356	585,952	580,887	(5,065)	39,199	31,494	(7,705)
--	(1,356)	(1,356)				(8,005)	(315)	7,690
						30,230	30,230	--
(604,254)	(23,552)	580,702	5,778	26,930	21,152	(240,384)	(24,119)	216,265
292,221	292,221	--	126,178	126,178	--	15,097	15,097	--
						41	41	--
292,221	292,221	--	126,178	126,178	--	15,138	15,138	--
\$ (312,033)	\$ 268,669	\$ 580,702	\$ 131,956	\$ 153,108	\$ 21,152	\$ (225,246)	\$ (8,981)	\$ 216,265

(continued)

(continued)

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
All Budgeted Fund Groups (See Note 3)
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Revolving Funds			State Trust Funds		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....						
Sales taxes.....						
Motor fuel taxes.....						
Public utility taxes.....						
Federal government.....						
Other.....						
\$	193,950	\$ 181,564	\$ (12,386)	\$ 136,985	\$ 88,471	\$ (48,514)
Less:						
Refunds.....	5	4	(1)			
Total revenues	193,945	181,560	(12,385)	279,831	221,719	(58,112)
Expenditures:						
Current:						
Education.....	4,897	4,049	(848)	152,386	90,845	(61,541)
Health and social services.....				5,871	513	(5,358)
General government.....	184,433	143,240	(41,193)	18,728	17,889	(839)
Transportation.....	1,425	1,372	(53)			
Social assistance.....				42,622	38,285	(4,337)
Public protection and justice.....	23,953	20,800	(3,153)	952	261	(691)
Natural resources and recreation.....				6,014	3,195	(2,819)
Debt service:						
Principal.....						
Interest.....						
Capital outlays.....	11,980	10,195	(1,785)	2,625	2,500	(125)
Total expenditures	226,688	179,656	(47,032)	229,198	153,488	(75,710)
Excess (deficiency) of revenues over (under) expenditures	(32,743)	1,904	34,647	50,633	68,231	17,598
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....					288	288
Operating transfers-in.....						
Operating transfers-out.....				(3,000)	(11,952)	(8,952)
Budgetary funds-nonbudgeted accounts.....				63,692	63,692	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds- nonbudgeted accounts	(32,743)	1,904	34,647	(16,059)	(7,125)	8,934
Budgetary fund balances (deficits), July 1, 1988, as previously reported	(8,297)	(8,297)	--	39,075	39,075	--
Reclassifications between budgetary/nonbudgetary funds-net				(10)	(10)	--
Budgetary fund balances (deficits), July 1, 1988, as reclassified	(8,297)	(8,297)	--	39,065	39,065	--
Budgetary fund balances (deficits), June 30, 1989	\$ (41,040)	\$ (6,393)	\$ 34,647	\$ 23,006	\$ 31,940	\$ 8,934

Total (Memorandum Only)		
Final Budget	Actual	Variance Over (Under)
\$ 5,132,618	\$ 5,032,315	\$ (100,303)
3,696,000	3,897,574	201,574
726,625	743,091	16,466
807,372	839,126	31,754
3,950,983	3,770,732	(180,251)
3,581,487	3,922,999	341,512
<u>739,829</u>	<u>529,670</u>	<u>(210,159)</u>
<u>17,155,256</u>	<u>17,676,167</u>	<u>520,911</u>
5,298,152	5,145,898	(152,254)
4,043,647	3,891,697	(151,950)
3,486,021	3,299,222	(186,799)
1,969,298	1,948,240	(21,058)
1,623,202	1,556,677	(66,525)
961,261	910,366	(50,895)
987,161	375,851	(611,310)
307,714	303,897	(3,817)
300,655	281,894	(18,761)
404,765	391,450	(13,315)
<u>19,381,876</u>	<u>18,105,192</u>	<u>(1,276,684)</u>
<u>(2,226,620)</u>	<u>(429,025)</u>	<u>1,797,595</u>
520,100	529,152	9,052
4,371,488	4,549,482	177,994
(4,059,712)	(4,247,343)	(187,631)
<u>137,002</u>	<u>137,002</u>	<u>--</u>
<u>(1,531,746)</u>	<u>265,264</u>	<u>1,797,010</u>
1,129,277	1,129,277	--
39	39	--
<u>1,129,316</u>	<u>1,129,316</u>	<u>--</u>
<u>\$ (402,430)</u>	<u>\$ 1,394,580</u>	<u>\$ 1,797,010</u>

STATE OF ILLINOIS
Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances
All Proprietary Fund Types
and Pension Trust Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Proprietary Fund Types		Fiduciary	Total
	Enterprise	Internal Service	Pension Trust	(Memorandum Only)
Operating revenues:				
Charges for sales and services.....	\$ 1,778,607	\$ 512,357		\$ 2,290,964
Contributions:				
Employer.....			\$ 464,793	464,793
Employee.....			509,129	509,129
Interest and other investment income.....	221,945	7	910,864	1,132,816
Other.....	2,818	537	133,959	137,314
Total operating revenues	2,003,370	512,901	2,018,745	4,535,016
Operating expenses:				
Costs of sales and services.....	127,121	130,308		257,429
Benefit payments and refunds.....	9	319,558	910,245	1,229,812
Prizes and claims.....	792,687			792,687
Interest.....	244,936	4,541		249,477
General and administrative.....	143,467	23,094	18,636	185,197
Depreciation.....	48,006	24,276	590	72,872
Other.....	840	2,839		3,679
Total operating expenses	1,357,066	504,616	929,471	2,791,153
Operating income	646,304	8,285	1,089,274	1,743,863
Nonoperating revenues.....	43,268	1,186		44,454
Nonoperating expenses.....	(91)	(62)		(153)
Income before operating transfers	689,481	9,409	1,089,274	1,788,164
Operating transfers-in.....	7,343	370		7,713
Operating transfers-out.....	(593,030)	(784)		(593,814)
Net income	103,794	8,995	1,089,274	1,202,063
Retained earnings/fund balances, July 1, 1988, as previously reported	867,886	41,784	11,941,061	12,850,731
Restatement of retained earnings/fund balances		(1,593)		(1,593)
Retained earnings/fund balances, July 1, 1988, as restated	867,886	40,191	11,941,061	12,849,138
Retained earnings/fund balances, June 30, 1989	\$ 971,680	\$ 49,186	\$ 13,030,335	\$ 14,051,201

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

STATE OF ILLINOIS
Combined Statement of Changes in Financial Position
All Proprietary Fund Types and
Pension Trust Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	<u>Proprietary Fund Types</u>		<u>Fiduciary</u> <u>Fund Type</u>	Total (Memorandum Only)
	Enterprise	Internal Service	Pension Trust	
Sources of working capital:				
Operations:				
Net income.....	\$ 103,794	\$ 8,995	\$ 1,089,274	\$ 1,202,063
Items not requiring working capital:				
Depreciation.....	48,006	24,276	590	72,872
Other.....	15,404	80	29	15,513
Working capital provided by operations	<u>167,204</u>	<u>33,351</u>	<u>1,089,893</u>	<u>1,290,448</u>
Proceeds from sale of revenue bonds and other long-term obligations.....				
	335,921	15,308		351,229
Contributed capital.....	357	243		600
Other.....	330,499	6		330,505
Total sources of working capital	<u>833,981</u>	<u>48,908</u>	<u>1,089,893</u>	<u>1,972,782</u>
Uses of working capital:				
Acquisition of property, plant and equipment.....	200,585	24,068	950	225,603
Retirement of revenue bonds and other long-term obligations.....	108,807	11,160		119,967
Other, primarily net increase in mortgage and construction loans receivable.....	527,435	1,241	(38)	528,638
Total uses of working capital	<u>836,827</u>	<u>36,469</u>	<u>912</u>	<u>874,208</u>
Net increase (decrease) in working capital	<u>\$ (2,846)</u>	<u>\$ 12,439</u>	<u>\$ 1,088,981</u>	<u>\$ 1,098,574</u>
Elements of net increase (decrease) in working capital:				
Cash and cash equivalents.....	\$ (21,835)	\$ 23,267	\$ (332,535)	\$ (331,103)
Investments, current portion.....	52,219		1,375,625	1,427,844
Receivables.....	11,894	(4,234)	48,351	56,011
Due from other funds.....	(2,932)	34,767	(1,622)	30,213
Inventories.....	79	1,063		1,142
Prepaid expenses.....	(1,292)	1,029		(263)
Accounts payable and accrued liabilities.....	(24,228)	(44,707)	(836)	(69,771)
Intergovernmental payables.....	(763)	(318)		(1,081)
Due to other funds.....	68	(458)	(2)	(392)
Deferred revenue.....	(4,381)	226		(4,155)
Other liabilities.....	(11,804)	1,804		(10,000)
Liabilities payable from restricted assets.....	129			129
Net increase (decrease) in working capital	<u>\$ (2,846)</u>	<u>\$ 12,439</u>	<u>\$ 1,088,981</u>	<u>\$ 1,098,574</u>

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

STATE OF ILLINOIS
Combined Statement of Changes in Fund Balance
University and College Fund Type
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Current Funds			Endowment and Similar Funds
	Unrestricted	Restricted	Loan Funds	
Revenues and other additions:				
Unrestricted current fund revenues.....	\$ 942,956			
Federal and local grants and contracts-restricted.....		\$ 276,515	\$ 2,366	\$ 20
State grants and contracts-restricted.....		33,444		
Other State sources.....				
Private gifts, grants and contracts-restricted.....		105,068	392	739
Investment income.....		7,855	599	27
Realized gain on investments-restricted (net).....				55
Interest and fees on loans receivable.....			2,322	23
Expended for plant facilities:				
Current funds.....				
Plant funds.....				
Other.....				
Retirement of long-term obligations.....				
Other.....	4,294	55,196	1,120	1
Total revenues and other additions	947,250	478,078	6,799	865
Expenditures and other deductions:				
Educational and general expenditures.....	1,472,436	409,092		50
Auxiliary enterprises expenditures.....	237,647	621		
Hospital expenditures.....	124,215	10		
Independent operations expenditures.....	5,125			
Foundation expenditures.....				
Indirect costs recovered.....		58,472		
Refunds of grants and adjustments to grants.....		730		
Loan cancellations and write-offs.....			277	
Change in allowance for uncollectible notes.....			2,036	
Administrative and collection costs.....		648	(3,511)	
Expended for plant facilities (including noncapitalized expenditures of \$31,393).....	4,562	262	513	
Retirement of long-term obligations.....				
Disposal of plant facilities.....				
Other.....	385	68	95	11
Total expenditures and other deductions	1,844,370	469,903	(590)	61
Transfers-additions (deductions):				
Mandatory:				
Retirement of long-term obligations.....	(42,796)	(7,185)		
Student loan matching grants.....	(233)	56	177	
Renewals and replacements.....	(9,085)			
Other.....	(316)	316		
Nonmandatory:				
Transfers-in from State treasury funds.....	949,328	21,343		
Transfers-out to State treasury funds.....		(1,816)		
Other.....	(10,432)	(1,655)	(712)	268
Total transfers	886,466	11,059	(535)	268
Net increase (decrease)	(10,654)	19,234	6,854	1,072
Fund balances (deficit), July 1, 1988	(950)	79,942	64,949	42,255
Fund balances (deficit), June 30, 1989	\$ (11,604)	\$ 99,176	\$ 71,803	\$ 43,327

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

Plant funds					
Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Foundations	Total
\$ 8,877		\$ 363	\$ 5,734	\$ 21,894	\$ 964,850
916					293,875
11			443		34,360
1,707	\$ 65	78	7,389	39,954	155,392
3,183	2,550	2,308		7,858	24,380
				1,218	1,273
					2,345
			107,218	304	107,522
1,967			50,111	27	52,105
			23,840		23,840
			38,204	155	38,359
104	3	590	1,532	2,052	64,892
16,765	2,618	3,339	234,471	73,462	1,763,647
72					1,881,650
					238,268
					124,225
					5,125
				55,474	55,474
					58,472
					1,007
					2,036
					(3,511)
					1,161
48,774	27,838		3,245	236	84,917
		56,316			56,316
			22,493		22,493
118		309	40,253	964	42,203
48,964	27,838	56,625	65,991	56,674	2,569,836
(1,223)		51,004	200		--
	9,085				--
(482)			482		--
11,452	15,778		34,708		1,032,609
14,538	2,627	2,244	(6,878)		(1,816)
24,285	27,490	53,248	28,512		--
					1,030,793
(7,914)	2,270	(38)	196,992	16,788	224,604
30,437	33,760	38,182	2,891,797	173,587	3,353,959
\$ 22,523	\$ 36,030	\$ 38,144	\$ 3,088,789	\$ 190,375	\$ 3,578,563

STATE OF ILLINOIS
Combined Statement of University and College Current Funds
Revenues, Expenditures and Other Changes
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Unrestricted	Restricted	Total
Revenues:			
Tuition and fees.....	\$ 375,495		\$ 375,495
Federal and local grants and contracts.....	50,413	\$ 224,834	275,247
State grants and contracts.....	1,772	29,272	31,044
Private gifts, grants and contracts.....	8,075	88,512	96,587
Investment income.....	4,491	3,020	7,511
Sales and services.....	442,929	56	442,985
Other.....	59,781	52,586	112,367
Total revenues	942,956	398,280	1,341,236
Expenditures and mandatory transfers:			
Educational and general:			
Instruction.....	603,117	49,810	652,927
Research.....	76,797	187,996	264,793
Public service.....	78,865	78,137	157,002
Academic support.....	187,400	14,581	201,981
Student services.....	81,683	3,364	85,047
Institutional support.....	202,690	2,640	205,330
Operation and maintenance of plant.....	178,964	815	179,779
Scholarships and fellowships.....	62,920	71,749	134,669
Total educational and general	1,472,436	409,092	1,881,528
Auxiliary enterprises.....	237,647	621	238,268
Hospitals.....	124,215	10	124,225
Independent operations.....	5,125		5,125
Total expenditures	1,839,423	409,723	2,249,146
Mandatory transfers:			
Retirement of long-term obligations.....	42,796	7,185	49,981
Student loan matching grants.....	233	(56)	177
Renewals and replacements.....	9,085		9,085
Other.....	316	(316)	
Total mandatory transfers	52,430	6,813	59,243
Total expenditure and mandatory transfers	1,891,853	416,536	2,308,389
Operating transfers and additions (deductions):			
Transfers-in from State treasury funds.....	949,328	21,343	970,671
Transfers-out to State treasury funds.....		(1,816)	(1,816)
Other transfers.....	(13,430)	(1,965)	(15,395)
Excess of restricted receipts over transfers to revenue.....		20,678	20,678
Other additions (deductions).....	2,345	(750)	1,595
Total operating transfers and additions	938,243	37,490	975,733
Total increase (decrease) in fund balances	\$ (10,654)	\$ 19,234	\$ 8,580

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

STATE OF ILLINOIS
Notes to the Financial Statements
June 30, 1989

1. SIGNIFICANT ACCOUNTING PRINCIPLES AND POLICIES:

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

B. Financial Reporting Entity - For GAAP financial reporting purposes, the State of Illinois includes all funds, account groups, elected offices, departments and agencies of the State, as well as boards, commissions, authorities, and universities and colleges over which the State's executive, legislative or judicial branches exercise oversight responsibility. Oversight responsibility is defined to include the following considerations: financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, the scope of an organization's public service, and/or special financing relationships.

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

Financing Authorities

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

Retirement Systems

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

Universities and Colleges

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

Others

Comprehensive Health Insurance Board
Illinois State Toll Highway Authority
Medical Center Commission
Illinois State Scholarship Commission
Illinois Mathematics and Science Academy

The accompanying financial statements include all component units of the State except for the Attorney Registration and Disciplinary Commission and the Board of Law Examiners which decline to provide the necessary financial information. Neither organization is material to the State's financial statements.

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

STATE OF ILLINOIS

Local Governmental Units and Special Purpose Districts

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

Local government pension funds including:
Chicago Teachers' Pension Retirement System
Illinois Municipal Retirement Fund
Locally controlled community colleges

C. Fund Accounting - The financial activities of the State are organized on a basis of individual funds and account groups, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. The financial activities of the State accounted for in the accompanying financial statements have been classified into the following fund categories and account groups:

Governmental Fund Types

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

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

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

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

STATE OF ILLINOIS

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

Fiduciary Fund Types

Trust -

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

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

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

University and College Fund Type

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

Current - Current funds account for economic resources of the institution which are expendable for any purpose in performing the primary objectives of the institution and which have not been 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 (endowment, term endowment, and quasi-endowment) have attributes of trust funds in that they must be administered according to terms of applicable agreements.

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

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

Foundations - University related organizations including foundations and associations which have been established to promote and serve the interests and welfare of their respective universities are included in this fund.

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Account Groups

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

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

D. Basis of Accounting and Measurement Focus -

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

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

Modifications to the accrual basis of accounting include:

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

Proprietary Fund Types and Pension Trust Funds - The accounts of the enterprise, internal service, and pension trust funds are reported using a flow of economic resources measurement focus and the accrual basis of accounting. Under this measurement focus all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity consists of contributed capital and retained earnings. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

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

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

- Depreciation expense related to plant fund assets generally is not recorded.

- Revenues and expenditures of an academic term encompassing more than one fiscal year are solely reported in the fiscal year in which the program is predominantly conducted.

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

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

G. Budgetary Process - The State Constitution requires the Governor to prepare and submit to the General Assembly an Executive Budget for the ensuing fiscal year. The budget covers most funds held by the State, but excludes all locally held funds and various treasury held funds which are not subject to appropriation pursuant to State law. The General Assembly enacts the budget through passage of specific line-item appropriations (i.e., personal services, contractual services, equipment, etc.), the sum of which must not exceed estimated revenues pursuant to the State Constitution.

The Governor has the power to approve, reduce or veto each appropriation passed by the General Assembly. Transfers in/out contained in the Executive Budget are not a part of the General Assembly's appropriation process. The actual amounts are determined either by State law or by discretionary action available to the Governor. The Comptroller's Uniform Statewide Accounting System (CUSAS) controls expenditures by line-item as established in approved appropriation bills and insures that appropriated expenditure amounts are not exceeded. The level of legal control is reported in a publication titled A Detailed Report of Expenditures and Revenues. A separate document is necessary since the State has over 6,500 appropriated line items. Administrative transfers between certain appropriation line-items within the same treasury held fund cannot exceed 2% of the aggregate amount appropriated to an agency from that fund. Legislative action is required for more substantial transfers. Unexpended appropriations at June 30 are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30, provided they are presented for payment during the succeeding 90 day "lapse period". Certain appropriations referred to as "reappropriation" 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 \$688 million. Budgets are essentially on the cash basis, modified for expenditures during the lapse period (beginning and end of year) as described in the preceding paragraph.

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

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

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

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

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

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

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

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

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

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, U.S. treasury bills and food stamps, and are stated at cost.

I. Investments - Investments are stated on the basis of cost except for those of the State Employees' Deferred Compensation Fund, and investments in mutual funds which are stated at market value. Investment income is recorded as revenue in the General Fund, except for resources of retirement systems and certain other individual funds which are statutorily authorized to be separately invested and specifically credited with the income realized thereon.

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

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

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

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

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

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

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L. Property, Plant and Equipment - Fixed assets are recorded at cost or, for donated assets, at fair market value at date of acquisition.

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

Proprietary and Fiduciary Fund Types - It is the State's policy to capitalize interest expense incurred on significant assets during their construction. Generally, property, plant and equipment, excluding land, are depreciated on the straight-line method over the estimated service lives of the respective assets as follows:

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

University and College Fund Type - Generally, public domain (infrastructure) assets such as streets, sidewalks, lighting systems and curbs are not capitalized. Depreciation generally is not provided on property, plant and equipment.

M. Retirement Costs - Substantially all State employees, including members of the General Assembly and Judicial Branch, participate in one of three State public employee retirement systems (see Note 10). The State also maintains and funds public employee retirement systems for employees of the various State supported universities and colleges, and for public school teachers in cities other than Chicago. It is the State's policy to fund retirement costs without regard to amounts calculated under the provisions of Accounting Principles Board (APB) Opinion No. 8. Based on actuarial consultations, the State's contributions have been less than the retirement benefits payable during the year for the last eight fiscal years. Prior to fiscal year 1982, the State had funded the retirement costs at a level at least as great as the retirement benefits payable during the year.

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

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

O. Compensated Absences - The amounts of vested unpaid vacation and sick leave accumulated by State employees are accrued when incurred in proprietary and university and college funds, which use the accrual basis of accounting. In the governmental funds, only the amounts that normally would be liquidated with expendable available financial resources are accrued as current-year expenditures. Employees are charged for the earliest sick leave earned when the leave is used and compensated for one-half of sick time accumulated after January 1, 1984 which is unused upon termination of employment. The State's liability for unused vested sick leave and vacation time is recorded in the

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accompanying financial statements at the employees current salary level. Unless it is anticipated that compensated absences will be used in excess of a normal year's accumulation, no additional expenditures are accrued. Therefore, the entire unpaid liability for the governmental funds is recorded in the General Long-Term Obligations Account Group.

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

Q. Encumbrances - The State employs encumbrance accounting for all governmental fund types. All contracts, purchase orders and other commitments for goods or services that have not been received/rendered by June 30 are reported as reservations of fund balances, not as expenditures.

R. Reservations/Designations of Fund Equity -

Reservations

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

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

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

Designations

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

S. Risk Management - Insurance in force on State owned assets is limited except for certain university facilities. Further, the State makes no provision for anticipated losses in the event of involuntary conversions. The State has met its financial obligation associated with losses sustained from its current resources in the past, even though no insurance coverage is purchased.

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2. RESTATEMENTS AND RECLASSIFICATIONS:

The Air Transportation Revolving fund has been reclassified from the Internal Service Fund Type to the Special Revenue Fund Type to reflect its proper measurement focus. Fixed assets were transferred to the General Fixed Assets Account Group at historical cost. In addition, the intergovernmental receivables in the Road Fund (Special Revenue) were determined to be overstated by the amount of construction cost incurred that were in excess of Federal grant allocations and grant disbursement caps. The July 1, 1988 equity balances (amounts expressed in thousands) have been restated as follows:

	<u>Fund Types</u>		<u>General Fixed Assets Account Group</u>
	<u>Internal Service</u>	<u>Special Revenue</u>	
Equity at June 30, 1988, as previously reported	\$ 64,015	\$1,483,795	\$2,785,570
Fund balance/intergovernmental receivables.....		(94,569)	
Retained earnings/net current assets.....	(1,593)	1,593	
Contributed capital/ fixed assets at cost.....	(15,035)		15,035
Accumulated depreciation.....	<u>7,633</u>		
Equity at July 1, 1988 as restated	<u>\$ 55,020</u>	<u>\$1,390,819</u>	<u>\$2,800,605</u>

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3. BUDGETARY BASIS VS. GAAP:

The accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP), All Budgeted Fund Groups, presents comparisons of the legally adopted budget (more fully described in Note 1-G) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation (amounts expressed in thousands) of resulting basis, perspective, entity and timing differences in the excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for the year ended June 30, 1989 is presented below:

BUDGETARY FUND GROUPS	General	Highway	University	Special State	Bond Financed	Debt Service
FINANCIAL STATEMENT FUND TYPES	General		University & College	Special Revenue	Capital Projects	Debt Service
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ 224,229	\$ 113,071	\$ (885)	\$ (45,189)	\$ (23,552)	\$ 26,930
Adjustments:						
To adjust revenues, related receivables and deferred revenue.....	(457,760)	(24,707)		472,707	(2,561)	5,161
To adjust expenditures/expenses and related liabilities.....	743,966	(6,759)		(574,108)	12,782	4,032
To adjust for lapse period expenditures which were not recorded as liabilities.....	20,390	3,168		(521)	(1,435)	
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications....	530,825	84,773	(885)	(147,111)	(14,766)	36,123
Reclassifications & adjustments:						
To reclassify excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources into financial statements fund types.....	(196,200)	(84,773)	(33)	262,345	(39)	1
To record excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....	(53,856)		225,522	2,553		(12)
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis).....	\$ 280,769	\$ --	\$ 224,604	\$ 117,787	\$ (14,805)	\$ 36,112

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<u>BUDGETARY FUND GROUPS</u>	<u>Federal Trust</u>	<u>Revolving Internal Service</u>	<u>State Trust</u>	<u>Enterprise</u>	<u>Expendable Trust</u>
<u>FINANCIAL STATEMENT FUND TYPES</u>					
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources (budgetary basis).....	\$ (24,119)	\$ 1,904	\$ (7,125)		
Adjustments:					
To adjust revenues, related receivables and deferred revenue.....	14,313	6,665	4,516		
To adjust expenditures/ expenses and related liabilities.....	(1,599)	401	(11,775)		
To adjust for lapse period expenditures which were not, recorded as liabilities.....	(2,528)		10,152		
Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis) - budgetary classifications.....	(13,933)	8,970	(4,232)		
Reclassifications & adjustments:					
To reclassify excess (deficiency) of revenues over (under) expenditures/ expenses and other sources (uses) of financial resources into financial statement fund types.....	13,933	323	4,232	\$ (351)	\$ 562
To record excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts.....		(298)		104,145	492,989
Excess (deficiency) of revenues over (under) expenditures/ expenses and other, sources (uses) of financial resources (GAAP basis).....	\$ --	\$ 8,995	\$ --	\$ 103,794	\$ 493,551

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4. DEPOSITS AND INVESTMENTS:

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

Investment Policy -

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

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

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

Deposits -

On June 30, 1989, the carrying amount of the State's cash deposits (amounts expressed in thousands) was \$3,685,807, which includes \$7,793 of restricted assets, and the bank balance was \$3,808,474. Of the bank balance, \$3,646,910 was covered by federal depository insurance or by collateral held by the State or the State's agent in the State's name, \$48,926 was covered by collateral held in the pledging bank's trust department or by its agent in the State's name, and \$112,638 was uninsured and uncollateralized. The balance sheet account cash and cash equivalents includes \$1,975,970 of certain types of deposits and short-term investments which are classified as cash and cash equivalents to reflect their liquidity.

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

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Investments -

Investments (amounts expressed in thousands), including \$192,001 of restricted assets, are categorized below to give an indication of the level of risk assumed by the State at June 30, 1989. Category 1 includes investments that are insured or registered or for which the securities are held by the State or its agent in the State's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty trust department or agent in the State's name. Category 3, of which 72% are owned by the various enterprise funds, includes uninsured and unregistered investments for which the securities are held by the counterparty, or by a trust department or agent but not in the State's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Repurchase agreements.....	\$ 1,652,600	\$ 8,520	\$ 27	\$ 1,661,147	\$ 1,661,147
U.S. Treasury and Agency obligations.....	1,818,626	125,884	96,910	2,041,420	2,647,158
Commercial paper.....	471,025	--	44,996	516,021	516,165
Corporate debt securities...	3,680,731	2,234	7,685	3,690,650	3,819,814
Corporate equity securities.	4,798,027	5,577	6,058	4,809,662	6,093,822
Other.....	646,339	44,195	80,895	771,429	772,196
	<u>\$13,067,348</u>	<u>\$186,410</u>	<u>\$236,571</u>	13,490,329	15,510,302
Tangible property.....				1,345,291	1,458,463
Investments in mutual funds.				1,893,300	2,055,130
				<u>\$16,728,920</u>	<u>\$19,023,895</u>

5. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1989 consisted of the following:

	Fund Types				Total (Memorandum Only)
	General	Special Revenue	Expendable Trust	Agency	
Income taxes.....	\$ 324,426	\$ 54,166			\$ 378,592
Sales taxes.....	641,920	40,350		\$ 81,501	763,771
Motor fuel taxes.....		88,268			88,268
Public utility taxes...	16,580	598		253	17,431
Unemployment compensation taxes....			\$ 282,119		282,119
Other taxes.....	43,565	8,251		2,005	53,821
	1,026,491	191,633	282,119	83,759	1,584,002
Less: Allowance for uncollectible taxes	539,637	64,393			604,030
	<u>\$ 486,854</u>	<u>\$ 127,240</u>	<u>\$ 282,119</u>	<u>\$ 83,759</u>	<u>\$ 979,972</u>

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6. DUE FROM/TO OTHER FUNDS:

The following balances (amounts expressed in thousands) at June 30, 1989 represent due from/to balances among all funds:

Fund Type/Fund	Due From	Due To
General.....	\$ 143,812	\$ 256,592
Special Revenue:		
State Construction Account.....	31,222	34
Local Government Distributive Fund.....	34,067	625
Public Transportation Fund.....	27,915	
Motor Fuel Tax Fund.....	17,409	38,097
Road Fund.....	13,918	25,960
Unemployment Compensation Special Administration Fund.....	4,300	3,825
Downstate Public Transportation Fund.....	2,139	4,802
Title III Social Security and Employment Services Fund.....	3,897	2,795
Personal Property Tax Replacement Fund.....		42,003
State Scholarship Commission Student Loan Fund..		3,623
Agricultural Premium Fund.....		4,016
Child Support Enforcement Trust Fund.....	39	2,585
Other funds.....	17,264	14,735
	<u>152,170</u>	<u>143,100</u>
Debt Service (all funds).....		55
Capital Projects (all funds).....	53	479
Enterprise:		
State Lottery Fund.....	20,114	1,160
State Scholarship Commission-Designated Account Purchase Program Fund.....	2,885	38
Other funds.....	3,316	3,898
	<u>26,315</u>	<u>5,096</u>
Internal Service:		
Communications Revolving Fund.....	16,592	127
Statistical Services Revolving Fund.....	7,661	249
State Garage Revolving Fund.....	4,915	258
Health Insurance Reserve Fund.....	58,004	
Working Capital Revolving Fund.....	3,302	226
Other funds.....	1,094	511
	<u>91,568</u>	<u>1,371</u>
Trust and Agency:		
Expendable Trust -		
IL Unemployment Compensation Trust Fund.....	\$ 1,403	\$ 4,300
Grain Indemnity Trust Fund.....	803	166
Attorney General Court Ordered Distribution Fund.....		18
	<u>2,206</u>	<u>4,484</u>
Pension Trust -		
State Employees' Retirement System Fund.....	2,355	37
Other funds.....	404	76
	<u>2,759</u>	<u>113</u>
Agency -		
Protest Fund.....		53,920
Social Security Contributions Fund.....	5,647	2,440
Group Insurance Premium Fund.....	640	3,518
Public Assistance Recoveries Trust Fund.....		24,548
Sports Facilities Tax Trust.....		3,139
Municipal Retailers' Occupation Tax Fund.....		2,504
Other funds.....	638	1,371
	<u>6,925</u>	<u>91,440</u>
Universities and Colleges:		
Current Unrestricted.....	77,774	4,192
Current Restricted.....	9,964	5,334
Foundations.....	3,005	928
Plant-Investment In Plant.....	2,140	2,536
Other funds.....	1,244	4,215
	<u>94,127</u>	<u>17,205</u>
Total (Memorandum Only).....	<u>\$519,935</u>	<u>\$519,935</u>

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7. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1989 consisted of the following:

	Fund Types					Total (Memorandum Only)
	General	Special Revenue	Enterprise	Internal Service	Universities and Colleges	
Mortgage loan program.....	\$ 158	\$ 143	\$1,513,205			\$1,513,506
Student loan program.....	1,449	43	236,039		\$ 74,272	311,803
Business loan program.....	50,210	53,500				103,710
Port districts construction...	17,013					17,013
School Building Commission construction..	2,045					2,045
Other.....	2,136	12,606	2,995	\$ 1,133	153	19,023
	73,011	66,292	1,752,239	1,133	74,425	1,967,100
Less: Allowance for uncollectible accounts	9,907	13,559	24,438		9,438	57,342
Loans and notes receivable, net	\$ 63,104	\$ 52,733	\$1,727,801	\$ 1,133	\$ 64,987	\$1,909,758

In the accompanying financial statements, the General and Special Revenue fund types reflect loans and notes receivable of \$115,837. Fund balances have been appropriately reserved to indicate \$106,442 are long-term and are not available to meet current appropriation or expenditure needs. The business loan program's amount of \$50,210 represents various funds' pooled resources that the State has invested in a pilot mortgage program. Effective January 12, 1987, three of the program's mortgage loans, aggregating \$40,650, were restructured. During the restructuring of the loans, appraisals of the underlying properties were made as of August 1, 1987. At that date, the three properties had a total fair market value of \$24,000. Furthermore, the restructured agreements provided that the State's investment be secured by the properties themselves; enforceable letters of credit totalling \$4,647 that extend through December 31, 1989; and a surety bond of \$2,413 that extends through the mortgage's maturity. Though the principal amount of the loans totals \$50,210, the financial statements present a balance of \$40,620 which gives effect to the reduction of \$9,590 in the loans to the most recent appraisals and related guarantees. During fiscal year 1989, the remaining four loans outstanding with balances aggregating \$9,560 were restructured.

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8. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1989 consisted of the following:

General Fixed Assets Account Group	Fund Types					Total (Memorandum Only)
	Enterprise	Internal Service	Trust	Universities and Colleges		
Land and land improvements.....	\$ 379,668	\$ 1,195,197	\$ 335	\$ 759	\$ 181,826	\$ 1,757,785
Buildings and building improvements.....	1,519,187	1,805	13,128	613	1,860,755	3,395,488
Equipment.....	827,375	37,797	163,298	4,601	1,261,445	2,294,516
Construction in progress.....	392,607	397,184		269	172,700	962,760
	<u>3,118,837</u>	<u>1,631,983</u>	<u>176,761</u>	<u>6,242</u>	<u>3,476,726</u>	<u>8,410,549</u>
Less: Accumu- lated depre- ciation.....		597,196	95,655	2,878		695,729
	<u>\$3,118,837</u>	<u>\$ 1,034,787</u>	<u>\$ 81,106</u>	<u>\$ 3,364</u>	<u>\$ 3,476,726</u>	<u>\$ 7,714,820</u>

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1989 are presented below:

	Balance July 1, 1988, as previously reported	Prior Period Adjustments	Balance July 1, 1988	Additions	Deletions/ Net Transfers	Balance June 30, 1989
Land and land improvements....	\$ 363,671		\$ 363,671	\$ 13,604	\$ 2,393	\$ 379,668
Buildings and building improvements....	961,287	\$ 981	962,268	54,617	502,302	1,519,187
Equipment.....	728,890	14,054	742,944	105,162	(20,731)	827,375
Construction in progress.....	731,722		731,722	154,377	(493,492)	392,607
	<u>\$2,785,570</u>	<u>\$ 15,035</u>	<u>\$2,800,605</u>	<u>\$ 327,760</u>	<u>\$ (9,528)</u>	<u>\$3,118,837</u>

STATE OF ILLINOIS

7. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1989 consisted of the following:

	Fund Types					Total (Memorandum Only)
	General	Special Revenue	Enterprise	Internal Service	Universities and Colleges	
Mortgage loan program.....	\$ 158	\$ 143	\$1,513,205			\$1,513,506
Student loan program.....	1,449	43	236,039		\$ 74,272	311,803
Business loan program.....	50,210	53,500				103,710
Port districts construction...	17,013					17,013
School Building Commission construction..	2,045					2,045
Other.....	2,136	12,606	2,995	\$ 1,133	153	19,023
	<u>73,011</u>	<u>66,292</u>	<u>1,752,239</u>	<u>1,133</u>	<u>74,425</u>	<u>1,967,100</u>
Less: Allowance for uncollectible accounts	9,907	13,559	24,438		9,438	57,342
Loans and notes receivable, net	<u>\$ 63,104</u>	<u>\$ 52,733</u>	<u>\$1,727,801</u>	<u>\$ 1,133</u>	<u>\$ 64,987</u>	<u>\$1,909,758</u>

In the accompanying financial statements, the General and Special Revenue fund types reflect loans and notes receivable of \$115,837. Fund balances have been appropriately reserved to indicate \$106,442 are long-term and are not available to meet current appropriation or expenditure needs. The business loan program's amount of \$50,210 represents various funds' pooled resources that the State has invested in a pilot mortgage program. Effective January 12, 1987, three of the program's mortgage loans, aggregating \$40,650, were restructured. During the restructuring of the loans, appraisals of the underlying properties were made as of August 1, 1987. At that date, the three properties had a total fair market value of \$24,000. Furthermore, the restructured agreements provided that the State's investment be secured by the properties themselves; enforceable letters of credit totalling \$4,647 that extend through December 31, 1989; and a surety bond of \$2,413 that extends through the mortgage's maturity. Though the principal amount of the loans totals \$50,210, the financial statements present a balance of \$40,620 which gives effect to the reduction of \$9,590 in the loans to the most recent appraisals and related guarantees. During fiscal year 1989, the remaining four loans outstanding with balances aggregating \$9,560 were restructured.

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8. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1989 consisted of the following:

	General Fixed Assets Account Group	Fund Types				Universities and Colleges	Total (Memorandum Only)
		Enterprise	Internal Service	Trust			
Land and land improvements.....	\$ 379,668	\$ 1,195,197	\$ 335	\$ 759	\$ 181,826	\$ 1,757,785	
Buildings and building improvements.....	1,519,187	1,805	13,128	613	1,860,755	3,395,488	
Equipment.....	827,375	37,797	163,298	4,601	1,261,445	2,294,516	
Construction in progress.....	392,607	397,184		269	172,700	962,760	
	<u>3,118,837</u>	<u>1,631,983</u>	<u>176,761</u>	<u>6,242</u>	<u>3,476,726</u>	<u>8,410,549</u>	
Less: Accumu- lated depre- ciation.....		597,196	95,655	2,878		695,729	
	<u>\$3,118,837</u>	<u>\$ 1,034,787</u>	<u>\$ 81,106</u>	<u>\$ 3,364</u>	<u>\$ 3,476,726</u>	<u>\$ 7,714,820</u>	

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1989 are presented below:

	Balance July 1, 1988, as previously reported	Prior Period Adjustments	Balance July 1, 1988	Additions	Deletions/ Net Transfers	Balance June 30, 1989
Land and land improvements....	\$ 363,671		\$ 363,671	\$ 13,604	\$ 2,393	\$ 379,668
Buildings and building improvements....	961,287	\$ 981	962,268	54,617	502,302	1,519,187
Equipment.....	728,890	14,054	742,944	105,162	(20,731)	827,375
Construction in progress.....	731,722		731,722	154,377	(493,492)	392,607
	<u>\$2,785,570</u>	<u>\$ 15,035</u>	<u>\$2,800,605</u>	<u>\$ 327,760</u>	<u>\$ (9,528)</u>	<u>\$3,118,837</u>

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Construction in progress (amounts expressed in thousands) for general fixed assets and universities and colleges as of June 30, 1989 is composed of the following:

<u>Project</u>	<u>Project Authorization</u>	<u>Expended through June 30, 1989</u>	<u>Committed</u>	<u>Available Authorization</u>
General Fixed Assets				
Account Group- State of Illinois Center Renovation-Chicago.....	\$ 43,936	\$ 2,083	\$ 2,054	\$ 39,799
Aurora Math/Science Academy.....	39,000	24,323	2,513	12,164
Public Library Construction.....	34,782	22,017	9,345	3,420
Illinois Beach State Park.....	28,000	23,526	3,916	558
Other projects less than \$15 million.....	528,252	320,658	66,642	140,952
Total.....	\$ 673,970	\$ 392,607	\$ 84,470	\$ 196,893
Universities and Colleges- Instruction & Research				
Facility Engineering U of I.....	\$ 24,900	\$ 5,157	\$ 16,261	\$ 3,482
Animal and Dairy Facility U of I.....	17,387	935	577	15,875
Other projects less than \$15 million.....	176,317	166,608	8,392	1,317
Total.....	\$ 218,604	\$ 172,700	\$ 25,230	\$ 20,674

9. NOTES PAYABLE:

The State agencies listed below generally issue short-term notes, normally secured by specific revenue sources, to provide temporary financing. Outstanding notes payable (amounts expressed in thousands) at June 30, 1989 were as follows:

<u>Fund Type/Agency</u>	<u>Amount Outstanding</u>	<u>Interest Rates</u>	<u>Annual Maturity To</u>
Enterprise-			
State Scholarship Commission.....	\$ 95,954	See Below	Demand
Illinois Development Finance Authority.....	3,651	See Below	1993
	<u>99,605</u>		
Universities and Colleges.....	10,598	3% to 13%	2009
Total (Memorandum Only)	\$ <u>110,203</u>		

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State Scholarship Commission (Commission) -

The Commission is authorized to issue Student Loan Revenue Notes. The notes and related interest are payable solely from the revenues and other resources of the Commission. On June 30, 1989, the Commission had \$96 million of notes outstanding due 2005 or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury Bill rate, with a minimum rate of 5% and a maximum interest rate of 11.725%.

Illinois Development Finance Authority (Authority) -

The Authority, through a line of credit with the First National Bank of Springfield, issued notes to be used for loans to companies for economic development and job creation programs. At June 30, 1989, the Authority had \$3.6 million of notes outstanding. The interest rate is 1/2% above the prime rate of the First National Bank of Springfield.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$10.6 million at June 30, 1989. The notes are generally secured through revenues (i.e., lease payment agreements) derived from the operations of the projects constructed, although portions of the notes outstanding are unsecured.

10. RETIREMENT SYSTEMS:

The State of Illinois sponsors five defined benefit public employee retirement systems (PERS) which are included in the State's financial statements as pension trust funds.

Plan Descriptions -

- State Employees' Retirement System (SERS) is the administrator of a single-employer PERS established in 1944 and governed by Article 14 of the Illinois Pension Code. SERS provides coverage to most State employees who are not eligible for another State sponsored plan. Employees who retire at or after age 60 with 8 years of credited service (or at age 55 with at least 30 years of credited service with reduced benefits) are entitled to an annual retirement benefit payable monthly for life, in an amount based upon final average compensation and credited service. Employees with 35 years of credited service may retire at any age with full benefits.
- Teachers' Retirement System (TRS) is the administrator of a cost-sharing, multiple-employer PERS established in 1939 and governed by Article 16 of the Illinois Pension Code. TRS provides coverage to teachers employed by public school districts in Illinois (excluding Chicago). The State of Illinois is legally mandated to make contributions by appropriations to TRS, even though most covered employees are not State employees. Members may draw a full retirement annuity at age 62 after 5 years of service; at age 60 after 10 years of service; and at age 55 after 35 years of service.
- State Universities Retirement System (SURS) is the administrator of a cost-sharing, multiple-employer PERS established in 1941 and governed by Article 15 of the Illinois Pension Code. SURS provides coverage to faculty and staff of State universities, community colleges and related agencies. The State of Illinois is legally mandated to make contributions by appropriations to SURS, even though some covered employees are not State employees. Members are eligible for normal retirement at age 62 with 5 years of covered service, age 60 with 8 years of covered service, or at any age with 35 years of covered service. Police and fire fighters are eligible for normal retirement at age 55 with 20 years of service, or at age 50 with 25 years of service.

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- Judges' Retirement System (JRS) is a single-employer PERS established in 1941 and governed by Article 18 of the Illinois Pension Code. The System covers judges and associate judges of the Illinois courts. Participants have vested rights to full retirement benefits beginning at age 60 with 10 years of service credit, or reduced retirement benefits beginning at age 55. Participants also have vested rights to benefits at age 62 upon attaining between 6 and 10 years of credit.
- General Assembly Retirement System (GARS) is a single-employer PERS established in 1947 and governed by Article 2 of the Illinois Pension Code. GARS provides coverage to members of the General Assembly and certain elected State Officials. Participants have vested rights to retirement benefits beginning at age 62 with 4 years of service credit or at age 55 with 8 years of service credit.

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

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

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

Table I summarizes information by plan (dollar amounts only expressed in thousands) at June 30, 1989.

TABLE I

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
<u>Employee Groups</u>						
Retirees and beneficiaries currently receiving benefits....	33,529	45,718	16,991	609	325	97,172
Terminated employees entitled to benefits but not yet receiving them.....	2,174	10,000	6,646	22	86	18,928
Active employees:						
Vested.....	44,029	80,000	*	504	137	*
Nonvested.....	<u>32,622</u>	<u>21,000</u>	<u>*</u>	<u>308</u>	<u>47</u>	<u>*</u>
Total active employees	<u>76,651</u>	<u>101,000</u>	<u>53,296</u>	<u>812</u>	<u>184</u>	<u>231,943</u>
Total participants	<u>112,354</u>	<u>156,718</u>	<u>76,933</u>	<u>1,443</u>	<u>595</u>	<u>348,043</u>

Employer

Covered payroll.....	\$2,106,121	\$3,172,000	\$1,536,743	\$ 63,479	\$ 7,593	\$6,885,936
Total payroll.....	\$2,106,121**	\$3,172,000**	\$1,827,031	\$ 63,479	\$ 7,593	\$7,176,224

* Vested vs. nonvested information is not available.

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

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Funding Status and Progress

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

The pension benefit obligations were computed as part of the actuarial valuations performed as of June 30, 1989. Significant actuarial assumptions used in the valuations include (a) rates of return on investment of present and future assets of 8% per year, (b) projected salary increases of 6% per year to 7% per year with 0% to 3% related to merit or seniority increases, and (c) postemployment benefit increases of 3% per year.

During fiscal year 1989, certain changes in benefit provisions and actuarial assumptions were made which affected the pension benefit obligation (amounts expressed in thousands) of SERS, SURS, JRS and GARS at June 30, 1989 as follows:

- For the SERS, a change in the actuarial cost method from entry-age normal to projected unit credit decreased the pension benefit obligation by \$202,280.
- For the SURS, non-recurring items affecting the pension benefit obligation were as follows:
 - \$20,259 increase due to reciprocal service data.
 - \$14,172 increase due to money purchase recalculations.
 - \$8,698 increase due to military service.
- For the JRS and the GARS, the interest rate assumption was increased from 7.5% to 8.0% which decreased the pension benefit obligation by \$17,528 and \$3,360, respectively.

Subsequent to June 30, 1989 the Governor signed legislation which will significantly impact the State's retirement systems as relates to the pension benefit obligations (PBO's). Public Act 86-0273, signed August 23, 1989, contains a provision to compound annual increases for annuitants and survivors which will increase the combined retirement systems' PBO's and related unfunded accrued benefit cost by an estimated \$1.3 billion.

In addition, the law provides for the systematic amortization of the State's unfunded PBO over a 40-year period. There is a seven year phase in period in order to increase employer contributions from the current level to the level necessary to meet the 40-year amortization amount.

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The total unfunded pension benefit obligation (amounts expressed in thousands) applicable to each retirement system at June 30, 1989 is disclosed in the Table II below.

TABLE II

<u>Pension Benefit Obligation For:</u>	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits..	\$1,667,884	\$4,768,270	\$1,910,340	\$ 174,762	\$ 39,065	\$8,560,321
Current employees - Accumulated employee contributions including allocated investment earnings.....	1,120,016	2,003,978	1,374,964	44,898	5,857	4,549,713
Employer-financed vested.....	918,189	1,495,356	1,843,159	43,821	12,316	4,312,841
Employer-financed non-vested.....	<u>46,045</u>	<u>3,646,355</u>	<u>87,880</u>	<u>55,922</u>	<u>5,597</u>	<u>3,841,799</u>
Total Pension Benefit Obligation.....	3,752,134	11,913,959	5,216,343	319,403	62,835	21,264,674
Net assets available for benefits, at cost.....	<u>2,580,283</u>	<u>7,272,071</u>	<u>2,990,016</u>	<u>156,239</u>	<u>31,678</u>	<u>13,030,287</u>
Unfunded Pension Benefit Obligation..	<u>\$1,171,851</u>	<u>\$4,641,888</u>	<u>\$2,226,327</u>	<u>\$ 163,164</u>	<u>\$ 31,157</u>	<u>\$ 8,234,387</u>
Net assets available for benefits, at market value.....	<u>\$2,857,026</u>	<u>\$8,088,731</u>	<u>\$3,582,384</u>	<u>\$ 173,153</u>	<u>\$ 35,131</u>	<u>\$14,736,425</u>

Contributions Required and Contributions Made

The systems' funding requirements have been established by statute and are not actuarially determined. Employee contributions are based on fixed percentages ranging from 4% to 11.5% applied to an employee's annual compensation, supplemented by contributions provided by the State. Funding by the State is determined by the budgetary process and 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 1-M). SERS, TRS, JRS and GARS use the projected unit credit actuarial cost method and SURS uses the entry age normal cost method for calculating pension cost in accordance with the provisions of APB Opinion No. 8.

There were no current year changes in the method used to calculate or establish contribution requirements.

Table III summarizes contribution information by plan (amounts expressed in thousands) for the year ended June 30, 1989.

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TABLE III

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Contributions made:					
By employees.....	\$100,945	\$268,253	\$132,153	\$ 6,908	\$ 870
% of current year covered payroll.....	5%	8%	9%	11%	11%
By employers.....	98,483	260,927	93,467	9,919	1,997
% of covered payroll: 1989	5%	8%	6%	16%	26%
1988	5%	8%	6%	15%	29%
1987	6%	10%	6%	17%	33%

Net funding deficits are the amount by which retirement costs calculated in accordance with APB Opinion No. 8 exceed contributions made by the State. These amounts, aggregating \$553 million for the year ended June 30, 1989, are reflected in the General Long-Term Obligations Account Group and Changes in Long-Term Obligations (see Note 15). Table IV presents the 1989 net funding deficits (amounts expressed in thousands) by pension plan.

TABLE IV

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>	<u>Total</u>
1989 Retirement Costs (calculated in accordance with APB Opinion No. 8).....	\$132,686	\$566,484	\$293,134	\$21,991	\$3,515	\$1,017,810
Contributions made by employers.....	98,483	260,927	93,467	9,919	1,997	464,793
1989 net funding deficits included in the accompanying financial statements as accrued retirement costs.....	\$ 34,203	\$305,557	\$199,667	\$12,072	\$1,518	\$ 553,017

Trend Information

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

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

Table V

	<u>SERS</u>	<u>TRS</u>	<u>SURS</u>	<u>JRS</u>	<u>GARS</u>
Net assets available for benefits (at cost) expressed as a % of the pension benefit obligation (percentage funded):					
1989	69%	61%	57%	49%	50%
1988	68%	61%	58%	44%	47%
1987	67%	61%	58%	45%	48%
Unfunded pension benefit obligation expressed as a % of annual covered payroll:					
1989	56%	146%	145%	257%	410%
1988	57%	141%	136%	303%	495%
1987	59%	136%	129%	284%	474%

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Postemployment Benefits

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

Currently, the State does not segregate payments made to annuitants from those made to current employees for health, dental and life insurance benefits. The cost of health, dental and life insurance benefits are recognized as expenditures in the accompanying financial statements as claims are reported and are financed on a pay-as-you-go basis. For fiscal year 1989, the amounts of health and dental expenditures and of life insurance expenditures for both active employees and annuitants (in thousands) were \$342,118 and \$15,503, respectively. The cost of providing those benefits for approximately 51,000 annuitants is not separable from the cost of providing benefits for the approximately 131,000 active State employees.

11. GENERAL OBLIGATION BONDS:

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

The State Constitution provides that the State may issue general obligation bonds for specific purposes in such amounts as provided either by the General Assembly with a three-fifths vote of each house or by a majority of voters in a general election. The enabling acts pursuant to which the bonds are issued provide that all bonds issued thereunder shall be direct obligations of the State of Illinois and pledge the full faith and credit of the State. General obligation bonds are redeemed over a period not to exceed 30 years, from available resources in the debt service funds. However, the State of Illinois has generally issued 25 year serial bonds with equal amounts of principal maturing each year except for capital appreciation and refunding bonds which mature in varying amounts. Additionally, Illinois offerings, with the exception of anti-pollution bonds, have call provisions providing for early redemption at the option of the State, beginning 10 years following the date of issuance, in whole or in part, in such order as the State shall determine and at a redemption price not to exceed 103% of par value.

General obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1989 were as follows:

Purpose	Outstanding		Authorized but Unissued
	Interest Rates	Amount	
Capital Development.....	3.25% to 12.0%	\$1,574,046	\$ 916,020
Transportation.....	3.50% to 12.0%	1,361,411	246,000
Anti-Pollution.....	3.50% to 12.0%	434,429	21,400
School Construction.....	3.50% to 12.0%	184,514	83,800
Coal Development.....	4.80% to 12.0%	40,244	61,000
Refunding.....	5.90% to 7.125%	439,105	250,095
		<u>\$4,033,749</u>	<u>\$1,578,315</u>

Changes in general obligation bonds during the year ended June 30, 1989 are summarized in Note 15.

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Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1989 were as follows:

Year Ending June 30	Principal	Interest	Total
1990	\$ 269,715	\$ 278,052	\$ 547,767
1991	272,050	260,484	532,534
1992	274,515	243,615	518,130
1993	267,215	226,850	494,065
1994	260,272	208,020	468,292
Thereafter	<u>2,689,982</u>	<u>1,420,172</u>	<u>4,110,154</u>
	<u>\$4,033,749</u>	<u>\$2,637,193</u>	<u>\$6,670,942</u>

In prior years, the State defeased certain callable maturities of general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the State's financial statements. At June 30, 1989, the outstanding balance of the defeased bonds was \$375.6 million. These bonds have interest rates ranging from 8% to 12% and their principal is to be redeemed on various dates through 1997 at redemption prices varying from 101% to 102%.

Subsequent to June 30, 1989, the State issued \$100 million of general obligation refunding bonds. The bonds mature annually from 1991 through 2003 with interest rates ranging from 6.0% to 6.5%. In addition, the State issued \$250 million of capital appreciation general obligation bonds which mature annually from 1991 through 2010 with a yield to maturity of 6.2% to 7.2%.

12. SPECIAL OBLIGATION BONDS:

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

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

The State's Metropolitan Civic Center Support Act (Support Act) was amended on September 3, 1985, to allow the issuance of bonds to refinance the State's Metropolitan Civic Center Support Program and to provide additional capital for new projects to be financed under the Support Act. The refinancing of the State's Metropolitan Civic Center Support Program is discussed further in Note 14.

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

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Special obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1989 were as follows:

Purpose	Interest Rates	Outstanding	
		Amount	Authorized but Unissued
Build Illinois:			
Public Infrastructure.....	5.2% to 9%	\$401,085.244	\$571,650.488
Business Development.....	5.2% to 9%	36,692.051	4,722.575
Education.....	5.2% to 8.9%	77,810.834	70,617.007
Environment.....	5.2% to 8.9%	23,942.905	42,506.315
Refunding.....	4.75% to 6.875%	<u>94,300.000</u>	<u>Unlimited</u>
		633,831.034	689,496.385
Civic Center.....	7.5% to 9.5%	88,685.000	10,510.000
		<u>\$722,516.034</u>	<u>\$700,006.385</u>

Changes in special obligation bonds during the year ended June 30, 1989 are summarized in Note 15.

Future special obligation debt service requirements (amounts expressed in thousands) at June 30, 1989 were as follows:

Year Ending	Principal	Interest	Total
June 30			
1990	\$ 20,280	\$ 55,509	\$ 75,789
1991	20,925	53,639	74,564
1992	21,655	52,664	74,319
1993	20,843	51,641	72,484
1994	20,869	50,548	71,417
Thereafter	<u>617,944</u>	<u>662,342</u>	<u>1,280,286</u>
	<u>\$722,516</u>	<u>\$926,343</u>	<u>\$1,648,859</u>

In prior years, the State defeased certain callable maturities of Build Illinois bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the State's financial statements. At June 30, 1989, the outstanding balance of the defeased bonds was \$78.8 million. These bonds have interest rates ranging from 9% to 9.375% and their principal is to be redeemed on June 15, 1995 at a redemption price equal to 102 1/2%.

Subsequent to June 30, 1989, the State deposited \$30,702,900 of the remaining proceeds of Build Illinois, Series 1986-T1 bonds into an escrow fund to provide for all future debt service payments on the bonds; thereby net defeasing the Series 1986-T1 bonds in the amount of \$40 million. In addition, the State issued Build Illinois, Series J bonds in the principal amount of \$70 million which mature annually from 1990 through 2014 with interest rates ranging from 6.7% to 7.2%.

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13. REVENUE BONDS:

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

Revenue bonds issued by individual agencies are supported by fees, rentals, tolls assessed to users and loan repayments. Issuing agencies include the Illinois Housing Development Authority (Housing Development, Multi-Family Housing, Single Family Mortgage, Residential Mortgage and Insured Mortgage Housing Development Bonds), State Scholarship Commission (Student Loan Revenue Bonds), Illinois State Toll Highway Authority (Construction Revenue Bonds), Illinois Export Development Authority (Export Development 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, 1989, net of unamortized discounts, were as follows:

Agency	Amount Outstanding	Interest Rates	Annual Maturity To
Enterprise:			
Illinois Housing Development Authority.....	\$ 1,928,739	4.375% to 13.75%	2028
State Scholarship Commission..	328,142	5.1% to 9.25%	2002
Illinois State Toll Highway Authority.....	578,405	4.4% to 8.55%	2009
Illinois Export Development Authority.....	15,000	Variable	1991
	<u>2,850,286</u>		
Universities and Colleges:			
Board of Governors of State Colleges and Universities.....	47,960	6.0% to 9.625%	2016
Board of Regents.....	72,450	3.0% to 11.1%	2018
Southern Illinois University & Foundation.....	36,960	5.0% to 9.625%	2008
University of Illinois.....	136,310	5.0% to 9.7%	2009
	<u>293,680</u>		
Total (Memorandum Only)	<u>\$ 3,143,966</u>		

Changes in revenue bonds during the year ended June 30, 1989 are summarized in Note 15.

Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1989 were as follows:

Year Ending June 30	Enterprise		Universities and Colleges		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
1990	\$ 63,155	\$ 238,762	\$ 19,784	\$ 24,567	\$ 82,939	\$ 263,329
1991	79,775	235,257	18,958	24,086	98,733	259,343
1992	98,800	228,399	18,098	23,675	116,898	252,074
1993	88,820	222,932	16,593	22,931	105,413	245,863
1994	91,980	217,340	15,463	22,218	107,443	239,558
Thereafter	<u>2,497,599</u>	<u>3,244,691</u>	<u>204,784</u>	<u>221,322</u>	<u>2,702,383</u>	<u>3,466,013</u>
	<u>\$2,920,129</u>	<u>\$4,387,381</u>	<u>\$293,680</u>	<u>\$338,799</u>	<u>\$3,213,809</u>	<u>\$4,726,180</u>

Total principal debt service requirements include bond discounts of \$69.8 million.

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Illinois Housing Development Authority (IHDA) -

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

In the event that IHDA determines that funds will not be sufficient for the payment of the principal 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, 1989 bonds outstanding aggregated \$1,995.6 million, before unamortized discounts of \$66.9 million. Sinking funds established pursuant to bond resolutions at year end aggregated \$25.1 million. The bonds mature annually through 2028, bearing interest from 4.375% to 13.75%. The bonds provide for early redemption at the option of IHDA, in whole or in part, in inverse order of maturity at varying premiums which decrease periodically.

The IHDA has also issued \$69.8 million of Housing Revenue Bonds, Series 1985 which are secured by a joint and several guaranty of the Metropolitan Life Insurance Company, Pittway Corporation and Metro Properties, to provide construction and permanent financing for one development with 600 dwelling units. On May 13, 1987, this guaranty was replaced by a guaranty from Fuji Bank and approved by the bondholders of the Housing Revenue Bonds. These bonds are special, limited obligations of the IHDA and can only be repaid from payments received with respect to the mortgage loan. The bonds are not a debt of the IHDA or the State of Illinois and neither are liable on the bonds. They are however, included in the IHDA's authorized debt limitation.

Subsequent to June 30, 1989, the IHDA issued Residential Mortgage Revenue Bonds, Series A and B, in the amount of \$84 million. These bonds mature semi-annually from 1992 through 2020 at interest rates ranging from 6.1% to 7.5%.

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 5.1% to 9.25%. Bonds outstanding exclusive of refunding issues may not exceed \$525 million (\$328.1 million was outstanding at June 30, 1989 net of \$2.9 million of unamortized discounts). All student loans purchased by the Commission are pledged as collateral for the bonds, and losses are guaranteed as to principal and interest by the Commission's Guarantee Loan Program, which can be subrogated to the United States Department of Education.

The bond resolutions provide for early retirement for bonds maturing on or after March 1, 1985 at 102% of par, with the premium decreasing periodically until March 1, 1998, after which unmatured bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$75.9 million at June 30, 1989.

Subsequent to June 30, 1989, the Commission issued Student Loan Revenue Bonds, Series I, in the amount of \$85 million. \$71.8 million of these bonds mature annually from 1991 to 2004 at interest rates ranging from 6.8% to 7.5%. The remainder of the bonds are capital appreciation bonds due 1995 to 1996 with a yield to maturity ranging from 7.15% to 7.25%.

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Illinois State Toll Highway Authority (THA) -

The THA issued revenue bonds to finance construction of the State toll highway system and to refund all currently outstanding bonds of the Authority. The bond resolutions provide for early redemption at the option of the THA, in whole or in part, at a cost not to exceed 102% of par value, declining periodically through December 31, 1999. All unmatured bonds outstanding at January 1, 2000 are redeemable thereafter at par. In accordance with the provisions of the bond resolutions, debt reserves on deposit with and invested by the Bond Trustee at June 30, 1989 aggregated \$260.3 million.

Illinois Export Development Authority (Authority) -

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

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

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

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

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

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 \$69.9 million at June 30, 1989. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 5%.

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Subsequent to June 30, 1989, Illinois State University issued Illinois State University Auxiliary Facilities System Revenue Bonds, Series 1989, in the amount of \$11.7 million. \$7.8 million of these bonds mature 2013 and 2014 at an interest rate of 7.4%. The remainder are capital appreciation bonds due 2008 to 2012 with a yield to maturity ranging from 7.3% to 7.35%.

Defeased Revenue Bonds -

On May 1, 1984, the Illinois Building Authority (IBA) effected net defeasance for all bond series which were gross defeased in prior years, and the bond series issue of February 1972 by depositing cash in an irrevocable trust to provide for all future debt payments on the defeased bonds. Accordingly, the trust account assets and the liability for defeased bonds are not included in the financial statements. On June 30, 1989, \$47 million of bonds outstanding are considered defeased.

In addition to the IBA, the State Toll Highway Authority and State universities consisting of Eastern Illinois University, Western Illinois University, Northern Illinois University, Illinois State University, Southern Illinois University, and the University of Illinois had previously defeased outstanding bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the financial statements. On June 30, 1989, \$692.6 million of bonds outstanding are considered defeased. These bonds have interest rates ranging from .05% to 10.4% with principal maturing until 2013.

No Commitment Debt (not included in financial statements) -

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

At June 30, 1989, revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) by authority were as follows:

Authority	Amount Outstanding	Interest Rates	Annual Maturity To
Illinois Health Facilities Authority.....	\$3,147,061	5% to 15%	2025
Illinois Development Finance Authority:			
Environmental Facilities.....	\$1,575,170	5.20% to 12.0%	2025
Industrial Development.....	601,438	5.25% to 13.0%	2025
Infrastructure.....	47,405	6.3% to 9%	2006
Insured Industrial Revenue....	21,380	Variable	2010
Taxable Industrial.....	<u>10,000</u>	8%	1991
	2,255,393		
Illinois Educational Facilities Authority.....	1,051,741	4.5% to 10.375%	2028
Illinois Housing Development Authority.....	69,800	Variable	2008
Illinois Farm Development Authority.....	64,385	Variable	2038
	<u>\$6,588,380</u>		

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14. OTHER LONG-TERM OBLIGATIONS:

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

<u>Description</u>	<u>Reference</u>	<u>Amount</u>
Compensated absences.....	(A)	\$263.0
Workers' compensation liability.....	(B)	35.3
Capital lease obligations.....	(C)	52.6
Metropolitan Fair and Exposition Authority (McCormick Place) liability...	(D)	378.3
Deferred liability on federal advances....	(F)	4.4
Illinois Sports Facility Authority.....	(G)	41.7
Total Other Long-Term Obligations		<u>\$775.3</u>

(A) Compensated Absences -

Most employees earn annual leave ranging from 1 to 2 days per month with maximum accumulation ranging from 20 to 50 days. At June 30, 1989, the liability for accrued annual leave was approximately \$156.5 million for the governmental funds. Until January 1, 1984, sick leave, which generally is earned one day per month with unlimited accumulation, was paid only when an employee was absent due to illness or other acceptable circumstances as outlined by personnel regulations. Effective January 1, 1984, upon death, retirement, resignation or termination from State employment, employees are able to receive payment for one-half of accumulated sick leave earned subsequent to January 1, 1984, or full service credit for such accumulated sick leave under the State Employees Article of the State Pension Code. At June 30, 1989, the liability for sick leave earned subsequent to January 1, 1984 was \$106.5 million. Thus, the State's liability for compensated absences reported in the General Long-Term Obligations Account Group amounted to \$263 million at June 30, 1989. As explained in Note 1-O, this amount does not include compensated absences liabilities for proprietary and university funds.

(B) Workers' Compensation Liability -

The workers' compensation liability has been determined using claims outstanding and a projection of claims to be submitted, based upon prior year's experience of the State. Claims that will be liquidated with expendable available financial resources have been recorded as a liability in the General and Road Funds, in the amounts of \$23 and \$8.4 million, respectively. The remaining portion of the liability, \$35.3 million as of June 30, 1989, is included in the General Long-Term Obligations Account Group. Of this liability, \$27.3 and \$8 million are expected to be paid from future resources of the General and the Road Funds, respectively.

(C) Lease Commitments -

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

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At June 30, 1989, 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.....		\$ 806	
Buildings and building improvements.	\$ 1,858	17,811	\$ 18,170
Equipment.....	<u>62,623</u>	<u>86,549</u>	<u>77,006</u>
	64,481	105,166	95,176
Less: Accumulated depreciation.....	<u>12,954</u>		
	<u>\$ 51,527</u>	<u>\$ 105,166</u>	<u>\$ 95,176</u>

Future minimum commitments for noncancelable leases (amounts expressed in thousands) as of June 30, 1989 were as follows:

Year Ending <u>June 30</u>	Operating <u>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>	
1990	\$ 72,885	\$ 13,859	\$ 20,950	\$ 21,603	\$ 129,297
1991	58,951	12,432	18,185	13,048	102,616
1992	43,155	11,349	16,329	6,304	77,137
1993	27,671	9,197	15,373	3,843	56,084
1994	9,513	8,853	11,897	2,543	32,806
Thereafter	<u>13,134</u>	<u>22,617</u>	<u>14,076</u>	<u>20,141</u>	<u>69,968</u>
Total minimum lease payments.	<u>\$ 225,309</u>	78,307	96,810	67,482	<u>\$ 467,908</u>
Less amounts representing:					
Executory costs.....				7	
Interest.....		<u>18,333</u>	<u>19,671</u>	<u>14,911</u>	
Present value of net minimum lease payments..		<u>\$ 59,974</u>	<u>\$ 77,139</u>	<u>\$ 52,564</u>	

Rental payments (amounts expressed in thousands) charged to operations during the year ended June 30, 1989 aggregated \$105,953.

(D) Metropolitan Fair and Exposition Authority (McCormick Place) -

In July 1984, and November 1985, the State amended the "Metropolitan Fair and Exposition Authority Act" to authorize the issuance of \$265 and \$47.5 million, respectively, for a total authorization of \$312.5 million, in additional bonds. Bond proceeds were used (1) to pay construction costs of completing the McCormick Place expansion, (2) to pay the construction costs of projects authorized by the Illinois General Assembly in the future, and (3) to refund any outstanding bonds of the McCormick Place that were issued prior to July 1, 1984. It was further amended in July and August 1986 to authorize the issuance of refunding bonds either on a parity with or subordinated to the 1984 and 1985 bonds.

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

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In August 1984, the McCormick Place issued \$252.5 million of bonds at interest rates ranging from 7% to 10.375% and maturing annually through 2014. Additionally, in December 1985, the McCormick Place issued \$60.1 million in bonds at interest rates varying from 6% to 8.875% and maturing annually through 2015.

During 1986, the McCormick Place issued 1986 and 1986A Series refunding bonds. The 1986 Series bonds, issued in the amount of \$324.2 million with interest rates ranging from 4.9% to 8% and maturing annually through 2014, were used to defease the remaining 1984 Series bonds. The 1986A Series bonds, issued in the amount of \$62.6 million, were used to defease certain callable maturities of 1985 Series bonds. The 1986A Series bonds have interest rates ranging from 3.75% to 7% and mature annually through 2015. The proceeds of the 1986 and 1986A Series bonds were placed in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the financial statements. On June 30, 1989, \$293.6 million of 1984 and 1985 Series bonds outstanding are considered defeased.

The outstanding balance of the remaining 1985 Series bonds and the 1986 and 1986A Series refunding bonds was \$378.3 million and is included in the Other obligations account in the General Long-Term Obligations Account Group.

Future McCormick Place debt service requirements (amounts expressed in thousands) at June 30, 1989 were as follows:

Year Ending June 30	Principal	Interest	Total
1990	\$ 5,645	\$ 26,716	\$ 32,361
1991	6,030	26,365	32,395
1992	6,430	25,977	32,407
1993	6,835	25,550	32,385
1994	7,315	25,081	32,396
Thereafter	346,045	307,240	653,285
	<u>\$ 378,300</u>	<u>\$ 436,929</u>	<u>\$ 815,229</u>

(E) 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, 1989, the balance of the Fund was \$21.8 million. The purpose of the Fund is to secure and retire a proportionate share of locally issued revenue bonds, the proceeds of which were used to construct local civic and exposition centers. The Support Act was amended in September 1985 to provide State financial support by issuing direct, limited obligation revenue bonds for the advanced refunding of any civic center bond issued before July 1, 1985 and for newly certified applicants after July 1, 1985. It was further amended to increase the limitation of the aggregate amount of principal issued and outstanding in State and local bonds subject to State financial support for all Authorities from \$75 million to \$100 million. In addition, further restrictions exist as to the amount to be committed on behalf of any single taxing authority.

On December 15, 1985, the State defeased previous State supported guarantees by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the State supported guarantees. Accordingly, the trust account assets and the liability for the guarantees are not included in the State's financial statements. The bonds used to defease the State supported guarantees are further discussed in Note 12, Special Obligation Bonds.

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At June 30, 1989, the unpaid principal on State supported guarantees (amounts expressed in thousands) were as follows:

Authority	Amount Defeased	Interest Rates	Annual Maturity To
Rockford	\$10,035	7.00% to 11.00%	1997
Springfield	8,410	6.50% to 6.60%	1996
Peoria	8,000	6.10% to 6.50%	1997
Joliet	6,675	8.75% to 11.25%	2003
Decatur	4,640	4.75% to 8.90%	1997
Aurora	4,120	6.10% to 6.50%	1997
DeKalb	2,575	8.40% to 10.85%	2003
Danville	2,070	5.00% to 5.80%	1997
	<u>\$46,525</u>		

Beginning July 1, 1985, the following newly certified local governmental units have received grants ranging from \$.5 to \$3.6 million through June 30, 1989:

Rosemont	Orland Park
Bureau County	Pekin
Ogle County	LaSalle County
Collinsville	Herrin
Aurora	Rockford
Knox County	

(F) Deferred Liability on Federal Advances -

In accordance with federal regulations, the State 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, 1989, the deferred liability was \$4.4 million. This liability was retired on October 1, 1989.

(G) Illinois Sports Facility Authority (Authority) -

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

The bonds are secured by payments from the Illinois Sports Facilities Fund which consist of annual payments of \$5 million from the State's Hotel Operator's Occupation Tax, \$8 million from the Authority's Hotel Tax and \$5 million from the City of Chicago's share of the Local Government Distributive Fund. As of June 30, 1989, the State's share of the outstanding principal balance was \$41.7 million.

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15. CHANGES IN LONG-TERM OBLIGATIONS:

Changes in long-term obligations (amounts expressed in thousands) for the year ended June 30, 1989 are summarized as follows:

	Notes Payable (Note 9)	Accrued Retirement Costs (Note 10)	General Obligation Bonds (Note 11)	Special Obligation Bonds (Note 12)	Revenue Bonds (Note 13)	Other Long-term Obligations (Note 14)
Balance at July 1, 1988.....	\$ 109,503	\$3,279,796	\$3,920,111	\$ 536,265	\$2,910,035	\$ 736,476
Compensated absences earned.....						204,168
Increase in workers' compensation liability.....				197,004	335,218	8,746
Debt issues.....	3,097		340,000			41,700
Increase in lease obligations.....						12,530
Compensated absences taken.....						(177,581)
Amortization of bond discounts and bond issuance costs.....					5,929	
Increase in accreted value of capital appreciation bonds...			16,763	2,742	19,675	
Principal retirements and terminations.....	(2,397)		(243,125)	(13,495)	(126,891)	(50,699)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....		553,017				
Balance at June 30, 1989.....	<u>\$ 110,203</u>	<u>\$3,832,813</u>	<u>\$4,033,749</u>	<u>\$ 722,516</u>	<u>\$3,143,966</u>	<u>\$ 775,340</u>

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16. FUND DEFICITS:

The State's General Fund, from which a significant portion of day to day operating expenditures are paid, has a GAAP deficit aggregating \$74.3 million at June 30, 1989, although the cash basis fund balance at that date was \$540.7 million. This deficit results from recognition of fund liabilities significantly in excess of accrued revenues.

The Drivers Education Fund of the State Board of Education (reported as a special revenue fund) has a deficit at June 30, 1989, aggregating \$14.9 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 Current Unrestricted Fund of the University and College Funds has a fund deficit aggregating \$11.6 million, resulting primarily from recognition of the cost of compensated absences for accrued vacation and sick pay earned at June 30 but paid from future appropriations.

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17. FUND EQUITY:

Fund equity reservations and designations not displayed separately on the combined balance sheet (amounts expressed in thousands) at June 30, 1989 consisted of the following:

	Fund Types			
	General	Special Revenue	Debt Service	
FUND EQUITY:				
Retained earnings:				
Reserved for:				
Revenue bond and note retirement.....				\$ 362,007
Other debt service.....				15,883
Other.....				<u>20,246</u>
Total reserved retained earnings				<u>\$ 398,136</u>
Fund balances:				
Reserved for other:				
Long-term portion of:				
Federal highway program receivable.....		\$ 247,066		
Intergovernmental receivables.....	\$ 16,834	4,700		
Other receivables.....	1,541	6,320		
Loans and notes receivable.....	61,341	45,101		
Inventories.....	24,372	33,912		
Restricted fund balances...				
Endowment and similar funds.....				
Other.....	<u>260</u>	<u>4,174</u>		
Total fund balances reserved for other	<u>\$ 104,348</u>	<u>\$ 341,273</u>		
Unreserved:				
Designated for:				
Debt service.....				\$ 203,301
Other.....				<u> </u>
Total unreserved, designated fund balances				<u>\$ 203,301</u>

As disclosed in note 1-R, the above fund equity reservations are not available to finance current operations of State government at the balance sheet date or are legally restricted to a specific future use. In governmental funds, the reserves represent portions of asset accounts that are noncurrent. Specifically, the \$247,066 Federal highway program (FHWA) receivable is due from the Federal government and will be received upon the Federal government increasing their grant amount to equal or exceed their apportionment authorization. At September 30, 1989, \$63,547 of the \$247,066 FHWA receivable has been converted to federal funding status and is to be received within 27 months.

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	Fund Types	Total
Expendable Trust	Universities and Colleges	(Memorandum Only)
FUND EQUITY:		
Retained earnings:		
Reserved for:		
Revenue bond and note retirement.....		\$ 362,007
Other debt service.....		15,883
Other.....		20,246
Total reserved retained earnings		\$ 398,136
Fund balances:		
Reserved for other:		
Long-term portion of:		
Federal highway program receivable.....		\$ 247,066
Intergovernmental receivables.....		21,534
Other receivables.....		7,861
Loans and notes receivable.....		106,442
Inventories.....		58,284
Restricted fund balances..	\$ 280,104	280,104
Endowment and similar funds.....	\$ 13 195,717	195,730
Other.....		4,434
Total fund balances reserved for other	\$ 13 \$ 475,821	\$ 921,455
Unreserved:		
Designated for:		
Debt service.....		\$ 203,301
Other.....	\$ 3,664	3,664
Total unreserved, designated fund balances	\$ 3,664	\$ 206,965

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18. SEGMENT INFORMATION - ENTERPRISE FUNDS:

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

	<u>Department of Lottery</u>	<u>Development Finance Authority</u>	<u>Housing Development Authority</u>
	State Lottery (1)	(2)	(3)
Operating revenues.....	\$1,529,319	\$ 1,304	\$ 191,766
Depreciation.....	464	61	478
Operating income (loss).....	589,021	(416)	5,259
Operating transfers-in.....			2,130
Operating transfers-out.....	589,006		2,130
Nonoperating revenues.....			
Nonoperating expenses.....	15		
Net income (loss).....		(416)	5,259
Property, plant and equipment additions.....	786	148	163
Net working capital.....	(1,748)	14,854	30,390
Total assets.....	54,270	29,105	2,195,959
Bonds and other long-term liabilities payable from operating revenues.....		3,651	1,928,739
Total equity.....		25,096	92,888

The following activities generate enterprise fund revenues:

- (1) Illinois State Lottery revenues and operations.
- (2) Create economic growth by making funds available for industrial, commercial, and manufacturing development.
- (3) Operation and maintenance of programs for financing construction of low and moderate income housing developments, including income from investment of funds on hand.
- (4) Toll fees to cover the operation and maintenance of the State toll highway system.
- (5) Service and processing fees for delinquent student loans.

STATE OF ILLINOIS

	<u>State Toll Highway Authority</u>	<u>State Scholarship Commission Designated Account Purchase Program</u>	<u>Other</u>	Total
	(4)	(5)	(6)	
Operating revenues.....	\$ 213,941	\$ 33,440	\$ 33,600	\$ 2,003,370
Depreciation.....	46,748	81	174	48,006
Operating income (loss).....	51,278	(2,013)	3,175	646,304
Operating transfers-in.....			5,213	7,343
Operating transfers-out.....			1,894	593,030
Nonoperating revenues.....	33,393	8,183	1,692	43,268
Nonoperating expenses.....	76			91
Net Income (loss).....	84,595	6,170	8,186	103,794
Property, plant and equipment additions.....	198,990	82	416	200,585
Net working capital.....	295,287	120,760	38,576	498,119
Total assets.....	1,465,949	466,731	63,527	4,275,541
Bonds and other long-term liabilities payable from operating revenues.....	578,405	424,096	10	2,934,901
Total equity.....	823,282	32,969	41,064	1,015,299

(6) Service and processing fees charged by the following departments, authorities, and commissions for their operations:

Elected Officials and Departments

Comptroller
 Central Management Services
 Corrections
 Mental Health and Developmental
 Disabilities
 Nuclear Safety
 Rehabilitative Services
 Veterans' Affairs

Authorities

IL Health Facilities Authority
 IL Educational Facilities Authority
 IL Export Development Authority
 IL Farm Development Authority
 IL Independent Higher Education
 Loan Authority

Commissions

Commissioner of Banks and Trust
 Companies
 IL Industrial Commission

Boards

Comprehensive Health Insurance Board

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19. CONTINGENCIES:

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

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

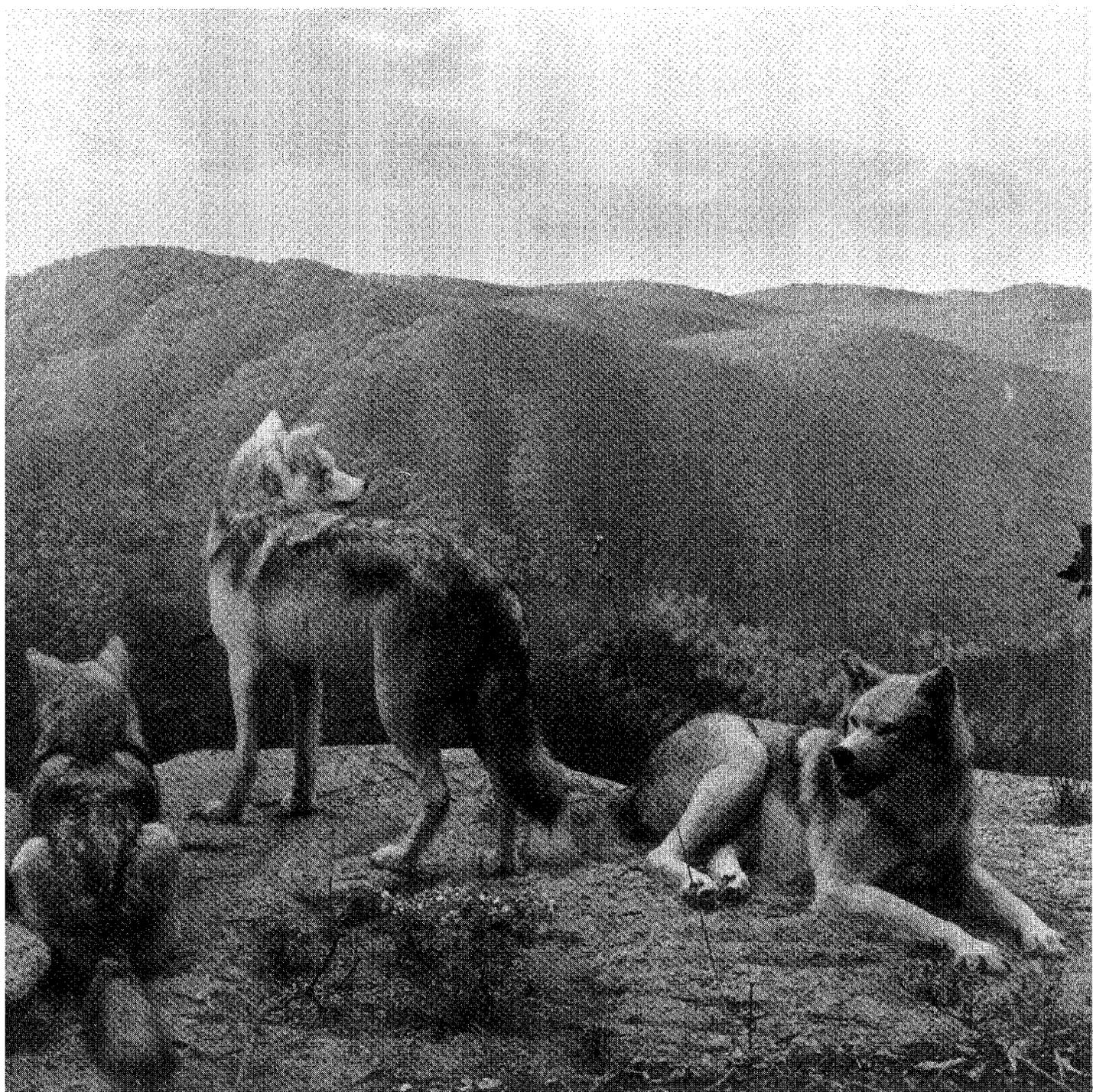
The State has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The State believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The State Lottery has entered into agreements with insurance companies under which the Lottery purchases annuities under group contracts which provide payments corresponding to the Lottery's obligation to these prize winners. The State would be liable for such future payments if the insurance companies defaulted on their payment. At June 30, 1989, the Lottery had purchased annuity contracts to fund future installment payments aggregating approximately \$436 million. Effective July 30, 1985, the law provides that the State Treasurer may, with the consent of the Director of Lottery, contract to invest in securities which provide payments corresponding to the Lottery's obligation to these winners. The securities purchased subsequent to July 30, 1985 are accounted for in the accompanying financial statements in an agency fund at the present value of these future installments.

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

Also, the State, its units and employees are parties to numerous legal proceedings, many of which normally recur in governmental operations. All legal proceedings are not, in the opinion of the Attorney General, likely to have a material impact on any of the State's fund types or account groups.

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



Gray Wolf

Extirpated from Illinois around the turn of the century.

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, 1989
(Expressed in Thousands)

	General Revenue	Education Assistance	Common School	Total
Assets:				
Cash and cash equivalents.....	\$ 617,855		\$ 193,561	\$ 811,416
Investments.....	10,000			10,000
Receivables, net:				
Taxes.....	410,487		76,367	486,854
Intergovernmental.....	295,818			295,818
Other.....	34,262		72	34,334
Due from other funds.....	143,795		17	143,812
Inventories.....	24,372			24,372
Loans and notes receivable.....	63,104			63,104
Other assets.....	1,038			1,038
Total assets	\$ 1,600,731		\$ 270,017	\$ 1,870,748
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 984,396	\$ 7,484	\$ 10,466	\$ 1,002,346
Intergovernmental payables.....	528,511	50,217	1,383	580,111
Due to other funds.....	236,478		20,114	256,592
Deferred revenues.....	89,954		16,032	105,986
Total liabilities	1,839,339	57,701	47,995	1,945,035
Fund balance (deficits):				
Reserved for:				
Encumbrances.....	67,331		10,072	77,403
Long-term portion of:				
Intergovernmental and other receivables.....	18,375			18,375
Loans and notes receivable.....	61,341			61,341
Inventories.....	24,372			24,372
Other.....	260			260
Unreserved, undesignated.....	(410,287)	(57,701)	211,950	(256,038)
Total fund balance (deficits)	(238,608)	(57,701)	222,022	(74,287)
Total liabilities and fund balance	\$ 1,600,731	\$ ---	\$ 270,017	\$ 1,870,748

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, 1989
(Expressed in Thousands)

	General Revenue	Education Assistance	Common School	Eliminations	Total
Revenues:					
Income taxes.....	\$ 4,195,450				\$ 4,195,450
Sales taxes.....	2,825,608		\$ 934,694		3,760,302
Public utility taxes.....	665,053		2,000		667,053
Other taxes.....	714,445		83,738		798,183
Federal government.....	1,772,692				1,772,692
Licenses and fees.....	55,815		689		56,504
Interest and other investment income.....	140,038		1,182		141,220
Other.....	43,445				43,445
Total revenues	10,412,546		1,022,303		11,434,849
Expenditures:					
Current:					
Education.....	1,144,255	\$ 57,701	2,118,209		3,320,165
Health and social services.....	3,438,660				3,438,660
Social assistance.....	1,301,002				1,301,002
General government.....	816,923				816,923
Transportation.....	10,997				10,997
Public protection and justice.....	745,503				745,503
Natural resources and recreation.....	97,742				97,742
Debt service:					
Principal.....	14,520				14,520
Interest.....	47,787				47,787
Capital outlays.....	73,698				73,698
Total expenditures	7,691,087	57,701	2,118,209		9,866,997
Excess (deficiency) of revenues over (under) expenditures	2,721,459	(57,701)	(1,095,906)		1,567,852
Other sources (uses) of financial resources:					
Operating transfers-in.....	83,607		1,180,387	\$ (591,381)	672,613
Operating transfers-out.....	(2,562,396)			591,381	(1,971,015)
Other financing sources.....	11,319				11,319
Net other sources (uses) of financial resources	(2,467,470)		1,180,387	--	(1,287,083)
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	253,989	(57,701)	84,481		280,769
Fund balance (deficit), July 1, 1988	(492,597)		137,541		(355,056)
Fund balance (deficit), June 30, 1989	\$ (238,608)	\$ (57,701)	\$ 222,022	\$ --	\$ (74,287)



Black Bear
Extirpated from Illinois in the latter half of the 19th century.

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

Exxon Oil Overcharge Settlement Fund--the State's share of oil overcharge monies paid by the Exxon Oil Company to the federal government. The monies are used to finance the Illinois Home Weatherization Assistance Program.

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

Department of Energy and Natural Resources

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

Department of Public Aid

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

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

Department of Revenue

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

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

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

Department of Transportation

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

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

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

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

Department of Financial Institutions

State Pension Fund--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.

Illinois State Scholarship Commission

State Scholarship Commission Student Loan Fund--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, 1989
(Expressed in Thousands)

	Elected Officials		Departments			
	Attorney General	Violent Crimes Victims Assistance	Agriculture	Children and Family Services	Commerce and Community Affairs	Conservation
Assets:						
Cash and cash equivalents.....	\$ 5,030	\$ 8,786	\$ 12,575	\$ 144,368	\$ 15,187	
Investments.....						
Receivables, net:						
Taxes.....		65		45		
Intergovernmental.....	407		19,497	21,351	1,055	
Other.....	82	678		631	731	
Due from other funds.....		166		2,407	336	
Inventories.....					1,754	
Loans and notes receivable.....				41,518		
Other assets.....				2,435		
Total assets	\$ 5,519	\$ 9,695	\$ 32,072	\$ 212,755	\$ 19,063	
Liabilities:						
Accounts payable and accrued liabilities.....		\$ 1,071	\$ 2,223	\$ 31,889	\$ 1,632	
Intergovernmental payables.....		873	849	723		
Due to other funds.....	\$ 3	4,821	827	1,049	940	
Deferred revenues.....			5,438			
Other liabilities.....						
Total liabilities		3	6,765	9,337	33,661	2,572
Fund balances (deficits):						
Reserved for:						
Encumbrances.....	77	249	223	63,810	8,104	
Long-term portion of:						
Intergovernmental and other receivables				34,568		
Loans and notes receivable.....					1,754	
Inventories.....				2,435		
Other.....				78,281	6,633	
Unreserved, undesignated.....	5,439	2,681	22,512	179,094	16,491	
Total fund balances (deficit)	5,516	2,930	22,735	179,094	16,491	
Total liabilities and fund balances	\$ 5,519	\$ 9,695	\$ 32,072	\$ 212,755	\$ 19,063	

Departments (Continued)

Corrections	Employment Security	Energy and Natural Resources	Insurance	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid
\$ 5,514	\$ 33,452	\$ 42,218	\$ 5,552	\$ 21,751	\$ 11,175	\$ 12,426	\$ 160,637
	14,687			918			1,992
	7	271	40	7,647	7	76	20,614
947	8,197	828		437	53		379
	1,919						4,453
		2,403					
\$ 6,461	\$ 58,262	\$ 45,720	\$ 5,592	\$ 30,753	\$ 11,235	\$ 12,502	\$ 188,075
\$ 1,904	\$ 9,602	\$ 400	\$ 385	\$ 8,598	\$ 2,402	\$ 201	\$ 21,456
	31		1	22			10,939
47	6,620	689	56	271	339	106	2,993
				1,333			136,088
1,951	16,253	1,089	442	10,224	2,741	307	171,476
914		3,324	68	218	5,855	168	1,152
				6,320			
	1,919	2,218					4,453
3,596	40,090	39,089	5,082	13,991	2,639	12,027	10,994
4,510	42,009	44,631	5,150	20,529	8,494	12,195	16,599
\$ 6,461	\$ 58,262	\$ 45,720	\$ 5,592	\$ 30,753	\$ 11,235	\$ 12,502	\$ 188,075

(continued)

(continued)

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1989
(Expressed in Thousands)

	Departments (Continued)				
	Public Health	Revenue	Transportation	Veterans' Affairs	Other Code Departments
Assets:					
Cash and cash equivalents.....	\$ 12,152	\$ 155,445	\$ 639,215	\$ 6,197	\$ 45,271
Investments.....					
Receivables, net:					
Taxes.....		53,537	72,227		
Intergovernmental.....	7,838	59,189	306,850	1,390	44
Other.....	5,561	670	38,428		
Due from other funds.....	2,504	34,692	95,881		87
Inventories.....	751		20,627	1,057	
Loans and notes receivable.....			8,502		
Other assets.....					
Total assets	\$ 28,806	\$ 303,533	\$ 1,181,730	\$ 8,644	\$ 45,402
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 18,485	\$ 3,058	\$ 108,517	\$ 1,144	\$ 763
Intergovernmental payables.....	3,521	225,765	63,983	51	148
Due to other funds.....	1,462	42,795	69,614	77	191
Deferred revenues.....	5,338	4,374	9,655		
Other liabilities.....		171			
Total liabilities	28,806	276,163	251,769	1,272	1,102
Fund balances (deficits):					
Reserved for:					
Encumbrances.....	361		868,346	175	30
Long-term portion of:					
Intergovernmental and other receivables			247,066		
Loans and notes receivable.....			8,105		
Inventories.....	751		20,627	1,057	
Other.....			859		
Unreserved, undesignated.....	(1,112)	27,370	(215,042)	6,140	44,270
Total fund balances (deficit)		27,370	929,961	7,372	44,300
Total liabilities and fund balances	\$ 28,806	\$ 303,533	\$ 1,181,730	\$ 8,644	\$ 45,402

Agencies, Boards and Authorities					Higher Education State Scholarship Commission		
Illinois Commerce Commission	Environmental Protection Agency	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Loan	Other	Total
\$ 6,929	\$ 13,608	\$ 10,161	\$ 18,850	\$ 14,138	\$ 30,585	\$ 61,419	\$ 1,492,641
						888	888
				28		420	127,240
	5,410	57,996		6,986	8,557	13,015	526,271
125	5,080	2	1,010		214	3,574	85,494
	1,445	1,527				2,337	152,170
		3,343				8	33,912
						310	52,733
						978	3,413
\$ 7,054	\$ 25,543	\$ 73,029	\$ 19,860	\$ 21,152	\$ 39,356	\$ 82,949	\$ 2,474,762
\$ 1,219	\$ 7,524	\$ 1,184	\$ 1,648	\$ 9,162	\$ 7,745	\$ 21,511	\$ 263,723
	333	81,768			17	3,421	392,445
514	696	1,650	272	122	3,623	3,323	143,100
125						4,322	166,673
						44	215
1,858	8,553	84,602	1,920	9,284	11,385	32,621	966,156
242	1,861	106	411	9,155	11,701	25,862	1,002,412
				4,700			258,086
		3,343				210	45,101
						8	33,912
						880	4,174
4,954	15,129	(15,022)	17,529	(1,987)	16,270	23,368	164,921
5,196	16,990	(11,573)	17,940	11,868	27,971	50,328	1,508,606
\$ 7,054	\$ 25,543	\$ 73,029	\$ 19,860	\$ 21,152	\$ 39,356	\$ 82,949	\$ 2,474,762

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Elected Officials		Departments			
	Attorney General	Violent Crimes Victims Assistance	Agriculture	Children and Family Services	Commerce and Community Affairs	Conservation
Revenues:						
Income taxes.....						
Sales taxes.....						
Public utility taxes.....						
Motor fuel taxes.....						
Other taxes.....		\$ 15,370		\$ 10,604		
Federal government.....			\$ 14,360	\$ 169,170	\$ 3,285	
Licenses and fees.....		1,329			15,886	
Interest and other investment income.....	\$ 303	323		8,749	209	
Other.....	3,543	4,629		109	155	
Total revenues	3,846	21,651	14,360	188,632	19,535	
Expenditures:						
Current:						
Education.....				1,516		
Health and social services.....		133	40,185			
Social assistance.....						
General government.....	2,234	20,751		222,925		
Transportation.....				445		
Public protection and justice.....		4,793				
Natural resources and recreation.....				18,524	21,485	
Debt service:						
Principal.....		177		69	22	
Interest.....		36		14	2	
Capital outlays.....		787	156	2,457	12,601	
Total expenditures	2,234	26,677	40,341	245,950	34,110	
Excess (deficiency) of revenues over (under) expenditures	1,612	(5,026)	(25,981)	(57,318)	(14,575)	
Other sources (uses) of financial resources:						
Operating transfers-in.....		11,376	51,182	92,936	14,041	
Operating transfers-out.....		(9,689)	(16,730)	(31,818)	(7,403)	
Other financing sources.....		140		96	79	
Net other sources (uses) of financial resources		1,827	34,452	61,214	6,717	
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	1,612	(3,199)	8,471	3,896	(7,858)	
Fund balances (deficit), July 1, 1988, as previously reported	3,904	6,129	14,264	175,198	24,349	
Restatement of fund balance						
Fund balances (deficit), July 1, 1988, as restated	3,904	6,129	14,264	175,198	24,349	
Fund balances (deficit), June 30, 1989	\$ 5,516	\$ 2,930	\$ 22,735	\$ 179,094	\$ 16,491	

Department (Continued)							
Corrections	Employment Security	Energy and Natural Resources	Insurance	Mental Health and Developmental Disabilities	Nuclear Safety	Professional Regulation	Public Aid
\$ 1,384	\$ 136,982			\$ 3,922			\$ 857,383
			\$ 8,007	3,905	\$ 81	\$ 2,938	
1,286	2,004	\$ 3,054			26,853	871	
2,670	83	9,073	149	32,083	713		20,872
	139,069	12,127	8,156	39,910	17	3,809	878,255
							21,563
							16,158
	140,034			41,538			801,532
5,802			6,834		399	5,381	
		11,462			20,839		
	260	25	93	29	58		400
	16	4	13	9	28		22
263	6,955	69	409	741	4,319	140	2,360
6,065	147,265	11,560	7,349	42,317	25,643	5,521	842,035
(3,395)	(8,196)	567	807	(2,407)	2,021	(1,712)	36,220
3,914	16,798	5,095		2,476			
	(3,959)	(3,284)		(606)			(41,650)
		28	105	107	114		
3,914	12,839	1,839	105	1,977	114		(41,650)
519	4,643	2,406	912	(430)	2,135	(1,712)	(5,430)
3,991	37,366	42,225	4,238	20,959	6,359	13,907	22,029
3,991	37,366	42,225	4,238	20,959	6,359	13,907	22,029
\$ 4,510	\$ 42,009	\$ 44,631	\$ 5,150	\$ 20,529	\$ 8,494	\$ 12,195	\$ 16,599

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
Special Revenue Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Departments (Continued)				
	Public Health	Revenue	Transportation	Veterans' Affairs	Other Code Departments
Revenues:					
Income taxes.....		\$ 481,637			
Sales taxes.....		176,989			
Public utility taxes.....		229,963			
Motor fuel taxes.....			\$ 725,929		
Other taxes.....		58,214			
Federal government.....	\$ 110,017		598,605	\$ 6,233	\$ 160
Licenses and fees.....			596,277	7,543	519
Interest and other investment income.....		4,993	35,798		
Other.....	7,891		51,995	50	27,355
Total revenues	117,908	951,796	2,008,604	13,826	28,034
Expenditures:					
Current:					
Education.....					8,741
Health and social services.....	118,710			11,378	
Social assistance.....					
General government.....		1,102,877	140,097		1,972
Transportation.....			1,748,509		
Public protection and justice.....			42,017		5,674
Natural resources and recreation.....					
Debt service:					
Principal.....			7,661	42	5
Interest.....		12,783	1,738	2	1
Capital outlays.....	337		41,224	658	290
Total expenditures	119,047	1,115,660	1,981,246	12,080	16,683
Excess (deficiency) of revenues over expenditures	(1,139)	(163,864)	27,358	1,746	11,351
Other sources (uses) of financial resources:					
Operating transfers-in.....	6,181	345,697	652,746		
Operating transfers-out.....	(5,042)	(174,445)	(604,161)		
Other financing sources.....			7,396		25
Net other sources (uses) of financial resources	1,139	171,252	55,981		25
Excess (deficiency) of revenues over (under) expenditures and net financial resources	--	7,388	83,339	1,746	11,376
Fund balances (deficit), July 1, 1988, as previously reported		19,982	941,191	5,626	32,924
Restatement of fund balance			(94,569)		
Fund balances (deficit), July 1, 1988, as restated		19,982	846,622	5,626	32,924
Fund balances (deficit), June 30, 1989	\$ --	\$ 27,370	\$ 929,961	\$ 7,372	\$ 44,300

Agencies, Boards and Authorities					Higher Education State Scholarship Commission		Total
Illinois Commerce Commission	Environmental Protection Agency	State Board of Education	State Fire Marshal	Other Agencies, Boards and Authorities	Student Loan	Other	Total
							\$ 481,637
\$ 13,231							176,989
							243,194
443							725,929
115	\$ 26,958	\$ 567,951	\$ 9,882	\$ 3,886		\$ 10,966	113,287
8,651	6,852	11,339	936	8,458	\$ 51,778	344,393	2,901,218
				1,853	127	31,121	720,231
162	2,401	4,819	11	7,190	2,097	1,699	60,813
22,602	36,211	584,109	10,829	21,387	54,002	26,275	200,148
						414,454	5,623,446
		579,204			55,250	24,329	690,603
						217,921	446,023
	1,307		46			6,804	948,370
						125,655	1,617,864
17,766			7,748	11,740		8,583	1,757,537
984	53,025		136	8,438		31,688	139,842
						13,973	148,866
106	58		56	21	98	333	9,513
9	5		8	2	5	41	14,738
1,036	1,234	148	97	108	587	8,187	85,163
19,901	55,629	579,352	8,091	20,309	55,940	437,514	5,858,519
2,701	(19,418)	4,757	2,738	1,078	(1,938)	(23,060)	(235,073)
500	19,242					37,665	1,259,849
184	(1,202)	(5,031)	(1,357)	(11)	(188)	(9,366)	(915,942)
	71					608	8,953
684	18,111	(5,031)	(1,357)	(11)	(188)	28,907	352,860
3,385	(1,307)	(274)	1,381	1,067	(2,126)	5,847	117,787
1,811	18,297	(11,299)	16,559	10,801	30,097	42,888	1,483,795
						1,593	(92,976)
1,811	18,297	(11,299)	16,559	10,801	30,097	44,481	1,390,819
\$ 5,196	\$ 16,990	\$ (11,573)	\$ 17,940	\$ 11,868	\$ 27,971	\$ 50,328	\$ 1,508,606

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Agriculture
June 30, 1989
(Expressed in Thousands)

	Agricultural Premium	Pesticide Control	Illinois Grain Insurance	Total
Assets:				
Cash and cash equivalents.....	\$ 2,297	\$ 2,365	\$ 4,124	\$ 8,786
Receivables, net:				
Taxes.....	65			65
Other.....	617		61	678
Due from other funds.....			166	166
Total assets	\$ 2,979	\$ 2,365	\$ 4,351	\$ 9,695
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 1,004	\$ 37	\$ 30	\$ 1,071
Intergovernmental payables.....	873			873
Due to other funds.....	4,016	2	803	4,821
Total liabilities	5,893	39	833	6,765
Fund balances (deficit):				
Reserved for encumbrances.....	244	5		249
Unreserved, undesignated.....	(3,158)	2,321	3,518	2,681
Total fund balances (deficit)	(2,914)	2,326	3,518	2,930
Total liabilities and fund balances	\$ 2,979	\$ 2,365	\$ 4,351	\$ 9,695

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, 1989
(Expressed in Thousands)

	Agricultural Premium	Pesticide Control	Illinois Grain Insurance	Total
Revenues:				
Other taxes.....	\$ 15,370			\$ 15,370
Licenses and fees.....		\$ 1,220	\$ 109	1,329
Interest and other investment income.....			323	323
Other.....	4,119		510	4,629
Total revenues	19,489	1,220	942	21,651
Expenditures:				
Current:				
Health and social services.....		133		133
General government.....	19,433	475	843	20,751
Public protection and justice.....	4,793			4,793
Debt service:				
Principal.....	177			177
Interest.....	36			36
Capital outlays.....	742	45		787
Total expenditures	25,181	653	843	26,677
Excess (deficiency) of revenues over (under) expenditures	(5,692)	567	99	(5,026)
Other sources (uses) of financial resources:				
Operating transfers-in.....	11,376			11,376
Operating transfers-out.....	(9,678)		(11)	(9,689)
Other financing sources.....	140			140
Net other sources (uses) of financial resources	1,838		(11)	1,827
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(3,854)	567	88	(3,199)
Fund balances, July 1, 1988	940	1,759	3,430	6,129
Fund balances (deficit), June 30, 1989	\$ (2,914)	\$ 2,326	\$ 3,518	\$ 2,930

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Children and Family Services
June 30, 1989
(Expressed in Thousands)

	DCFS Training	DCFS Children's Services	Local Effort Day Care Program	Total
Assets:				
Cash and cash equivalents.....	\$ 220	\$ 6,144	\$ 6,211	\$ 12,575
Intergovernmental receivables, net.....	2,493	17,004		19,497
Total assets	\$ 2,713	\$ 23,148	\$ 6,211	\$ 32,072
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 394	\$ 1,829		\$ 2,223
Intergovernmental payables.....	152	1	696	849
Due to other funds.....	600	150	77	827
Deferred revenues.....			5,438	5,438
Total liabilities	1,146	1,980	6,211	9,337
Fund balances (deficit):				
Reserved for encumbrances.....	38		185	223
Unreserved, undesignated.....	1,529	21,168	(185)	22,512
Total fund balances	1,567	21,168	--	22,735
Total liabilities and fund balances	\$ 2,713	\$ 23,148	\$ 6,211	\$ 32,072

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Children and Family Services
For the Year Ended June 30, 1989
(Expressed in Thousands)

	DCFS Training	DCFS Children's Services	Local Effort Day Care Program	Total
Revenues:				
Federal government.....	\$ 3,210	\$ 11,150		\$ 14,360
Total revenues	3,210	11,150		14,360
Expenditures:				
Current:				
Health and social services.....	3,006	20,785	\$ 16,394	40,185
Capital outlays.....	30	126		156
Total expenditures	3,036	20,911	16,394	40,341
Excess (deficiency) of revenues over (under) expenditures	174	(9,761)	(16,394)	(25,981)
Other sources (uses) of financial resources:				
Operating transfers-in.....	505	33,920	16,757	51,182
Operating transfers-out.....	(267)	(16,100)	(363)	(16,730)
Net other sources (uses) of financial resources	238	17,820	16,394	34,452
Excess of revenues over (under) expenditures and net other sources (uses) of financial resources	412	8,059	--	8,471
Fund balances, July 1, 1988	1,155	13,109		14,264
Fund balances, June 30, 1989	\$ 1,567	\$ 21,168	\$ --	\$ 22,735

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Commerce and Community Affairs
June 30, 1989
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Exxon Oil Overcharge Settlement	Tourism Promotion	Community Development/ Small Cities Block Grant
Assets:				
Cash and cash equivalents.....	\$ 22,219	\$ 70,609	\$ 4,601	\$ 1,247
Receivables, net:				
Taxes.....	45			
Intergovernmental.....				2,127
Other.....		515		
Due from other funds.....		37	2,370	
Loans and notes receivable.....				3,345
Other assets.....				
Total assets	\$ 22,264	\$ 71,161	\$ 6,971	\$ 6,719
Liabilities:				
Accounts payable and accrued liabilities.....		\$ 2,018	\$ 2,507	\$ 3,364
Intergovernmental payables.....				
Due to other funds.....		10	114	10
Total liabilities		2,028	2,621	3,374
Fund balances (deficits):				
Reserved for:				
Encumbrances.....		1,508	709	4,933
Long-term portion of loans and notes receivable.....				2,645
Other.....				
Unreserved, undesignated.....	\$ 22,264	67,625	3,641	(4,233)
Total fund balances	22,264	69,133	4,350	3,345
Total liabilities and fund balances	\$ 22,264	\$ 71,161	\$ 6,971	\$ 6,719

Intra-Agency Services	Job Training Partnership	Build Illinois Purposes	Build Illinois Loan	Public Infrastructure Consolidated Loan Revolving	Total
\$ 3,173	\$ 235	\$ 25,970	\$ 16,091	\$ 223	\$ 144,368
1,019	18,205		114	2	45
			35,373	2,800	21,351
			2,435		631
					2,407
					41,518
					2,435
\$ 4,192	\$ 18,440	\$ 25,970	\$ 54,013	\$ 3,025	\$ 212,755
\$ 247	\$ 18,353	\$ 5,400			\$ 31,889
25		698			723
532	87	296			1,049
804	18,440	6,394			33,661
16	16,868	39,776			63,810
			\$ 29,373	\$ 2,550	34,568
			2,435		2,435
3,372	(16,868)	(20,200)	22,205	475	78,281
3,388		19,576	54,013	3,025	179,094
\$ 4,192	\$ 18,440	\$ 25,970	\$ 54,013	\$ 3,025	\$ 212,755

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, 1989
(Expressed in Thousands)

	Metropolitan Exposition, Auditorium and Office Building	Exxon Oil Overcharge Settlement	Tourism Promotion	Community Development/ Small Cities Block Grant
Revenues:				
Other taxes.....	\$ 10,604			
Federal government.....				\$ 24,862
Interest and other investment income.....		\$ 6,077		
Other.....				
Total revenues	10,604	6,077		24,862
Expenditures:				
Current:				
Education.....				
General government.....		19,139	\$ 18,604	25,173
Transportation.....				
Natural resources and recreation.....		1,063		
Debt service:				
Principal.....		13	12	
Interest.....		2	6	
Capital outlays.....		46	152	18
Total expenditures		20,263	18,774	25,191
Excess (deficiency) of revenues over (under) expenditures	10,604	(14,186)	(18,774)	(329)
Other sources (uses) of financial resources:				
Operating transfers-in.....	4,864		17,652	
Operating transfers-out.....	(9,118)	(83)	(400)	
Other financing sources.....		7	89	
Net other sources (uses) of financial resources	(4,254)	(76)	17,341	
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	6,350	(14,262)	(1,433)	(329)
Fund balances, July 1, 1988	15,914	83,395	5,783	3,674
Fund balances, June 30, 1989	\$ 22,264	\$ 69,133	\$ 4,350	\$ 3,345

Intra-Agency Services	Job Training Partnership	Build Illinois Purposes	Build Illinois Loan	Public Infrastructure Consolidated Loan Revolving	Total
\$ 6,649	\$ 137,659		\$ 2,648	\$ 24	\$ 10,604
	102		7		169,170
6,649	137,761		2,655	24	8,749
					109
					188,632
6,027	137,669	\$ 1,516	4,373	920	1,516
		11,020			222,925
		445			445
		17,461			18,524
40		4			69
5		1			14
276	17	1,948			2,457
6,348	137,686	32,395	4,373	920	245,950
301	75	(32,395)	(1,718)	(896)	(57,318)
291		55,000	12,741	2,388	92,936
(24)	(75)	(22,118)			(31,818)
					96
267	(75)	32,882	12,741	2,388	61,214
568		487	11,023	1,492	3,896
2,820		19,089	42,990	1,533	175,198
\$ 3,388	\$	\$ 19,576	\$ 54,013	\$ 3,025	\$ 179,094

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Conservation
June 30, 1989
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation	Total
Assets:				
Cash and cash equivalents.....	\$ 2,736	\$ 2,858	\$ 9,593	\$ 15,187
Receivables, net:				
Intergovernmental.....		1,055		1,055
Other.....	2	729		731
Due from other funds.....	336			336
Inventories.....		1,754		1,754
Total assets	\$ 3,074	\$ 6,396	\$ 9,593	\$ 19,063
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 210	\$ 452	\$ 970	\$ 1,632
Due to other funds.....	21	915	4	940
Total liabilities	231	1,367	974	2,572
Fund balances:				
Reserved for:				
Encumbrances.....	2,290	811	5,003	8,104
Inventories.....		1,754		1,754
Unreserved, undesignated.....	553	2,464	3,616	6,633
Total fund balances	2,843	5,029	8,619	16,491
Total liabilities and fund balances	\$ 3,074	\$ 6,396	\$ 9,593	\$ 19,063

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, 1989
(Expressed in Thousands)

	State Boating Act	Wildlife and Fish	Park and Conservation	Total
Revenues:				
Federal government.....	\$ 413	\$ 2,872		\$ 3,285
Licenses and fees.....	2,015	13,871		15,886
Interest and other investment income.....		209		209
Other.....	43	112		155
Total revenues	2,471	17,064		19,535
Expenditures:				
Current:				
Natural resources and recreation.....	4,749	15,115	\$ 1,621	21,485
Debt service:				
Principal.....	1	21		22
Interest.....		2		2
Capital outlays.....	1,555	1,619	9,427	12,601
Total expenditures	6,305	16,757	11,048	34,110
Excess (deficiency) of revenues over (under) expenditures	(3,834)	307	(11,048)	(14,575)
Other sources (uses) of financial resources:				
Operating transfers-in.....	4,032		10,009	14,041
Operating transfers-out.....		(3,903)	(3,500)	(7,403)
Other financing sources.....		79		79
Net other sources (uses) of financial resources	4,032	(3,824)	6,509	6,717
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	198	(3,517)	(4,539)	(7,858)
Fund balances, July 1, 1988	2,645	8,546	13,158	24,349
Fund balances, June 30, 1989	\$ 2,843	\$ 5,029	\$ 8,619	\$ 16,491

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Corrections
June 30, 1989
(Expressed in Thousands)

	Correctional Recoveries Trust	Correctional School District Education	Total
Assets:			
Cash and cash equivalents.....	\$ 2,326	\$ 3,188	\$ 5,514
Due from other funds.....		947	947
Total assets	\$ 2,326	\$ 4,135	\$ 6,461
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 665	\$ 1,239	\$ 1,904
Due to other funds.....		47	47
Total liabilities	665	1,286	1,951
Fund balances:			
Reserved for encumbrances.....	914		914
Unreserved, undesignated.....	747	2,849	3,596
Total fund balances	1,661	2,849	4,510
Total liabilities and fund balances	\$ 2,326	\$ 4,135	\$ 6,461

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Corrections
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Correctional Recoveries Trust	Correctional School District Education	Total
Revenues:			
Federal government.....	\$ 1,384		\$ 1,384
Other.....	1,279	\$ 7	1,286
Total revenues	2,663	7	2,670
Expenditures:			
Current:			
Public protection and justice.....	2,384	3,418	5,802
Capital outlays.....	15	248	263
Total expenditures	2,399	3,666	6,065
Excess (deficiency) of revenues over (under) expenditures	264	(3,659)	(3,395)
Other sources of financial resources:			
Operating transfers-in.....		3,914	3,914
Other sources of financial resources		3,914	3,914
Excess of revenues over expenditures and other sources of financial resources	264	255	519
Fund balances, July 1, 1988	1,397	2,594	3,991
Fund balances, June 30, 1989	\$ 1,661	\$ 2,849	\$ 4,510

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Employment Security
June 30, 1989
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Total
Assets:			
Cash and cash equivalents.....	\$ 6,977	\$ 26,475	\$ 33,452
Receivables, net:			
Intergovernmental.....	14,687		14,687
Other.....		7	7
Due from other funds.....	3,897	4,300	8,197
Inventories.....	1,919		1,919
Total assets	\$ 27,480	\$ 30,782	\$ 58,262
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 8,415	\$ 1,187	\$ 9,602
Intergovernmental payables.....	31		31
Due to other funds.....	2,795	3,825	6,620
Total liabilities	11,241	5,012	16,253
Fund balances:			
Reserved for inventories.....	1,919		1,919
Unreserved, undesignated.....	14,320	25,770	40,090
Total fund balances	16,239	25,770	42,009
Total liabilities and fund balances	\$ 27,480	\$ 30,782	\$ 58,262

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, 1989
(Expressed in Thousands)

	Title III Social Security and Employment Services	Unemployment Compensation Special Administration	Total
Revenues:			
Federal government.....	\$ 136,982		\$ 136,982
Interest and other investment income.....		\$ 2,004	2,004
Other.....	83		83
Total revenues	137,065	2,004	139,069
Expenditures:			
Current:			
Social assistance.....	134,008	6,026	140,034
Debt service:			
Principal.....	260		260
Interest.....	16		16
Capital outlays.....	2,692	4,263	6,955
Total expenditures	136,976	10,289	147,265
Excess (deficiency) of revenues over (under) expenditures	89	(8,285)	(8,196)
Other sources (uses) of financial resources:			
Operating transfers-in.....	4,158	12,640	16,798
Operating transfers-out.....	(159)	(3,800)	(3,959)
Net other sources (uses) of financial resources	3,999	8,840	12,839
Excess of revenues over expenditures and net other sources (uses) of financial resources	4,088	555	4,643
Fund balances, July 1, 1988	12,151	25,215	37,366
Fund balances, June 30, 1989	\$ 16,239	\$ 25,770	\$ 42,009

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Energy and Natural Resources
June 30, 1989
(Expressed in Thousands)

	Illinois Industrial Coal Utilization	Petroleum Violation	Coal Technology Development Assistance	Total
Assets:				
Cash and cash equivalents.....	\$ 320	\$ 36,916	\$ 4,982	\$ 42,218
Other receivables, net.....		271		271
Due from other funds.....			828	828
Loans and notes receivable.....	2,403			2,403
Total assets	\$ 2,723	\$ 37,187	\$ 5,810	\$ 45,720
Liabilities:				
Accounts payable and accrued liabilities.....		\$ 400		\$ 400
Due to other funds.....		151	\$ 538	689
Total liabilities		551	538	1,089
Fund balances:				
Reserved for:				
Encumbrances.....		76	3,248	3,324
Long-term portion of loans and notes receivable.....	\$ 2,218			2,218
Unreserved, undesignated.....	505	36,560	2,024	39,089
Total fund balances	2,723	36,636	5,272	44,631
Total liabilities and fund balances	\$ 2,723	\$ 37,187	\$ 5,810	\$ 45,720

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, 1989
(Expressed in Thousands)

	Illinois Industrial Coal Utilization	Petroleum Violation	Coal Technology Development Assistance	Total
Revenues:				
Interest and other investment income.....	\$ 125	\$ 2,929		\$ 3,054
Other.....		9,073		9,073
Total revenues	125	12,002		12,127
Expenditures:				
Current:				
Natural resources and recreation.....	27	10,325	\$ 1,110	11,462
Debt service:				
Principal.....		25		25
Interest.....		4		4
Capital outlays.....		69		69
Total expenditures	27	10,423	1,110	11,560
Excess (deficiency) of revenues over (under) expenditures	98	1,579	(1,110)	567
Other sources (uses) of financial resources:				
Operating transfers-in.....			5,095	5,095
Operating transfers-out.....		(4)	(3,280)	(3,284)
Other financing sources.....		28		28
Net other sources (uses) of financial resources		24	1,815	1,839
Excess of revenues over expenditures and net other sources (uses) of financial resources	98	1,603	705	2,406
Fund balances, July 1, 1988	2,625	35,033	4,567	42,225
Fund balances, June 30, 1989	\$ 2,723	\$ 36,636	\$ 5,272	\$ 44,631

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Insurance
June 30, 1989
(Expressed in Thousands)

	Insurance Producers Administration	Insurance Financial Regulation	Total
Assets:			
Cash and cash equivalents.....	\$ 3,014	\$ 2,538	\$ 5,552
Other receivables, net.....	40		40
Total assets	\$ 3,054	\$ 2,538	\$ 5,592
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 241	\$ 144	\$ 385
Intergovernmental payables.....		1	1
Due to other funds.....	42	14	56
Total liabilities	283	159	442
Fund balances:			
Reserved for encumbrances.....	61	7	68
Unreserved, undesignated.....	2,710	2,372	5,082
Total fund balances	2,771	2,379	5,150
Total liabilities and fund balances	\$ 3,054	\$ 2,538	\$ 5,592

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Insurance
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Insurance Producers Administration	Insurance Financial Regulation	Total
Revenues:			
Licenses and fees.....	\$ 5,918	\$ 2,089	\$ 8,007
Other.....	108	41	149
Total revenues	6,026	2,130	8,156
Expenditures:			
Current:			
Public protection and justice.....	4,693	2,141	6,834
Debt service:			
Principal.....	49	44	93
Interest.....	8	5	13
Capital outlays.....	219	190	409
Total expenditures	4,969	2,380	7,349
Excess (deficiency) of revenues over (under) expenditures	1,057	(250)	807
Other sources of financial resources:			
Other financing sources.....	62	43	105
Other sources of financial resources	62	43	105
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	1,119	(207)	912
Fund balances, July 1, 1988	1,652	2,586	4,238
Fund balances, June 30, 1989	\$ 2,771	\$ 2,379	\$ 5,150

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
June 30, 1989
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Assets:			
Cash and cash equivalents.....	\$ 18,967	\$ 2,784	\$ 21,751
Receivables, net:			
Taxes.....	918		918
Other.....	6,320	1,327	7,647
Due from other funds.....	420	17	437
Total assets	\$ 26,625	\$ 4,128	\$ 30,753
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 8,178	\$ 420	\$ 8,598
Intergovernmental payables.....	8	14	22
Due to other funds.....	97	174	271
Deferred revenues.....	6	1,327	1,333
Total liabilities	8,289	1,935	10,224
Fund balances:			
Reserved for:			
Encumbrances.....	91	127	218
Long-term portion of other receivables.....	6,320		6,320
Unreserved, undesignated.....	11,925	2,066	13,991
Total fund balances	18,336	2,193	20,529
Total liabilities and fund balances	\$ 26,625	\$ 4,128	\$ 30,753

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, 1989
(Expressed in Thousands)

	Mental Health	DMHDD Federal Projects	Total
Revenues:			
Other taxes.....	\$ 3,922		\$ 3,922
Federal government.....		\$ 3,905	3,905
Other.....	32,077	6	32,083
Total revenues	35,999	3,911	39,910
Expenditures:			
Current:			
Health and social services.....	36,845	4,693	41,538
Debt service:			
Principal.....		29	29
Interest.....		9	9
Capital outlays.....	18	723	741
Total expenditures	36,863	5,454	42,317
(Deficiency) of revenues (under) expenditures	(864)	(1,543)	(2,407)
Other sources (uses) of financial resources:			
Operating transfers-in.....		2,476	2,476
Operating transfers-out.....	(287)	(319)	(606)
Other financing sources.....		107	107
Net other sources (uses) of financial resources	(287)	2,264	1,977
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	(1,151)	721	(430)
Fund balances, July 1, 1988	19,487	1,472	20,959
Fund balances, June 30, 1989	\$ 18,336	\$ 2,193	\$ 20,529

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Nuclear Safety
June 30, 1989
(Expressed in Thousands)

	Nuclear Safety Emergency Preparedness	Radioactive Waste Facility Development and Operation	Total
Assets:			
Cash and cash equivalents.....	\$ 6,661	\$ 4,514	\$ 11,175
Receivables, net:			
Intergovernmental.....	7		7
Other.....	53		53
Total assets	\$ 6,721	\$ 4,514	\$ 11,235
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 1,866	\$ 536	\$ 2,402
Due to other funds.....	322	17	339
Total liabilities	2,188	553	2,741
Fund balances (deficit):			
Reserved for encumbrances.....	1,020	4,835	5,855
Unreserved, undesignated.....	3,513	(874)	2,639
Total fund balances	4,533	3,961	8,494
Total liabilities and fund balances	\$ 6,721	\$ 4,514	\$ 11,235

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Nuclear Safety
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Nuclear Safety Emergency Preparedness	Radioactive Waste Facility Development and Operation	Total
Revenues:			
Federal government.....	\$ 14	\$ 67	\$ 81
Licenses and fees.....	11,832	15,021	26,853
Interest and other investment income.....	713		713
Other.....	16	1	17
Total revenues	12,575	15,089	27,664
Expenditures:			
Current:			
Public protection and justice.....	399		399
Natural resources and recreation.....	8,204	12,635	20,839
Debt service:			
Principal.....	54	4	58
Interest.....	17	11	28
Capital outlays.....	4,263	56	4,319
Total expenditures	12,937	12,706	25,643
Excess (deficiency) of revenues over (under) expenditures	(362)	2,383	2,021
Other sources of financial resources:			
Other financing sources.....	58	56	114
Other sources of financial resources	58	56	114
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(304)	2,439	2,135
Fund balances, July 1, 1988	4,837	1,522	6,359
Fund balances, June 30, 1989	\$ 4,533	\$ 3,961	\$ 8,494

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Professional Regulation
June 30, 1989
(Expressed in Thousands)

	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesman Administration	Total
Assets:				
Cash and cash equivalents.....	\$ 6,728	\$ 2,013	\$ 3,685	\$ 12,426
Other receivables, net.....	49		27	76
Total assets	\$ 6,777	\$ 2,013	\$ 3,712	\$ 12,502
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 64		\$ 137	\$ 201
Due to other funds.....	89		17	106
Total liabilities	153		154	307
Fund balances:				
Reserved for encumbrances.....	152		16	168
Unreserved, undesignated.....	6,472	\$ 2,013	3,542	12,027
Total fund balances	6,624	2,013	3,558	12,195
Total liabilities and fund balances	\$ 6,777	\$ 2,013	\$ 3,712	\$ 12,502

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Department of Professional Regulation
For the Year Ended June 30, 1989
(Expressed in Thousands)

	State Medical Disciplinary	Real Estate Recovery	Real Estate Brokers and Salesman Administration	Total
Revenues:				
Licenses and fees.....	\$ 1,092	\$ 196	\$ 1,650	\$ 2,938
Interest and other investment income.....	594		277	871
Total revenues	1,686	196	1,927	3,809
Expenditures:				
Current:				
Public protection and justice.....	3,253	91	2,037	5,381
Capital outlays.....	92		48	140
Total expenditures	3,345	91	2,085	5,521
Excess (deficiency) of revenues over (under) expenditures	(1,659)	105	(158)	(1,712)
Fund balances, July 1, 1988	8,283	1,908	3,716	13,907
Fund balances, June 30, 1989	\$ 6,624	\$ 2,013	\$ 3,558	\$ 12,195

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Aid
June 30, 1989
(Expressed in Thousands)

	Immigration Reform and Control	Special Purposes Trust	Child Support Enforcement Trust	Food Stamp and Commodity	Total
Assets:					
Cash and cash equivalents.....	\$ 9,461	\$ 3,055	\$ 19,200	\$ 128,921	\$ 160,637
Receivables, net:					
Intergovernmental.....		1,992			1,992
Other.....			20,614		20,614
Due from other funds.....		340	39		379
Inventories.....				4,453	4,453
Total assets	\$ 9,461	\$ 5,387	\$ 39,853	\$ 133,374	\$ 188,075
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 7,551	\$ 3,019	\$ 10,886		\$ 21,456
Intergovernmental payables.....		10	10,929		10,939
Due to other funds.....	2	406	2,585		2,993
Deferred revenues.....	1,908	1,908	3,351	\$ 128,921	136,088
Total liabilities	9,461	5,343	27,751	128,921	171,476
Fund balances (deficits):					
Reserved for:					
Encumbrances.....	15	140	997		1,152
Inventories.....				4,453	4,453
Unreserved, undesignated.....	(15)	(96)	11,105		10,994
Total fund balances	--	44	12,102	4,453	16,599
Total liabilities and fund balances	\$ 9,461	\$ 5,387	\$ 39,853	\$ 133,374	\$ 188,075

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Public Aid
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Immigration Reform and Control	Special Purposes Trust	Child Support Enforcement Trust	Food Stamp and Commodity	Total
Revenues:					
Federal government.....	\$ 22,474	\$ 69,383	\$ 21,895	\$ 743,631	\$ 857,383
Other.....		126	20,746		20,872
Total revenues	22,474	69,509	42,641	743,631	878,255
Expenditures:					
Current:					
Education.....	21,563				21,563
Health and social services.....	910	15,248			16,158
Social assistance.....		28,254	30,402	742,876	801,532
Debt service:					
Principal.....			400		400
Interest.....			22		22
Capital outlays.....	1	485	1,874		2,360
Total expenditures	22,474	43,987	32,698	742,876	842,035
Excess of revenues over expenditures	--	25,522	9,943	755	36,220
Other (uses) of financial resources:					
Operating transfers-out.....		(29,850)	(11,800)		(41,650)
Other (uses) of financial resources		(29,850)	(11,800)		(41,650)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	--	(4,328)	(1,857)	755	(5,430)
Fund balances, July 1, 1988		4,372	13,959	3,698	22,029
Fund balances, June 30, 1989	\$ --	\$ 44	\$ 12,102	\$ 4,453	\$ 16,599

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Health
June 30, 1989
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal and Child Health Services Block Grant	Total
Assets:				
Cash and cash equivalents.....	\$ 1,214	\$ 8,070	\$ 2,868	\$ 12,152
Receivables, net:				
Intergovernmental.....	1,513	6,297	28	7,838
Other.....	45	5,385	131	5,561
Due from other funds.....	10		2,494	2,504
Inventories.....	577	46	128	751
Total assets	\$ 3,359	\$ 19,798	\$ 5,649	\$ 28,806
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 1,646	\$ 16,592	\$ 247	\$ 18,485
Intergovernmental payables.....	1,197	2,071	253	3,521
Due to other funds.....	269	1,135	58	1,462
Deferred revenues.....	247		5,091	5,338
Total liabilities	3,359	19,798	5,649	28,806
Fund balances (deficits):				
Reserved for:				
Encumbrances.....		360	1	361
Inventories.....		46	128	751
Unreserved, undesignated.....	(577)	(406)	(129)	(1,112)
Total fund balances	--	--	--	--
Total liabilities and fund balances	\$ 3,359	\$ 19,798	\$ 5,649	\$ 28,806

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, 1989
(Expressed in Thousands)

	Public Health Services	USDA Woman and Infant Care	Maternal and Child Health Services Block Grant	Total
Revenues:				
Federal government.....	\$ 13,257	\$ 77,790	\$ 18,970	\$ 110,017
Other.....		7,891		7,891
Total revenues	13,257	85,681	18,970	117,908
Expenditures:				
Current:				
Health and social services.....	19,186	84,205	15,319	118,710
Capital outlays.....	149	153	35	337
Total expenditures	19,335	84,358	15,354	119,047
Excess (deficiency) of revenues over (under) expenditures	(6,078)	1,323	3,616	(1,139)
Other sources (uses) of financial resources:				
Operating transfers-in.....	6,181			6,181
Operating transfers-out.....	(103)	(1,323)	(3,616)	(5,042)
Net other sources (uses) of financial resources	6,078	(1,323)	(3,616)	1,139
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	--	--	--
Fund balances, July 1, 1988				
Fund balances, June 30, 1989	\$ --	\$ --	\$ --	\$ --

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Revenue
June 30, 1989
(Expressed in Thousands)

	Illinois Sports Facilities	Local Government Distributive	Personal Property Tax Replacement	Build Illinois	Total
Assets:					
Cash and cash equivalents.....	\$ 1,625	\$ 1,653	\$ 138,261	\$ 13,906	\$ 155,445
Receivables, net:					
Taxes.....	1,625	1,372	30,609	19,931	53,537
Intergovernmental.....			59,189		59,189
Other.....			600	70	670
Due from other funds.....	625	34,067			34,692
Total assets	\$ 3,875	\$ 37,092	\$ 228,659	\$ 33,907	\$ 303,533
Liabilities:					
Accounts payable and accrued liabilities.....			\$ 648	\$ 2,410	\$ 3,058
Intergovernmental payables.....	\$ 3,875	\$ 36,023	185,867		225,765
Due to other funds.....		625	42,003	167	42,795
Deferred revenues.....		273	141	3,960	4,374
Other liabilities.....		171			171
Total liabilities	3,875	37,092	228,659	6,537	276,163
Fund balances:					
Unreserved, undesignated.....				27,370	27,370
Total fund balances				27,370	27,370
Total liabilities and fund balances	\$ 3,875	\$ 37,092	\$ 228,659	\$ 33,907	\$ 303,533

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, 1989
(Expressed in Thousands)

	Illinois Sports Facilities	Local Government Distributive	Personal Property Tax Replacement	Build Illinois	Total
Revenues:					
Income taxes.....			\$ 481,637		\$ 481,637
Sales taxes.....		\$ 14,810		\$ 162,179	176,989
Public utility taxes.....			229,963		229,963
Other taxes.....	\$ 12,948			45,266	58,214
Interest and other investment income.....			4,277	716	4,993
Total revenues	12,948	14,810	715,877	208,161	951,796
Expenditures:					
Current:					
General government.....	17,948	350,467	703,094	31,368	1,102,877
Debt service:					
Interest.....			12,783		12,783
Total expenditures	17,948	350,467	715,877	31,368	1,115,660
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(335,657)		176,793	(163,864)
Other sources (uses) of financial resources:					
Operating transfers-in.....	5,000	340,657		40	345,697
Operating transfers-out.....		(5,000)		(169,445)	(174,445)
Net other sources (uses) of financial resources	5,000	335,657	--	(169,405)	171,252
Excess of revenues over expenditures and net other sources (uses) of financial resources	--	--	--	7,388	7,388
Fund balances, July 1, 1988				19,982	19,982
Fund balances, June 30, 1989	\$ --	\$ --	\$ --	\$ 27,370	\$ 27,370

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Transportation
June 30, 1989
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
Assets:					
Cash and cash equivalents.....	\$ 277,950	\$ 69,987	\$ 31,687	\$ 2,545	\$ 96
Receivables, net:					
Taxes.....		72,227			
Intergovernmental.....	297,769			9,081	
Other.....	36,600				1
Due from other funds.....	13,918	17,409	1,000		
Inventories.....	20,627				
Loans and notes receivable.....					4,100
Total assets	\$ 646,864	\$ 159,623	\$ 32,687	\$ 11,626	\$ 4,197
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 55,780	\$ 6,093	\$ 395	\$ 8,629	
Intergovernmental payables.....	5,254	29,314	89	100	
Due to other funds.....	25,960	38,097	636	85	
Deferred revenues.....		6,843		2,812	
Total liabilities	86,994	80,347	1,120	11,626	
Fund balances (deficits):					
Reserved for:					
Encumbrances.....	396,893	38	32,928	98,624	
Long-term portion of:					
Intergovernmental receivables.....	247,066				
Loans and notes receivable.....					\$ 3,964
Inventories.....	20,627				
Other.....	859				
Unreserved, undesignated.....	(105,575)	79,238	(1,361)	(98,624)	233
Total fund balances	559,870	79,276	31,567	--	4,197
Total liabilities and fund balances	\$ 646,864	\$ 159,623	\$ 32,687	\$ 11,626	\$ 4,197

Public Transportation	Downstate Public Transportation	Bi-State Public Transportation	State Construction Account	Rail Freight Loan Repayment	Total
	\$ 9,721	\$ 1,931	\$ 244,663	\$ 635	\$ 639,215
					72,227
					306,850
			1,822	5	38,428
\$ 27,915	2,139	2,278	31,222		95,881
					20,627
				4,402	8,502
\$ 27,915	\$ 11,860	\$ 4,209	\$ 277,707	\$ 5,042	\$ 1,181,730
		\$ 1,921	\$ 35,699		\$ 108,517
\$ 27,915	\$ 676		635		63,983
	4,802		34		69,614
					9,655
27,915	5,478	1,921	36,368		251,769
			339,718	\$ 145	868,346
					247,066
				4,141	8,105
					20,627
					859
	6,382	2,288	(98,379)	756	(215,042)
	6,382	2,288	241,339	5,042	929,961
\$ 27,915	\$ 11,860	\$ 4,209	\$ 277,707	\$ 5,042	\$ 1,181,730

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, 1989
(Expressed in Thousands)

	Road	Motor Fuel Tax	Grade Crossing Protection	Federal/ Local Airport	State Rail Freight Loan Repayment
Revenues:					
Motor fuel taxes.....		\$ 725,929			
Federal government.....	\$ 547,957			\$ 50,648	
Licenses and fees.....	356,772				
Interest and other investment income.....	20,472				\$ 28
Other.....	47,527			4,468	
Total revenues	972,728	725,929		55,116	28
Expenditures:					
Current:					
General government.....	126,541	13,556			
Transportation.....	762,131	358,607	\$ 10,835	55,049	
Public protection and justice.....	42,017				
Debt service:					
Principal.....	7,600	61			
Interest.....	1,728	10			
Capital outlays.....	39,892	1,332			
Total expenditures	979,909	373,566	10,835	55,049	
Excess (deficiency) of revenues over (under) expenditures	(7,181)	352,363	(10,835)	67	28
Other sources (uses) of financial resources:					
Operating transfers-in.....	152,137	90,555	12,000		3,500
Operating transfers-out.....	(146,623)	(452,169)	(500)	(67)	
Other financing sources.....	7,073	323			
Net other sources (uses) of financial resources	12,587	(361,291)	11,500	(67)	3,500
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	5,406	(8,928)	665	--	3,528
Fund balances, July 1, 1988, as previously reported	649,033	88,204	30,902		669
Restatement of fund balance	(94,569)				
Fund balances, July 1, 1988, as restated	554,464	88,204	30,902		669
Fund balances, June 30, 1989	\$ 559,870	\$ 79,276	\$ 31,567	\$ --	\$ 4,197

Public Transportation	Downstate Public Transportation	Bi-State Public Transportation	State Construction Account	Rail Freight Loan Repayment	Total
					\$ 725,929
					598,605
			\$ 239,505		596,277
			15,110	\$ 188	35,798
					51,995
			254,615	188	2,008,604
					140,097
\$ 109,461	\$ 10,381	\$ 8,647	431,922	1,476	1,748,509
					42,017
					7,661
					1,738
					41,224
109,461	10,381	8,647	431,922	1,476	1,981,246
(109,461)	(10,381)	(8,647)	(177,307)	(1,288)	27,358
109,461	11,155	9,001	264,937		652,746
	(4,802)				(604,161)
					7,396
109,461	6,353	9,001	264,937		55,981
--	(4,028)	354	87,630	(1,288)	83,339
	10,410	1,934	153,709	6,330	941,191
					(94,569)
	10,410	1,934	153,709	6,330	846,622
\$ --	\$ 6,382	\$ 2,288	\$ 241,339	\$ 5,042	\$ 929,961

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Veterans' Affairs
June 30, 1989
(Expressed in Thousands)

	Quincy Veterans' Home	Manteno Veterans' Home	Total
Assets:			
Cash and cash equivalents.....	\$ 2,522	\$ 3,675	\$ 6,197
Intergovernmental receivables, net.....	847	543	1,390
Inventories.....	721	336	1,057
Total assets	\$ 4,090	\$ 4,554	\$ 8,644
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 767	\$ 377	\$ 1,144
Intergovernmental payables.....	51		51
Due to other funds.....	43	34	77
Total liabilities	861	411	1,272
Fund balances:			
Reserved for:			
Encumbrances.....	175		175
Inventories.....	721	336	1,057
Unreserved, undesignated.....	2,333	3,807	6,140
Total fund balances	3,229	4,143	7,372
Total liabilities and fund balances	\$ 4,090	\$ 4,554	\$ 8,644

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Department of Veterans' Affairs
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Quincy Veterans' Home	Manteno Veterans' Home	Total
Revenues:			
Federal government.....	\$ 4,140	\$ 2,093	\$ 6,233
Licenses and fees.....	4,835	2,708	7,543
Other.....	13	37	50
Total revenues	8,988	4,838	13,826
Expenditures:			
Current:			
Health and social services.....	8,913	2,465	11,378
Debt service:			
Principal.....		42	42
Interest.....		2	2
Capital outlays.....	516	142	658
Total expenditures	9,429	2,651	12,080
Excess (deficiency) of revenues over (under) expenditures	(441)	2,187	1,746
Fund balances, July 1, 1988	3,670	1,956	5,626
Fund balances, June 30, 1989	\$ 3,229	\$ 4,143	\$ 7,372

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Code Departments
June 30, 1989
(Expressed in Thousands)

	<u>Financial Institutions</u>	<u>State Police Law Enforcement Services</u>	Total
	State Pensions		
Assets:			
Cash and cash equivalents.....	\$ 43,091	\$ 2,180	\$ 45,271
Intergovernmental receivables, net.....		44	44
Due from other funds.....		87	87
Total assets	\$ 43,091	\$ 2,311	\$ 45,402
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 317	\$ 446	\$ 763
Intergovernmental payables.....		148	148
Due to other funds.....	109	82	191
Total liabilities	426	676	1,102
Fund balances:			
Reserved for encumbrances.....	20	10	30
Unreserved, undesignated.....	42,645	1,625	44,270
Total fund balances	42,665	1,635	44,300
Total liabilities and fund balances	\$ 43,091	\$ 2,311	\$ 45,402

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Code Departments
For the Year Ended June 30, 1989
(Expressed in Thousands)

	<u>Financial Institutions</u>	<u>State Police Law Enforcement Services</u>	Total
	State Pensions		
Revenues:			
Federal government.....		\$ 160	\$ 160
Licenses and fees.....	\$ 86	433	519
Other.....	24,528	2,827	27,355
Total revenues	24,614	3,420	28,034
Expenditures:			
Current:			
Education.....	8,741		8,741
General government.....	1,972		1,972
Public protection and justice.....	3,084	2,590	5,674
Debt service:			
Principal.....	5		5
Interest.....	1		1
Capital outlays.....	92	198	290
Total expenditures	13,895	2,788	16,683
Excess of revenues over expenditures	10,719	632	11,351
Other sources of financial resources:			
Other financing sources.....	25		25
Other sources of financial resources	25		25
Excess of revenues over expenditures and other sources of financial resources	10,744	632	11,376
Fund balances, July 1, 1988	31,921	1,003	32,924
Fund balances, June 30, 1989	\$ 42,665	\$ 1,635	\$ 44,300

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Illinois Commerce Commission
June 30, 1989
(Expressed in Thousands)

	Transportation Regulatory	Public Utility	Total
Assets:			
Cash and cash equivalents.....	\$ 3,687	\$ 3,242	\$ 6,929
Other receivables, net.....	125		125
Total assets	\$ 3,812	\$ 3,242	\$ 7,054
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 467	\$ 752	\$ 1,219
Due to other funds.....	252	262	514
Deferred revenues.....	125		125
Total liabilities	844	1,014	1,858
Fund balances:			
Reserved for encumbrances.....	127	115	242
Unreserved, undesignated.....	2,841	2,113	4,954
Total fund balances	2,968	2,228	5,196
Total liabilities and fund balances	\$ 3,812	\$ 3,242	\$ 7,054

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Illinois Commerce Commission
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Transportation Regulatory	Public Utility	Total
Revenues:			
Public utility taxes.....		\$ 13,231	\$ 13,231
Other taxes.....	\$ 443		443
Federal government.....		115	115
Licenses and fees.....	7,128	1,523	8,651
Other.....	152	10	162
Total revenues	7,723	14,879	22,602
Expenditures:			
Current:			
Public protection and justice.....	6,349	11,417	17,766
Natural resources and recreation.....		984	984
Debt service:			
Principal.....	53	53	106
Interest.....	5	4	9
Capital outlays.....	562	474	1,036
Total expenditures	6,969	12,932	19,901
Excess of revenues over expenditures	754	1,947	2,701
Other sources of financial resources:			
Operating transfers-in.....	500		500
Other financing sources.....	81	103	184
Other sources of financial resources	581	103	684
Excess of revenues over expenditures and other sources of financial resources	1,335	2,050	3,385
Fund balances, July 1, 1988	1,633	178	1,811
Fund balances, June 30, 1989	\$ 2,968	\$ 2,228	\$ 5,196

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Environmental Protection Agency
June 30, 1989
(Expressed in Thousands)

	U.S. Environmental Protection	Solid Waste Management	Hazardous Waste	Vehicle Inspection	Total
Assets:					
Cash and cash equivalents.....	\$ 1,407	\$ 4,868	\$ 5,966	\$ 1,367	\$ 13,608
Receivables, net:					
Intergovernmental.....	5,410				5,410
Other.....		1,827	3,253		5,080
Due from other funds.....		31		1,414	1,445
Total assets	\$ 6,817	\$ 6,726	\$ 9,219	\$ 2,781	\$ 25,543
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 4,044	\$ 224	\$ 508	\$ 2,748	\$ 7,524
Intergovernmental payables.....	46	142	145		333
Due to other funds.....	394	236	33	33	696
Total liabilities	4,484	602	686	2,781	8,553
Fund balances (deficit):					
Reserved for encumbrances.....	704	391	583	183	1,861
Unreserved, undesignated.....	1,629	5,733	7,950	(183)	15,129
Total fund balances	2,333	6,124	8,533	--	16,990
Total liabilities and fund balances	\$ 6,817	\$ 6,726	\$ 9,219	\$ 2,781	\$ 25,543

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, 1989
(Expressed in Thousands)

	U.S. Environmental Protection	Solid Waste Management	Hazardous Waste	Vehicle Inspection	Total
Revenues:					
Federal government.....	\$ 26,958				\$ 26,958
Licenses and fees.....		\$ 5,658	\$ 1,194		6,852
Other.....	7		2,394		2,401
Total revenues	26,965	5,658	3,588		36,211
Expenditures:					
Current:					
General government.....				\$ 1,307	1,307
Natural resources and recreation.....	27,086	4,474	2,086	19,379	53,025
Debt service:					
Principal.....	56	2			58
Interest.....	5				5
Capital outlays.....	890	132	85	127	1,234
Total expenditures	28,037	4,608	2,171	20,813	55,629
Excess (deficiency) of revenues over (under) expenditures	(1,072)	1,050	1,417	(20,813)	(19,418)
Other sources (uses) of financial resources:					
Operating transfers-in.....		102		19,140	19,242
Operating transfers-out.....		(1,202)			(1,202)
Other financing sources.....	58	13			71
Net other sources (uses) of financial resources	58	(1,087)		19,140	18,111
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(1,014)	(37)	1,417	(1,673)	(1,307)
Fund balances, July 1, 1988	3,347	6,161	7,116	1,673	18,297
Fund balances, June 30, 1989	\$ 2,333	\$ 6,124	\$ 8,533	\$ --	\$ 16,990

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
State Board of Education
June 30, 1989
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
Assets:				
Cash and cash equivalents.....	\$ 8,256	\$ 1,628	\$ 277	\$ 10,161
Receivables, net:				
Intergovernmental.....	426	28,053	29,517	57,996
Other.....			2	2
Due from other funds.....	1,410		117	1,527
Inventories.....		3,343		3,343
Total assets	\$ 10,092	\$ 33,024	\$ 29,913	\$ 73,029
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 3	\$ 54	\$ 1,127	\$ 1,184
Intergovernmental payables.....	25,002	29,608	27,158	81,768
Due to other funds.....	3	19	1,628	1,650
Total liabilities	25,008	29,681	29,913	84,602
Fund balances (deficits):				
Reserved for:				
Encumbrances.....	5	56	45	106
Inventories.....		3,343		3,343
Unreserved, undesignated.....	(14,921)	(56)	(45)	(15,022)
Total fund balances (deficit)	(14,916)	3,343	--	(11,573)
Total liabilities and fund balances	\$ 10,092	\$ 33,024	\$ 29,913	\$ 73,029

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
State Board of Education
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Drivers Education	Federal Department of Agriculture	Federal Department of Education	Total
Revenues:				
Federal government.....		\$ 206,919	\$ 361,032	\$ 567,951
Licenses and fees.....	\$ 11,339			11,339
Other.....	4,819			4,819
Total revenues	<u>16,158</u>	<u>206,919</u>	<u>361,032</u>	<u>584,109</u>
Expenditures:				
Current:				
Education.....	15,452	207,876	355,876	579,204
Capital outlays.....		23	125	148
Total expenditures	<u>15,452</u>	<u>207,899</u>	<u>356,001</u>	<u>579,352</u>
Excess (deficiency) of revenues over (under) expenditures	<u>706</u>	<u>(980)</u>	<u>5,031</u>	<u>4,757</u>
Other (uses) of financial resources:				
Operating transfers-out.....			(5,031)	(5,031)
Other (uses) of financial resources			<u>(5,031)</u>	<u>(5,031)</u>
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	<u>706</u>	<u>(980)</u>	<u>--</u>	<u>(274)</u>
Fund balances (deficit), July 1, 1988	<u>(15,622)</u>	<u>4,323</u>		<u>(11,299)</u>
Fund balances (deficit), June 30, 1989	<u>\$ (14,916)</u>	<u>\$ 3,343</u>	<u>\$ --</u>	<u>\$ (11,573)</u>

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Office of the State Fire Marshal
June 30, 1989
(Expressed in Thousands)

	Fire Prevention	Underground Storage Tank	Total
Assets:			
Cash and cash equivalents.....	\$ 14,633	\$ 4,217	\$ 18,850
Other receivables, net.....	174	836	1,010
Total assets	\$ 14,807	\$ 5,053	\$ 19,860
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 1,617	\$ 31	\$ 1,648
Due to other funds.....	262	10	272
Total liabilities	1,879	41	1,920
Fund balances:			
Reserved for encumbrances.....	171	240	411
Unreserved, undesignated.....	12,757	4,772	17,529
Total fund balances	12,928	5,012	17,940
Total liabilities and fund balances	\$ 14,807	\$ 5,053	\$ 19,860

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Office of the State Fire Marshal
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Fire Prevention	Underground Storage Tank	Total
Revenues:			
Other taxes.....	\$ 9,882		\$ 9,882
Licenses and fees.....	936		936
Other.....	11		11
Total revenues	10,829		10,829
Expenditures:			
Current:			
General government.....	46		46
Public protection and justice.....	7,439	\$ 309	7,748
Natural resources and recreation.....		136	136
Debt service:			
Principal.....	56		56
Interest.....	8		8
Capital outlays.....	97		97
Total expenditures	7,646	445	8,091
Excess (deficiency) of revenues over (under) expenditures	3,183	(445)	2,738
Other (uses) of financial resources:			
Operating transfers-out.....	(1,357)		(1,357)
Other (uses) of financial resources	(1,357)		(1,357)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	1,826	(445)	1,381
Fund balances, July 1, 1988	11,102	5,457	16,559
Fund balances, June 30, 1989	\$ 12,928	\$ 5,012	\$ 17,940

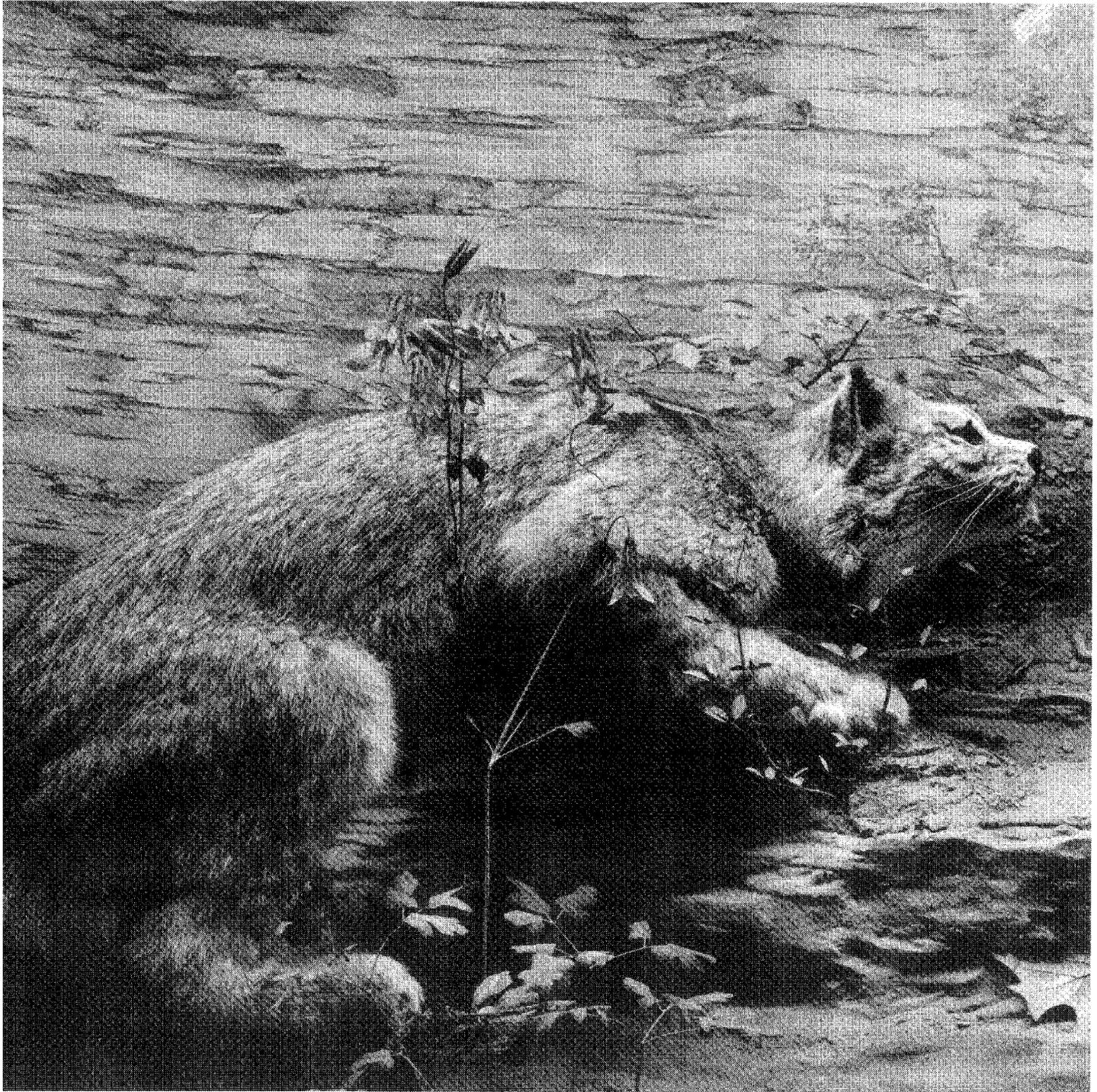
STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Agencies, Boards and Authorities
June 30, 1989
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council	Illinois Development Finance Authority	Liquor Control Commission	Local Government Law Enforcement Officers Training Board	Racing Board	
	Federal Trust	Housing Partnership Program	Dram Shop	Traffic and Criminal Conviction Surcharge	Race Track Improvement	Total
Assets:						
Cash and cash equivalents.....	\$ 934		\$ 3,652	\$ 5,026	\$ 4,526	\$ 14,138
Receivables, net:						
Taxes.....					28	28
Intergovernmental.....	2,286	\$ 4,700				6,986
Total assets	\$ 3,220	\$ 4,700	\$ 3,652	\$ 5,026	\$ 4,554	\$ 21,152
Liabilities:						
Accounts payable and accrued liabilities.....	\$ 3,168		\$ 16	\$ 5,679	\$ 299	\$ 9,162
Due to other funds.....	52		49	21		122
Total liabilities	3,220		65	5,700	299	9,284
Fund balances (deficits):						
Reserved for:						
Encumbrances.....	9,151		4			9,155
Long-term portion of intergovernmental receivables.....		\$ 4,700				4,700
Unreserved, undesignated.....	(9,151)		3,583	(674)	4,255	(1,987)
Total fund balances (deficit)	--	4,700	3,587	(674)	4,255	11,868
Total liabilities and fund balances	\$ 3,220	\$ 4,700	\$ 3,652	\$ 5,026	\$ 4,554	\$ 21,152

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Agencies, Boards and Authorities
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council	Illinois Development Finance Authority	Liquor Control Commission	Local Government Law Enforcement Officers Training Board Traffic and Criminal Conviction Surcharge	Racing Board	Total
	Federal Trust	Housing Partnership Program	Dram Shop		Race Track Improvement	
Revenues:						
Other taxes.....					\$ 3,886	\$ 3,886
Federal government.....	\$ 8,458					8,458
Licenses and fees.....			\$ 1,853			1,853
Other.....				\$ 7,190		7,190
Total revenues	8,458		1,853	7,190	3,886	21,387
Expenditures:						
Current:						
Public protection and justice.....			1,179	7,837	2,724	11,740
Natural resources and recreation.....	8,438					8,438
Debt service:						
Principal.....			3	18		21
Interest.....				2		2
Capital outlays.....	20		3	85		108
Total expenditures	8,458		1,185	7,942	2,724	20,309
Excess (deficiency) of revenues over (under) expenditures	---		668	(752)	1,162	1,078
Other (uses) of financial resources:						
Operating transfers-out.....				(11)		(11)
Other (uses) of financial resources				(11)		(11)
Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources	---		668	(763)	1,162	1,067
Fund balances, July 1, 1988		\$ 4,700	2,919	89	3,093	10,801
Fund balances (deficit), June 30, 1989	\$ ---	\$ 4,700	\$ 3,587	\$ (674)	\$ 4,255	\$ 11,868

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Bobcat

A threatened Illinois species. Frequents wooded sections along rivers and timbered bluffs.

DEBT SERVICE FUNDS

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

SIGNIFICANT DEBT SERVICE FUNDS DESCRIPTIONS

Treasurer

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

Department of Commerce and Community Affairs

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

Bureau of the Budget

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

STATE OF ILLINOIS
Combining Balance Sheet
Debt Service Funds
June 30, 1989
(Expressed in Thousands)

	General Obligations Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Assets:					
Cash and cash equivalents.....	\$ 148,179	\$ 4,853	\$ 2,074	\$ 332	\$ 155,438
Investments.....		9,042	37,823		46,865
Other receivables, net.....	805		525	2	1,332
Total assets	\$ 148,984	\$ 13,895	\$ 40,422	\$ 334	\$ 203,635
Liabilities:					
Due to other funds.....				\$ 55	\$ 55
Other liabilities.....				279	279
Total liabilities				334	334
Fund balances:					
Unreserved, designated for debt service.....	\$ 148,984	\$ 13,895	\$ 40,422		203,301
Total fund balances	148,984	13,895	40,422		203,301
Total liabilities and fund balances	\$ 148,984	\$ 13,895	\$ 40,422	\$ 334	\$ 203,635

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, 1989
(Expressed in Thousands)

	General Obligation Bond Retirement and Interest	Illinois Civic Center Bond Retirement and Interest	Build Illinois Bond Retirement and Interest	Other	Total
Revenues:					
Federal government.....	\$ 620				\$ 620
Licenses and fees.....	143				143
Interest and other investment income.....	10,778	\$ 1,391	\$ 4,275		16,444
Other.....				\$ 585	585
Total revenues	11,541	1,391	4,275	585	17,792
Expenditures:					
Current:					
Education.....				10	10
General government.....		15	45		60
Debt service:					
Principal.....	243,125	815	12,680		256,620
Interest.....	262,107	8,272	34,910		305,289
Total expenditures	505,232	9,102	47,635	10	561,979
Excess (deficiency) of revenues over (under) expenditures	(493,691)	(7,711)	(43,360)	575	(544,187)
Other sources (uses) of financial resources:					
Operating transfers-in.....	517,768	9,118	54,000	434	581,320
Operating transfers-out.....				(1,021)	(1,021)
Net other sources (uses) of financial resources	517,768	9,118	54,000	(587)	580,299
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	24,077	1,407	10,640	(12)	36,112
Fund balances, July 1, 1988	124,907	12,488	29,782	12	167,189
Fund balances, June 30, 1989	\$ 148,984	\$ 13,895	\$ 40,422	\$ --	\$ 203,301

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White Tailed Deer

Almost extirpated early in the century, it came back in dramatic fashion in the '30's - '50's.
Presently inhabits throughout Illinois.

CAPITAL PROJECTS FUNDS

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

SIGNIFICANT CAPITAL PROJECTS FUNDS DESCRIPTIONS

Department of Transportation

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

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

Department of Commerce and Community Affairs

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

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.

Capital Development Board

Capital Development Fund--to account for proceeds for 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 Fund
June 30, 1989
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities			Other	Total
	Transportation	Other Code Departments	Capital Development Board	Environmental Protection Agency	Anti-Pollution		
Assets:							
Cash and cash equivalents.....	\$ 46,614	\$ 98,605	\$ 128,302	\$ 12,708	\$ 62	\$ 286,291	
Receivables, net:							
Intergovernmental receivables.....			2,925			2,925	
Other.....	3		5			8	
Due from other funds.....		53				53	
Total assets	\$ 46,617	\$ 98,658	\$ 131,232	\$ 12,708	\$ 62	\$ 289,277	
Liabilities:							
Accounts payable and accrued liabilities...	\$ 2,030	\$ 9,593	\$ 39,294	\$ 5		\$ 50,922	
Intergovernmental payables.....	1,008	7,685		3,260		11,953	
Due to other funds.....		14	465			479	
Deferred revenues.....			2,140			2,140	
Total liabilities	3,038	17,292	41,899	3,265		65,494	
Fund balances (deficits):							
Reserved for encumbrances.....	206,493	149,426	114,044	25,441		495,404	
Unreserved, undesignated.....	(162,914)	(68,060)	(24,711)	(15,998)	\$ 62	(271,621)	
Total fund balances	43,579	81,366	89,333	9,443	62	223,783	
Total liabilities and fund balances	\$ 46,617	\$ 98,658	\$ 131,232	\$ 12,708	\$ 62	\$ 289,277	

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, 1989
(Expressed in Thousands)

	Departments		Agencies, Boards and Authorities			Other	Total
	Transportation	Other Code Departments	Capital Development Board	Environmental Protection Agency Anti-Pollution			
Revenues:							
Federal government.....			\$ 1,489			\$ 1,489	
Interest and other investment income.....					\$ 57		57
Other.....	\$ 102		12,267				12,369
Total revenues	102		13,756		57		13,915
Expenditures:							
Current:							
Education.....		\$ 8,742	28,430				37,172
General government.....		10,190	2,835	\$ 16	1,383		14,424
Transportation.....	111,168	74,538					185,706
Natural resources and recreation.....		85,255	10,950	21,121			117,326
Capital outlays.....		21,633	123,186				144,819
Total expenditures	111,168	200,358	165,401	21,137	1,383		499,447
(Deficiency) of revenues							
(under) expenditures	(111,066)	(200,358)	(151,645)	(21,137)	(1,326)		(485,532)
Other sources (uses) of financial resources:							
Proceeds from general and special obligation bond issues.....	112,126	199,253	203,004	14,769			529,152
Operating transfers-in.....			1,356				1,356
Operating transfers-out.....		(14,311)	(45,470)				(59,781)
Net other sources (uses) of financial resources	112,126	184,942	158,890	14,769			470,727
Excess (deficiency) of revenues over							
(under) expenditures and net other							
sources (uses) of financial resources	1,060	(15,416)	7,245	(6,368)	(1,326)		(14,805)
Fund balances, July 1, 1988	42,519	96,782	82,088	15,811	1,388		238,588
Fund balances, June 30, 1989	\$ 43,579	\$ 81,366	\$ 89,333	\$ 9,443	\$ 62	\$	\$ 223,783

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Transportation
June 30, 1989
(Expressed in Thousands)

	Transportation Bond Series-A	Transportation Bond Series-B	Total
Assets:			
Cash and cash equivalents.....	\$ 21,475	\$ 25,139	\$ 46,614
Other receivables, net.....		3	3
Total assets	\$ 21,475	\$ 25,142	\$ 46,617
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 1,462	\$ 568	\$ 2,030
Intergovernmental payables.....		1,008	1,008
Total liabilities	1,462	1,576	3,038
Fund balances (deficit):			
Reserved for encumbrances.....	16,609	189,884	206,493
Unreserved, undesignated.....	3,404	(166,318)	(162,914)
Total fund balances	20,013	23,566	43,579
Total liabilities and fund balances	\$ 21,475	\$ 25,142	\$ 46,617

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Department of Transportation
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Transportation Bond Series-A	Transportation Bond Series-B	Total
Revenues:			
Other.....		\$ 102	\$ 102
Total revenues		<u>102</u>	<u>102</u>
Expenditures:			
Current:			
Transportation.....	\$ 68,697	42,471	111,168
Total expenditures	<u>68,697</u>	<u>42,471</u>	<u>111,168</u>
(Deficiency) of revenues (under) expenditures	<u>(68,697)</u>	<u>(42,369)</u>	<u>(111,066)</u>
Other sources of financial resources:			
Proceeds from general obligation bond issues.....	62,924	49,202	112,126
Other sources of financial resources	<u>62,924</u>	<u>49,202</u>	<u>112,126</u>
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	<u>(5,773)</u>	<u>6,833</u>	<u>1,060</u>
Fund balances, July 1, 1988	<u>25,786</u>	<u>16,733</u>	<u>42,519</u>
Fund balances, June 30, 1989	<u>\$ 20,013</u>	<u>\$ 23,566</u>	<u>\$ 43,579</u>

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Other Code Departments
June 30, 1989
(Expressed in Thousands)

	Commerce and Community Affairs <u>Build Illinois Bond</u>	Energy and Natural Resources <u>Coal Development</u>	Military and Naval <u>National Guard Armory Construction</u>	Total
Assets:				
Cash and cash equivalents.....	\$ 86,359	\$ 9,702	\$ 2,544	\$ 98,605
Due from other funds.....		53		53
Total assets	\$ 86,359	\$ 9,755	\$ 2,544	\$ 98,658
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 9,593			\$ 9,593
Intergovernmental payables.....	7,685			7,685
Due to other funds.....	7	\$ 7		14
Total liabilities	17,285	7		17,292
Fund balances (deficit):				
Reserved for encumbrances.....	143,118	6,308		149,426
Unreserved, undesignated.....	(74,044)	3,440	\$ 2,544	(68,060)
Total fund balances	69,074	9,748	2,544	81,366
Total liabilities and fund balances	\$ 86,359	\$ 9,755	\$ 2,544	\$ 98,658

STATE OF ILLINOIS
Combining Statement of Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Other Code Departments
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Commerce and Community Affairs <u>Build Illinois Bond</u>	Energy and Natural Resources <u>Coal Development</u>	Military and Naval <u>National Guard Armory Construction</u>	Total
Expenditures:				
Current:				
Education.....	\$ 8,742			\$ 8,742
General government.....	10,185	\$ 5		10,190
Transportation.....	74,538			74,538
Natural resources and recreation.....	84,310	945		85,255
Capital outlays.....	20,994	600	\$ 39	21,633
Total expenditures	198,769	1,550	39	200,358
(Deficiency) of revenues (under) expenditures	(198,769)	(1,550)	(39)	(200,358)
Other sources (uses) of financial resources:				
Proceeds from general and special obligation bond issues.....	194,358	4,895		199,253
Operating transfers-out.....	(12,694)	(1,617)		(14,311)
Net other sources (uses) of financial resources	181,664	3,278		184,942
Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources	(17,105)	1,728	(39)	(15,416)
Fund balances, July 1, 1988	86,179	8,020	2,583	96,782
Fund balances, June 30, 1989	\$ 69,074	\$ 9,748	\$ 2,544	\$ 81,366

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Capital Development Board
June 30, 1989
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Assets:				
Cash and cash equivalents.....	\$ 120,439	\$ 5,403	\$ 2,460	\$ 128,302
Receivables, net:				
Intergovernmental.....			2,925	2,925
Other.....	5			5
Total assets	\$ 120,444	\$ 5,403	\$ 5,385	\$ 131,232
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 34,628	\$ 1,421	\$ 3,245	\$ 39,294
Due to other funds.....	465			465
Deferred revenues.....			2,140	2,140
Total liabilities	35,093	1,421	5,385	41,899
Fund balances (deficits):				
Reserved for encumbrances.....	107,079	1,175	5,790	114,044
Unreserved, undesignated.....	(21,728)	2,807	(5,790)	(24,711)
Total fund balances	85,351	3,982	--	89,333
Total liabilities and fund balances	\$ 120,444	\$ 5,403	\$ 5,385	\$ 131,232

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Capital Development Board
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Capital Development	School Construction	CDB Contributory Trust	Total
Revenues:				
Federal government.....			\$ 1,489	\$ 1,489
Other.....			12,267	12,267
Total revenues			13,756	13,756
Expenditures:				
Current:				
Education.....	\$ 8,530	\$ 9,163	10,737	28,430
General government.....	1,775		1,060	2,835
Natural resources and recreation.....	10,950			10,950
Capital outlays.....	123,186			123,186
Total expenditures	144,441	9,163	11,797	165,401
Excess (deficiency) of revenues over (under) expenditures	(144,441)	(9,163)	1,959	(151,645)
Other sources (uses) of financial resources:				
Proceeds from general obligation bond issues.....	192,168	10,836		203,004
Operating transfers-in.....	1,356			1,356
Operating transfers-out.....	(43,511)		(1,959)	(45,470)
Net other sources (uses) of financial resources	150,013	10,836	(1,959)	158,890
Excess of revenues over expenditures and net other sources (uses) of financial resources	5,572	1,673		7,245
Fund balances, July 1, 1988	79,779	2,309		82,088
Fund balances, June 30, 1989	\$ 85,351	\$ 3,982	\$ --	\$ 89,333

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Raccoon

A common resident in Illinois which is well adapted for the kind of agriculture practiced in the State.

ENTERPRISE FUNDS

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

SIGNIFICANT ENTERPRISE FUNDS DESCRIPTIONS

Department of Lottery

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

Commissioner of Banks and Trust Companies

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

Comprehensive Health Insurance Fund

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

Illinois Export Development Authority

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

Farm Development Authority

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

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

Development Finance Authority

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

Housing Development Authority

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

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

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

State Toll Highway Authority

Illinois State Toll Highway Authority Fund--to account for the construction and expense 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, license and fees.

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, 1989
(Expressed in Thousands)

	Department of Correction	Department of Lottery	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Export Development Authority
	Commissary	State Lottery	Banks and Trust Companies	Comprehensive Health Insurance Plan	Bond Trust
Assets:					
Cash and cash equivalents.....	\$ 1,198	\$ 18,305	\$ 1,187	\$ 2,529	\$ 15,277
Investments, short-term.....				3,150	
Receivables, net:					
Intergovernmental.....					
Other.....	18	12,554	3,967	11	25
Due from other funds.....	125	20,114			
Inventories.....	1,315				
Prepaid expenses.....		1,549			3
Total current assets	2,656	52,522	5,154	5,690	15,305
Investments.....					
Loans and notes receivable.....					254
Restricted assets.....					
Property, plant and equipment, net.....		1,748	757	115	27
Other assets.....					162
Total assets	\$ 2,656	\$ 54,270	\$ 5,911	\$ 5,805	\$ 15,748
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 600	\$ 45,243	\$ 3,003	\$ 344	\$ 207
Intergovernmental payables.....					
Due to other funds.....	179	1,160	173		
Deferred revenues.....		7,867	757		
Liabilities payable from restricted assets.....					
Revenue bonds payable.....					15,000
Other liabilities.....			1,003		9
Total current liabilities	779	54,270	4,936	344	15,216
Notes payable.....					
Revenue bonds payable.....					
Other obligations.....					10
Total liabilities	779	54,270	4,936	344	15,226
Fund equity:					
Contributed capital.....					
Retained earnings (deficits):					
Reserved for:					
Revenue bond and note retirement.....					750
Other.....				4,651	
Unreserved.....	1,877		975	810	(228)
Total fund equity	1,877		975	5,461	522
Total liabilities and fund equity	\$ 2,656	\$ 54,270	\$ 5,911	\$ 5,805	\$ 15,748

<u>Farm Development Authority</u>	<u>Health Facilities Authority</u>	<u>Development Finance Authority</u>	<u>Housing Development Authority</u>	<u>State Toll Highway Authority</u>	<u>State Scholarship Commission</u>			
	<u>Operating</u>	<u>Industrial Revolving Loan</u>			<u>Designated Account Purchase Program</u>	<u>Other</u>	<u>Total</u>	
\$ 23,615	\$ 1,951 982	\$ 12,368 2,498	\$ 23,683 152,465	\$ 345,015	\$ 6,184 116,561	\$ 3,273 206	\$ 454,585 275,862	
958 699	191	314	26,399 2,175	9,054 313	2,736 2,060 2,885	276 4 64	2,736 55,827 26,315 5,399 2,736	
25,272	3,129	15,212	204,722	359,549	130,426	3,823	823,460	
		7,796	318,511 1,482,603		236,039	11 1,109	318,522 1,727,801	
	42	5,889 208	178,090 2,216 9,817	76,959 1,029,441	100,054 212	21	360,992 1,034,787 9,979	
\$ 25,272	\$ 3,171	\$ 29,105	\$ 2,195,959	\$ 1,465,949	\$ 466,731	\$ 4,964	\$ 4,275,541	
	\$ 30	\$ 357	\$ 79,625 1,877 2,177	\$ 43,548	\$ 9,628	\$ 186	\$ 182,771 1,877 5,096 8,633 20,264 15,000 91,700	
		1		450	38	919 8		
			90,653	20,264		35		
	30	358	174,332	64,262	9,666	1,148	325,341	
		3,651	1,928,739	578,405	95,954 328,142		99,605 2,835,286 10	
	30	4,009	2,103,071	642,667	433,762	1,148	3,260,242	
\$ 25,110		18,509					43,619	
			25,078	260,305	75,874		362,007	
	162	3,141	67,810	15,595	15,883		36,129	
25,272	3,141	6,587	67,810	547,382	(58,788)	3,816	573,544	
25,272	3,141	25,096	92,888	823,282	32,969	3,816	1,015,299	
\$ 25,272	\$ 3,171	\$ 29,105	\$ 2,195,959	\$ 1,465,949	\$ 466,731	\$ 4,964	\$ 4,275,541	

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Department of Correction	Department of Lottery	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Export Development Authority
	Commissary	State Lottery	Banks and Trust Companies	Comprehensive Health Insurance Plan	Bond Trust
Operating revenues:					
Charges for sales and services.....	\$ 14,104	\$ 1,527,906	\$ 10,738	\$ 1,695	\$ 14
Interest and other investment income.....					1,402
Other.....	499	1,413			
Total operating revenues	14,603	1,529,319	10,738	1,695	1,416
Operating expenses:					
Costs of sales and services.....	13,193	98,330	10,241		
Benefit payments and refunds.....				9	
Prizes and claims.....		792,687			
Interest.....					1,320
General and administrative.....	128	48,817		265	468
Depreciation.....		464	142		10
Other.....	242				95
Total operating expenses	13,563	940,298	10,383	274	1,893
Operating Income (loss)	1,040	589,021	355	1,421	(477)
Nonoperating revenues.....	61			26	1,504
Nonoperating expenses.....		(15)			
Income (loss) before operating transfers	1,101	589,006	355	1,447	1,027
Operating transfers-in.....				4,014	500
Operating transfers-out.....	(959)	(589,006)			
Net Income (loss)	142	--	355	5,461	1,527
Retained earnings (deficits), July 1, 1988	1,735		620		(1,005)
Retained earnings, June 30, 1989	\$ 1,877	\$ --	\$ 975	\$ 5,461	\$ 522

<u>Farm Development Authority</u>	<u>Health Facilities Authority</u>	<u>Development Finance Authority</u>	<u>Housing Development Authority</u>	<u>State Toll Highway Authority</u>	<u>State Scholarship Commission Designated Account Purchase Program</u>	<u>Other</u>	<u>Total</u>
	Operating	Industrial Revolving Loan					
	\$ 2,079	\$ 1,304	\$ 5,783	\$ 213,941	\$ 33,440	\$ 2,347	\$ 1,778,607
	211		185,465			123	221,945
			518			388	2,818
	2,290	1,304	191,766	213,941	33,440	2,858	2,003,370
	1,077			2,906		1,374	127,121
		374	172,892	40,646	29,704		9
	607	1,285	13,137	72,363	5,668	729	792,687
	13	61	478	46,748	81	9	244,936
\$ 477						26	143,467
477	1,697	1,720	186,507	162,663	35,453		48,006
(477)	593	(416)	5,259	51,278	(2,013)		840
				33,393	8,183	720	646,304
				(76)			43,268
(477)	593	(416)	5,259	84,595	6,170	821	(91)
							689,481
699			2,130				7,343
			(2,130)			(935)	(593,030)
222	593	(416)	5,259	84,595	6,170	(114)	103,794
(60)	2,548	7,003	87,629	738,687	26,799	3,930	867,886
\$ 162	\$ 3,141	\$ 6,587	\$ 92,888	\$ 823,282	\$ 32,969	\$ 3,816	\$ 971,680

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Department of Correction	Department of Lottery	Commissioner of Banks and Trust Companies	Comprehensive Health Insurance Board	Export Development Authority
	Commissary	State Lottery	Banks and Trust Companies	Comprehensive Health Insurance Plan	Bond Trust
Sources of working capital:					
Operations:					
Net income (loss).....	\$ 142	\$ --	\$ 355	\$ 5,461	\$ 1,527
Items not requiring working capital:					
Depreciation.....		464	142		10
Other.....		15			
Working capital provided by operations	142	479	497	5,461	1,537
Proceeds from sales of revenue bonds and other long-term obligations.....					
Contributed capital.....					4
Other.....					804
Total sources of working capital	142	479	497	5,461	2,345
Uses of working capital:					
Acquisition of property, plant and equipment.....		786	271	115	8
Retirement of revenue bonds and other long-term obligations.....					11
Other, primarily net increase in mortgage and construction loans receivable.....					1,504
Total uses of working capital		786	271	115	1,523
Net increase (decrease) in working capital	\$ 142	\$ (307)	\$ 226	\$ 5,346	\$ 822
Elements of net increase (decrease) in working capital:					
Cash and cash equivalents.....	\$ 96	\$ 7,491	\$ (222)	\$ 2,529	\$ 884
Investments, current portion.....				3,150	
Receivables.....	8	1,289	1,348	11	4
Due from other funds.....	33	(2,906)			
Inventories.....	91				
Prepaid expenses.....		(1,155)			(2)
Accounts payable and accrued liabilities.....	11	(2,672)	59	(344)	(64)
Intergovernmental payables.....					
Due to other funds.....	(97)	1,268	(103)		1
Deferred revenue.....		(3,624)	(757)		
Other liabilities.....		2	(99)		(1)
Liabilities payable from restricted assets.....					
Net increase (decrease) in working capital	\$ 142	\$ (307)	\$ 226	\$ 5,346	\$ 822

<u>Farm Development Authority</u>	<u>Health Facilities Authority</u>	<u>Development Finance Authority</u>	<u>Housing Development Authority</u>	<u>State Toll Highway Authority</u>	<u>State Scholarship Commission</u>	<u>Designated Account Purchase Program</u>	<u>Other</u>	<u>Total</u>
	<u>Operating</u>	<u>Industrial Revolving Loan</u>						
\$ 222	\$ 593	\$ (416)	\$ 5,259	\$ 84,595	\$ 6,170	\$ (114)	\$ 103,794	
	13	61	478	46,748	81	9	48,006	
	1	21	14,946	(409)	823	7	15,404	
222	607	(334)	20,683	130,934	7,074	(98)	167,204	
		699	251,310		83,908		335,921	
		87				270	357	
		1,313	184,223	35,992	107,676	491	330,499	
222	607	1,765	456,216	166,926	198,658	663	833,981	
	22	148	163	198,990	82		200,585	
			73,811	4,025	30,960		108,807	
		2,259	399,423		123,979	270	527,435	
	22	2,407	473,397	203,015	155,021	270	836,827	
\$ 222	\$ 585	\$ (642)	\$ (17,181)	\$ (36,089)	\$ 43,637	\$ 393	\$ (2,846)	
\$ (1,435)	\$ 279	\$ 1,356	\$ (10,449)	\$ (23,412)	\$ (22)	\$ 1,070	\$ (21,835)	
	228	(1,965)	5,345		45,452	9	52,219	
958	80	93	6,809	619	604	71	11,894	
699		1,558	(157)	(1,820)	(339)		(2,932)	
				(13)		1	79	
	(6)	14		(143)			(1,292)	
	4	(98)	(6,416)	(12,576)	(2,071)	(61)	(24,228)	
			(763)				(763)	
		(1,600)	157	1,127	13	(698)	68	
			(11,707)				(4,381)	
						1	(11,804)	
				129			129	
\$ 222	\$ 585	\$ (642)	\$ (17,181)	\$ (36,089)	\$ 43,637	\$ 393	\$ (2,846)	

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Farm Development Authority
June 30, 1989
(Expressed in Thousands)

	Farmer and Agri-Business Loan Guarantee	Agricultural Loan Guarantee	Total
Assets:			
Cash and cash equivalents.....	\$ 8,016	\$ 15,599	\$ 23,615
Other receivables, net.....	41	917	958
Due from other funds.....	699		699
Total current assets	8,756	16,516	25,272
Fund equity:			
Contributed capital.....	8,110	17,000	25,110
Retained earnings (deficit), unreserved.....	646	(484)	162
Total fund equity	8,756	16,516	25,272
Total liabilities and fund equity	\$ 8,756	\$ 16,516	\$ 25,272

STATE OF ILLINOIS
Combining Statement of Expenses
and Changes in Retained Earnings
Enterprise Funds
Farm Development Authority
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Farmer and Agri-Business Loan Guarantee	Agricultural Loan Guarantee	Total
Operating expenses:			
Other.....	\$ 53	\$ 424	\$ 477
Total operating expenses	<u>53</u>	<u>424</u>	<u>477</u>
Operating (loss) before operating transfers	<u>(53)</u>	<u>(424)</u>	<u>(477)</u>
Operating transfers-in.....	699		699
Net income (loss)	<u>646</u>	<u>(424)</u>	<u>222</u>
Retained earnings (deficit), July 1, 1988		(60)	(60)
Retained earnings (deficit), June 30, 1989	<u>\$ 646</u>	<u>\$ (484)</u>	<u>\$ 162</u>

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
Farm Development Authority
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Farmer and Agri-Business Loan Guarantee	Agricultural Loan Guarantee	Total
Sources of working capital:			
Operations:			
Net income (loss).....	\$ 646	\$ (424)	\$ 222
Working capital provided by operations	646	(424)	222
Total sources of working capital	646	(424)	222
Net increase (decrease) in working capital	\$ 646	\$ (424)	\$ 222
Elements of net increase (decrease) in working capital:			
Cash and cash equivalents.....	\$ (94)	\$ (1,341)	\$ (1,435)
Receivables.....	41	917	958
Due from other funds.....	699		699
Net increase (decrease) in working capital	\$ 646	\$ (424)	\$ 222

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Illinois Housing Development Authority
June 30, 1989
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Assets:				
Cash and cash equivalents.....	\$ 4,394	\$ 790	\$ 18,499	\$ 23,683
Investments, short-term.....	82,072	2,182	68,211	152,465
Other receivables, net.....	3,105	14,104	9,190	26,399
Due from other funds.....	1,465		710	2,175
Total current assets	<u>91,036</u>	<u>17,076</u>	<u>96,610</u>	<u>204,722</u>
Investments.....	60,048	255,911	2,552	318,511
Loans and notes receivable.....	10,472	634,341	837,790	1,482,603
Restricted assets.....		68,717	109,373	178,090
Property, plant and equipment, net.....	2,216			2,216
Other assets.....	598	6,746	2,473	9,817
Total assets	<u>\$ 164,370</u>	<u>\$ 982,791</u>	<u>\$ 1,048,798</u>	<u>\$ 2,195,959</u>
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 3,318	\$ 32,033	\$ 44,274	\$ 79,625
Intergovernmental payables.....	1,877			1,877
Due to other funds.....	712	1,451	14	2,177
Other liabilities.....	90,653			90,653
Total current liabilities	<u>96,560</u>	<u>33,484</u>	<u>44,288</u>	<u>174,332</u>
Revenue bonds payable.....		934,813	993,926	1,928,739
Total liabilities	<u>96,560</u>	<u>968,297</u>	<u>1,038,214</u>	<u>2,103,071</u>
Fund equity:				
Retained earnings:				
Reserved for revenue bond and note retirement.....		14,494	10,584	25,078
Unreserved.....	67,810			67,810
Total fund equity	<u>67,810</u>	<u>14,494</u>	<u>10,584</u>	<u>92,888</u>
Total liabilities and fund equity	<u>\$ 164,370</u>	<u>\$ 982,791</u>	<u>\$ 1,048,798</u>	<u>\$ 2,195,959</u>

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, 1989
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Operating revenues:				
Charges for sales and services.....	\$ 5,783			\$ 5,783
Interest and other investment income.....	5,230	\$ 84,597	\$ 95,638	185,465
Other.....	518			518
Total operating revenues	11,531	84,597	95,638	191,766
Operating expenses:				
Interest.....		80,007	92,885	172,892
General and administrative.....	8,336	2,119	2,682	13,137
Depreciation.....	478			478
Total operating expenses	8,814	82,126	95,567	186,507
Operating income before operating transfers	2,717	2,471	71	5,259
Operating transfers-in.....		7	2,123	2,130
Operating transfers-out.....	(2,130)			(2,130)
Net income	587	2,478	2,194	5,259
Retained earnings, July 1, 1988	67,223	12,016	8,390	87,629
Retained earnings, June 30, 1989	\$ 67,810	\$ 14,494	\$ 10,584	\$ 92,888

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Enterprise Funds
Illinois Housing Development Authority
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Administrative	Single Family Mortgage Purchase Program	Mortgage Loan Program	Total
Sources of working capital:				
Operations:				
Net income.....	\$ 587	\$ 2,478	\$ 2,194	\$ 5,259
Items not requiring working capital:				
Depreciation.....	478			478
Other.....	555	8,592	5,799	14,946
Working capital provided by operations	<u>1,620</u>	<u>11,070</u>	<u>7,993</u>	<u>20,683</u>
Proceeds form sales of revenue bonds and other long-term obligations.....				
Other.....	22,417	251,310	26,705	251,310
Total sources of working capital	<u>24,037</u>	<u>397,481</u>	<u>34,698</u>	<u>456,216</u>
Uses of working capital:				
Acquisition of property, plant and equipment.....	163			163
Retirement of revenue bonds and other long-term obligations.....		65,436	8,375	73,811
Other, primarily net increase in mortgage and construction loans receivable.....	18,852	373,560	7,011	399,423
Total uses of working capital	<u>19,015</u>	<u>438,996</u>	<u>15,386</u>	<u>473,397</u>
Net increase (decrease) in working capital	<u>\$ 5,022</u>	<u>\$ (41,515)</u>	<u>\$ 19,312</u>	<u>\$ (17,181)</u>
Elements of net increase (decrease) in working capital:				
Cash and cash equivalents.....	\$ 1,123	\$ (7,725)	\$ (3,847)	\$ (10,449)
Investments, current portion.....	17,836	(31,346)	18,855	5,345
Receivables.....	130	4,665	2,014	6,809
Due from other funds.....	(608)		451	(157)
Accounts payable and accrued liabilities.....	(538)	(6,173)	295	(6,416)
Intergovernmental payables.....	(763)			(763)
Due to other funds.....	(451)	(936)	1,544	157
Other liabilities.....	(11,707)			(11,707)
Net increase (decrease) in working capital	<u>\$ 5,022</u>	<u>\$ (41,515)</u>	<u>\$ 19,312</u>	<u>\$ (17,181)</u>

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River Otter

An endangered species in Illinois. At one time appeared along the large streams throughout the State, but is currently restricted to a limited area along the Mississippi in northern Illinois.

INTERNAL SERVICE FUNDS

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

SIGNIFICANT INTERNAL SERVICE FUNDS DESCRIPTION

Central Management Services

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

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

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

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

Department of Corrections

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

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
June 30, 1989
(Expressed in Thousands)

	<u>Departments</u>				Total
	<u>Central</u>		<u>Other</u>	Total	
	<u>Management</u>	<u>Corrections</u>			
	<u>Services</u>	<u>Working</u> <u>Capital</u> <u>Revolving</u>			
	<u>Revolving</u> <u>Funds</u>				
Assets:					
Cash and cash equivalents.....	\$ 33,993	\$ 3,727	\$ 5,123	\$	42,843
Receivables, net:					
Intergovernmental.....	162	67	33		262
Other.....	2,015	282	185		2,482
Due from other funds.....	87,172	3,302	1,094		91,568
Inventories.....	1,698	6,213	1,014		8,925
Prepaid expenses.....	4,877	10			4,887
Total current assets	<u>129,917</u>	<u>13,601</u>	<u>7,449</u>		<u>150,967</u>
Loans and notes receivable.....	1,133				1,133
Restricted assets.....	108				108
Property, plant and equipment, net.....	74,524	5,317	1,265		81,106
Other assets.....		32			32
Total assets	<u>\$ 205,682</u>	<u>\$ 18,950</u>	<u>\$ 8,714</u>	<u>\$</u>	<u>233,346</u>
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 101,018	\$ 1,840	\$ 941	\$	103,799
Intergovernmental payables.....	10				10
Due to other funds.....	634	226	511		1,371
Deferred revenues.....	576	11			587
Other liabilities.....	12,554	703	900		14,157
Total current liabilities	<u>114,792</u>	<u>2,780</u>	<u>2,352</u>		<u>119,924</u>
Other obligations.....	48,889	4	271		49,164
Total liabilities	<u>163,681</u>	<u>2,784</u>	<u>2,623</u>		<u>169,088</u>
Fund equity:					
Contributed capital.....	10,895	2,951	1,226		15,072
Retained earnings, unreserved.....	31,106	13,215	4,865		49,186
Total fund equity	<u>42,001</u>	<u>16,166</u>	<u>6,091</u>		<u>64,258</u>
Total liabilities and fund equity	<u>\$ 205,682</u>	<u>\$ 18,950</u>	<u>\$ 8,714</u>	<u>\$</u>	<u>233,346</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Departments			
	Central Management Services	Corrections		Total
	Revolving Funds	Working Capital Revolving	Other	
Operating revenues:				
Charges for sales and services.....	\$ 477,981	\$ 22,413	\$ 11,963	\$ 512,357
Interest and other investment income.....	7			7
Other.....	56	254	227	537
Total operating revenues	478,044	22,667	12,190	512,901
Operating expenses:				
Costs of sales and services.....	104,682	17,641	7,985	130,308
Benefit payments and refunds.....	319,558			319,558
Interest.....	4,430		111	4,541
General and administrative.....	17,553	2,661	2,880	23,094
Depreciation.....	22,945	889	442	24,276
Other.....	2,582		257	2,839
Total operating expenses	471,750	21,191	11,675	504,616
Operating income	6,294	1,476	515	8,285
Nonoperating revenues.....	686	278	222	1,186
Nonoperating expenses.....	(8)	(54)		(62)
Income before operating transfers	6,972	1,700	737	9,409
Operating transfers-in.....			370	370
Operating transfers-out.....			(784)	(784)
Net income	6,972	1,700	323	8,995
Retained earnings, July 1, 1988, as previously reported	24,134	11,515	6,135	41,784
Restatement of retained earnings			(1,593)	(1,593)
Retained earnings, July 1, 1988, as restated	24,134	11,515	4,542	40,191
Retained earnings, June 30, 1989	\$ 31,106	\$ 13,215	\$ 4,865	\$ 49,186

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Internal Services Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Departments			Total
	Central	Corrections		
	Management Services	Working Capital Revolving	Other	
	Revolving Funds			
Sources of working capital:				
Operations:				
Net income.....	\$ 6,972	\$ 1,700	\$ 323	\$ 8,995
Items not requiring working capital:				
Depreciation.....	22,945	889	442	24,276
Other.....	26	54		80
Working capital provided by operations	29,943	2,643	765	33,351
Proceeds from other long-term obligations.....	14,982	6	320	15,308
Contributed capital.....		243		243
Other.....		6		6
Total sources of working capital	44,925	2,898	1,085	48,908
Uses of working capital:				
Acquisition of property, plant and equipment.....	22,941	824	303	24,068
Retirement of long-term obligations.....	10,840	2	318	11,160
Other, primarily net increase in mortgage and construction loans receivable.....	1,241			1,241
Total uses of working capital	35,022	826	621	36,469
Net increase in working capital	\$ 9,903	\$ 2,072	\$ 464	\$ 12,439
Elements of net increase (decrease) in working capital:				
Cash and cash equivalents.....	\$ 21,467	\$ 1,055	\$ 745	\$ 23,267
Receivables.....	(4,486)	67	185	(4,234)
Due from other funds.....	33,790	946	31	34,767
Inventories.....	268	604	191	1,063
Prepaid expenses.....	1,077	(48)		1,029
Accounts payable and accrued liabilities.....	(43,988)	(499)	(220)	(44,707)
Intergovernmental payables.....	(2)	34	(350)	(318)
Due to other funds.....	(331)	(91)	(36)	(458)
Deferred revenue.....	123	103		226
Other liabilities.....	1,985	(99)	(82)	1,804
Net increase in working capital	\$ 9,903	\$ 2,072	\$ 464	\$ 12,439

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
Department of Central Management Services Revolving Funds
June 30, 1989
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Communications Revolving	Health Insurance Reserve	Total
Assets:					
Cash and cash equivalents.....	\$ 1,923	\$ 11,514	\$ 6,936	\$ 13,620	\$ 33,993
Receivables, net:					
Intergovernmental.....		7	155		162
Other.....		28	1,987		2,015
Due from other funds.....	4,915	7,661	16,592	58,004	87,172
Inventories.....	1,645	53			1,698
Prepaid expenses.....				4,877	4,877
Total current assets	8,483	19,263	25,670	76,501	129,917
Loans and notes receivable.....		1,133			1,133
Restricted assets.....	108				108
Property, plant and equipment, net.....	4,028	17,525	52,971		74,524
Total assets	\$ 12,619	\$ 37,921	\$ 78,641	\$ 76,501	\$ 205,682
Liabilities:					
Accounts payable and accrued liabilities....	\$ 3,787	\$ 3,346	\$ 17,384	\$ 76,501	\$ 101,018
Intergovernmental payables.....		8	2		10
Due to other funds.....	258	249	127		634
Deferred revenues.....			576		576
Other liabilities.....	1,694	1,929	8,931		12,554
Total current liabilities	5,739	5,532	27,020	76,501	114,792
Other obligations.....	2,453	2,527	43,909		48,889
Total liabilities	8,192	8,059	70,929	76,501	163,681
Fund equity:					
Contributed capital.....	1,078	8,067	1,750		10,895
Retained earnings, unreserved.....	3,349	21,795	5,962		31,106
Total fund equity	4,427	29,862	7,712		42,001
Total liabilities and fund equity	\$ 12,619	\$ 37,921	\$ 78,641	\$ 76,501	\$ 205,682

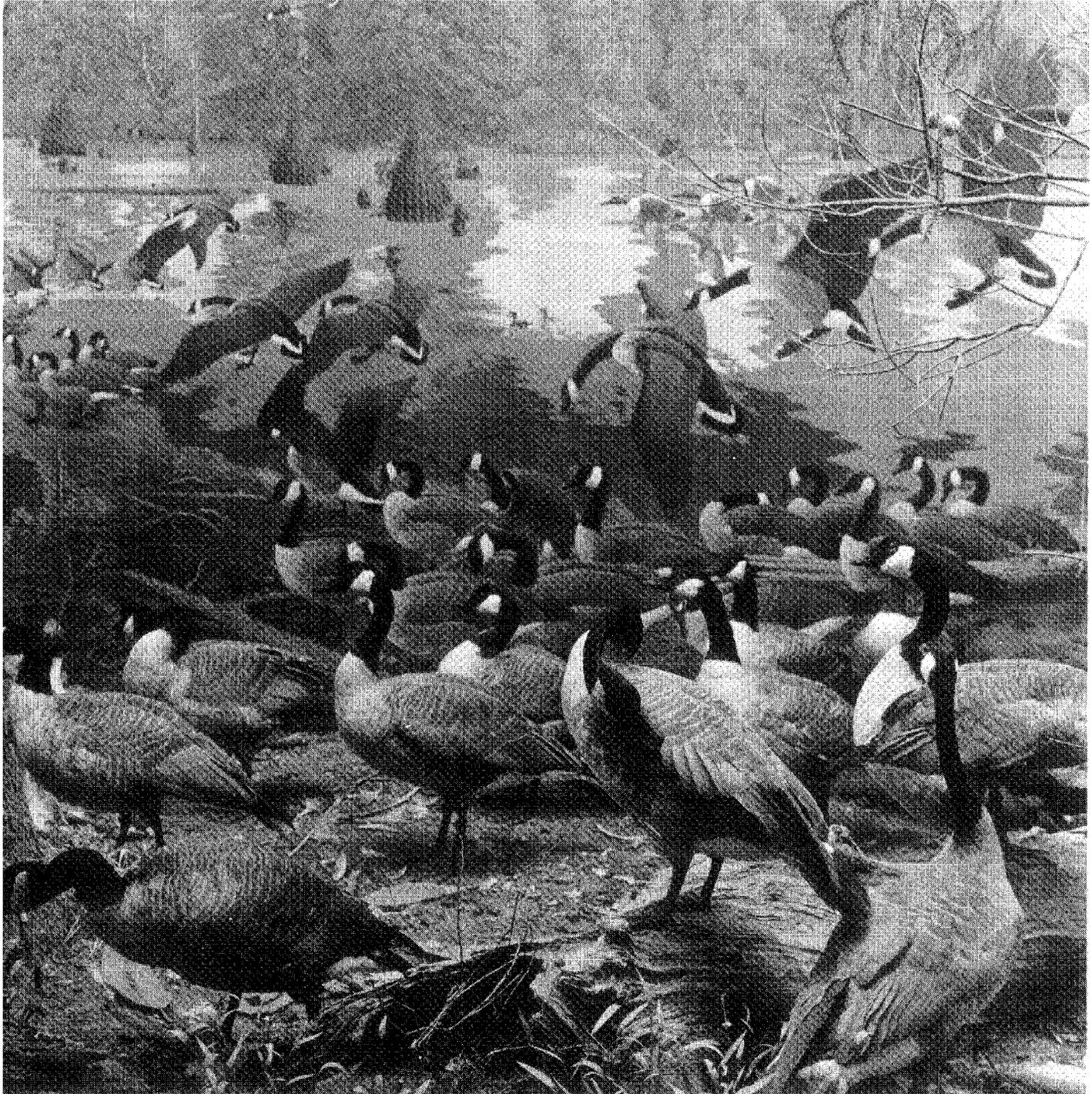
STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Internal Service Funds
Department of Central Management Services Revolving Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Communications Revolving	Health Insurance Reserve	Total
Operating revenues:					
Charges for sales and services.....	\$ 23,934	\$ 41,412	\$ 86,853	\$ 325,782	\$ 477,981
Interest and other investment income.....	7				7
Other.....	40		16		56
Total operating revenues	23,981	41,412	86,869	325,782	478,044
Operating expenses:					
Costs of sales and services.....	17,197	20,245	67,240		104,682
Benefit payments and refunds.....				319,558	319,558
Interest.....	222	358	3,850		4,430
General and administrative.....	4,523	1,841	4,295	6,894	17,553
Depreciation.....	1,045	11,058	10,842		22,945
Other.....	1,001	1,421	160		2,582
Total operating expenses	23,988	34,923	86,387	326,452	471,750
Operating income (loss)	(7)	6,489	482	(670)	6,294
Nonoperating revenues.....	16			670	686
Nonoperating expenses.....			(8)		(8)
Net income	9	6,489	474	--	6,972
Retained earnings, July 1, 1988	3,340	15,306	5,488		24,134
Retained earnings, June 30, 1989	\$ 3,349	\$ 21,795	\$ 5,962	\$ --	\$ 31,106

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Internal Services Funds
Department of Central Management Services
For the Year Ended June 30, 1989
(Expressed in Thousands)

	State Garage Revolving	Statistical Services Revolving	Communications Revolving	Health Insurance Reserve	Total
Sources of working capital:					
Operations:					
Net income.....	\$ 9	\$ 6,489	\$ 474	\$ --	\$ 6,972
Items not requiring working capital:					
Depreciation.....	1,045	11,058	10,842		22,945
Other.....	(11)	29	8		26
Working capital provided by operations	<u>1,043</u>	<u>17,576</u>	<u>11,324</u>	<u>--</u>	<u>29,943</u>
Proceeds from other long-term obligations.....	1,355	3,568	10,059		14,982
Total sources of working capital	<u>2,398</u>	<u>21,144</u>	<u>21,383</u>	<u>--</u>	<u>44,925</u>
Uses of working capital:					
Acquisition of property, plant and equipment....	1,413	8,342	13,186		22,941
Retirement of other long-term obligations.....	850	2,173	7,817		10,840
Other.....	108	1,133			1,241
Total uses of working capital	<u>2,371</u>	<u>11,648</u>	<u>21,003</u>		<u>35,022</u>
Net increase in working capital	<u>\$ 27</u>	<u>\$ 9,496</u>	<u>\$ 380</u>	<u>\$ --</u>	<u>\$ 9,903</u>
Elements of net increase (decrease) in working capital:					
Cash and cash equivalents.....	\$ (420)	\$ 4,610	\$ 4,035	\$ 13,242	\$ 21,467
Receivables.....		(169)	(2,308)	(2,009)	(4,486)
Due from other funds.....	417	(178)	5,861	27,690	33,790
Inventories.....	258	10			268
Prepaid expenses.....				1,077	1,077
Accounts payable and accrued liabilities.....	755	(4)	(4,739)	(40,000)	(43,988)
Intergovernmental payables.....		(2)			(2)
Due to other funds.....	(173)	(59)	(99)		(331)
Deferred revenue.....			123		123
Other liabilities.....	(810)	5,288	(2,493)		1,985
Net increase in working capital	<u>\$ 27</u>	<u>\$ 9,496</u>	<u>\$ 380</u>	<u>\$ --</u>	<u>\$ 9,903</u>

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Canada Goose

large, easily identified bird that mainly migrates through and winters in the State. Some breeding occurs in certain places.

TRUST AND AGENCY FUNDS

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

SIGNIFICANT TRUST AND AGENCY FUNDS DESCRIPTIONS

TRUST FUNDS:

Department of Employment Security

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

State Pension Funds

See Note 10 on page 35 for description of pension funds.

AGENCY FUNDS:

Treasurer

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

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

Department of Central Management Services

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

Department of Financial Institutions

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

Department of Public Aid

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

Department of Revenue

Municipal Retailers' Occupation Tax Fund--to collect the sales tax levied by municipalities and remit the monies to the municipalities except for 1.6 percent withheld and paid to the General Fund to reimburse the State for collection expenses.

County Retailers' Occupation Tax Fund--to collect the sales tax levied by counties and remit the monies to the counties except for the 2 percent withheld and paid to the General Fund to reimburse the State for collection expenses.

RTA Sales Tax Trust Fund--to collect the locally assessed 1 percent Regional Transportation Authority (RTA) sales tax in Cook County and one-fourth percent sales tax in the five contiguous counties of the R.T.A. districts and to remit the tax collected to the R.T.A.

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

Department of Insurance

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

Department of Lottery

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

Commissioner of Banks and Trust Companies

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

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STATE OF ILLINOIS
Combining Balance Sheet
Trust and Agency Funds
June 30, 1989
(Expressed in Thousands)

	Trust		Agency	Total
	Expendable	Pension		
Assets:				
Cash and cash equivalents.....	\$ 1,125,014	\$ 60,599	\$ 974,288	\$ 2,159,901
Investments.....	309	12,768,116	807,794	13,576,219
Receivables, net:				
Taxes.....	282,119		83,759	365,878
Intergovernmental.....	8,841		229	9,070
Other.....	18,370	208,801	35,966	263,137
Due from other funds.....	2,206	2,759	6,925	11,890
Property, plant and equipment, net.....		3,364		3,364
Other assets.....			1,802,112	1,802,112
Total assets	\$ 1,436,859	\$ 13,043,639	\$ 3,711,073	\$ 18,191,571
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 22,321	\$ 13,191	\$ 7,486	\$ 42,998
Intergovernmental payables.....	2,693		915,967	918,660
Due to other funds.....	4,484	113	91,440	96,037
Deferred revenues.....	3,815			3,815
Other liabilities.....			2,696,180	2,696,180
Total liabilities	33,313	13,304	3,711,073	3,757,690
Fund balances:				
Reserved for:				
Encumbrances.....	6			6
Unemployment compensation benefits.....	1,387,629			1,387,629
Net assets available for plan benefits.....		13,030,335		13,030,335
Endowment and similar funds.....	13			13
Unreserved, undesignated.....	15,898			15,898
Total fund balances	1,403,546	13,030,335		14,433,881
Total liabilities and fund balances	\$ 1,436,859	\$ 13,043,639	\$ 3,711,073	\$ 18,191,571

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
June 30, 1989
(Expressed in Thousands)

	<u>Departments</u>	<u>Agencies, Boards and Authorities</u>		
	<u>Other Code Departments</u>	<u>Industrial Commission Self-Insured Employers' Liability</u>	<u>Other</u>	<u>Total</u>
Assets:				
Cash and cash equivalents.....	\$ 1,115,792	\$ 6,013	\$ 3,209	\$ 1,125,014
Investments.....	36		273	309
Receivables, net:				
Taxes.....	282,119			282,119
Intergovernmental.....	8,841			8,841
Other.....	16,099	41	2,230	18,370
Due from other funds.....	2,206			2,206
Total assets	\$ 1,425,093	\$ 6,054	\$ 5,712	\$ 1,436,859
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 22,292	\$ 15	\$ 14	\$ 22,321
Intergovernmental payables.....	2,693			2,693
Due to other funds.....	4,466		18	4,484
Deferred revenues.....	3,801		14	3,815
Total liabilities	33,252	15	46	33,313
Fund balances:				
Reserved for:				
Encumbrances.....			6	6
Unemployment compensation benefits.....	1,387,629			1,387,629
Endowment and similar funds.....			13	13
Unreserved, undesignated.....	4,212	6,039	5,647	15,898
Total fund balances	1,391,841	6,039	5,666	1,403,546
Total liabilities and fund balances	\$ 1,425,093	\$ 6,054	\$ 5,712	\$ 1,436,859

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, 1989
(Expressed in Thousands)

	<u>Departments</u>	<u>Agencies, Boards and Authorities</u>	<u>Industrial Commission</u>	<u>Self-Insured Employers' Liability</u>	<u>Other</u>	<u>Total</u>
	Other Code Departments					
Revenues:						
Other taxes.....	\$ 1,136,105					\$ 1,136,105
Federal government.....	11,285					11,285
Interest and other investment income.....	83,357	\$ 406		\$ 142		83,905
Other.....	13,793	1,465		6,452		21,710
Total revenues	1,244,540	1,871		6,594		1,253,005
Expenditures:						
Current:						
Health and social services.....				320		320
Social assistance.....	732,652	1,001		101		733,754
General government.....	9,738			583		10,321
Public protection and justice.....		116		2,777		2,893
Natural resources and recreation.....				52		52
Capital outlays.....				43		43
Total expenditures	742,390	1,117		3,876		747,383
Excess of revenues over expenditures	502,150	754		2,718		505,622
Other sources (uses) of financial resources:						
Operating transfers-in.....	11			568		579
Operating transfers-out.....	(12,640)			(10)		(12,650)
Net other sources (uses) of financial resources	(12,629)			558		(12,071)
Excess of revenues over expenditures and net other sources (uses) of financial resources	489,521	754		3,276		493,551
Fund balances, July 1, 1988	902,320	5,285		2,390		909,995
Fund balances, June 30, 1989	\$ 1,391,841	\$ 6,039		\$ 5,666		\$ 1,403,546

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
Other Code Departments
June 30, 1989
(Expressed in Thousands)

	Agriculture Grain Indemnity Trust	Employment Security Unemployment Compensation Trust	Total
Assets:			
Cash and cash equivalents.....	\$ 2,899	\$ 1,112,893	\$ 1,115,792
Investments.....	36		36
Receivables, net:			
Taxes.....		282,119	282,119
Intergovernmental.....		8,841	8,841
Other.....	640	15,459	16,099
Due from other funds.....	803	1,403	2,206
Total assets	\$ 4,378	\$ 1,420,715	\$ 1,425,093
Liabilities:			
Accounts payable and accrued liabilities.....		\$ 22,292	\$ 22,292
Intergovernmental payables.....		2,693	2,693
Due to other funds.....	\$ 166	4,300	4,466
Deferred revenues.....		3,801	3,801
Total liabilities	166	33,086	33,252
Fund balances:			
Reserved for unemployment compensation benefits.....		1,387,629	1,387,629
Unreserved, undesignated.....	4,212		4,212
Total fund balances	4,212	1,387,629	1,391,841
Total liabilities and fund balances	\$ 4,378	\$ 1,420,715	\$ 1,425,093

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures,
Other Sources and Uses of Financial Resources
and Changes in Fund Balances
Expendable Trust Funds
Other Code Departments
For the Year Ended June 30, 1989
(Expressed in Thousands)

	<u>Agriculture</u> Grain Indemnity Trust	<u>Employment</u> Security Unemployment Compensation Trust	Total
Revenues:			
Other taxes.....		\$ 1,136,105	\$ 1,136,105
Federal government.....		11,285	11,285
Interest and other investment income.....	\$ 415	82,942	83,357
Other.....	12,413	1,380	13,793
Total revenues	<u>12,828</u>	<u>1,231,712</u>	<u>1,244,540</u>
Expenditures:			
Current:			
Social assistance.....		732,652	732,652
General government.....	9,738		9,738
Total expenditures	<u>9,738</u>	<u>732,652</u>	<u>742,390</u>
Excess of revenues over expenditures	<u>3,090</u>	<u>499,060</u>	<u>502,150</u>
Other sources (uses) of financial resources:			
Operating transfers-in.....	11		11
Operating transfers-out.....		(12,640)	(12,640)
Net other sources (uses) of financial resources	<u>11</u>	<u>(12,640)</u>	<u>(12,629)</u>
Excess of revenues over expenditures and net other sources (uses) of financial resources	<u>3,101</u>	<u>486,420</u>	<u>489,521</u>
Fund balances, July 1, 1988	1,111	901,209	902,320
Fund balances, June 30, 1989	<u>\$ 4,212</u>	<u>\$ 1,387,629</u>	<u>\$ 1,391,841</u>

STATE OF ILLINOIS
Combining Balance Sheet
Pension Trust Funds
June 30, 1989
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System
Assets:				
Cash and cash equivalents.....	\$ 348	\$ 657	\$ 9,782	\$ 1,437
Investments.....	31,290	155,709	2,565,153	7,141,774
Other receivables, net.....	78	86	4,725	130,937
Due from other funds.....		30	2,355	99
Property, plant and equipment, net.....	13	20	1,104	1,174
Total assets	\$ 31,729	\$ 156,502	\$ 2,583,119	\$ 7,275,421
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 21	\$ 263	\$ 2,799	\$ 3,304
Due to other funds.....	30		37	46
Other liabilities.....				
Total liabilities	51	263	2,836	3,350
Fund balances:				
Reserved for net assets available for plan benefits.....	31,678	156,239	2,580,283	7,272,071
Total fund balances	31,678	156,239	2,580,283	7,272,071
Total liabilities and fund balances	\$ 31,729	\$ 156,502	\$ 2,583,119	\$ 7,275,421

State Universities Retirement System	State Board of Investment	Eliminations	Total
\$ 48,375	\$ 104	\$ (104)	\$ 60,599
2,919,281	2,707,061	(2,752,152)	12,768,116
27,884	83,834	(38,743)	208,801
275			2,759
1,005	48		3,364
<u>\$ 2,996,820</u>	<u>\$ 2,791,047</u>	<u>\$ (2,790,999)</u>	<u>\$ 13,043,639</u>
\$ 6,804	\$ 23	\$ (23)	\$ 13,191
	38,824	(38,824)	113
<u>6,804</u>	<u>38,847</u>	<u>(38,847)</u>	<u>13,304</u>
2,990,016	2,752,200	(2,752,152)	13,030,335
<u>2,990,016</u>	<u>2,752,200</u>	<u>(2,752,152)</u>	<u>13,030,335</u>
<u>\$ 2,996,820</u>	<u>\$ 2,791,047</u>	<u>\$ (2,790,999)</u>	<u>\$ 13,043,639</u>

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balances
Pension Trust Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System
Operating revenues:				
Contributions:				
Employer.....	\$ 1,997	\$ 9,919	\$ 98,483	\$ 260,927
Employee.....	870	6,908	100,945	268,253
Interest and other investment income.....	2,555	12,246	200,313	427,979
Other.....				133,621
Total operating revenues	5,422	29,073	399,741	1,090,780
Operating expenses:				
Benefit payments and refunds.....	3,738	19,197	197,957	497,650
General and administrative.....	109	191	3,321	5,149
Depreciation.....	6	3	59	399
Total operating expenses	3,853	19,391	201,337	503,198
Net income	1,569	9,682	198,404	587,582
Fund balances, July 1, 1988	30,109	146,557	2,381,879	6,684,489
Fund balances, June 30, 1989	\$ 31,678	\$ 156,239	\$ 2,580,283	\$ 7,272,071

State Universities Retirement System	State Board of Investment	Eliminations	Total
\$ 93,467			\$ 464,793
132,153			509,129
260,388	\$ 220,038	\$ (212,655)	910,864
338			133,959
<u>486,346</u>	<u>220,038</u>	<u>(212,655)</u>	<u>2,018,745</u>
191,703	2,800	(2,800)	910,245
2,509	7,357		18,636
119	4		590
<u>194,331</u>	<u>10,161</u>	<u>(2,800)</u>	<u>929,471</u>
<u>292,015</u>	<u>209,877</u>	<u>(209,855)</u>	<u>1,089,274</u>
<u>2,698,001</u>	<u>2,542,323</u>	<u>(2,542,297)</u>	<u>11,941,061</u>
<u>\$ 2,990,016</u>	<u>\$ 2,752,200</u>	<u>\$ (2,752,152)</u>	<u>\$ 13,030,335</u>

STATE OF ILLINOIS
Combining Statement of Changes in Financial Position
Pension Trust Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	General Assembly Retirement System	Judges' Retirement System	State Employees' Retirement System	Teachers' Retirement System
Sources of working capital:				
Operations:				
Net income.....	\$ 1,569	\$ 9,682	\$ 198,404	\$ 587,582
Items not requiring working capital:				
Depreciation.....	6	3	59	399
Other.....		1	15	13
Total sources of working capital	1,575	9,686	198,478	587,994
Uses of working capital:				
Acquisition of property, plant and equipment.....	19	4	355	334
Other.....				(38)
Total uses of working capital	19	4	355	296
Net increase in working capital	\$ 1,556	\$ 9,682	\$ 198,123	\$ 587,698
Elements of net increase (decrease) in working capital:				
Cash and cash equivalents.....	\$ (146)	\$ (279)	\$ (124)	\$ 165
Investments, current portion.....	1,669	10,097	198,089	572,276
Receivables.....	58	8	19	14,871
Due from other funds.....		6	69	34
Accounts payable and accrued liabilities.....	(19)	(150)	74	348
Due to other funds.....	(6)		(4)	4
Other liabilities.....				
Net increase in working capital	\$ 1,556	\$ 9,682	\$ 198,123	\$ 587,698

State Universities Retirement System	State Board of Investment	Eliminations	Total
\$ 292,015	\$ 209,877	\$ (209,855)	\$ 1,089,274
119	4		590
292,134	209,881	(209,855)	1,089,893
212	26		950
212	26		(38)
			912
\$ 291,922	\$ 209,855	\$ (209,855)	\$ 1,088,981

\$ (332,151)	\$ 94	\$ (94)	\$ (332,535)
612,411	190,938	(209,855)	1,375,625
14,478	33,716	(14,799)	48,351
(1,731)			(1,622)
(1,089)			(836)
4	(4)	4	(2)
	(14,889)	14,889	--
\$ 291,922	\$ 209,855	\$ (209,855)	\$ 1,088,981

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
June 30, 1989
(Expressed in Thousands)

	Elected Officials		
	Secretary of State	Treasurer	Comptroller Social Security Contributions
Assets:			
Cash and cash equivalents.....	\$ 13,285	\$ 730,284	\$ 3,205
Investments.....			
Receivables, net:			
Taxes.....		468	
Intergovernmental.....			
Other.....		4,493	359
Due from other funds.....			5,647
Other assets.....			
Total assets	\$ 13,285	\$ 735,245	\$ 9,211
Liabilities:			
Accounts payable and accrued liabilities.....		\$ 125	
Intergovernmental payables.....	\$ 5,578	628,503	\$ 6,771
Due to other funds.....		53,920	2,440
Other liabilities.....	7,707	52,697	
Total liabilities	\$ 13,285	\$ 735,245	\$ 9,211

Central Management Services	Departments		Agencies, Boards and Authorities	Other	Total
	Revenue	Other Code Departments	Other Agencies, Boards and Authorities		
\$ 6,095 213,012	\$ 194,483	\$ 15,087 594,782	\$ 1,910	\$ 9,939	\$ 974,288 807,794
	81,829			1,462	83,759
	694	229			229
640		29,937	383	100	35,966
		638			6,925
		496,664	1,305,448		1,802,112
<u>\$ 219,747</u>	<u>\$ 277,006</u>	<u>\$ 1,137,337</u>	<u>\$ 1,307,741</u>	<u>\$ 11,501</u>	<u>\$ 3,711,073</u>
\$ 2,314	\$ 3,412	\$ 243		\$ 1,392	\$ 7,486
	255,909	13,637		5,569	915,967
3,518	6,373	25,097		92	91,440
213,915	11,312	1,098,360	\$ 1,307,741	4,448	2,696,180
<u>\$ 219,747</u>	<u>\$ 277,006</u>	<u>\$ 1,137,337</u>	<u>\$ 1,307,741</u>	<u>\$ 11,501</u>	<u>\$ 3,711,073</u>

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Secretary of State
June 30, 1989
(Expressed in Thousands)

	Safety Responsibility	International Registration Plan	Local Funds	Total
Assets:				
Cash and cash equivalents.....	\$ 2,753	\$ 5,578	\$ 4,954	\$ 13,285
Total assets	\$ 2,753	\$ 5,578	\$ 4,954	\$ 13,285
Liabilities:				
Intergovernmental payables.....		\$ 5,578		\$ 5,578
Other liabilities.....	\$ 2,753		\$ 4,954	7,707
Total liabilities	\$ 2,753	\$ 5,578	\$ 4,954	\$ 13,285

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Treasurer
June 30, 1989
(Expressed in Thousands)

	Protest	Public Treasurers' Investment Pool	Total
Assets:			
Cash and cash equivalents.....	\$ 103,486	\$ 626,798	\$ 730,284
Receivables, net:			
Taxes.....	468		468
Other.....	2,663	1,830	4,493
Total assets	\$ 106,617	\$ 628,628	\$ 735,245
Liabilities:			
Accounts payable and accrued liabilities.....		\$ 125	\$ 125
Intergovernmental payables.....		628,503	628,503
Due to other funds.....	\$ 53,920		53,920
Other liabilities.....	52,697		52,697
Total liabilities	\$ 106,617	\$ 628,628	\$ 735,245

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Central Management Services
June 30, 1989
(Expressed in Thousands)

	Group Insurance Premium	State Employees' Deferred Compensation Plan	Total
Assets:			
Cash and cash equivalents.....	\$ 5,192	\$ 903	\$ 6,095
Investments.....		213,012	213,012
Due from other funds.....	640		640
Total assets	\$ 5,832	\$ 213,915	\$ 219,747
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 2,314		\$ 2,314
Due to other funds.....	3,518		3,518
Other liabilities.....		\$ 213,915	213,915
Total liabilities	\$ 5,832	\$ 213,915	\$ 219,747

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STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Revenue
June 30, 1989
(Expressed in Thousands)

	County Water Commission Tax	Sports Facilities Tax	Municipal Retailers' Occupation Tax
Assets:			
Cash and cash equivalents.....	\$ 3,168	\$ 2,144	\$ 112,005
Receivables, net:			
Taxes.....	1,204	1,331	44,505
Other.....	13		457
Total assets	\$ 4,385	\$ 3,475	\$ 156,967
Liabilities:			
Accounts payable and accrued liabilities.....	\$ 57		\$ 2,913
Intergovernmental payables.....	4,241	\$ 336	151,550
Due to other funds.....	87	3,139	2,504
Other liabilities.....			
Total liabilities	\$ 4,385	\$ 3,475	\$ 156,967

County Retailers' Occupation Tax	RTA Sales Tax	Surety Bond	Total
\$ 23,079	\$ 42,775	\$ 11,312	\$ 194,483
9,080	25,709		81,829
88	136		694
<u>\$ 32,247</u>	<u>\$ 68,620</u>	<u>\$ 11,312</u>	<u>\$ 277,006</u>
\$ 431	\$ 11		\$ 3,412
31,173	68,609		255,909
643			6,373
		\$ 11,312	11,312
<u>\$ 32,247</u>	<u>\$ 68,620</u>	<u>\$ 11,312</u>	<u>\$ 277,006</u>

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Code Departments
June 30, 1989
(Expressed in Thousands)

	<u>Corrections</u>	<u>Financial Institutions</u>	<u>Insurance</u>	<u>Lottery</u>
	Resident Trusts	Depository	Security Deposit	Deferred Lottery Prize Winners Trust
Assets:				
Cash and cash equivalents.....	\$ 1,522			\$ 1,006
Investments.....				594,769
Receivables, net:				
Intergovernmental.....				
Other.....	2			4
Due from other funds.....	608			
Other assets.....		\$ 10,099	\$ 486,565	
Total assets	\$ 2,132	\$ 10,099	\$ 486,565	\$ 595,779
Liabilities:				
Accounts payable and accrued liabilities.....	\$ 162			
Intergovernmental payables.....				
Due to other funds.....	127			
Other liabilities.....	1,843	\$ 10,099	\$ 486,565	\$ 595,779
Total liabilities	\$ 2,132	\$ 10,099	\$ 486,565	\$ 595,779

Mental Health & Developmental Disabilities		Public Aid	
Resident Trust	Public Assistance Recoveries Trust		Total
\$ 3,194	\$ 9,365	\$ 15,087	
13		594,782	
229		229	
22	29,909	29,937	
30		638	
		496,664	
<u>\$ 3,488</u>	<u>\$ 39,274</u>	<u>\$ 1,137,337</u>	
\$ 81	\$	\$ 243	
	13,637	13,637	
422	24,548	25,097	
2,985	1,089	1,098,360	
<u>\$ 3,488</u>	<u>\$ 39,274</u>	<u>\$ 1,137,337</u>	

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Agencies, Boards and Authorities
June 30, 1989
(Expressed in Thousands)

	<u>Banks & Trust Companies</u>	<u>Environmental Protection Agency</u>	
	<u>Security Performance</u>	<u>Solid Waste Management Court Ordered Trust</u>	<u>Total</u>
Assets:			
Cash and cash equivalents.....		\$ 1,910	\$ 1,910
Other receivables, net.....		383	383
Other assets.....	\$ 1,305,448		1,305,448
Total assets	\$ 1,305,448	\$ 2,293	\$ 1,307,741
Liabilities:			
Other liabilities.....	\$ 1,305,448	\$ 2,293	\$ 1,307,741
Total liabilities	\$ 1,305,448	\$ 2,293	\$ 1,307,741

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STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	ASSETS					Due From Other Funds
	Cash and Cash Equivalents	Investments	Taxes	Receivables Intergovern- mental	Other	
Organization/Fund:						
Secretary of State:						
Safety Responsibility						
Balance July 1, 1988.....	\$ 2,628					
Additions.....	1,960					
Deductions.....	1,835					
Balance June 30, 1989	<u>2,753</u>					
International Registration Plan						
Balance July 1, 1988.....	6,917					
Additions.....	83,316					
Deductions.....	84,655					
Balance June 30, 1989	<u>5,578</u>					
Local Funds						
Balance July 1, 1988.....	4,732					
Additions.....	5,244					
Deductions.....	5,022					
Balance June 30, 1989	<u>4,954</u>					
Treasurer:						
Protest						
Balance July 1, 1988.....	138,338		\$ 6,731		\$ 4,529	
Additions.....	93,817		468		2,663	
Deductions.....	128,669		6,731		4,529	
Balance June 30, 1989	<u>103,486</u>		<u>468</u>		<u>2,663</u>	
Public Treasurer's Investment Pool						
Balance July 1, 1988.....	372,065				1,011	
Additions.....	1,488,989				1,830	
Deductions.....	1,234,256				1,011	
Balance June 30, 1989	<u>626,798</u>				<u>1,830</u>	
Other Elected Officials:						
Social Security Contributions						
Balance July 1, 1988.....	8,368					\$ 5,459
Additions.....	62,623				359	5,647
Deductions.....	67,786					5,459
Balance June 30, 1989	<u>3,205</u>				<u>359</u>	<u>5,647</u>
Central Management Services:						
Group Insurance Premium Fund						
Balance July 1, 1988.....	8,130					153
Additions.....	12,565					487
Deductions.....	15,503					
Balance June 30, 1989	<u>5,192</u>					<u>640</u>
State Employees Deferred Compensation Plan						
Balance July 1, 1988.....	5	\$ 167,586			2	
Additions.....	45,183	56,160				
Deductions.....	44,285	10,734				
Balance June 30, 1989	<u>903</u>	<u>213,012</u>			<u>2</u>	

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Other Liabilities	Total Liabilities
	\$ 2,628				\$ 2,628	\$ 2,628
	1,960				1,960	1,960
	1,835				1,835	1,835
	<u>2,753</u>				<u>2,753</u>	<u>2,753</u>
	6,917		\$ 6,917			6,917
	83,316		83,316			83,316
	84,655		84,655			84,655
	<u>5,578</u>		<u>5,578</u>			<u>5,578</u>
	4,732				4,732	4,732
	5,244				5,244	5,244
	5,022				5,022	5,022
	<u>4,954</u>				<u>4,954</u>	<u>4,954</u>
	149,598			\$ 22,192	127,406	149,598
	96,948			53,920		53,920
	139,929			22,192	74,709	96,901
	<u>106,617</u>			<u>53,920</u>	<u>52,697</u>	<u>106,617</u>
	373,076	\$ 81	372,995			373,076
	1,490,819	125	1,490,694			1,490,819
	1,235,267	81	1,235,186			1,235,267
	<u>628,628</u>	<u>125</u>	<u>628,503</u>			<u>628,628</u>
	13,827	226	11,364	2,237		13,827
	68,629		68,508	203		68,711
	73,245	226	73,101			73,327
	<u>9,211</u>	<u>--</u>	<u>6,771</u>	<u>2,440</u>		<u>9,211</u>
	8,283	118		8,165		8,283
	13,052	9,534		3,518		13,052
	15,503	7,338		8,165		15,503
	<u>5,832</u>	<u>2,314</u>		<u>3,518</u>		<u>5,832</u>
	167,593				167,593	167,593
	101,343				66,156	66,156
	55,021				19,834	19,834
	<u>213,915</u>				<u>213,915</u>	<u>213,915</u>

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	ASSETS					Due From Other Funds
	Cash and Cash Equivalents	Investments	Taxes	Receivables Intergovern- mental	Other	
Organization/Fund:						
Department of Revenue:						
County Water Commission Tax						
Balance July 1, 1988.....	\$ 2,927		\$ 1,690			
Additions.....	18,495		1,204		\$ 13	
Deductions.....	18,254		1,690			
Balance June 30, 1989	<u>3,168</u>		<u>1,204</u>		<u>13</u>	
Sports Facilities Tax						
Balance July 1, 1988.....	1,974		1,206			
Additions.....	11,481		1,331			
Deductions.....	11,311		1,206			
Balance June 30, 1989	<u>2,144</u>		<u>1,331</u>			
Municipal Retailers' Occupation Tax						
Balance July 1, 1988.....	100,942		47,646		365	
Additions.....	804,809		44,505		457	
Deductions.....	793,746		47,646		365	
Balance June 30, 1989	<u>112,005</u>		<u>44,505</u>		<u>457</u>	
County Retailers' Occupation Tax						
Balance July 1, 1988.....	21,002		10,937		67	
Additions.....	137,558		9,080		88	
Deductions.....	135,481		10,937		67	
Balance June 30, 1989	<u>23,079</u>		<u>9,080</u>		<u>88</u>	
RTA Sales Tax						
Balance July 1, 1988.....	38,183		37,578		91	
Additions.....	430,938		25,709		136	
Deductions.....	426,346		37,578		91	
Balance June 30, 1989	<u>42,775</u>		<u>25,709</u>		<u>136</u>	
Surety Bond						
Balance July 1, 1988.....	14,532					
Additions.....	3,758					
Deductions.....	6,978					
Balance June 30, 1989	<u>11,312</u>					
Other Code Departments:						
Resident Trusts, Corrections						
Balance July 1, 1988.....	1,143				1	\$ 698
Additions.....	379				1	
Deductions.....						90
Balance June 30, 1989	<u>1,522</u>				<u>2</u>	<u>608</u>
Depository						
Balance July 1, 1988.....						
Additions.....						
Deductions.....						
Balance June 30, 1989						
Security Deposit						
Balance July 1, 1988.....						
Additions.....						
Deductions.....						
Balance June 30, 1989						

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Other Liabilities	Total Liabilities
	\$ 4,617	\$ 64	\$ 4,460	\$ 93		\$ 4,617
	19,712	57	4,241	87		4,385
	19,944	64	4,460	93		4,617
	<u>4,385</u>	<u>57</u>	<u>4,241</u>	<u>87</u>		<u>4,385</u>
	3,180	1		3,179		3,180
	12,812		336	3,139		3,475
	12,517	1		3,179		3,180
	<u>3,475</u>	<u>--</u>	<u>336</u>	<u>3,139</u>		<u>3,475</u>
	148,953	3,351	143,225	2,377		148,953
	849,771	2,913	151,550	2,504		156,967
	841,757	3,351	143,225	2,377		148,953
	<u>156,967</u>	<u>2,913</u>	<u>151,550</u>	<u>2,504</u>		<u>156,967</u>
	32,006	479	30,888	639		32,006
	146,726	431	31,173	643		32,247
	146,485	479	30,888	639		32,006
	<u>32,247</u>	<u>431</u>	<u>31,173</u>	<u>643</u>		<u>32,247</u>
	75,852	140	75,712			75,852
	456,783	11	68,609			68,620
	464,015	140	75,712			75,852
	<u>68,620</u>	<u>11</u>	<u>68,609</u>			<u>68,620</u>
	14,532				\$ 14,532	14,532
	3,758				3,758	3,758
	6,978				6,978	6,978
	<u>11,312</u>				<u>11,312</u>	<u>11,312</u>
	1,842			91	1,751	1,842
	380	162		36	92	290
	90					
	<u>2,132</u>	<u>162</u>		<u>127</u>	<u>1,843</u>	<u>2,132</u>
\$ 9,674	9,674				9,674	9,674
2,131	2,131				2,131	2,131
1,706	1,706				1,706	1,706
<u>10,099</u>	<u>10,099</u>				<u>10,099</u>	<u>10,099</u>
417,695	417,695				417,695	417,695
209,430	209,430				209,430	209,430
140,560	140,560				140,560	140,560
<u>486,565</u>	<u>486,565</u>				<u>486,565</u>	<u>486,565</u>

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

Organization/Fund:	ASSETS					
	Cash and Cash Equivalents	Investments	Taxes	Receivables Intergovern- mental	Other	Due From Other Funds
Deferred Lottery Prize						
Winners Trust						
Balance July 1, 1988.....	\$ 528	\$ 372,719			\$ 2	
Additions.....	44,906	225,699			4	
Deductions.....	44,428	3,649			2	
Balance June 30, 1989	<u>1,006</u>	<u>594,769</u>			<u>4</u>	
Resident Trust						
Balance July 1, 1988.....	2,934	3			26	
Additions.....	13,924	10		\$ 229	22	\$ 30
Deductions.....	13,664				26	
Balance June 30, 1989	<u>3,194</u>	<u>13</u>		<u>229</u>	<u>22</u>	<u>30</u>
Public Assistance Recoveries Trust						
Balance July 1, 1988.....	8,667				26,542	
Additions.....	43,859				27,413	
Deductions.....	43,161				24,046	
Balance June 30, 1989	<u>9,365</u>				<u>29,909</u>	
Other Agencies, Boards and Authorities:						
Security Performance						
Balance July 1, 1988.....						
Additions.....						
Deductions.....						
Balance June 30, 1989						
Solid Waste Management						
Court Ordered Trust						
Balance July 1, 1988.....	677				238	
Additions.....	1,233				383	
Deductions.....					238	
Balance June 30, 1989	<u>1,910</u>				<u>383</u>	
Other:						
Balance July 1, 1988.....	14,148		\$ 1,160		202,656	836
Additions.....	449,087		1,462		40	
Deductions.....	453,296		1,160		202,596	836
Balance June 30, 1989	<u>9,939</u>		<u>1,462</u>		<u>100</u>	<u>--</u>
Total--All Agency Funds						
Balance July 1, 1988.....	748,840	540,308	106,948		235,530	7,146
Additions.....	3,754,124	281,869	83,759	229	33,409	6,164
Deductions.....	3,528,676	14,383	106,948		232,973	6,385
Balance June 30, 1989	<u>\$ 974,288</u>	<u>\$ 807,794</u>	<u>\$ 83,759</u>	<u>\$ 229</u>	<u>\$ 35,966</u>	<u>\$ 6,925</u>

ASSETS (CONT.)		LIABILITIES				
Other Assets	Total Assets	Accounts Payable and Accrued Liabilities	Intergovernmental Payables	Due To Other Funds	Other Liabilities	Total Liabilities
	\$ 373,249				\$ 373,249	\$ 373,249
	270,609				270,609	270,609
	48,079				48,079	48,079
	<u>595,779</u>				<u>595,779</u>	<u>595,779</u>
	2,963	\$ 31		\$ 140	2,792	2,963
	14,215	81		422	13,712	14,215
	13,690	31		140	13,519	13,690
	<u>3,488</u>	<u>81</u>		<u>422</u>	<u>2,985</u>	<u>3,488</u>
	35,209		\$ 12,464	22,534	211	35,209
	71,272		10,387	21,394	39,491	71,272
	67,207		9,214	19,380	38,613	67,207
	<u>39,274</u>		<u>13,637</u>	<u>24,548</u>	<u>1,089</u>	<u>39,274</u>
\$ 1,088,257	1,088,257				1,088,257	1,088,257
2,236,955	2,236,955				2,236,955	2,236,955
2,019,764	2,019,764				2,019,764	2,019,764
<u>1,305,448</u>	<u>1,305,448</u>				<u>1,305,448</u>	<u>1,305,448</u>
	915				915	915
	1,616				1,378	1,378
	238					
	<u>2,293</u>				<u>2,293</u>	<u>2,293</u>
	218,800	1,251	10,834	80	206,635	218,800
	450,589	13,602	273,161	92	150,535	437,390
	657,888	13,461	278,426	80	352,722	644,689
	<u>11,501</u>	<u>1,392</u>	<u>5,569</u>	<u>92</u>	<u>4,448</u>	<u>11,501</u>
1,515,626	3,154,398	5,742	668,859	61,727	2,418,070	3,154,398
2,448,516	6,608,070	26,916	2,181,975	85,958	3,001,451	5,296,300
2,162,030	6,051,395	25,172	1,934,867	56,245	2,723,341	4,739,625
<u>\$ 1,802,112</u>	<u>\$ 3,711,073</u>	<u>\$ 7,486</u>	<u>\$ 915,967</u>	<u>\$ 91,440</u>	<u>\$ 2,696,180</u>	<u>\$ 3,711,073</u>

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Great Blue Heron

A common large bird in Illinois frequenting most bodies of water.

UNIVERSITY AND COLLEGE FUNDS

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

STATE OF ILLINOIS
University and College Funds
Narrative
June 30, 1989

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 Center

Board of Regents -

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

Northern Illinois University
Illinois State University
Sangamon State University

Board of Governors of State Colleges and Universities -

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

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

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

Illinois Community College Board -

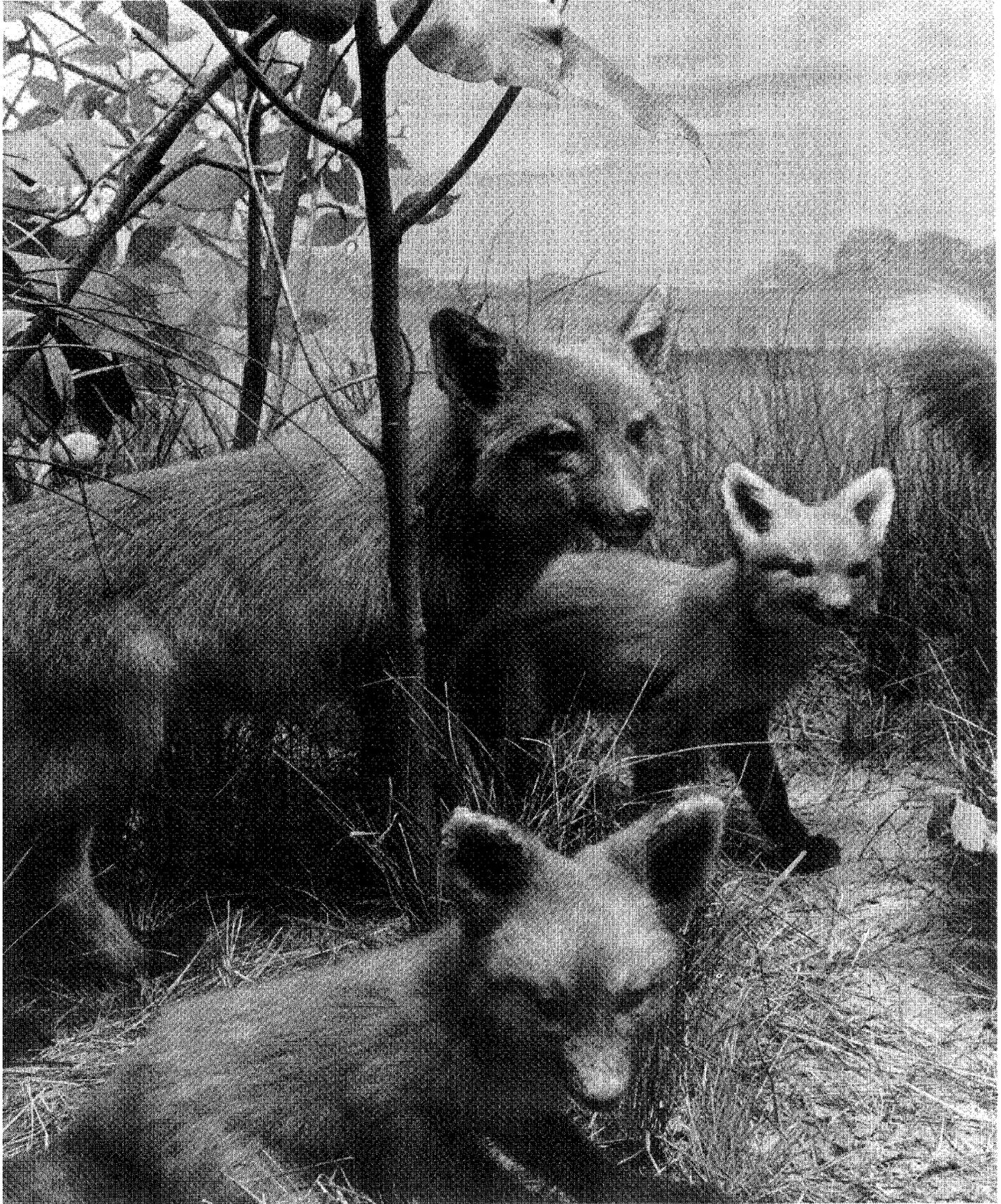
The State Community College of East St. Louis is the only community college to receive a direct appropriation from the General Assembly and have the members of the Board of Trustees appointed by the Governor with the advice and consent of the Senate. The State Community College of East St. Louis Board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

STATE OF ILLINOIS
Combining Balance Sheet
University and College Funds
June 30, 1989
(Expressed in Thousands)

	<u>Current Funds</u>		Loan Funds	Endowment and Similar Funds	<u>Plant Funds</u>
	Unrestricted	Restricted			Unexpended
Assets:					
Cash and cash equivalents.....	\$ 127,636	\$ 50,839	\$ 6,730	\$ 355	\$ 9,555
Investments.....	58,937	14,991	40	41,970	20,779
Receivables, net:					
Intergovernmental.....	730	3,548	100		56
Other.....	45,523	40,149	22	7	3,268
Due from other funds.....	77,774	9,964	1	346	176
Inventories.....	39,790	228			
Prepaid expenses.....	3,610	25			
Loans and notes receivable.....			64,839		
Restricted assets:					
Property, plant and equipment, net.....					3,143
Other assets.....	101		98	649	
Total assets	\$ 354,101	\$ 119,744	\$ 71,830	\$ 43,327	\$ 36,977
Liabilities:					
Accounts payable and accrued liabilities.....	\$ 267,314	\$ 14,617	\$ 26		\$ 6,262
Intergovernmental payables.....	193	10			
Due to other funds.....	4,192	5,334	1		661
Deferred revenues.....	38,809	537			
Liabilities payable from restricted assets.....					
Other liabilities.....	1,703	70			
Notes payable.....					
Revenue bonds payable.....					7,531
Other obligations.....	53,494				
Total liabilities	365,705	20,568	27		14,454
Fund balances (deficit):					
Investment in fixed assets.....					
Reserved for:					
Encumbrances.....	24,694	4,373			4,686
Restricted fund balances.....		94,803	71,783		17,776
Endowment and similar funds.....				\$ 43,327	
Unreserved:					
Designated-other.....					61
Undesignated.....	(36,298)		20		
Total fund balances (deficit)	(11,604)	99,176	71,803	43,327	22,523
Total liabilities and fund balances	\$ 354,101	\$ 119,744	\$ 71,830	\$ 43,327	\$ 36,977

Plant Funds (Continued)						
Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Total Plant Funds	Agency Funds	Foundations	Total
\$ 17,541	\$ 9,478		\$ 36,574	\$ 6,227	\$ 22,508	\$ 250,869
19,235	25,527		65,541		151,114	332,593
			56		9	4,443
502	1,132		4,902	6,028	2,694	99,325
	35	\$ 2,140	2,351	686	3,005	94,127
		11,906	11,906		353	40,371
					203	15,744
	4,507		4,507		148	64,987
		3,447,425	3,450,568		26,158	4,507
	1,163		1,163		1,823	3,476,726
\$ 37,278	\$ 41,842	\$ 3,461,471	\$ 3,577,568	\$ 12,941	\$ 208,015	\$ 4,387,526
\$ 1,177	\$ 1,558	\$ 636	\$ 9,633	\$ 1,674	\$ 5,774	\$ 299,038
						203
71	2,140	2,536	5,408	1,342	928	17,205
		3	3		3,866	43,215
					344	344
				9,922	704	12,399
		5,476	5,476		5,122	10,598
		285,894	293,425		255	293,680
		78,137	78,137	3	647	132,281
1,248	3,698	372,682	392,082	12,941	17,640	808,963
		3,088,789	3,088,789		10,903	3,099,692
1,147			5,833			34,900
31,779	38,144		87,699		25,819	280,104
					152,390	195,717
2,878			2,939		725	3,664
226			226		538	(35,514)
36,030	38,144	3,088,789	3,185,486		190,375	3,578,563
\$ 37,278	\$ 41,842	\$ 3,461,471	\$ 3,577,568	\$ 12,941	\$ 208,015	\$ 4,387,526

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Red Fox

Proliferates the rolling countryside with a mosaic of habitats.

GENERAL FIXED ASSETS ACCOUNT GROUP

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

STATE OF ILLINOIS
Schedule of Changes in General Fixed Assets
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Balance July 1, 1988, as restated	Additions	Deletions/ Net Transfers	Balance June 30, 1989
Land and land improvements.....	\$ 363,671	\$ 13,604	\$ 2,393	\$ 379,668
Buildings and building improvements.....	962,268	54,617	502,302	1,519,187
Equipment.....	742,944	105,162	(20,731)	827,375
Construction in progress.....	731,722	154,377	(493,492)	392,607
Total	\$ 2,800,605	\$ 327,760	\$ (9,528)	\$ 3,118,837

STATE OF ILLINOIS
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended June 30, 1989
(Expressed in Thousands)

Function	Balance July 1, 1988, as restated	Additions	Deletions/ Net Transfers	Balance June 30, 1989
General government:				
Legislative.....	\$ 14,434	\$ 1,483	\$ (198)	\$ 15,719
Elected officials.....	211,021	8,649	(2,773)	216,897
Departments and agencies.....	88,168	17,761	251,661	357,590
Total general government	313,623	27,893	248,690	590,206
Health and social services.....	475,631	13,010	24,106	512,747
Public protection and justice.....	534,623	24,569	176,522	735,714
Natural resources and recreation.....	390,870	55,819	47,358	494,047
Transportation.....	285,222	24,522	(8,833)	300,911
Social assistance.....	59,239	14,486	(3,442)	70,283
Education.....	9,675	13,084	(437)	22,322
Construction in progress.....	731,722	154,377	(493,492)	392,607
Total general fixed assets	\$ 2,800,605	\$ 327,760	\$ (9,528)	\$ 3,118,837

STATE OF ILLINOIS
Schedule of General Fixed Assets
By Function
June 30, 1989
(Expressed in Thousands)

Function	Total	Land and Land Improvements	Buildings and Building Improvements	Equipment
General government:				
Legislative.....	\$ 15,719		\$ 2	\$ 15,717
Elected officials.....	216,897	\$ 5,146	136,250	75,501
Departments and agencies.....	357,590	15,293	280,675	61,622
Total general government	590,206	20,439	416,927	152,840
Health and social services.....	512,747	58,584	373,086	81,077
Public protection and justice.....	735,714	33,282	508,363	194,069
Natural resources and recreation.....	494,047	257,344	143,956	92,747
Transportation.....	300,911	8,854	67,715	224,342
Social assistance.....	70,283			70,283
Education.....	22,322	1,165	9,140	12,017
Total general fixed assets allocated to functions	2,726,230	\$ 379,668	\$ 1,519,187	\$ 827,375
Construction in progress.....	392,607			
Total general fixed assets	<u>\$ 3,118,837</u>			



Canada Goose

While some migrate south, many live harmoniously in populated areas and around industrial ponds.

GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP

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

STATE OF ILLINOIS
Schedule of Changes in General Long-Term Obligations
For the Year Ended June 30, 1989
(Expressed in Thousands)

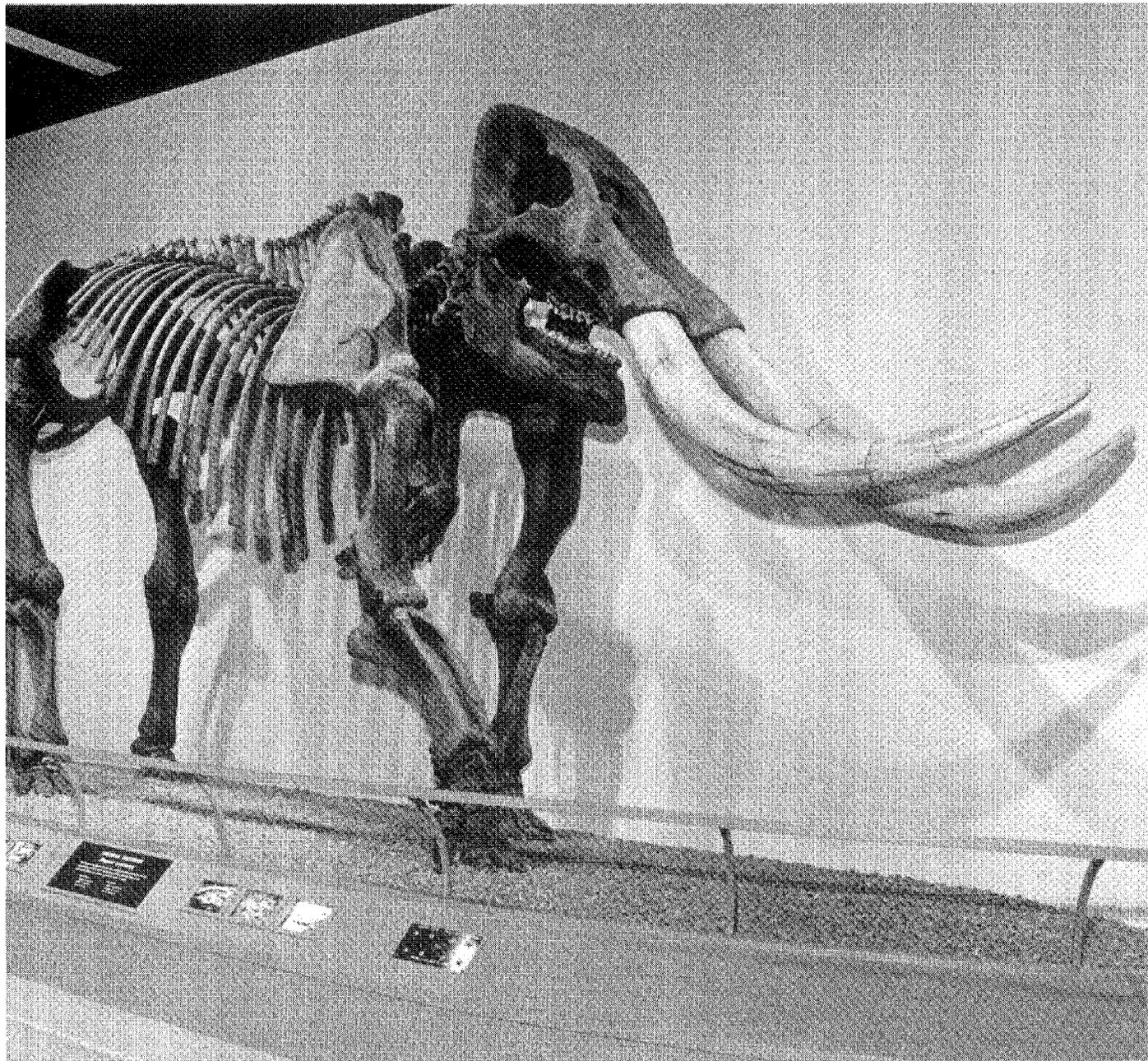
	Accrued Retirement Costs	General Obligation Bonds	Special Obligation Bonds	Other Long-Term Obligations	Total
Balance at July 1, 1988	\$ 3,279,796	\$ 3,920,111	\$ 536,265	\$ 736,476	\$ 8,472,648
Compensated absences earned.....				204,168	204,168
Increase in workers' compensation liability.....				8,746	8,746
Debt issues.....		340,000	197,004	41,700	578,704
Increase in lease obligations.....				12,530	12,530
Compensated absences taken.....				(177,581)	(177,581)
Increase in accreted value of capital appreciation bonds.....		16,763	2,742		19,505
Principal retirements and terminations.....		(243,125)	(13,495)	(50,699)	(307,319)
Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types.....	553,017				553,017
Balance at June 30, 1989	\$ 3,832,813	\$ 4,033,749	\$ 722,516	\$ 775,340	\$ 9,364,418

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SUPPLEMENTARY INFORMATION

STATE OF ILLINOIS
Total Debt Service Requirements
To Maturity
June 30, 1989
(Expressed in Thousands)

Yr	General Obligation Debt	Special Obligation Debt	Illinois Housing Development Authority	State Scholarship Commission	Toll Highway Authority	Illinois Export Development Authority	Universities and Colleges	Total Requirements
90	\$ 547,767	\$ 75,789	\$ 194,587	\$ 60,466	\$ 44,802	\$ 2,062	\$ 44,351	\$ 969,824
91	532,534	74,564	196,326	60,490	55,966	2,250	43,044	965,174
92	518,130	74,319	197,486	58,554	55,971	15,188	41,773	961,421
93	494,065	72,484	199,623	56,159	55,970		39,524	917,825
94	468,292	71,417	200,653	52,694	55,973		37,681	886,710
95	447,682	70,372	201,802	51,278	55,969		35,871	862,974
96	422,020	69,324	201,352	43,914	55,970		33,901	826,481
97	400,044	68,268	202,273	34,888	55,965		33,704	795,142
98	374,235	67,196	204,728	16,178	55,969		32,297	750,603
99	351,991	66,126	201,433	10,910	55,964		30,812	717,236
00	323,867	65,052	207,015	4,255	55,968		29,272	685,429
01	304,278	63,949	215,818	3,479	55,968		27,510	671,002
02	264,362	62,836	206,299	3,240	55,971		26,093	618,801
03	234,780	61,731	208,167		55,973		24,478	585,129
04	204,607	60,653	195,700		55,970		22,538	539,468
05	174,648	59,599	197,434		55,969		22,405	510,055
06	151,479	58,384	197,858		55,972		21,973	485,666
07	123,751	57,224	193,989		55,969		20,726	451,659
08	102,782	55,883	193,151		55,971		14,964	422,751
09	88,346	56,143	181,783		55,969		11,389	393,630
10	62,656	55,123	166,686				6,606	291,071
11	39,404	54,058	163,426				6,281	263,169
12	25,187	53,031	159,446				5,979	243,643
13	14,035	45,940	155,363				5,348	220,686
14		45,325	147,710				4,610	197,645
Thereafter		84,069	933,178				9,349	1,026,596
	<u>\$ 6,670,942</u>	<u>\$ 1,648,859</u>	<u>\$ 5,723,286</u>	<u>\$ 456,505</u>	<u>\$ 1,108,219</u>	<u>\$ 19,500</u>	<u>\$ 632,479</u>	<u>\$ 16,259,790</u>



American Mastodon

An elephantlike creature that inhabited Illinois during the ice ages. It became extinct about 11,000 years ago.

BUDGETARY SCHEDULES

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

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
General Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	General Revenue			Special Account		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....	\$ 4,373,000	\$ 4,284,908	\$ (88,092)			
Sales taxes.....	2,662,500	2,798,472	135,972	\$ 887,500	\$ 928,980	\$ 41,480
Public utility taxes.....	560,000	594,695	34,695			
Federal government.....	1,618,502	1,616,644	(1,858)			
Other.....	784,993	859,679	74,686			
Less:						
Refunds.....	451,456	247,457	(203,999)			
Total revenues	9,547,539	9,906,941	359,402	887,500	928,980	41,480
Expenditures:						
Current:						
Education.....	2,031,637	2,020,482	(11,155)			
Health and social services.....	3,479,153	3,459,026	(20,127)			
General government.....	802,102	791,397	(10,705)			
Transportation.....	12,012	11,217	(795)			
Social assistance.....	1,355,808	1,340,789	(15,019)			
Public protection and justice.....	758,672	749,071	(9,601)			
Natural resources and recreation.....	101,257	100,347	(910)			
Debt service:						
Interest.....	19,800	19,786	(14)			
Capital outlays.....	80,058	79,126	(932)			
Total expenditures	8,640,499	8,571,241	(69,258)			
Excess (deficiency) of revenues over (under) expenditures	907,040	1,335,700	428,660	887,500	928,980	41,480
Other sources (uses) of financial resources:						
Operating transfers-in.....	263,516	378,739	115,223			
Operating transfers-out.....	(1,445,594)	(1,563,496)	(117,902)	(845,212)	(854,212)	(9,000)
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources	(275,038)	150,943	425,981	42,288	74,768	32,480
Budgetary fund balances (deficit), July 1, 1988	(143,559)	(143,559)	--	28,529	28,529	--
Budgetary fund balances (deficits), June 30, 1989	\$ (418,597)	\$ 7,384	\$ 425,981	\$ 70,817	\$ 103,297	\$ 32,480

Common School			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 4,373,000	\$ 4,284,908	\$ (88,092)
\$ --	\$ 457	\$ 457	3,550,000	3,727,909	177,909
--	2,000	2,000	560,000	596,695	36,695
85,007	82,549	(2,458)	1,618,502	1,616,644	(1,858)
			870,000	942,228	72,228
			451,456	247,457	(203,999)
85,007	85,006	(1)	10,520,046	10,920,927	400,881
2,118,453	2,118,182	(271)	4,150,090	4,138,664	(11,426)
			3,479,153	3,459,026	(20,127)
			802,102	791,397	(10,705)
			12,012	11,217	(795)
			1,355,808	1,340,789	(15,019)
			758,672	749,071	(9,601)
			101,257	100,347	(910)
			19,800	19,786	(14)
			80,058	79,126	(932)
2,118,453	2,118,182	(271)	10,758,952	10,689,423	(69,529)
(2,033,446)	(2,033,176)	270	(238,906)	231,504	470,410
1,985,594	2,031,694	46,100	2,249,110	2,410,433	161,323
			(2,290,806)	(2,417,708)	(126,902)
(47,852)	(1,482)	46,370	(280,602)	224,229	504,831
38,978	38,978	--	(76,052)	(76,052)	--
\$ (8,874)	\$ 37,496	\$ 46,370	\$ (356,654)	\$ 148,177	\$ 504,831

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, 1989
(Expressed in Thousands)

	Road			Motor Fuel Tax-State		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....				\$ 726,625	\$ 743,091	\$ 16,466
Federal government.....	\$ 498,600	\$ 557,264	\$ 58,664			
Other.....	417,920	433,606	15,686			
Less:						
Refunds.....	1,293	1,287	(6)	22,500	18,312	(4,188)
Total revenues	915,227	989,583	74,356	704,125	724,779	20,654
Expenditures:						
Current:						
General government.....	125,541	124,016	(1,525)	13,920	13,920	--
Transportation.....	779,021	772,007	(7,014)	6,743	6,625	(118)
Social assistance.....	1,206	984	(222)			
Public protection and justice.....	44,117	44,113	(4)			
Capital outlays.....	31,256	30,643	(613)	732	730	(2)
Total expenditures	981,141	971,763	(9,378)	21,395	21,275	(120)
Excess (deficiency) of revenues over (under) expenditures	(65,914)	17,820	83,734	682,730	703,504	20,774
Other sources (uses) of financial resources:						
Operating transfers-in.....	145,280	150,739	5,459	92,400	96,513	4,113
Operating transfers-out.....	(151,566)	(146,226)	5,340	(778,527)	(798,624)	(20,097)
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	(72,200)	22,333	94,533	(3,397)	1,393	4,790
Budgetary fund balances (deficits), July 1, 1988	146,945	146,945	--	63,421	63,421	--
Budgetary fund balances (deficits), June 30, 1989	\$ 74,745	\$ 169,278	\$ 94,533	\$ 60,024	\$ 64,814	\$ 4,790

Grade Crossing Protection			State Construction Account			Motor Fuel Tax-Counties		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 224,300	\$ 246,523	\$ 22,223			
			224,300	246,523	22,223			
\$ 10,343	\$ 10,146	\$ (197)	420,706	420,706	--	\$ 123,800	\$ 123,221	\$ (579)
10,343	10,146	(197)	420,706	420,706	--	123,800	123,221	(579)
(10,343)	(10,146)	197	(196,406)	(174,183)	22,223	(123,800)	(123,221)	579
12,000	12,000	--	257,485	264,649	7,164	118,400	122,354	3,954
(500)	(500)	--						
1,157	1,354	197	61,079	90,466	29,387	(5,400)	(867)	4,533
30,333	30,333	--	154,197	154,197	--	(9,396)	(9,396)	--
\$ 31,490	\$ 31,687	\$ 197	\$ 215,276	\$ 244,663	\$ 29,387	\$ (14,796)	\$ (10,263)	\$ 4,533

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Highway Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Motor Fuel Tax-Municipalities			Motor Fuel Tax-Township		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Motor fuel taxes.....						
Federal government.....						
Other.....						
Less:						
Refunds.....						
Total revenues						
Expenditures:						
Current:						
General government.....						
Transportation.....	\$ 173,600	\$ 172,795	(805)	\$ 56,200	\$ 55,937	(263)
Social assistance.....						
Public protection and justice.....						
Capital outlays.....						
Total expenditures	173,600	172,795	(805)	56,200	55,937	(263)
Excess (deficiency) of revenues over (under) expenditures	(173,600)	(172,795)	805	(56,200)	(55,937)	263
Other sources (uses) of financial resources:						
Operating transfers-in.....	166,100	171,581	5,481	53,800	55,543	1,743
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	(7,500)	(1,214)	6,286	(2,400)	(394)	2,006
Budgetary fund balances (deficits), July 1, 1988	(13,177)	(13,177)	--	(4,265)	(4,265)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (20,677)	\$ (14,391)	\$ 6,286	\$ (6,665)	\$ (4,659)	\$ 2,006

	Total		
Final Budget	Actual	Variance Over (Under)	
\$ 726,625	\$ 743,091	\$ 16,466	
498,600	557,264	58,664	
642,220	680,129	37,909	
23,793	19,599	(4,194)	
<u>1,843,652</u>	<u>1,960,885</u>	<u>117,233</u>	
139,461	137,936	(1,525)	
1,570,413	1,561,437	(8,976)	
1,206	984	(222)	
44,117	44,113	(4)	
31,988	31,373	(615)	
<u>1,787,185</u>	<u>1,775,843</u>	<u>(11,342)</u>	
56,467	185,042	128,575	
845,465	873,379	27,914	
<u>(930,593)</u>	<u>(945,350)</u>	<u>(14,757)</u>	
(28,661)	113,071	141,732	
<u>368,058</u>	<u>368,058</u>	<u>--</u>	
<u>\$ 339,397</u>	<u>\$ 481,129</u>	<u>\$ 141,732</u>	

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Board of Governors			Board of Regents		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ --	\$ 89	\$ 89
Other.....	\$ 43,883	\$ 48,363	\$ 4,480	\$ 57,542	\$ 62,037	\$ 4,495
Less:						
Refunds.....						
Total revenues	43,883	48,363	4,480	57,542	62,126	4,584
Expenditures:						
Current:						
Education.....	44,895	42,909	(1,986)	60,425	59,432	(993)
Capital outlays.....	5,437	5,239	(198)	4,746	4,744	(2)
Total expenditures	50,332	48,148	(2,184)	65,171	64,176	(995)
Excess (deficiency) of revenues over (under) expenditures	(6,449)	215	6,664	(7,629)	(2,050)	5,579
Budgetary fund balances (deficits), July 1, 1988	53	53	--	(346)	(346)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (6,396)	\$ 268	\$ 6,664	\$ (7,975)	\$ (2,396)	\$ 5,579

Southern Illinois University Income			University of Illinois Income		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 52,500	\$ 54,722	\$ 2,222	\$ 106,000	\$ 119,161	\$ 13,161
			1	--	(1)
52,500	54,722	2,222	105,999	119,161	13,162
52,655	49,353	(3,302)	108,531	108,097	(434)
4,941	4,745	(196)	11,237	11,068	(169)
57,596	54,098	(3,498)	119,768	119,165	(603)
(5,096)	624	5,720	(13,769)	(4)	13,765
(1,394)	(1,394)	--	(4,774)	(4,774)	--
\$ (6,490)	\$ (770)	\$ 5,720	\$ (18,543)	\$ (4,778)	\$ 13,765

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ --	\$ 89	\$ 89
Other.....	\$ 8,073	\$ 8,718	\$ 645	\$ 267,998	\$ 293,001	\$ 25,003
Less:						
Refunds.....	15	14	(1)	16	14	(2)
Total revenues	8,058	8,704	646	267,982	293,076	25,094
Expenditures:						
Current:						
Education.....	7,907	7,485	(422)	274,413	267,276	(7,137)
Capital outlays.....	897	889	(8)	27,258	26,685	(573)
Total expenditures	8,804	8,374	(430)	301,671	293,961	(7,710)
Excess (deficiency) of revenues over (under) expenditures	(746)	330	1,076	(33,689)	(885)	32,804
Budgetary fund balances (deficits), July 1, 1988	410	410	--	(6,051)	(6,051)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (336)	\$ 740	\$ 1,076	\$ (39,740)	\$ (6,936)	\$ 32,804

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Chicago State Income			Eastern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 5,986	\$ 6,597	\$ 611	\$ 13,445	\$ 14,815	\$ 1,370
Total revenues	5,986	6,597	611	13,445	14,815	1,370
Expenditures:						
Current:						
Education.....	6,646	4,892	(1,754)	13,443	13,440	(3)
Capital outlays.....	985	973	(12)	1,462	1,462	--
Total expenditures	7,631	5,865	(1,766)	14,905	14,902	(3)
Excess (deficiency) of revenues over (under) expenditures	(1,645)	732	2,377	(1,460)	(87)	1,373
Budgetary fund balance (deficits), July 1, 1988	(199)	(199)	--	(364)	(364)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (1,844)	\$ 533	\$ 2,377	\$ (1,824)	\$ (451)	\$ 1,373

Northeastern Illinois Income			Western Illinois Income			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 9,706	\$ 10,698	\$ 992	\$ 14,746	\$ 16,253	\$ 1,507	\$ 43,883	\$ 48,363	\$ 4,480
9,706	10,698	992	14,746	16,253	1,507	43,883	48,363	4,480
9,043	8,948	(95)	15,763	15,629	(134)	44,895	42,909	(1,986)
1,372	1,203	(169)	1,618	1,601	(17)	5,437	5,239	(198)
10,415	10,151	(264)	17,381	17,230	(151)	50,332	48,148	(2,184)
(709)	547	1,256	(2,635)	(977)	1,658	(6,449)	215	6,664
(97)	(97)	--	713	713	--	53	53	--
\$ (806)	\$ 450	\$ 1,256	\$ (1,922)	\$ (264)	\$ 1,658	\$ (6,396)	\$ 268	\$ 6,664

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Regents
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Illinois State Income			Northern Illinois Income		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ --	\$ 89	\$ 89
Other.....	\$ 28,286	\$ 30,541	\$ 2,255	\$ 29,256	\$ 31,496	\$ 2,240
Total revenues	28,286	30,541	2,255	29,256	31,585	2,329
Expenditures:						
Current:						
Education.....	28,710	27,796	(914)	31,715	31,636	(79)
Capital outlays.....	2,679	2,677	(2)	2,067	2,067	
Total expenditures	31,389	30,473	(916)	33,782	33,703	(79)
Excess (deficiency) of revenues over (under) expenditures	(3,103)	68	3,171	(4,526)	(2,118)	2,408
Budgetary fund (deficits), July 1, 1988	(105)	(105)	--	(241)	(241)	--
Budgetary fund (deficits), June 30, 1989	\$ (3,208)	\$ (37)	\$ 3,171	\$ (4,767)	\$ (2,359)	\$ 2,408

	Total		
Final Budget	Actual	Variance Over (Under)	
\$ --	\$ 89	\$ 89	
57,542	62,037	4,495	
57,542	62,126	4,584	
60,425	59,432	(993)	
4,746	4,744	(2)	
65,171	64,176	(995)	
(7,629)	(2,050)	5,579	
(346)	(346)	--	
\$ (7,975)	\$ (2,396)	\$ 5,579	

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, 1989
(Expressed in Thousands)

	Treasurer					
	Estate Tax Collections Distributive			Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....				\$ 759,618	\$ 747,407	\$ (12,211)
Sales taxes.....				146,000	169,665	23,665
Public utility taxes.....				235,200	229,010	(6,190)
Federal government.....				131,365	79,606	(51,759)
Other.....				1,291,487	1,496,385	204,898
Less:						
Refunds.....				262,245	262,050	(195)
Total revenues				2,301,425	2,460,023	158,598
Expenditures:						
Current:						
Education.....				41,624	41,371	(253)
Health and social services.....				136,818	79,277	(57,541)
General government.....	\$ 6,100	\$ 5,677	\$ (423)	1,866,382	1,853,126	(13,256)
Transportation.....				135,370	126,094	(9,276)
Public protection and justice.....				13,824	13,195	(629)
Natural resources and recreation.....				71,976	65,603	(6,373)
Capital outlays.....				23,888	23,610	(278)
Total expenditures	6,100	5,677	(423)	2,289,882	2,202,276	(87,606)
Excess (deficiency) of revenues over (under) expenditures	(6,100)	(5,677)	423	11,543	257,747	246,204
Other sources (uses) of financial resources:						
Operating transfers-in.....	5,400	5,363	(37)	588,657	593,097	4,440
Operating transfers-out.....				(826,125)	(867,690)	(41,565)
Budgetary funds-nonbudgeted accounts.....				43,080	43,080	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(700)	(314)	386	(269,005)	(59,926)	209,079
Budgetary fund balances July 1, 1988, as previously reported				289,706	289,706	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balances July 1, 1988, as reclassified				289,706	289,706	--
Budgetary fund balances (deficit), June 30, 1989	\$ (700)	\$ (314)	\$ 386	\$ 20,701	\$ 229,780	\$ 209,079

Other Agencies, Boards & Commissions			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 759,618	\$ 747,407	\$ (12,211)
						146,000	169,665	23,665
\$ 12,172	\$ 13,421	\$ 1,249				247,372	242,431	(4,941)
150	114	(36)	\$ 6,820	\$ 7,345	\$ 525	138,335	87,065	(51,270)
57,803	57,812	9	83,938	81,943	(1,995)	1,433,228	1,636,140	202,912
86	37	(49)	103	65	(38)	262,434	262,152	(282)
70,039	71,310	1,271	90,655	89,223	(1,432)	2,462,119	2,620,556	158,437
23,380	22,510	(870)	2,845	2,115	(730)	67,849	65,996	(1,853)
			15,411	11,429	(3,982)	152,229	90,706	(61,523)
32,948	32,870	(78)	33,482	15,957	(17,525)	1,938,912	1,907,630	(31,282)
			1,606	1,548	(58)	136,976	127,642	(9,334)
44,832	43,258	(1,574)	37,846	24,173	(13,673)	96,502	80,626	(15,876)
30,550	25,390	(5,160)	19,473	10,875	(8,598)	121,999	101,868	(20,131)
1,652	1,521	(131)	4,618	4,049	(569)	30,158	29,180	(978)
133,362	125,549	(7,813)	115,281	70,146	(45,135)	2,544,625	2,403,648	(140,977)
(63,323)	(54,239)	9,084	(24,626)	19,077	43,703	(82,506)	216,908	299,414
54,693	49,873	(4,820)	3,012	3,312	300	651,762	651,645	(117)
(218)	(218)	--	(965)	(2,754)	(1,789)	(827,308)	(870,662)	(43,354)
						43,080	43,080	--
(8,848)	(4,584)	4,264	(22,579)	19,635	42,214	(301,132)	(45,189)	255,943
22,095	22,095	--	67,247	67,247	--	379,048	379,048	--
			8	8	--	8	8	--
22,095	22,095	--	67,255	67,255	--	379,056	379,056	--
\$ 13,247	\$ 17,511	\$ 4,264	\$ 44,676	\$ 86,890	\$ 42,214	\$ 77,924	\$ 333,867	\$ 255,943

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, 1989
(Expressed in Thousands)

	Central Management Services			Commerce and Community Affairs		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....						
Sales taxes.....						
Public utility taxes.....						
Federal government.....	\$ 58,000	\$ 9,569	\$ (48,431)	\$ 11,250	\$ 10,648	\$ (602)
Other.....	248,825	303,099	54,274			
Less:						
Refunds.....						
Total revenues	306,825	312,668	5,843	11,250	10,648	(602)
Expenditures:						
Current:						
Education.....				1,438	1,438	--
Health and social services.....						
General government.....	304,752	304,639	(113)	46,953	46,511	(442)
Transportation.....				994	994	--
Public protection and justice.....						
Natural resources and recreation.....				23,798	19,988	(3,810)
Capital outlays.....	11	11	--	5,855	5,852	(3)
Total expenditures	304,763	304,650	(113)	79,038	74,783	(4,255)
Excess (deficiency) of revenues over (under) expenditures	2,062	8,018	5,956	(67,788)	(64,135)	3,653
Other sources (uses) of financial resources:						
Operating transfers-in.....				82,475	82,282	(193)
Operating transfers-out.....				(14,118)	(9,118)	5,000
Budgetary funds-nonbudgeted accounts.....	43,080	43,080	--			
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds- nonbudgeted accounts	(41,018)	(35,062)	5,956	569	9,029	8,460
Budgetary fund balances (deficit), July 1, 1988	(11,076)	(11,076)	--	39,762	39,762	--
Budgetary fund balances (deficits), June 30, 1989	\$ (52,094)	\$ (46,138)	\$ 5,956	\$ 40,331	\$ 48,791	\$ 8,460

Conservation			Nuclear Safety			Public Aid		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 2,800	\$ 2,419	\$ (381)	\$ 15	\$ 74	\$ 59	\$ 46,300	\$ 24,382	\$ (21,918)
16,500	16,087	(413)	18,700	27,306	8,606			
300	148	(152)	10	--	(10)			
19,000	18,358	(642)	18,705	27,380	8,675	46,300	24,382	(21,918)
						21,815	21,562	(253)
						70,053	16,647	(53,406)
			415	411	(4)			
21,441	20,525	(916)	21,737	20,823	(914)			
12,859	12,851	(8)	3,276	3,078	(198)	67	60	(7)
34,300	33,376	(924)	25,428	24,312	(1,116)	91,935	38,269	(53,666)
(15,300)	(15,018)	282	(6,723)	3,068	9,791	(45,635)	(13,887)	31,748
14,032	14,032	--				16,500	16,299	(201)
(4,900)	(4,900)	--						
(6,168)	(5,886)	282	(6,723)	3,068	9,791	(29,135)	2,412	31,547
18,535	18,535	--	5,201	5,201	--	323	323	--
\$ 12,367	\$ 12,649	\$ 282	\$ (1,522)	\$ 8,269	\$ 9,791	\$ (28,812)	\$ 2,735	\$ 31,547

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Revenue			Transportation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....	\$ 759,618	\$ 747,407	\$ (12,211)			
Sales taxes.....	146,000	169,665	23,665			
Public utility taxes.....	235,200	229,010	(6,190)			
Federal government.....						
Other.....	48,587	66,649	18,062			
Less:						
Refunds.....	261,820	261,820	--			
Total revenues	927,585	950,911	23,326			
Expenditures:						
Current:						
Education.....						
Health and social services.....						
General government.....	1,097,944	1,093,950	(3,994)	\$ 134,376	\$ 125,100	\$ (9,276)
Transportation.....						
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....						
Total expenditures	1,097,944	1,093,950	(3,994)	134,376	125,100	(9,276)
Excess (deficiency) of revenues over (under) expenditures	(170,359)	(143,039)	27,320	(134,376)	(125,100)	9,276
Other sources (uses) of financial resources:						
Operating transfers-in.....	337,375	337,365	(10)	124,700	129,936	5,236
Operating transfers-out.....	(265,017)	(247,948)	17,069	(2,090)	(3,236)	(1,146)
Budgetary funds-nonbudgeted accounts.....						
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(98,001)	(53,622)	44,379	(11,766)	1,600	13,366
Budgetary fund balances (deficit), July 1, 1988	194,550	194,550	--	7,455	7,455	--
Budgetary fund balances (deficits), June 30, 1989	\$ 96,549	\$ 140,928	\$ 44,379	\$ (4,311)	\$ 9,055	\$ 13,366

Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 759,618	\$ 747,407	\$ (12,211)
			146,000	169,665	23,665
			235,200	229,010	(6,190)
\$ 24,250	\$ 43,162	\$ 18,912	131,365	79,606	(51,759)
947,625	1,072,596	124,971	1,291,487	1,496,385	204,898
115	82	(33)	262,245	262,050	(195)
971,760	1,115,676	143,916	2,301,425	2,460,023	158,598
18,371	18,371	--	41,624	41,371	(253)
66,765	62,630	(4,135)	136,818	79,277	(57,541)
416,733	408,026	(8,707)	1,866,382	1,853,126	(13,256)
			135,370	126,094	(9,276)
13,409	12,784	(625)	13,824	13,195	(629)
5,000	4,267	(733)	71,976	65,603	(6,373)
1,820	1,758	(62)	23,888	23,610	(278)
522,098	507,836	(14,262)	2,289,882	2,202,276	(87,606)
449,662	607,840	158,178	11,543	257,747	246,204
13,575	13,183	(392)	588,657	593,097	4,440
(540,000)	(602,488)	(62,488)	(826,125)	(867,690)	(41,565)
			43,080	43,080	--
(76,763)	18,535	95,298	(269,005)	(59,926)	209,079
34,956	34,956	--	289,706	289,706	--
\$ (41,807)	\$ 53,491	\$ 95,298	\$ 20,701	\$ 229,780	\$ 209,079

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Central Management Services
For the Year Ended June 30, 1989
(Expressed in Thousands)

	State Employees Deferred Compensation Plan			Health Insurance Reserve		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ 58,000	\$ 9,569	\$ (48,431)
Other.....	\$ 575	\$ 44,999	\$ 44,424	248,250	258,100	9,850
Total revenues	575	44,999	44,424	306,250	267,669	(38,581)
Expenditures:						
Current:						
General government.....	642	539	(103)	304,110	304,100	(10)
Capital outlays.....	11	11	---			
Total expenditures	653	550	(103)	304,110	304,100	(10)
Excess (deficiency) of revenues over (under) expenditures	(78)	44,449	44,527	2,140	(36,431)	(38,571)
Budgetary funds-nonbudgeted accounts.....	43,080	43,080	---			
Excess (deficiency) of revenues over (under) expenditures and budgetary funds- nonbudgeted accounts	(43,158)	1,369	44,527	2,140	(36,431)	(38,571)
Budgetary fund (deficits), July 1, 1988	(864)	(864)	---	(10,212)	(10,212)	---
Budgetary fund balance (deficits), June 30, 1989	\$ (44,022)	\$ 505	\$ 44,527	\$ (8,072)	\$ (46,643)	\$ (38,571)

Total		
Final Budget	Actual	Variance Over (Under)
\$ 58,000	\$ 9,569	\$ (48,431)
248,825	303,099	54,274
<u>306,825</u>	<u>312,668</u>	<u>5,843</u>
304,752	304,639	(113)
11	11	--
<u>304,763</u>	<u>304,650</u>	<u>(113)</u>
2,062	8,018	5,956
<u>43,080</u>	<u>43,080</u>	<u>--</u>
(41,018)	(35,062)	5,956
(11,076)	(11,076)	--
<u>\$ (52,094)</u>	<u>\$ (46,138)</u>	<u>\$ 5,956</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Metropolitan Exposition Auditorium and Office Building			Tourism Promotion		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 11,250	\$ 10,648	\$ (602)			
Total revenues	11,250	10,648	(602)			
Expenditures:						
Current:						
Education.....						
General government.....				\$ 18,812	\$ 18,386	\$ (426)
Transportation.....						
Natural resources and recreation.....				100	100	--
Capital outlays.....				100	97	(3)
Total expenditures				19,012	18,583	(429)
Excess (deficiency) of revenues over (under) expenditures	11,250	10,648	(602)	(19,012)	(18,583)	429
Other sources (uses) of financial resources:						
Operating transfers-in.....	5,050	4,864	(186)	17,425	17,418	(7)
Operating transfers-out.....	(14,118)	(9,118)	5,000			
Excess (deficiency) of revenue over (under) expenditures and other sources (uses) of financial resources	2,182	6,394	4,212	(1,587)	(1,165)	422
Budgetary fund balances, July 1, 1988	15,381	15,381	--	2,439	2,439	--
Budgetary fund balances, June 30, 1989	\$ 17,563	\$ 21,775	\$ 4,212	\$ 852	\$ 1,274	\$ 422

Local Tourism			Build Illinois Purposes			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
						\$ 11,250	\$ 10,648	\$ (602)
						11,250	10,648	(602)
\$ 5,000	\$ 4,995	(5)	\$ 1,438	\$ 1,438	--	1,438	1,438	--
			23,141	23,130	(11)	46,953	46,511	(442)
			994	994	--	994	994	--
			23,698	19,888	(3,810)	23,798	19,988	(3,810)
			5,755	5,755	--	5,855	5,852	(3)
5,000	4,995	(5)	55,026	51,205	(3,821)	79,038	74,783	(4,255)
(5,000)	(4,995)	5	(55,026)	(51,205)	3,821	(67,788)	(64,135)	3,653
5,000	5,000	--	55,000	55,000	--	82,475	82,282	(193)
						(14,118)	(9,118)	5,000
--	5	5	(26)	3,795	3,821	569	9,029	8,460
18	18	--	21,924	21,924	--	39,762	39,762	--
\$ 18	\$ 23	5	\$ 21,898	\$ 25,719	3,821	\$ 40,331	\$ 48,791	\$ 8,460

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, 1989
(Expressed in Thousands)

	State Boating Act			Wildlife and Fish		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 500	\$ 481	\$ (19)	\$ 2,300	\$ 1,938	\$ (362)
Other.....	1,800	2,085	285	14,700	13,994	(706)
Less:						
Refunds.....				300	148	(152)
Total revenues	2,300	2,566	266	16,700	15,784	(916)
Expenditures:						
Current:						
Natural resources and recreation.....	4,920	4,782	(138)	15,811	15,038	(773)
Capital outlays.....	1,407	1,407	--	1,909	1,904	(5)
Total expenditures	6,327	6,189	(138)	17,720	16,942	(778)
Excess (deficiency) of revenues over (under) expenditures	(4,027)	(3,623)	404	(1,020)	(1,158)	(138)
Other sources (uses) of financial resources:						
Operating transfers-in.....	4,032	4,032	--			
Operating transfers-out.....				(1,400)	(1,400)	--
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	5	409	404	(2,420)	(2,558)	(138)
Budgetary fund balances, July 1, 1988	2,015	2,015	--	3,192	3,192	--
Budgetary fund balances, June 30, 1989	\$ 2,020	\$ 2,424	\$ 404	\$ 772	\$ 634	\$ (138)

Park and Conservation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ --	\$ 8	\$ 8	\$ 2,800	\$ 2,419	\$ (381)
			16,500	16,087	(413)
			300	148	(152)
--	8	8	19,000	18,358	(642)
710	705	(5)	21,441	20,525	(916)
9,543	9,540	(3)	12,859	12,851	(8)
10,253	10,245	(8)	34,300	33,376	(924)
(10,253)	(10,237)	16	(15,300)	(15,018)	282
10,000	10,000	--	14,032	14,032	--
(3,500)	(3,500)	--	(4,900)	(4,900)	--
(3,753)	(3,737)	16	(6,168)	(5,886)	282
13,328	13,328	--	18,535	18,535	--
\$ 9,575	\$ 9,591	\$ 16	\$ 12,367	\$ 12,649	\$ 282

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Nuclear Safety
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Nuclear Safety Emergency			Radioactive Waste Facility		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 15	\$ 7	\$ (8)	\$ --	\$ 67	\$ 67
Other.....	12,300	12,548	248	6,400	14,758	8,358
Less:						
Refunds.....				10	--	(10)
Total revenues	12,315	12,555	240	6,390	14,825	8,435
Expenditures:						
Current:						
Public protection and justice.....	415	411	(4)			
Natural resources and recreation.....	8,977	8,579	(398)	12,760	12,244	(516)
Capital outlays.....	3,212	3,022	(190)	64	56	(8)
Total expenditures	12,604	12,012	(592)	12,824	12,300	(524)
Excess (deficiency) of revenues over (under) expenditures	(289)	543	832	(6,434)	2,525	8,959
Budgetary fund balances , July 1, 1988	3,665	3,665	--	1,536	1,536	--
Budgetary fund balances (deficit), June 30, 1989	\$ 3,376	\$ 4,208	\$ 832	\$ (4,898)	\$ 4,061	\$ 8,959

	Total		
Final Budget	Actual	Variance Over (Under)	
\$ 15	\$ 74	\$ 59	
18,700	27,306	8,606	
10	--	(10)	
18,705	27,380	8,675	
415	411	(4)	
21,737	20,823	(914)	
3,276	3,078	(198)	
25,428	24,312	(1,116)	
(6,723)	3,068	9,791	
5,201	5,201	--	
\$ (1,522)	\$ 8,269	\$ 9,791	

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Public Aid
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Immigration Reform and Control			Local Initiative		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 46,300	\$ 24,382	\$ (21,918)			
Total revenues	46,300	24,382	(21,918)			
Expenditures:						
Current:						
Education.....	21,815	21,562	(253)			
Health and social services.....	53,365	630	(52,735)	\$ 16,688	\$ 16,017	\$ (671)
Capital outlays.....	67	60	(7)			
Total expenditures	75,247	22,252	(52,995)	16,688	16,017	(671)
Excess (deficiency) of revenues over (under) expenditures	(28,947)	2,130	31,077	(16,688)	(16,017)	671
Other sources of financial resources:						
Operating transfers-in.....				16,500	16,299	(201)
Excess of revenues over expenditures, and other sources of financial resources	(28,947)	2,130	31,077	(188)	282	470
Budgetary fund balances , July 1, 1988				323	323	--
Budgetary fund balances (deficit), June 30, 1989	\$ (28,947)	\$ 2,130	\$ 31,077	\$ 135	\$ 605	\$ 470

Total		
Final Budget	Actual	Variance Over (Under)
\$ 46,300	\$ 24,382	\$ (21,918)
46,300	24,382	(21,918)
21,815	21,562	(253)
70,053	16,647	(53,406)
67	60	(7)
91,935	38,269	(53,666)
(45,635)	(13,887)	31,748
16,500	16,299	(201)
(29,135)	2,412	31,547
323	323	--
\$ (28,812)	\$ 2,735	\$ 31,547

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)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Illinois Sports Facilities			City Tax		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....						
Sales taxes.....						
Public utility taxes.....						
Other.....	\$ --	\$ 18,000	\$ 18,000			
Less:						
Refunds.....						
Total revenues	---	18,000	18,000			
Expenditures:						
Current:						
General government.....	18,000	18,000	--	\$ 5,418	\$ 5,418	--
Total expenditures	18,000	18,000	--	5,418	5,418	--
Excess (deficiency) of revenues over (under) expenditures	(18,000)	--	18,000	(5,418)	(5,418)	--
Other sources (uses) of financial resources:						
Operating transfers-in.....	4,000	--	(4,000)	835	835	--
Operating transfers-out.....	--	(1,671)	(1,671)			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(14,000)	(1,671)	12,329	(4,583)	(4,583)	--
Budgetary fund balances (deficit), July 1, 1988	1,671	1,671	--	4,583	4,583	--
Budgetary fund balances (deficits), June 30, 1989	\$ (12,329)	\$ --	\$ 12,329	\$ --	\$ --	\$ --

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Build Illinois			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Income taxes.....				\$ 759,618	\$ 747,407	\$ (12,211)
Sales taxes.....	\$ 146,000	\$ 156,596	\$ 10,596	146,000	169,665	23,665
Public utility taxes.....				235,200	229,010	(6,190)
Other.....	44,177	44,177	--	48,587	66,649	18,062
Less:						
Refunds.....				261,820	261,820	--
Total revenues	190,177	200,773	10,596	927,585	950,911	23,326
Expenditures:						
Current:						
General government.....				1,097,944	1,093,950	(3,994)
Total expenditures				1,097,944	1,093,950	(3,994)
Excess (deficiency) of revenues over (under) expenditures	190,177	200,773	10,596	(170,359)	(143,039)	27,320
Other sources (uses) of financial resources:						
Operating transfers-in.....	40	40	--	337,375	337,365	(10)
Operating transfers-out.....	(190,217)	(200,813)	(10,596)	(265,017)	(247,948)	17,069
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	--	--	---	(98,001)	(53,622)	44,379
Budgetary fund balances (deficit), July 1, 1988				194,550	194,550	--
Budgetary fund balances (deficits), June 30, 1989	\$ --	\$ --	\$ --	\$ 96,549	\$ 140,928	\$ 44,379

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Transportation
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Public Transportation			Downstate Public Transportation		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Expenditures:						
Current:						
Transportation.....	\$ 110,000	\$ 106,073	\$ (3,927)	\$ 15,276	\$ 10,380	\$ (4,896)
Total expenditures	110,000	106,073	(3,927)	15,276	10,380	(4,896)
Excess (deficiency) of revenues over (under) expenditures	(110,000)	(106,073)	3,927	(15,276)	(10,380)	4,896
Other sources (uses) of financial resources:						
Operating transfers-in.....	102,500	106,073	3,573	13,675	15,216	1,541
Operating transfers-out.....				(2,090)	(3,236)	(1,146)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(7,500)	--	7,500	(3,691)	1,600	5,291
Budgetary fund balances, July 1, 1988				7,445	7,445	--
Budgetary fund balances (deficits), June 30, 1989	\$ (7,500)	\$ --	\$ 7,500	\$ 3,754	\$ 9,045	\$ 5,291

Bi-State Public Transportation			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 9,100	\$ 8,647	\$ (453)	\$ 134,376	\$ 125,100	\$ (9,276)
9,100	8,647	(453)	134,376	125,100	(9,276)
(9,100)	(8,647)	453	(134,376)	(125,100)	9,276
8,525	8,647	122	124,700	129,936	5,236
			(2,090)	(3,236)	(1,146)
(575)	--	575	(11,766)	1,600	13,366
10	10	--	7,455	7,455	--
\$ (565)	\$ 10	\$ 575	\$ (4,311)	\$ 9,055	\$ 13,366

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, 1989
(Expressed in Thousands)

	Agriculture			Children and Family Services		
	Agricultural Premium			Children's Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....				\$ 20,000	\$ 38,920	\$ 18,920
Other.....	\$ 27,550	\$ 24,752	\$ (2,798)			
Less:						
Refunds.....	11	7	(4)			
Total revenues	<u>27,539</u>	<u>24,745</u>	<u>(2,794)</u>	<u>20,000</u>	<u>38,920</u>	<u>18,920</u>
Expenditures:						
Current:						
Education.....	9,630	9,630	--			
Health and social services.....				21,891	20,685	(1,206)
General government.....	20,132	19,883	(249)			
Public protection and justice.....	5,083	4,898	(185)			
Natural resources and recreation.....						
Capital outlays.....	631	611	(20)	59	59	--
Total expenditures	<u>35,476</u>	<u>35,022</u>	<u>(454)</u>	<u>21,950</u>	<u>20,744</u>	<u>(1,206)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,937)</u>	<u>(10,277)</u>	<u>(2,340)</u>	<u>(1,950)</u>	<u>18,176</u>	<u>20,126</u>
Other sources (uses) of financial resources:						
Operating transfers-in.....	7,575	8,176	601			
Operating transfers-out.....				--	(16,100)	(16,100)
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	<u>(362)</u>	<u>(2,101)</u>	<u>(1,739)</u>	<u>(1,950)</u>	<u>2,076</u>	<u>4,026</u>
Budgetary fund balances (deficits), July 1, 1988	<u>(2,666)</u>	<u>(2,666)</u>	<u>--</u>	<u>2,149</u>	<u>2,149</u>	<u>--</u>
Budgetary fund balances (deficits), June 30, 1989	<u>\$ (3,028)</u>	<u>\$ (4,767)</u>	<u>\$ (1,739)</u>	<u>\$ 199</u>	<u>\$ 4,225</u>	<u>\$ 4,026</u>

Energy and Natural Resources			Financial Institutions			Insurance		
Coal Technology Development Assistance			State Pensions			Insurance Producer Administration		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 11,500	\$ 24,614	\$ 13,114	\$ 4,325	\$ 6,076	\$ 1,751
						18	18	--
			11,500	24,614	13,114	4,307	6,058	1,751
			8,741	8,741	--			
			1,908	1,908	--			
			3,412	3,052	(360)	4,914	4,834	(80)
\$ 5,000	\$ 4,267	\$ (733)	181	166	(15)	135	133	(2)
5,000	4,267	(733)	14,242	13,867	(375)	5,049	4,967	(82)
(5,000)	(4,267)	733	(2,742)	10,747	13,489	(742)	1,091	1,833
6,000	5,007	(993)						
1,000	740	(260)	(2,742)	10,747	13,489	(742)	1,091	1,833
518	518	--	31,898	31,898	--	1,376	1,376	--
\$ 1,518	\$ 1,258	\$ (260)	\$ 29,156	\$ 42,645	\$ 13,489	\$ 634	\$ 2,467	\$ 1,833

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments-Other
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Lottery			Mental Health & Developmental Disabilities		
	State Lottery			Mental Health		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....						
Other.....	\$ 870,000	\$ 979,764	\$ 109,764	\$ 30,000	\$ 32,770	\$ 2,770
Less:						
Refunds.....	25	25	--	50	21	(29)
Total revenues	869,975	979,739	109,764	29,950	32,749	2,799
Expenditures:						
Current:						
Education.....						
Health and social services.....				36,036	33,434	(2,602)
General government.....	394,693	386,235	(8,458)			
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....	506	505	(1)	74	59	(15)
Total expenditures	395,199	386,740	(8,459)	36,110	33,493	(2,617)
Excess (deficiency) of revenues over (under) expenditures	474,776	592,999	118,223	(6,160)	(744)	5,416
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....	(540,000)	(586,100)	(46,100)	--	(288)	(288)
Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources	(65,224)	6,899	72,123	(6,160)	(1,032)	5,128
Budgetary fund balances (deficits), July 1, 1988	(10,350)	(10,350)	--	10,707	10,707	--
Budgetary fund balances (deficits), June 30, 1989	\$ (75,574)	\$ (3,451)	\$ 72,123	\$ 4,547	\$ 9,675	\$ 5,128

Veterans' Affairs			Total		
Quincy Veterans' Home					
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 4,250	\$ 4,242	\$ (8)	\$ 24,250	\$ 43,162	\$ 18,912
4,250	4,620	370	947,625	1,072,596	124,971
11	11	--	115	82	(33)
8,489	8,851	362	971,760	1,115,676	143,916
			18,371	18,371	--
8,838	8,511	(327)	66,765	62,630	(4,135)
			416,733	408,026	(8,707)
			13,409	12,784	(625)
			5,000	4,267	(733)
234	225	(9)	1,820	1,758	(62)
9,072	8,736	(336)	522,098	507,836	(14,262)
(583)	115	698	449,662	607,840	158,178
			13,575	13,183	(392)
			(540,000)	(602,488)	(62,488)
(583)	115	698	(76,763)	18,535	95,298
1,324	1,324	--	34,956	34,956	--
\$ 741	\$ 1,439	\$ 698	\$ (41,807)	\$ 53,491	\$ 95,298

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, 1989
(Expressed in Thousands)

	Commerce Commission			Environmental Protection Agency		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Public utility taxes.....	\$ 12,172	\$ 13,421	\$ 1,249			
Federal government.....	150	114	(36)			
Other.....	8,678	8,929	251	\$ 1,900	\$ 5,152	\$ 3,252
Less:						
Refunds.....	84	36	(48)			
Total revenues	20,916	22,428	1,512	1,900	5,152	3,252
Expenditures:						
Current:						
Education.....				1,848	983	(865)
General government.....				1,311	1,288	(23)
Public protection and justice.....	18,638	17,863	(775)			
Natural resources and recreation.....	994	986	(8)	29,556	24,404	(5,152)
Capital outlays.....	666	642	(24)	438	364	(74)
Total expenditures	20,298	19,491	(807)	33,153	27,039	(6,114)
Excess (deficiency) of revenues over (under) expenditures	618	2,937	2,319	(31,253)	(21,887)	9,366
Other sources (uses) of financial resources:						
Operating transfers-in.....	500	500	--	22,825	17,828	(4,997)
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	1,118	3,437	2,319	(8,428)	(4,059)	4,369
Budgetary fund balances , July 1, 1988	1,128	1,128	--	6,338	6,338	--
Budgetary fund balances (deficit), June 30, 1989	\$ 2,246	\$ 4,565	\$ 2,319	\$ (2,090)	\$ 2,279	\$ 4,369

Other Agencies, Boards, and Commissions-Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 12,172	\$ 13,421	\$ 1,249
			150	114	(36)
\$ 47,225	\$ 43,731	\$ (3,494)	57,803	57,812	9
2	1	(1)	86	37	(49)
47,223	43,730	(3,493)	70,039	71,310	1,271
21,532	21,527	(5)	23,380	22,510	(870)
31,637	31,582	(55)	32,948	32,870	(78)
26,194	25,395	(799)	44,832	43,258	(1,574)
548	515	(33)	30,550	25,390	(5,160)
79,911	79,019	(892)	133,362	125,549	(7,813)
(32,688)	(35,289)	(2,601)	(63,323)	(54,239)	9,084
31,368	31,545	177	54,693	49,873	(4,820)
(218)	(218)	--	(218)	(218)	--
(1,538)	(3,962)	(2,424)	(8,848)	(4,584)	4,264
14,629	14,629	--	22,095	22,095	--
\$ 13,091	\$ 10,667	\$ (2,424)	\$ 13,247	\$ 17,511	\$ 4,264

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Commerce Commission
For the Year Ended June 30, 1989
(Expressed In Thousands)

	Transportation Regulatory			Public Utility		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Public utility taxes.....	\$ --	\$ 447	\$ 447	\$ 12,172	\$ 12,974	\$ 802
Federal government.....				150	114	(36)
Other.....	7,250	7,400	150	1,428	1,529	101
Less:						
Refunds.....	84	36	(48)			
Total revenues	7,166	7,811	645	13,750	14,617	867
Expenditures:						
Current:						
Public protection and justice.....	6,885	6,461	(424)	11,753	11,402	(351)
Natural resources and recreation.....				994	986	(8)
Capital outlays.....	384	367	(17)	282	275	(7)
Total expenditures	7,269	6,828	(441)	13,029	12,663	(366)
Excess (deficiency) of revenues over (under) expenditures	(103)	983	1,086	721	1,954	1,233
Other sources of financial resources:						
Operating transfers-in.....	500	500	--			
Excess of revenues over expenditures and other sources of financial resources	397	1,483	1,086	721	1,954	1,233
Budgetary fund balances (deficit), July 1, 1988	1,281	1,281	--	(153)	(153)	--
Budgetary fund balances , June 30, 1989	\$ 1,678	\$ 2,764	\$ 1,086	\$ 568	\$ 1,801	\$ 1,233

Total		
Final Budget	Actual	Variance Over (Under)
\$ 12,172	\$ 13,421	\$ 1,249
150	114	(36)
8,678	8,929	251
84	36	(48)
<u>20,916</u>	<u>22,428</u>	<u>1,512</u>
18,638	17,863	(775)
994	986	(8)
666	642	(24)
<u>20,298</u>	<u>19,491</u>	<u>(807)</u>
618	2,937	2,319
500	500	--
1,118	3,437	2,319
1,128	1,128	--
<u>\$ 2,246</u>	<u>\$ 4,565</u>	<u>\$ 2,319</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Environmental Protection Agency
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Solid Waste Management			Vehicle Inspection		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 1,900	\$ 5,152	\$ 3,252			
Total revenues	1,900	5,152	3,252			
Expenditures:						
Current:						
Education.....	1,848	983	(865)			
General government.....				\$ 1,311	\$ 1,288	\$ (23)
Natural resources and recreation.....	8,813	4,959	(3,854)	20,743	19,445	(1,298)
Capital outlays.....	312	312	--	126	52	(74)
Total expenditures	10,973	6,254	(4,719)	22,180	20,785	(1,395)
(Deficiency) of revenues (under expenditures	(9,073)	(1,102)	7,971	(22,180)	(20,785)	1,395
Other sources of financial resources:						
Operating transfers-in.....	1,425	102	(1,323)	21,400	17,726	(3,674)
(Deficiency) of revenues (under expenditures and other sources of financial resources	(7,648)	(1,000)	6,648	(780)	(3,059)	(2,279)
Budgetary fund balances , July 1, 1988	4,874	4,874	--	1,464	1,464	--
Budgetary fund balances (deficits), June 30, 1989	\$ (2,774)	\$ 3,874	\$ 6,648	\$ 684	\$ (1,595)	\$ (2,279)

Total		
Final Budget	Actual	Variance Over (Under)
\$ 1,900	\$ 5,152	\$ 3,252
1,900	5,152	3,252
1,848	983	(865)
1,311	1,288	(23)
29,556	24,404	(5,152)
438	364	(74)
33,153	27,039	(6,114)
(31,253)	(21,887)	9,366
22,825	17,828	(4,997)
(8,428)	(4,059)	4,369
6,338	6,338	--
\$ (2,090)	\$ 2,279	\$ 4,369

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, 1989
(Expressed in Thousands)

	Commissioner of Banks & Trust Companies			Local Government Law		
	Banks and Trust Companies			Enforcement Officers Training Board		
	Final Budget	Actual	Variance Over (Under)	Traffic and Criminal Conviction		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 11,250	\$ 9,824	\$ (1,426)	\$ 7,500	\$ 7,193	\$ (307)
Less:						
Refunds.....	1	1	--			
Total revenues	11,249	9,823	(1,426)	7,500	7,193	(307)
Expenditures:						
Current:						
Education.....						
General government.....	269	214	(55)			
Public protection and justice.....	10,041	9,787	(254)	8,486	8,059	(427)
Capital outlays.....	303	281	(22)	55	47	(8)
Total expenditures	10,613	10,282	(331)	8,541	8,106	(435)
Excess (deficiency) of revenues over (under) expenditures	636	(459)	(1,095)	(1,041)	(913)	128
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	636	(459)	(1,095)	(1,041)	(913)	128
Budgetary fund balances, July 1, 1988	772	772	--	274	274	--
Budgetary fund balances (deficits), June 30, 1989	\$ 1,408	\$ 313	\$ (1,095)	\$ (767)	\$ (639)	\$ 128

Metropolitan Fair and Exposition Authority			State Board of Education		
Metropolitan Fair and Exposition Improvement Bond			Drivers Education		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 18,500	\$ 16,069	\$ (2,431)
			18,500	16,069	(2,431)
\$ 31,368	\$ 31,368	\$ --	20,458	20,453	(5)
			3	3	--
31,368	31,368	--	20,461	20,456	(5)
(31,368)	(31,368)	--	(1,961)	(4,387)	(2,426)
31,368	31,535	167			
--	167	167	(1,961)	(4,387)	(2,426)
			2,630	2,630	--
\$ --	\$ 167	\$ 167	\$ 669	\$ (1,757)	\$ (2,426)

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions-Other
For the Year Ended June 30, 1989
(Expressed in Thousands)

	State Fire Marshall			Total		
	Fire Prevention					
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 9,975	\$ 10,645	\$ 670	\$ 47,225	\$ 43,731	\$ (3,494)
Less:						
Refunds.....	1	--	(1)	2	1	(1)
Total revenues	9,974	10,645	671	47,223	43,730	(3,493)
Expenditures:						
Current:						
Education.....	1,074	1,074	--	21,532	21,527	(5)
General government.....				31,637	31,582	(55)
Public protection and justice.....	7,667	7,549	(118)	26,194	25,395	(799)
Capital outlays.....	187	184	(3)	548	515	(33)
Total expenditures	8,928	8,807	(121)	79,911	79,019	(892)
Excess (deficiency) of revenues over (under) expenditures	1,046	1,838	792	(32,688)	(35,289)	(2,601)
Other sources (uses) of financial resources:						
Operating transfers-in.....	--	10	10	31,368	31,545	177
Operating transfers-out.....	(218)	(218)	--	(218)	(218)	--
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	828	1,630	802	(1,538)	(3,962)	(2,424)
Budgetary fund balances, July 1, 1988	10,953	10,953	--	14,629	14,629	--
Budgetary fund balances (deficits), June 30, 1989	\$ 11,781	\$ 12,583	\$ 802	\$ 13,091	\$ 10,667	\$ (2,424)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Bond Financed Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Transportation			Capital Development Bond		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ --	\$ 99	\$ 99			
Total revenues	--	99	99			
Expenditures:						
Current:						
Education.....				\$ 9,551	\$ 9,135	\$ (416)
General government.....	131	109	(22)	1,810	1,777	(33)
Transportation.....	115,058	113,558	(1,500)			
Natural resources and recreation.....				546,554	11,302	(535,252)
Capital outlays.....				177,573	170,930	(6,643)
Total expenditures	115,189	113,667	(1,522)	735,488	193,144	(542,344)
(Deficiency) of revenues (under) expenditures	(115,189)	(113,568)	1,621	(735,488)	(193,144)	542,344
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....	101,100	112,126	11,026	202,000	192,168	(9,832)
Operating transfers-in.....				--	1,356	1,356
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(14,089)	(1,442)	12,647	(533,488)	380	533,868
Budgetary fund balances , July 1, 1988	48,046	48,046	--	110,247	110,247	--
Budgetary fund balances (deficit), June 30, 1989	\$ 33,957	\$ 46,604	\$ 12,647	\$ (423,241)	\$ 110,627	\$ 533,868

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balance-Budget and Actual (Non-GAAP)
Bond Financed Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	School Construction Bond			Anti-Pollution Bond		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....						
Total revenues						
Expenditures:						
Current:						
Education.....	\$ 9,847	\$ 9,842	(5)	\$ 23	\$ 16	(7)
General government.....						
Transportation.....						
Natural resources and recreation.....				21,377	21,377	--
Capital outlays.....						
Total expenditures	9,847	9,842	(5)	21,400	21,393	(7)
(Deficiency) of revenues (under) expenditures	(9,847)	(9,842)	5	(21,400)	(21,393)	7
Other sources (uses) of financial resources:						
Proceeds from general and special obligation bond issues.....	9,900	10,836	936	17,800	14,769	(3,031)
Operating transfers-in.....						
Operating transfers-out.....						
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	53	994	941	(3,600)	(6,624)	(3,024)
Budgetary fund balances , July 1, 1988	3,455	3,455	--	19,327	19,327	--
Budgetary fund balances (deficit), June 30, 1989	\$ 3,508	\$ 4,449	941	\$ 15,727	\$ 12,703	(3,024)

Build Illinois Bond			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ --	\$ 57	\$ 57	\$ --	\$ 156	\$ 156
			--	57	57	--	156	156
\$ 11,671	\$ 11,658	\$ (13)				31,069	30,635	(434)
25,497	10,718	(14,779)	3,913	1,411	(2,502)	31,374	14,031	(17,343)
76,407	76,007	(400)				191,465	189,565	(1,900)
87,866	82,988	(4,878)	6,875	1,875	(5,000)	662,672	117,542	(545,130)
30,201	30,157	(44)				207,774	201,087	(6,687)
231,642	211,528	(20,114)	10,788	3,286	(7,502)	1,124,354	552,860	(571,494)
(231,642)	(211,528)	20,114	(10,788)	(3,229)	7,559	(1,124,354)	(552,704)	571,650
184,300	194,358	10,058	5,000	4,895	(105)	520,100	529,152	9,052
			--	(1,356)	(1,356)	--	1,356	1,356
			--	(1,356)	(1,356)	--	(1,356)	(1,356)
(47,342)	(17,170)	30,172	(5,788)	310	6,098	(604,254)	(23,552)	580,702
101,692	101,692	--	9,454	9,454	--	292,221	292,221	--
\$ 54,350	\$ 84,522	\$ 30,172	\$ 3,666	\$ 9,764	\$ 6,098	\$ (312,033)	\$ 268,669	\$ 580,702

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Bond Financed Funds
Transportation
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Transportation Bond Series "A"			Transportation Bond Series "B"		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....				\$ --	\$ 99	\$ 99
Total revenues				--	99	99
Expenditures:						
Current:						
General government.....	\$ 87	\$ 69	(18)	44	40	(4)
Transportation.....	72,005	72,005	--	43,053	41,553	(1,500)
Total expenditures	72,092	72,074	(18)	43,097	41,593	(1,504)
(Deficiency) of revenues (under) expenditures	(72,092)	(72,074)	18	(43,097)	(41,494)	1,603
Other sources of financial resources:						
Proceeds from general obligation bond issues.....	67,400	62,924	(4,476)	33,700	49,202	15,502
Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources	(4,692)	(9,150)	(4,458)	(9,397)	7,708	17,105
Budgetary fund balances , July 1, 1988	30,615	30,615	--	17,431	17,431	--
Budgetary fund balances , June 30, 1989	\$ 25,923	\$ 21,465	(4,458)	\$ 8,034	\$ 25,139	\$ 17,105

Total		
Final Budget	Actual	Variance Over (Under)
\$ --	\$ 99	\$ 99
--	99	99
131	109	(22)
115,058	113,558	(1,500)
115,189	113,667	(1,522)
(115,189)	(113,568)	1,621
101,100	112,126	11,026
(14,089)	(1,442)	12,647
48,046	48,046	--
\$ 33,957	\$ 46,604	\$ 12,647

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Debt Service Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	General Obligations			Build Illinois		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 150	\$ 620	\$ 470	\$ 1,200	\$ 819	\$ (381)
Other.....	7,000	10,607	3,607			
Less:						
Refunds.....						
Total revenues	7,150	11,227	4,077	1,200	819	(381)
Expenditures:						
Debt service:						
Principal.....	243,225	243,125	(100)	55,200	54,819	(381)
Interest.....	280,855	262,108	(18,747)			
Total expenditures	524,080	505,233	(18,847)	55,200	54,819	(381)
(Deficiency) of revenues (under						
expenditures	(516,930)	(494,006)	22,924	(54,000)	(54,000)	---
Other sources of financial resources:						
Operating transfers-in.....	526,834	517,769	(9,065)	50,000	54,000	4,000
Excess (deficiency) of revenues over (under)						
expenditures and other sources of						
financial resources	9,904	23,763	13,859	(4,000)	---	4,000
Budgetary fund balances , July 1, 1988	124,414	124,414	---			
Budgetary fund balances (deficit), June 30, 1989	\$ 134,318	\$ 148,177	\$ 13,859	\$ (4,000)	\$ ---	\$ 4,000

Illinois Civic Center			Matured Bond and Coupon			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
			\$ 45	\$ 2	(43)	\$ 150	\$ 620	\$ 470
						8,245	11,428	3,183
			45	2	(43)	8,395	12,048	3,653
\$ 9,125	\$ 5,950	(3,175)	164	3	(161)	307,714	303,897	(3,817)
						280,855	262,108	(18,747)
9,125	5,950	(3,175)	164	3	(161)	588,569	566,005	(22,564)
(9,125)	(5,950)	3,175	(119)	(1)	118	(580,174)	(553,957)	26,217
9,118	9,118	--				585,952	580,887	(5,065)
(7)	3,168	3,175	(119)	(1)	118	5,778	26,930	21,152
1,566	1,566	--	198	198	--	126,178	126,178	--
\$ 1,559	\$ 4,734	\$ 3,175	\$ 79	\$ 197	\$ 118	\$ 131,956	\$ 153,108	\$ 21,152

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, 1989
(Expressed in Thousands)

	Secretary of State			Code Departments		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 5,000	\$ 4,928	\$ (72)	\$ 865,921	\$ 800,923	\$ (64,998)
Other.....	--	1	1	23,000	44,411	21,411
Less:						
Refunds.....				1,870	440	(1,430)
Total revenues	5,000	4,929	(71)	887,051	844,894	(42,157)
Expenditures:						
Current:						
Education.....				1,288	202	(1,086)
Health and social services.....				396,765	336,072	(60,693)
General government.....	7,436	4,970	(2,466)	354,607	274,959	(79,648)
Transportation.....				57,007	57,007	--
Social assistance.....				223,566	176,619	(46,947)
Public protection and justice.....						
Natural resources and recreation.....				13,457	11,608	(1,849)
Capital outlays.....	64	64	--	10,694	9,486	(1,208)
Total expenditures	7,500	5,034	(2,466)	1,057,384	865,953	(191,431)
Excess (deficiency) of revenues over (under) expenditures	(2,500)	(105)	2,395	(170,333)	(21,059)	149,274
Other sources (uses) of financial resources:						
Operating transfers-in.....				39,194	31,470	(7,724)
Operating transfers-out.....				(8,005)	(178)	7,827
Budgetary funds-nonbudgeted accounts.....				29,188	29,188	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds nonbudgeted accounts	(2,500)	(105)	2,395	(168,332)	(18,955)	149,377
Budgetary fund balance (deficits), July 1, 1988, as previously reported	(1,608)	(1,608)	--	75,835	75,835	--
Reclassifications between budgetary/nonbudgetary funds-net						
Budgetary fund balance (deficits), July 1, 1988, as reclassified	(1,608)	(1,608)	--	75,835	75,835	--
Budgetary fund balances (deficits), June 30, 1989	\$ (4,108)	\$ (1,713)	\$ 2,395	\$ (92,497)	\$ -56,880	\$ 149,377

Other Agencies, Boards & Commissions			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 652,450	\$ 581,009	\$ (71,441)	\$ 35,040	\$ 33,719	\$ (1,321)	\$ 1,558,411	\$ 1,420,579	\$ (137,832)
--	24	24	--	669	669	23,000	45,105	22,105
			255	4	(251)	2,125	444	(1,681)
652,450	581,033	(71,417)	34,785	34,384	(401)	1,579,286	1,465,240	(114,046)
606,988	539,758	(67,230)	9,172	8,473	(699)	617,448	548,433	(69,015)
			9,629	5,380	(4,249)	406,394	341,452	(64,942)
			8,968	7,170	(1,798)	371,011	287,099	(83,912)
						57,007	57,007	--
						223,566	176,619	(46,947)
11,653	7,043	(4,610)	25,412	8,452	(16,960)	37,065	15,495	(21,570)
77,266	38,615	(38,651)	4,496	2,676	(1,820)	95,219	52,899	(42,320)
1,676	1,302	(374)	490	452	(38)	12,924	11,304	(1,620)
697,583	586,718	(110,865)	58,167	32,603	(25,564)	1,820,634	1,490,308	(330,326)
(45,133)	(5,685)	39,448	(23,382)	1,781	25,163	(241,348)	(25,068)	216,280
			5	24	19	39,199	31,494	(7,705)
			--	(137)	(137)	(8,005)	(315)	7,690
10	10	--	1,032	1,032	--	30,230	30,230	--
(45,143)	(5,695)	39,448	(24,409)	636	25,045	(240,384)	(24,119)	216,265
(59,019)	(59,019)	--	(111)	(111)	--	15,097	15,097	--
			41	41	--	41	41	--
(59,019)	(59,019)	--	(70)	(70)	--	15,138	15,138	--
\$ (104,162)	\$ (64,714)	\$ 39,448	\$ (24,479)	\$ 566	\$ 25,045	\$ (225,246)	\$ (8,981)	\$ 216,265

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, 1989
(Expressed in Thousands)

	Children and Family Services			Commerce and Community Affairs		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 30,100	\$ 29,778	\$ (322)	\$ 294,250	\$ 253,585	\$ (40,665)
Other.....				--	845	845
Less:						
Refunds.....				1,545	440	(1,105)
Total revenues	30,100	29,778	(322)	292,705	253,990	(38,715)
Expenditures:						
Current:						
Education.....						
Health and social services.....	35,918	32,220	(3,698)			
General government.....				327,696	255,264	(72,432)
Transportation.....						
Social assistance.....				50	22	(28)
Natural resources and recreation.....						
Capital outlays.....	260	257	(3)	423	401	(22)
Total expenditures	36,178	32,477	(3,701)	328,169	255,687	(72,482)
Excess (deficiency) of revenues over (under) expenditures	(6,078)	(2,699)	3,379	(35,464)	(1,697)	33,767
Other sources (uses) of financial resources:						
Operating transfers-in.....				15	291	276
Operating transfers-out.....				(5)	(178)	(173)
Budgetary funds-nonbudgeted accounts.....	3,266	3,266	--			
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(9,344)	(5,965)	3,379	(35,454)	(1,584)	33,870
Budgetary fund balances (deficits), July 1, 1988	3,353	3,353	--	(42,722)	(42,722)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (5,991)	\$ (2,612)	\$ 3,379	\$ (78,176)	\$ (44,306)	\$ 33,870

Employment Security			Energy and Natural Resources			Mental Health and Developmental Disabilities		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 141,000	\$ 134,093	\$ (6,907)				\$ 26,500	\$ 28,507	\$ 2,007
14,000	15,415	1,415	\$ 6,150	\$ 17,961	\$ 11,811	100	6	(94)
325	--	(325)						
154,675	149,508	(5,167)	6,150	17,961	11,811	26,600	28,513	1,913
1,242	165	(1,077)				38,711	28,097	(10,614)
225	222	(3)	26,686	19,473	(7,213)			
173,103	143,594	(29,509)						
			13,457	11,608	(1,849)			
6,359	6,251	(108)	111	105	(6)	466	454	(12)
180,929	150,232	(30,697)	40,254	31,186	(9,068)	39,177	28,551	(10,626)
(26,254)	(724)	25,530	(34,104)	(13,225)	20,879	(12,577)	(38)	12,539
8,000	--	(8,000)						
(8,000)	--	8,000						
107	107	--				38	38	--
(26,361)	(831)	25,530	(34,104)	(13,225)	20,879	(12,615)	(76)	12,539
18,160	18,160	--	116,617	116,617	--	872	872	--
\$ (8,201)	\$ 17,329	\$ 25,530	\$ 82,513	\$ 103,392	\$ 20,879	\$ (11,743)	\$ 796	\$ 12,539

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Public Health			Rehabilitation Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 104,500	\$ 114,371	\$ 9,871	\$ 107,250	\$ 96,735	\$ (10,515)
Other.....	250	4,453	4,203	--	493	493
Less:						
Refunds.....						
Total revenues	104,750	118,824	14,074	107,250	97,228	(10,022)
Expenditures:						
Current:						
Education.....				46	37	(9)
Health and social services.....	129,388	116,582	(12,806)	108,416	95,608	(12,808)
General government.....						
Transportation.....						
Social assistance.....						
Natural resources and recreation.....						
Capital outlays.....	432	356	(76)	2,564	1,584	(980)
Total expenditures	129,820	116,938	(12,882)	111,026	97,229	(13,797)
Excess (deficiency) of revenues over (under) expenditures	(25,070)	1,886	26,956	(3,776)	(1)	3,775
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....						
Budgetary funds-nonbudgeted accounts.....	266	266	--	17	17	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds- nonbudgeted accounts	(25,336)	1,620	26,956	(3,793)	(18)	3,775
Budgetary fund balances (deficits), July 1, 1988	(6,672)	(6,672)	--	(4,979)	(4,979)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (32,008)	\$ (5,052)	\$ 26,956	\$ (8,772)	\$ (4,997)	\$ 3,775

Transportation			Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 62,500	\$ 53,467	\$ (9,033)	\$ 99,821	\$ 90,387	\$ (9,434)	\$ 865,921	\$ 800,923	\$ (64,998)
2,500	5,065	2,565	--	173	173	23,000	44,411	21,411
						1,870	440	(1,430)
65,000	58,532	(6,468)	99,821	90,560	(9,261)	887,051	844,894	(42,157)
						1,288	202	(1,086)
			84,332	63,565	(20,767)	396,765	336,072	(60,693)
						354,607	274,959	(79,648)
57,007	57,007	--				57,007	57,007	--
			50,413	33,003	(17,410)	223,566	176,619	(46,947)
						13,457	11,608	(1,849)
			79	78	(1)	10,694	9,486	(1,208)
57,007	57,007	--	134,824	96,646	(38,178)	1,057,384	865,953	(191,431)
7,993	1,525	(6,468)	(35,003)	(6,086)	28,917	(170,333)	(21,059)	149,274
			31,179	31,179	--	39,194	31,470	(7,724)
						(8,005)	(178)	7,827
			25,494	25,494	--	29,188	29,188	--
7,993	1,525	(6,468)	(29,318)	(401)	28,917	(168,332)	(18,955)	149,377
265	265	--	(9,059)	(9,059)	--	75,835	75,835	--
\$ 8,258	\$ 1,790	\$ (6,468)	\$ (38,377)	\$ (9,460)	\$ 28,917	\$ (92,497)	\$ 56,880	\$ 149,377

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Children and Family Services
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Child Welfare Services			Federal Projects		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 10,100	\$ 12,120	\$ 2,020	\$ 3,500	\$ 6,543	\$ 3,043
Total revenues	10,100	12,120	2,020	3,500	6,543	3,043
Expenditures:						
Current:						
Health and social services.....	11,498	11,361	(137)	6,992	3,923	(3,069)
Capital outlays.....	66	66	--	194	191	(3)
Total expenditures	11,564	11,427	(137)	7,186	4,114	(3,072)
Excess (deficiency) of revenues over (under) expenditures	(1,464)	693	2,157	(3,686)	2,429	6,115
Budgetary funds-nonbudgeted accounts.....				3,266	3,266	--
Excess (deficiency) of revenues over (under) expenditures and budgetary fund-nonbudgeted accounts	(1,464)	693	2,157	(6,952)	(837)	6,115
Budgetary fund balances (deficit), July 1, 1988	(1,759)	(1,759)	--	37	37	--
Budgetary fund balance (deficits), June 30, 1989	\$ (3,223)	\$ (1,066)	\$ 2,157	\$ (6,915)	\$ (800)	\$ 6,115

Local Effort Day Care			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 16,500	\$ 11,115	\$ (5,385)	\$ 30,100	\$ 29,778	\$ (322)
16,500	11,115	(5,385)	30,100	29,778	(322)
17,428	16,936	(492)	35,918	32,220	(3,698)
			260	257	(3)
17,428	16,936	(492)	36,178	32,477	(3,701)
(928)	(5,821)	(4,893)	(6,078)	(2,699)	3,379
			3,266	3,266	--
(928)	(5,821)	(4,893)	(9,344)	(5,965)	3,379
5,075	5,075	--	3,353	3,353	--
\$ 4,147	\$ (746)	\$ (4,893)	\$ (5,991)	\$ (2,612)	\$ 3,379

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, 1989
(Expressed In Thousands)

	Energy Administration			Low Income Home Energy Assistance Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 12,250	\$ 9,115	\$ (3,135)	\$ 69,000	\$ 56,280	\$ (12,720)
Other.....	--	2	2	--	61	61
Less:						
Refunds.....	50	2	(48)	225	207	(18)
Total revenues	12,200	9,115	(3,085)	68,775	56,134	(12,641)
Expenditures:						
Current:						
General government.....	12,907	9,942	(2,965)	62,288	55,969	(6,319)
Social assistance.....						
Capital outlays.....	126	111	(15)	17	17	--
Total expenditures	13,033	10,053	(2,980)	62,305	55,986	(6,319)
Excess (deficiency) of revenues over (under) expenditures	(833)	(938)	(105)	6,470	148	(6,322)
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....	--	(154)	(154)			
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(833)	(1,092)	(259)	6,470	148	(6,322)
Budgetary fund balance (deficits), July 1, 1988	(287)	(287)	--	(2,375)	(2,375)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (1,120)	\$ (1,379)	\$ (259)	\$ 4,095	\$ (2,227)	\$ (6,322)

Community Services Block Grant			Community Development/ Small Cities Block Grant			Intra-Agency Services		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 17,850	\$ 17,541	\$ (309)	\$ 29,500	\$ 24,604	\$ (4,896)	\$ 6,650	\$ 6,304	\$ (346)
--	15	15	--	665	665			
170	42	(128)	300	2	(298)	150	--	(150)
17,680	17,514	(166)	29,200	25,267	(3,933)	6,500	6,304	(196)
20,556	17,087	(3,469)	60,443	28,154	(32,289)	6,314	5,408	(906)
11	11	--	12	12	--	237	231	(6)
20,567	17,098	(3,469)	60,455	28,166	(32,289)	6,551	5,639	(912)
(2,887)	416	3,303	(31,255)	(2,899)	28,356	(51)	665	716
						15	291	276
						(5)	(24)	(19)
(2,887)	416	3,303	(31,255)	(2,899)	28,356	(41)	932	973
(1,837)	(1,837)	--	(4,136)	(4,136)	--	1,643	1,643	--
\$ (4,724)	\$ (1,421)	\$ 3,303	\$ (35,391)	\$ (7,035)	\$ 28,356	\$ 1,602	\$ 2,575	\$ 973

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Job Training Partnership			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 159,000	\$ 139,741	\$ (19,259)	\$ 294,250	\$ 253,585	\$ (40,665)
Other.....	--	102	102	--	845	845
Less:						
Refunds.....	650	187	(463)	1,545	440	(1,105)
Total revenues	158,350	139,656	(18,694)	292,705	253,990	(38,715)
Expenditures:						
Current:						
General government.....	165,188	138,704	(26,484)	327,696	255,264	(72,432)
Social assistance.....	50	22	(28)	50	22	(28)
Capital outlays.....	20	19	(1)	423	401	(22)
Total expenditures	165,258	138,745	(26,513)	328,169	255,687	(72,482)
Excess (deficiency) of revenues over (under) expenditures	(6,908)	911	7,819	(35,464)	(1,697)	33,767
Other sources (uses) of financial resources:						
Operating transfers-in.....				15	291	276
Operating transfers-out.....				(5)	(178)	(173)
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources	(6,908)	911	7,819	(35,454)	(1,584)	33,870
Budgetary fund balance (deficits), July 1, 1988	(35,730)	(35,730)	--	(42,722)	(42,722)	--
Budgetary fund balances (deficits), June 30, 1989	\$ (42,638)	\$ (34,819)	\$ 7,819	\$ (78,176)	\$ (44,306)	\$ 33,870

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Employment Security
For the Year Ended June 30, 1989
(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.....	\$ 141,000	\$ 134,093	\$ (6,907)	\$ 14,000	\$ 14,994	\$ 994
Other.....	--	421	421			
Less:						
Refunds.....	300	--	(300)	25	--	(25)
Total revenues	140,700	134,514	(6,186)	13,975	14,994	1,019
Expenditures:						
Current:						
Education.....	1,242	165	(1,077)			
General government.....	225	222	(3)			
Social assistance.....	150,856	133,419	(17,437)	22,247	10,175	(12,072)
Capital outlays.....	2,611	2,519	(92)	3,748	3,732	(16)
Total expenditures	154,934	136,325	(18,609)	25,995	13,907	(12,088)
Excess (deficiency) of revenues over (under) expenditures	(14,234)	(1,811)	12,423	(12,020)	1,087	13,107
Other sources (uses) of financial resources:						
Operating transfers-in.....	8,000	--	(8,000)			
Operating transfers-out.....				(8,000)	--	8,000
Budgetary funds-nonbudgeted accounts.....				107	107	--
Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts	(6,234)	(1,811)	4,423	(20,127)	980	21,107
Budgetary fund balance (deficit), July 1, 1988	(2,398)	(2,398)	--	20,558	20,558	--
Budgetary fund balances (deficit), June 30, 1989	\$ (8,632)	\$ (4,209)	\$ 4,423	\$ 431	\$ 21,538	\$ 21,107

Total		
Final Budget	Actual	Variance Over (Under)
\$ 141,000	\$ 134,093	\$ (6,907)
14,000	15,415	1,415
325	--	(325)
<u>154,675</u>	<u>149,508</u>	<u>(5,167)</u>
1,242	165	(1,077)
225	222	(3)
173,103	143,594	(29,509)
6,359	6,251	(108)
<u>180,929</u>	<u>150,232</u>	<u>(30,697)</u>
<u>(26,254)</u>	<u>(724)</u>	<u>25,530</u>
8,000	---	(8,000)
(8,000)	---	8,000
107	107	--
<u>(26,361)</u>	<u>(831)</u>	<u>25,530</u>
<u>18,160</u>	<u>18,160</u>	<u>--</u>
<u>\$ (8,201)</u>	<u>\$ 17,329</u>	<u>\$ 25,530</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Energy and
Natural Resources
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Exxon Oil Overcharge Settlement			Petroleum Violation		
	Final		Variance	Final		Variance
	Budget	Actual	Over (Under)	Budget	Actual	Over (Under)
Revenues:						
Other.....	\$ 3,600	\$ 6,035	\$ 2,435	\$ 2,550	\$ 11,926	\$ 9,376
Total revenues	3,600	6,035	2,435	2,550	11,926	9,376
Expenditures:						
Current:						
General government.....	26,686	19,473	(7,213)			
Natural resources and recreation.....	1,296	1,155	(141)	12,161	10,453	(1,708)
Capital outlays.....	38	38	--	73	67	(6)
Total expenditures	28,020	20,666	(7,354)	12,234	10,520	(1,714)
Excess (deficiency) of revenues over (under) expenditures	(24,420)	(14,631)	9,789	(9,684)	1,406	11,090
Budgetary fund balances , July 1, 1988	81,729	81,729	--	34,888	34,888	--
Budgetary fund balances , June 30, 1989	\$ 57,309	\$ 67,098	\$ 9,789	\$ 25,204	\$ 36,294	\$ 11,090

Total		
Final Budget	Actual	Variance Over (Under)
\$ 6,150	\$ 17,961	\$ 11,811
6,150	17,961	11,811
26,686	19,473	(7,213)
13,457	11,608	(1,849)
111	105	(6)
40,254	31,186	(9,068)
(34,104)	(13,225)	20,879
116,617	116,617	--
\$ 82,513	\$ 103,392	\$ 20,879

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Mental Health and Developmental Disabilities
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Federal Projects			Alcohol, Drug Abuse and Mental Health Block Grant		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 5,750	\$ 6,810	\$ 1,060	\$ 20,750	\$ 21,697	\$ 947
Other.....	100	6	(94)			
Total revenues	5,850	6,816	966	20,750	21,697	947
Expenditures:						
Current:						
Health and social services.....	10,378	5,551	(4,827)	28,333	22,546	(5,787)
Capital outlays.....	447	437	(10)	19	17	(2)
Total expenditures	10,825	5,988	(4,837)	28,352	22,563	(5,789)
Excess (deficiency) of revenues over (under) expenditures	(4,975)	828	5,803	(7,602)	(866)	6,736
Budgetary funds-nonbudgeted accounts	38	38	--			
Excess (deficiency) of revenues over (under) expenditures and budgetary funds- nonbudgeted accounts	(5,013)	790	5,803	(7,602)	(866)	6,736
Budgetary fund balance (deficit), July 1, 1988	1,259	1,259	--	(387)	(387)	--
Budgetary fund balance (deficits), June 30, 1989	\$ (3,754)	\$ 2,049	\$ 5,803	\$ (7,989)	\$ (1,253)	\$ 6,736

Total		
Final Budget	Actual	Variance Over (Under)
\$ 26,500	\$ 28,507	\$ 2,007
100	6	(94)
<u>26,600</u>	<u>28,513</u>	<u>1,913</u>
38,711	28,097	(10,614)
466	454	(12)
<u>39,177</u>	<u>28,551</u>	<u>(10,626)</u>
<u>(12,577)</u>	<u>(38)</u>	<u>12,539</u>
<u>38</u>	<u>38</u>	<u>--</u>
<u>(12,615)</u>	<u>(76)</u>	<u>12,539</u>
<u>872</u>	<u>872</u>	<u>--</u>
<u>\$ (11,743)</u>	<u>\$ 796</u>	<u>\$ 12,539</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Public Health
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Public Health Services			U.S.D.A. Women and Infant Care		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 17,500	\$ 14,665	\$ (2,835)	\$ 67,500	\$ 79,509	\$ 12,009
Other.....	250	1,516	1,266	--	2,937	2,937
Total revenues	17,750	16,181	(1,569)	67,500	82,446	14,946
Expenditures:						
Current:						
Health and social services.....	22,713	16,262	(6,451)	85,233	79,936	(5,297)
Capital outlays.....	175	156	(19)	211	154	(57)
Total expenditures	22,888	16,418	(6,470)	85,444	80,090	(5,354)
Excess (deficiency) of revenues over (under) expenditures	(5,138)	(237)	4,901	(17,944)	2,356	20,300
Budgetary funds-nonbudgeted accounts.....				266	266	--
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	(5,138)	(237)	4,901	(18,210)	2,090	20,300
Budgetary fund balance (deficits), July 1, 1988	(1,071)	(1,071)	--	(8,144)	(8,144)	--
Budgetary fund balance (deficits), June 30, 1989	\$ (6,209)	\$ (1,308)	\$ 4,901	\$ (26,354)	\$ (6,054)	\$ 20,300

Maternal and Child Health Services Block Grant			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 19,500	\$ 20,197	\$ 697	\$ 104,500	\$ 114,371	\$ 9,871
19,500	20,197	697	104,750	118,824	14,074
21,442	20,384	(1,058)	129,388	116,582	(12,806)
46	46	--	432	356	(76)
21,488	20,430	(1,058)	129,820	116,938	(12,882)
(1,988)	(233)	1,755	(25,070)	1,886	26,956
			266	266	--
(1,988)	(233)	1,755	(25,336)	1,620	26,956
2,543	2,543	--	(6,672)	(6,672)	--
\$ 555	\$ 2,310	\$ 1,755	\$ (32,008)	\$ (5,052)	\$ 26,956

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Rehabilitation Services
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Vocational Rehabilitation			Old Age Survivors Insurance		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 70,000	\$ 61,730	\$ (8,270)	\$ 37,250	\$ 35,005	\$ (2,245)
Other.....	--	492	492	--	1	1
Total revenues	70,000	62,222	(7,778)	37,250	35,006	(2,244)
Expenditures:						
Current:						
Education.....	46	37	(9)			
Health and social services.....	66,347	61,538	(4,809)	42,069	34,070	(7,999)
Capital outlays.....	798	769	(29)	1,766	815	(951)
Total expenditures	67,191	62,344	(4,847)	43,835	34,885	(8,950)
Excess (deficiency) of revenues over (under) expenditures	2,809	(122)	(2,931)	(6,585)	121	6,706
Budgetary funds-nonbudgeted accounts.....	17	17	--			
Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts	2,792	(139)	(2,931)	(6,585)	121	6,706
Budgetary fund (deficits), July 1, 1988	(2,834)	(2,834)	--	(2,145)	(2,145)	--
Budgetary fund (deficits), June 30, 1989	\$ (42)	\$ (2,973)	\$ (2,931)	\$ (8,730)	\$ (2,024)	\$ 6,706

Total		
Final Budget	Actual	Variance Over (Under)
\$ 107,250	\$ 96,735	\$ (10,515)
--	493	493
<u>107,250</u>	<u>97,228</u>	<u>(10,022)</u>
46	37	(9)
108,416	95,608	(12,808)
2,564	1,584	(980)
<u>111,026</u>	<u>97,229</u>	<u>(13,797)</u>
<u>(3,776)</u>	<u>(1)</u>	<u>3,775</u>
17	17	--
<u>(3,793)</u>	<u>(18)</u>	<u>3,775</u>
<u>(4,979)</u>	<u>(4,979)</u>	<u>--</u>
<u>\$ (8,772)</u>	<u>\$ (4,997)</u>	<u>\$ 3,775</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Transportation
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Federal/Local Airport			Federal Mass Transit		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 51,000	\$ 46,778	\$ (4,222)	\$ 11,500	\$ 6,689	\$ (4,811)
Other.....	2,500	5,065	2,565			
Total revenues	53,500	51,843	(1,657)	11,500	6,689	(4,811)
Expenditures:						
Current:						
Transportation.....	50,318	50,318	--	6,689	6,689	--
Total expenditures	50,318	50,318	--	6,689	6,689	--
Excess of revenues over expenditures	3,182	1,525	(1,657)	4,811	--	(4,811)
Budgetary fund balances , July 1, 1988	265	265	--			
Budgetary fund balances , June 30, 1989	\$ 3,447	\$ 1,790	\$ (1,657)	\$ 4,811	\$ --	\$ (4,811)

	Total		
Final Budget	Actual		Variance Over (Under)
\$ 62,500	\$ 53,467	\$	(9,033)
2,500	5,065		2,565
<u>65,000</u>	<u>58,532</u>		<u>(6,468)</u>
57,007	57,007		--
<u>57,007</u>	<u>57,007</u>		<u>--</u>
7,993	1,525		(6,468)
265	265		--
<u>\$ 8,258</u>	<u>\$ 1,790</u>	<u>\$</u>	<u>(6,468)</u>

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments - Other
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Public Aid			Aging		
	Special Purposes Trust			Services for Older Americans		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 44,821	\$ 42,300	\$ (2,521)	\$ 42,500	\$ 40,110	\$ (2,390)
Other.....	--	126	126			
Total revenues	44,821	42,426	(2,395)	42,500	40,110	(2,390)
Expenditures:						
Current:						
Health and social services.....	28,675	16,645	(12,030)	45,058	38,683	(6,375)
Social assistance.....	50,413	33,003	(17,410)			
Capital outlays.....	43	43	--	11	11	--
Total expenditures	79,131	49,691	(29,440)	45,069	38,694	(6,375)
Excess (deficiency) of revenues over (under) expenditures	(34,310)	(7,265)	27,045	(2,569)	1,416	3,985
Other sources of financial resources:						
Operating transfers-in.....	31,179	31,179	--			
Budgetary funds-nonbudgeted accounts.....	25,391	25,391	--	85	85	--
Excess (deficiency) of revenues over (under) expenditures, other sources of financial resources and budgetary funds-nonbudgeted accounts	(28,522)	(1,477)	27,045	(2,654)	1,331	3,985
Budgetary fund balance (deficits), July 1, 1988	961	961	--	(9,907)	(9,907)	--
Budgetary fund balance (deficits), June 30, 1989	\$ (27,561)	\$ (516)	\$ 27,045	\$ (12,561)	\$ (8,576)	\$ 3,985

Alcohol and Substance Abuse					
Alcohol and Substance Abuse			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 12,500	\$ 7,977	\$ (4,523)	\$ 99,821	\$ 90,387	\$ (9,434)
--	47	47	--	173	173
12,500	8,024	(4,476)	99,821	90,560	(9,261)
10,599	8,237	(2,362)	84,332	63,565	(20,767)
			50,413	33,003	(17,410)
25	24	(1)	79	78	(1)
10,624	8,261	(2,363)	134,824	96,646	(38,178)
1,876	(237)	(2,113)	(35,003)	(6,086)	28,917
			31,179	31,179	--
18	18	--	25,494	25,494	--
1,858	(255)	(2,113)	(29,318)	(401)	28,917
(113)	(113)	--	(9,059)	(9,059)	--
\$ 1,745	\$ (368)	\$ (2,113)	\$ (38,377)	\$ (9,460)	\$ 28,917

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Abandoned Mined Lands Reclamation Council Federal Project			Environmental Protection Agency U.S. Environmental Protection		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 15,750	\$ 12,088	\$ (3,662)	\$ 31,200	\$ 25,453	\$ (5,747)
Other.....				--	7	7
Total revenues	15,750	12,088	(3,662)	31,200	25,460	(5,740)
Expenditures:						
Current:						
Education.....						
Public protection and justice.....						
Natural resources and recreation.....	21,619	11,633	(9,986)	55,647	26,982	(28,665)
Capital outlays.....	20	19	(1)	1,137	797	(340)
Total expenditures	21,639	11,652	(9,987)	56,784	27,779	(29,005)
Excess (deficiency) of revenues over (under) expenditures	(5,889)	436	6,325	(25,584)	(2,319)	23,265
Budgetary funds-nonbudgeted accounts.....						
Excess (deficiency) of revenues over (under) expenditures, other (uses) of financial resources and budgetary funds-nonbudgeted accounts	(5,889)	436	6,325	(25,584)	(2,319)	23,265
Budgetary fund (deficits), July 1, 1988	(2,013)	(2,013)	--	(1,462)	(1,462)	--
Budgetary fund (deficits), June 30, 1989	\$ (7,902)	\$ (1,577)	\$ 6,325	\$ (27,046)	\$ (3,781)	\$ 23,265

Criminal Justice Information Authority			State Board of Education			Total		
Criminal Justice			State Board of Education			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 10,500	\$ 7,068	\$ (3,432)	\$ 595,000	\$ 536,400	\$ (58,600)	\$ 652,450	\$ 581,009	\$ (71,441)
			---	17	17	---	24	24
10,500	7,068	(3,432)	595,000	536,417	(58,583)	652,450	581,033	(71,417)
			606,988	539,758	(67,230)	606,988	539,758	(67,230)
11,653	7,043	(4,610)				11,653	7,043	(4,610)
						77,266	38,615	(38,651)
360	360	---	159	126	(33)	1,676	1,302	(374)
12,013	7,403	(4,610)	607,147	539,884	(67,263)	697,583	586,718	(110,865)
(1,513)	(335)	1,178	(12,147)	(3,467)	8,680	(45,133)	(5,685)	39,448
			10	10	---	10	10	---
(1,513)	(335)	1,178	(12,157)	(3,477)	8,680	(45,143)	(5,695)	39,448
(754)	(754)	---	(54,790)	(54,790)	---	(59,019)	(59,019)	---
\$ (2,267)	\$ (1,089)	\$ 1,178	\$ (66,947)	\$ (58,267)	\$ 8,680	\$ (104,162)	\$ (64,714)	\$ 39,448

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust
State Board of Education
For the Year Ended June 30, 1989
(Expressed in Thousands)

	S.B.E. Federal Department of Agriculture			S.B.E. Federal Department of Education		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 203,000	\$ 174,741	\$ (28,259)	\$ 385,000	\$ 355,449	\$ (29,551)
Other.....				--	17	17
Total revenues	203,000	174,741	(28,259)	385,000	355,466	(29,534)
Expenditures:						
Current:						
Education.....	202,968	172,561	(30,407)	397,063	361,331	(35,732)
Capital outlays.....	25	21	(4)	124	96	(28)
Total expenditures	202,993	172,582	(30,411)	397,187	361,427	(35,760)
Excess (deficiency) of revenues over (under) expenditures	7	2,159	2,152	(12,187)	(5,961)	6,226
Budgetary funds-nonbudgeted accounts.....						
Excess (deficiency) of revenues over (under) expenditures and budgetary funds- nonbudgeted accounts	7	2,159	2,152	(12,187)	(5,961)	6,226
Budgetary fund (deficits), July 1, 1988	(30,270)	(30,270)	--	(23,474)	(23,474)	--
Budgetary fund (deficits), June 30, 1989	\$ (30,263)	\$ (28,111)	\$ 2,152	\$ (35,661)	\$ (29,435)	\$ 6,226

S.B.E. CETA and Job Training			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 7,000	\$ 6,210	\$ (790)	\$ 595,000	\$ 536,400	\$ (58,600)
			--	17	17
7,000	6,210	(790)	595,000	536,417	(58,583)
6,957	5,866	(1,091)	606,988	539,758	(67,230)
10	9	(1)	159	126	(33)
6,967	5,875	(1,092)	607,147	539,884	(67,263)
33	335	302	(12,147)	(3,467)	8,680
10	10	--	10	10	--
23	325	302	(12,157)	(3,477)	8,680
(1,046)	(1,046)	--	(54,790)	(54,790)	--
\$ (1,023)	\$ (721)	\$ 302	\$ (66,947)	\$ (58,267)	\$ 8,680

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Department of Central Management Services			Department of Corrections		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 160,850	\$ 147,318	\$ (13,532)	\$ 18,950	\$ 21,346	\$ 2,396
Less:						
Refunds.....				5	4	(1)
Total revenues	160,850	147,318	(13,532)	18,945	21,342	2,397
Expenditures:						
Current:						
Education.....						
General government.....	176,506	136,273	(40,233)			
Transportation.....				23,953	20,800	(3,153)
Public protection and justice.....				1,566	524	(1,042)
Capital outlays.....	9,490	9,151	(339)			
Total expenditures	185,996	145,424	(40,572)	25,519	21,324	(4,195)
Excess (deficiency) of revenues over (under) expenditures	(25,146)	1,894	27,040	(6,574)	18	6,592
Budgetary fund balances (deficit), July 1, 1988	(10,873)	(10,873)	--	119	119	--
Budgetary fund balances (deficits), June 30, 1989	\$ (36,019)	\$ (8,979)	\$ 27,040	\$ (6,455)	\$ 137	\$ 6,592

Other			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 14,150	\$ 12,900	\$ (1,250)	\$ 193,950	\$ 181,564	\$ (12,386)
			5	4	(1)
14,150	12,900	(1,250)	193,945	181,560	(12,385)
4,897	4,049	(848)	4,897	4,049	(848)
7,927	6,967	(960)	184,433	143,240	(41,193)
1,425	1,372	(53)	1,425	1,372	(53)
			23,953	20,800	(3,153)
924	520	(404)	11,980	10,195	(1,785)
15,173	12,908	(2,265)	226,688	179,656	(47,032)
(1,023)	(8)	1,015	(32,743)	1,904	34,647
2,457	2,457	--	(8,297)	(8,297)	--
\$ 1,434	\$ 2,449	\$ 1,015	\$ (41,040)	\$ (6,393)	\$ 34,647

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
Department of Central Management Services
For the Year Ended June 30, 1989
(Expressed in Thousands)

	State Garage			Statistical Services		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Other.....	\$ 24,850	\$ 22,826	\$ (2,024)	\$ 46,000	\$ 40,519	\$ (5,481)
Total revenues	24,850	22,826	(2,024)	46,000	40,519	(5,481)
Expenditures:						
Current:						
General government.....	26,850	22,064	(4,786)	47,533	29,003	(18,530)
Capital outlays.....	1,104	1,078	(26)	8,343	8,060	(283)
Total expenditures	27,954	23,142	(4,812)	55,876	37,063	(18,813)
Excess (deficiency) of revenues over (under) expenditures	(3,104)	(316)	2,788	(9,876)	3,456	13,332
Budgetary fund balance (deficits), July 1, 1988,	(1,896)	(1,896)	--	3,725	3,725	--
Budgetary fund balance (deficits), June 30, 1989	\$ (5,000)	\$ (2,212)	\$ 2,788	\$ (6,151)	\$ 7,181	\$ 13,332

Communications			Total		
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 90,000	\$ 83,973	\$ (6,027)	\$ 160,850	\$ 147,318	\$ (13,532)
90,000	83,973	(6,027)	160,850	147,318	(13,532)
102,123	85,206	(16,917)	176,506	136,273	(40,233)
43	13	(30)	9,490	9,151	(339)
102,166	85,219	(16,947)	185,996	145,424	(40,572)
(12,166)	(1,246)	10,920	(25,146)	1,894	27,040
(12,702)	(12,702)	--	(10,873)	(10,873)	--
\$ (24,868)	\$ (13,948)	\$ 10,920	\$ (36,019)	\$ (8,979)	\$ 27,040

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, 1989
(Expressed in Thousands)

	Central Management Services			Public Aid		
	Group Insurance Premium			Child Enforcement		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 250	\$ 436	\$ 186	\$ 29,000	\$ 26,844	\$ (2,156)
Other.....	12,700	12,119	(581)	61,845	68,630	6,785
Total revenues	12,950	12,555	(395)	90,845	95,474	4,629
Expenditures:						
Current:						
Education.....						
Health and social services.....						
General government.....	17,751	17,564	(187)	42,022	38,285	(3,737)
Social assistance.....						
Public protection and justice.....						
Natural resources and recreation.....						
Capital outlays.....				1,517	1,460	(57)
Total expenditures	17,751	17,564	(187)	43,539	39,745	(3,794)
Excess (deficiency) of revenues over (under) expenditures	(4,801)	(5,009)	(208)	47,306	55,729	8,423
Other sources (uses) of financial resources:						
Operating transfers-in.....						
Operating transfers-out.....				(3,000)	(10,928)	(7,928)
Budgetary funds-nonbudgeted accounts.....				47,845	47,845	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds- nonbudgeted accounts	(4,801)	(5,009)	(208)	(3,539)	(3,044)	495
Budgetary fund balances, July 1, 1988, as previously reported	8,104	8,104	--	9,968	9,968	--
Reclassifications between budgetary- nonbudgetary funds-net						
Budgetary fund balances, July 1, 1988, as reclassified	8,104	8,104	--	9,968	9,968	--
Budgetary fund balances (deficit), June 30, 1989	\$ 3,303	\$ 3,095	\$ (208)	\$ 6,429	\$ 6,924	\$ 495

Capital Development Board			State Scholarship Commission		
CDB Contributory Trust			State Scholarship Commission	Student Loan	
Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
\$ 100	\$ 1,297	\$ 1,197	\$ 104,000	\$ 57,376	\$ (46,624)
15,159	12,756	(2,403)	50,000	36,440	(13,560)
15,259	14,053	(1,206)	154,000	93,816	(60,184)
			152,346	90,809	(61,537)
395	374	(21)	583	543	(40)
395	374	(21)	152,929	91,352	(61,577)
14,864	13,679	(1,185)	1,071	2,464	1,393
--	(835)	(835)	--	(189)	(189)
14,134	14,134	--			
730	(1,290)	(2,020)	1,071	2,275	1,204
3,674	3,674	--	13,859	13,859	--
3,674	3,674	--	13,859	13,859	--
\$ 4,404	\$ 2,384	\$ (2,020)	\$ 14,930	\$ 16,134	\$ 1,204

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(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Funds
For the Year Ended June 30, 1989
(Expressed in Thousands)

	Other			Total		
	Final Budget	Actual	Variance Over (Under)	Final Budget	Actual	Variance Over (Under)
Revenues:						
Federal government.....	\$ 3,635	\$ 2,518	\$ (1,117)	\$ 136,985	\$ 88,471	\$ (48,514)
Other.....	3,142	3,303	161	142,846	133,248	(9,598)
Total revenues	6,777	5,821	(956)	279,831	221,719	(58,112)
Expenditures:						
Current:						
Education.....	40	36	(4)	152,386	90,845	(61,541)
Health and social services.....	5,871	513	(5,358)	5,871	513	(5,358)
General government.....	977	325	(652)	18,728	17,889	(839)
Social assistance.....	600	--	(600)	42,622	38,285	(4,337)
Public protection and justice.....	952	261	(691)	952	261	(691)
Natural resources and recreation.....	6,014	3,195	(2,819)	6,014	3,195	(2,819)
Capital outlays.....	130	123	(7)	2,625	2,500	(125)
Total expenditures	14,584	4,453	(10,131)	229,198	153,488	(75,710)
Excess (deficiency) of revenues over (under) expenditures	(7,807)	1,368	9,175	50,633	68,231	17,598
Other sources (uses) of financial resources:						
Operating transfers-in.....	--	288	288	--	288	288
Operating transfers-out.....				(3,000)	(11,952)	(8,952)
Budgetary funds-nonbudgeted accounts.....	1,713	1,713	--	63,692	63,692	--
Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds- nonbudgeted accounts	(9,520)	(57)	9,463	(16,059)	(7,125)	8,934
Budgetary fund balances, July 1, 1988, as previously reported	3,470	3,470	--	39,075	39,075	--
Reclassifications between budgetary/ nonbudgetary funds-net	(10)	(10)	--	(10)	(10)	--
Budgetary fund balances, July 1, 1988, as reclassified	3,460	3,460	--	39,065	39,065	--
Budgetary fund balances (deficit), June 30, 1989	\$ (6,060)	\$ 3,403	\$ 9,463	\$ 23,006	\$ 31,940	\$ 8,934



Mammoth Pelvis

Illinois State Museum Preparator Julianne Snider cleaning the recently excavated bone.

STATISTICAL AND ECONOMIC DATA

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

	<u>1989</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>
Revenues:				
Income taxes.....	\$ 4,677,087	\$ 4,347,136	\$ 3,971,306	\$ 3,585,762
Sales taxes.....	3,937,291	3,702,870	3,468,103	3,355,355
Public utility taxes.....	910,247	886,181	915,512	870,579
Motor fuel taxes.....	725,929	702,731	689,929	671,353
Other taxes.....	2,047,575	1,989,493	2,046,166	2,011,006
Federal government.....	4,687,304	4,470,240	3,761,450	3,796,707
Licenses and fees.....	776,878	740,294	702,947	685,193
Interest and other investment income.....	302,439	196,881	148,446	188,549
Other.....	278,257	529,767	626,084	595,538
Less:				
Refunds.....				
Total revenues	<u>18,343,007</u>	<u>17,565,593</u>	<u>16,329,943</u>	<u>15,760,042</u>
Expenditures:				
Current:				
Education.....	4,047,950	3,808,737	3,891,431	3,638,366
Health and social services.....	3,885,003	3,406,599	3,409,809	3,177,599
Social assistance.....	2,983,126	3,321,992	2,500,106	2,540,554
General government.....	2,459,592	2,211,305	2,067,110	1,948,132
Transportation.....	1,954,240	1,877,167	1,863,351	1,916,634
Public protection and justice.....	888,238	844,861	781,381	733,545
Natural resources and recreation.....	363,986	310,510	306,999	211,231
Debt service:				
Principal.....	280,653	262,899	254,236	225,226
Interest.....	367,814	407,287	421,635	379,307
Extinguishment of debt due to defeasance.....				
Capital outlays.....	303,723	299,659	253,260	262,734
Total expenditures	<u>17,534,325</u>	<u>16,751,016</u>	<u>15,749,318</u>	<u>15,033,328</u>
Excess (deficiency) of revenues over expenditures	<u>808,682</u>	<u>814,577</u>	<u>580,625</u>	<u>726,714</u>
Other sources (uses) of financial resources:				
Proceeds from general and special obligation bond issues.....	529,152	553,609	356,845	561,419
Proceeds from general and special obligation refunding bond issues.....			340,738	258,548
Operating transfers-in.....	2,515,717	2,324,086	2,381,840	2,120,986
Operating transfers-out.....	(2,960,409)	(2,788,269)	(2,838,487)	(2,545,184)
Other financing sources.....	20,272	36,671	31,244	36,300
Payments to refunded bond escrow agent.....			(340,738)	(258,548)
Net other sources (uses) of financial resources	<u>104,732</u>	<u>126,097</u>	<u>(68,558)</u>	<u>173,521</u>
Excess (deficiency) of revenues over expenditures and net other sources (uses) of financial resources	<u>\$ 913,414</u>	<u>\$ 940,674</u>	<u>\$ 512,067</u>	<u>\$ 900,235</u>

* Amounts presented for FY1980 are on the budgetary basis.

1985	1984	1983	1982	1981	1980 *
\$ 3,638,257	\$ 3,510,482	\$ 2,656,207	\$ 2,897,530	\$ 2,792,279	\$ 2,901,432
3,177,228	2,819,801	2,413,178	2,308,303	2,321,304	2,368,567
892,633	829,599	825,674	731,340	678,155	562,199
616,874	552,203	362,533	363,948	370,800	409,015
2,041,783	2,044,440	1,858,478	1,735,686	1,528,047	637,708
3,705,691	3,623,178	3,316,305	2,958,284	3,121,638	2,602,676
653,730	535,246	419,224	429,037	413,188	403,117
194,313	162,812	137,666	215,055	212,107	177,512
211,755	166,528	145,256	141,104	161,000	336,949
					225,878
<u>15,132,264</u>	<u>14,244,289</u>	<u>12,134,521</u>	<u>11,780,287</u>	<u>11,598,518</u>	<u>10,173,297</u>
3,188,256	2,995,883	2,796,707	2,931,135	2,965,737	3,523,526
2,995,941	2,692,345	2,513,606	2,567,545	2,496,692	2,258,515
2,509,896	2,739,713	3,957,813	2,956,000	2,958,320	1,224,556
1,935,903	1,603,419	1,314,742	1,335,069	1,438,193	1,355,223
1,830,928	1,608,743	1,262,060	1,149,870	1,430,142	1,451,590
640,041	555,072	501,793	480,908	464,428	471,410
164,638	155,910	155,755	152,904	151,186	183,907
203,729	188,916	198,903	180,838	161,737	120,900
405,281	239,226	216,611	191,042	164,013	127,694
	5,826	173,832			
280,405	227,283	215,988	213,632	194,569	
<u>14,155,008</u>	<u>13,012,336</u>	<u>13,307,810</u>	<u>12,158,943</u>	<u>12,425,017</u>	<u>10,717,321</u>
<u>977,256</u>	<u>1,231,953</u>	<u>(1,173,289)</u>	<u>(378,656)</u>	<u>(826,499)</u>	<u>(544,024)</u>
348,355	360,000	390,000	200,000	390,000	300,014
1,871,658	1,664,286	1,332,432	1,143,455	2,575,299	3,676,246
(2,207,103)	(2,065,920)	(1,822,851)	(1,729,909)	(3,191,216)	(3,564,857)
29,029	12,286	8,294	5,066	14,446	
<u>41,939</u>	<u>(29,348)</u>	<u>(92,125)</u>	<u>(381,388)</u>	<u>(211,471)</u>	<u>411,403</u>
<u>\$ 1,019,195</u>	<u>\$ 1,202,605</u>	<u>\$ (1,265,414)</u>	<u>\$ (760,044)</u>	<u>\$ (1,037,970)</u>	<u>\$ (132,621)</u>

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

For the Year Ended June 30	Population	Equalized Assessed Value	General and Special Obligation Bond Debt			Net General and Special Obligation Bond Debt	
			Total	Less Debt Service Fund	Net	Ratio to Assessed Value	Per Capita
1980	11,427	\$ 68,860,000	\$ 2,611,500	\$ 104,622	\$ 2,506,878	3.64 %	\$ 219.38
1981	11,468	75,992,000	2,868,600	90,860	2,777,740	3.66	242.22
1982	11,466	79,481,000	2,920,100	69,347	2,850,753	3.59	248.63
1983	11,474	79,070,000	3,147,600	86,425	3,061,175	3.87	266.79
1984	11,511	79,890,000	3,329,500	127,117	3,202,383	4.01	278.20
1985	11,547	82,330,000	3,487,000	123,542	3,363,458	4.09	291.28
1986	11,551	86,281,000	3,947,880	141,161	3,806,719	4.41	329.56
1987	11,582	92,988,000	4,132,020	155,318	3,976,702	4.28	343.35
1988	11,614 e	99,607,000 e	4,456,376	167,180	4,289,196	4.31	369.31
1989 (a)			4,756,265	203,301	4,552,964		

e-estimated

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

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

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

For the Year Ended June 30	Principal	Interest	Total Debt Service	Revenues	Ratio	Expenditures	Ratio
1980*	\$ 120,900	\$ 127,694	\$ 248,594	\$ 10,173,297	2.44 %	\$ 10,717,321	2.32 %
1981	158,865	162,692	321,557	11,598,518	2.77	12,425,017	2.59
1982	175,545	188,697	364,242	11,780,287	3.09	12,158,943	3.00
1983	191,000	205,492	396,492	12,134,521	3.27	13,133,978	3.02
1984	179,900	223,225	403,125	14,244,289	2.83	13,012,336	3.10
1985	192,500	236,879	429,379	15,132,264	2.84	14,155,008	3.03
1986	206,500	260,745	467,245	15,760,042	2.96	15,033,328	3.11
1987	230,535	291,451	521,986	16,329,943	3.20	15,749,318	3.31
1988	238,385	296,343	534,728	17,565,593	3.04	16,751,016	3.19
1989	256,620	305,289	561,909	18,343,007	3.06	17,534,325	3.20

* Amounts presented for FY1980 are on the budgetary basis.

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

Fiscal Year	Gross Revenues	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Illinois State Toll Highway Authority -							
1980	\$ 108,031	\$ 41,369	\$ 66,662	\$ 14,466	\$ 16,816	\$ 31,282	2.13
1981	113,080	43,520	69,560	13,746	16,443	30,189	2.30
1982	118,197	47,278	70,919	14,302	15,522	29,824	2.38
1983	116,705	45,540	71,165	14,880	15,101	29,981	2.37
1984	160,329	52,238	108,091	55,250	14,511	69,761	1.55
1985	174,133	55,429	118,704	21,176	12,402	33,578	3.54
1986	349,930 (a)	62,185	287,745	204,354 (a)	13,122	217,476	1.32
1987	355,896 (b)	61,978	293,918	119,875 (b)	15,823	135,698	2.17
1988	241,031	67,178	173,853	4,865	39,935	44,800	3.88
1989	213,941	75,269	138,672	4,025	40,776	44,801	3.10
Illinois State Scholarship Commission -							
1980	\$ 3,587	\$ 547	\$ 3,040		\$ 1,318	\$ 1,318	2.31
1981	6,482	1,106	5,376	\$ 2,035	2,279	4,314	1.25
1982	9,039	1,374	7,665	5,580	3,115	8,695	.88
1983	11,023	2,027	8,996	5,825	3,589	9,414	.96
1984	16,538	2,788	13,750	8,180	6,034	14,214	.97
1985	19,311	2,769	16,542	9,610	7,119	16,729	.99
1986	22,189	3,943	18,246	11,230	8,330	19,560	.93
1987	27,063	4,619	22,444	16,770	13,152	29,922	.75
1988	32,251	4,717	27,534	27,480	18,395	45,875	.60
1989	33,440	5,668	27,772	30,960	21,744	52,704	.53
Illinois Housing Development Authority -							
1980	\$ 60,898	\$ 4,274	\$ 56,624	\$ 5,420	\$ 33,821	\$ 39,241	1.44
1981	80,215	6,332	73,883	6,675	42,238	48,913	1.51
1982	89,447	10,378	79,069	7,555	49,419	56,974	1.39
1983	104,333	6,395	97,938	29,185 (c)	76,634	105,819	.93
1984	114,957	10,964	103,993	27,870 (d)	77,497	105,367	.99
1985	142,408	12,058	130,350	11,985	103,918	115,903	1.12
1986	178,761	12,710	166,051	21,131	140,306	161,437	1.03
1987	183,597	10,940	172,657	210,920	155,580	366,500	.47
1988	181,256	10,589	170,667	119,682	152,505	272,187	.63
1989	191,766	13,137	178,629	73,811	157,220	231,031	.77
Illinois Export Development Authority -							
1987 (e)	\$ 1,013	\$ 417	\$ 596		\$ 861	\$ 861	.69
1988	1,109	429	680		1,036	1,036	.66
1989	1,416	563	853		1,289	1,289	.66

- (a) The Authority advanced refunded their previously issued bonds in December, 1985. The amount of the proceeds utilized for refunding was \$167,200.
- (b) The Authority advanced refunded their previously issued bonds in February, 1987. The amount of the proceeds utilized for refunding was \$139,145.
- (c) The Authority redeemed \$21 million of principal with bond proceeds not used to purchase mortgage loans.
- (d) The Authority redeemed \$18 million of principal with bond proceeds not used to purchase mortgage loans.
- (e) First year the Authority issued revenue bonds.

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

Year	Amount (millions)	Percent Change	Per Capita Personal Income	
			Illinois	United States
1980	\$ 119,861	9.13 %	\$ 10,493	\$ 9,536
1981	130,685	9.03	11,437	10,534
1982	139,864	7.02	12,189	11,353
1983	144,834	3.55	12,615	11,830
1984	154,108	6.40	13,409	12,696
1985	166,077	7.77	14,410	13,634
1986	174,175	4.88	15,094	14,344
1987	183,288	5.23	15,865	15,081
1988	197,059	7.51	17,011	16,103
1989	212,041	7.60	18,257	17,291

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

STATE OF ILLINOIS
Population by
Age Group

Dr. Chang

ILLINOIS				
	1970	Percent	1980	Percent
Under 5 years	939,954	8.4 %	842,324	7.4 %
5 -19 years	3,239,560	29.1	2,836,273	24.8
20 -44 years	3,511,557	31.5	4,221,949	37.0
45-64 years	2,344,048	21.1	2,264,972	19.8
65 years and over	1,099,754	9.9	1,261,911	11.0
Total	<u>11,134,873</u>	<u>100.0 %</u>	<u>11,427,429</u>	<u>100.0 %</u>

UNITED STATES				
	1970	Percent	1980	Percent
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 and 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>

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

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

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

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

2

Year	Total Employment	Unemployment	
		Unemployed	Rate (Percent)
1980	5,155,625	363,592	6.6 %
1981	5,083,758	489,917	8.8
1982	5,077,067	522,992	9.3
1983	4,922,892	698,858	12.4
1984	5,027,358	555,567	10
1985	5,137,075	499,983	8.9
1986	5,180,842	500,917	8.8
1987	5,252,933	443,833	7.8
1988	5,362,125	404,125	7
1989	5,502,625	357,125	6.1

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

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

2

	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Mining	32	28	29	25	25	27	27	24	22	21
Construction	192	178	162	149	146	165	174	191	201	209
Manufacturing	1,249	1,159	1,087	956	983	992	943	927	958	978
Transportation and Public Utilities	289	285	282	267	270	280	280	289	299	302
Wholesale and Retail Trade	1,146	1,107	1,097	1,087	1,122	1,163	1,171	1,205	1,236	1,275
Finance, Insurance and Real Estate	307	316	325	324	319	331	344	354	366	370
Services	936	951	976	1,006	1,036	1,084	1,113	1,148	1,199	1,238
Government	745	743	729	712	696	691	702	722	727	733
Total	<u>4,896</u>	<u>4,767</u>	<u>4,687</u>	<u>4,526</u>	<u>4,597</u>	<u>4,733</u>	<u>4,754</u>	<u>4,860</u>	<u>5,008</u>	<u>5,126</u>

Source: U.S. Department of Labor

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

Year	Contracts For Future Construction (millions)	Residential Building Activity	
		Permits	Valuation (millions)
1980	\$ 6,156	29,286	\$ 1,165
1981	5,414	25,535	1,092
1982	4,275	12,711	604
1983	5,213	24,307	1,157
1984	6,631	32,465	1,783
1985	7,231	32,016	1,861
1986	8,705	46,131	2,747
1987	9,029	51,284	3,631
1988	10,247	46,184	3,639
1989	10,700	47,440	3,982

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

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

Year	Illinois	Percent of Change	
		Illinois	United States
1980	\$ 47,101	3.5 %	8.8 %
1981	48,946	3.9	8.2
1982	51,343	4.9	4.7
1983	55,139	7.4	5.7
1984	58,547	6.2	11.6
1985	62,243	6.3	6.4
1986	65,395	5.1	6.0
1987	70,026	7.1	5.9
1988	73,841	5.4	6.8
1989	76,388	3.5	5.8

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

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

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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	
1979	929	1,087	281	86	2,383	2,147	2,042	182	213	4,584	6,967
1980	882	1,036	324	80	2,322	2,729	2,447	263	213	5,652	7,974
1981	640	1,144	355	86	2,225	2,509	2,254	303	220	5,286	7,511
1982	662	1,279	353	79	2,373	2,691	1,927	229	215	5,062	7,435
1983	745	1,124	361	65	2,295	2,483	2,001	184	191	4,859	7,154
1984	686	1,080	338	69	2,173	2,005	2,045	238	194	4,482	6,655
1985	668	993	352	50	2,063	3,431	1,933	121	219	5,704	7,767
1986	757	1,008	339	51	2,155	2,550	1,776	84	202	4,612	6,767
1987	798	1,062	346	56	2,262	1,858	1,733	126	196	3,913	6,175
1988	812	1,024	338	70	2,244	1,795	1,982	213	227	4,217	6,461
1989*											

* Information unavailable

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

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

Company	Number of Employees	Number of Illinois Installations
Caterpillar	23,542	6
GTE Automatic Electric	20,138	3
Motorola	13,471	2
Baxter Healthcare	10,500	4
Abbott Labs	10,000	2
Olin	9,995	5
Deere & Company	7,861	3
Owens-Illinois	7,640	8
GM	6,742	3
General Electric	6,034	9
Zenith	6,000	6
Northrop	5,958	1
Ford	5,618	2
R.R. Donnelley	5,200	5
Nabisco	5,000	5
Borg-Warner	5,000	8
World Color Press	4,720	4
Kraft, Inc.	4,578	8
Molex	4,431	3
Honeywell, Inc.	4,300	3
Sundstrand	4,144	3
Tribune Co.	4,100	2
Chrysler	4,000	1
E.J. Brach & Sons	3,500	1
National Steel	3,469	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)

Year	Surface	Underground	Total	Percent Total of U.S.
1980	27,574	34,968	62,542	7.5 %
1981	22,563	29,236	51,799 ^s	6.0
1982	25,780	35,684	61,464	7.5
1983	24,953	34,375	59,328	7.6
1984	24,973	41,230	66,203	7.8
1985	21,829	38,648	60,477	7.1
1986	22,302	40,931	63,233	7.3
1987	21,573	39,188	60,761	6.9
1988	20,585	39,011	59,596	6.3
1989 ^e	9,474	19,810	29,284	*

^s - affected by major strike activity.

* - information not available

^e - through June

Source: Illinois Department of Mines and Minerals.

Chuck Rice