

ILLINOIS 1995
FOR FISCAL YEAR ENDED JUNE 30, 1995

Comprehensive Annual Financial Report



State of Illinois

COMPTROLLER

Loleta A. Didrickson

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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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Comprehensive Annual Financial Report

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Loleta A. Didrickson

Comptroller

December 29, 1995

To the Citizens of Illinois, Governor Edgar
and Members of the Illinois General Assembly

I am pleased to submit the audited Illinois Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 1995. This report presents the financial position and results of operations for Illinois in accordance with generally accepted accounting principles (GAAP) as prescribed in pronouncements of the Governmental Accounting Standards Board. Accordingly, it enables the reader to appraise the State's management of its financial resources. It also answers the question, "how are we doing financially?"

Governmental funds revenues were \$27.9 billion for the year ending June 30, 1995. This is an increase of \$1.3 billion over the year ending June 30, 1994. Also, the State's General Fund GAAP balance as of June 30, 1995 stood at a deficit of \$1.204 billion, an improvement of \$391 million over the previous year.

While this CAFR speaks largely about GAAP financial information, Illinois saw its highest level of base revenue growth in State history, an increase of \$1.4 billion on a cash basis.

The report contains three sections: the introduction, the financial section, and the statistical and economic section. 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 agency management. This report necessarily includes certain amounts which are based on management's best estimates and judgments. This CAFR report includes a copy of the eleventh *Certificate of Achievement for Excellence in Financial Reporting* awarded to the State of Illinois by the Government Finance Officers Association for the State's previous CAFR, published in 1994. This certificate is a prestigious national award recognizing conformance with the highest standards for preparation of state and local governmental financial reports.

I hope you find this report useful and informative.

Sincerely,

A handwritten signature in cursive script that reads "Loleta A. Didrickson".

LOLETA A. DIDRICKSON
Comptroller

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State of Illinois
COMPTROLLER
Loleta A. Didrickson

December 29, 1995

The Honorable Jim Edgar
Governor
State of Illinois
207 State House
Springfield, Illinois 62706

Dear Governor Edgar:

It is my pleasure to present to you the State of Illinois Comprehensive Annual Financial Report ("CAFR") for the year ended June 30, 1995. This CAFR is the State's official annual report and provides the financial position of the State at June 30, 1995 and results of operations during the fiscal year. The report is intended to provide the State's managers, investors and creditors, taxpayers, the legislature, and other users with information in accordance with generally accepted accounting principles ("GAAP"). The statements are presented using the "pyramid" approach to governmental financial reporting as 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 agency management. This report necessarily includes certain amounts which are based on management's best estimates and judgments.

The CAFR is composed of the following sections: introductory; financial; and statis-

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

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

The Illinois State Constitution provides that all elected officials of the Executive Branch of State Government hold office for four-year terms. Pursuant to the Constitution, officials who were in office during fiscal

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325 West Adams
Springfield, Illinois 62704

year 1995 were elected in the November 8, 1994 general election and assumed office in January, 1995.

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-two Circuit Courts judicial districts including Cook County. At June 30, 1995 the State had over 114,000 employees including those employed by the State's universities.

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

The accompanying financial statements are prepared in conformity with GAAP applicable to State governments as prescribed by the GASB. This office strongly supports the GASB, contributed to its formation and participates in the development of pronouncements, providing testimony at public hearings and submitting 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 are financially accountable. The financial statements distinguish between primary government organizations and discretely presented component units. The

primary government is the nucleus of the financial reporting entity and is the focal point for the users of the financial statements. The primary government of the State consists of all the organizations that make up its legal entity. All funds, departments, agencies, offices and other organizations that are not legally separate are, for financial reporting purposes, part of the State or another government's primary government. Component units are legally separate organizations for which the State is financially accountable.

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 out 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 more than 600 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 alumni associations are reported as "discretely presented component units." 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.

FINANCIAL INFORMATION

The following balance sheet and operating statements have been condensed from the statements included in the State of

Illinois *Comprehensive Annual Financial Report* utilizing the "memorandum only" column of the primary government.

| | | Amounts (in millions) | |
|---|----|------------------------------|------------------|
| | | FY1995 | FY1994 |
| State of Illinois | | | |
| Balance Sheet - Primary Government | | | |
| | | <u>Amounts (in millions)</u> | |
| | | <u>FY1995</u> | <u>FY1994</u> |
| Assets (and other debits) | | | |
| Cash | \$ | 7,000 | \$ 6,279 |
| Investments | | 23,611 | 23,125 |
| Receivables, net | | 6,709 | 6,218 |
| Fixed assets | | 4,432 | 4,190 |
| Other assets | | 1,128 | 1,014 |
| Other debits | | 18,065 | 16,346 |
| Total assets and other debits | \$ | <u>60,945</u> | <u>\$ 57,172</u> |
| Liabilities | | | |
| Payables | \$ | 8,339 | \$ 9,249 |
| Pension liability | | 9,446 | 8,264 |
| Bonds Outstanding | | 7,898 | 7,464 |
| Depository & Other | | 3,603 | 3,316 |
| Other | | 2,112 | 1,942 |
| Total liabilities | | <u>31,398</u> | <u>30,235</u> |
| Fund Balances/Retained Earnings | | | |
| Investment in fixed assets | | 4,368 | 4,119 |
| General | | (1,204) | (1,595) |
| Special revenue | | 2,318 | 1,972 |
| Debt service | | 444 | 362 |
| Capital projects | | 21 | 11 |
| Proprietary | | 197 | 182 |
| Trust | | 23,403 | 21,886 |
| Total fund equity | | <u>29,547</u> | <u>26,937</u> |
| Total liabilities and fund balances/retained earnings | \$ | <u>60,945</u> | <u>\$ 57,172</u> |

| | | Amounts (in millions) | |
|---|----|------------------------------|-----------------|
| | | FY1995 | FY1994 |
| | | <u>Amounts (in millions)</u> | |
| | | <u>FY1995</u> | <u>FY1994</u> |
| State of Illinois | | | |
| Operating Statement - Primary Government | | | |
| Revenues | | | |
| Taxes - | | | |
| Income | \$ | 6,862 | \$ 6,341 |
| Sales | | 6,272 | 5,984 |
| Other taxes | | 5,406 | 5,222 |
| Federal government | | 8,640 | 8,404 |
| Charges for sales and services | | 2,495 | 2,293 |
| Interest income | | 1,755 | 1,867 |
| Contributions | | 1,671 | 1,528 |
| Licenses and fees | | 1,001 | 996 |
| Other | | 1,072 | 1,332 |
| | | <u>35,174</u> | <u>33,967</u> |
| Expenditures/Expenses | | | |
| Health and social services | | 8,624 | 7,855 |
| Education | | 5,396 | 5,128 |
| General government/Administrative | | 4,711 | 4,544 |
| Social Assistance | | 3,995 | 4,698 |
| Transportation | | 2,713 | 2,536 |
| Public protection and justice | | 1,438 | 1,413 |
| Debt service | | 936 | 873 |
| Benefit payments and refunds | | 2,534 | 2,145 |
| Prizes and claims | | 859 | 795 |
| Other | | 1,057 | 1,050 |
| | | <u>32,263</u> | <u>31,037</u> |
| Net other sources(uses) and nonoperating revenues(expenses) | | (573) | (547) |
| Excess of revenues over expenditures and net other uses | \$ | <u>2,338</u> | <u>\$ 2,383</u> |

Assets (and other debits)

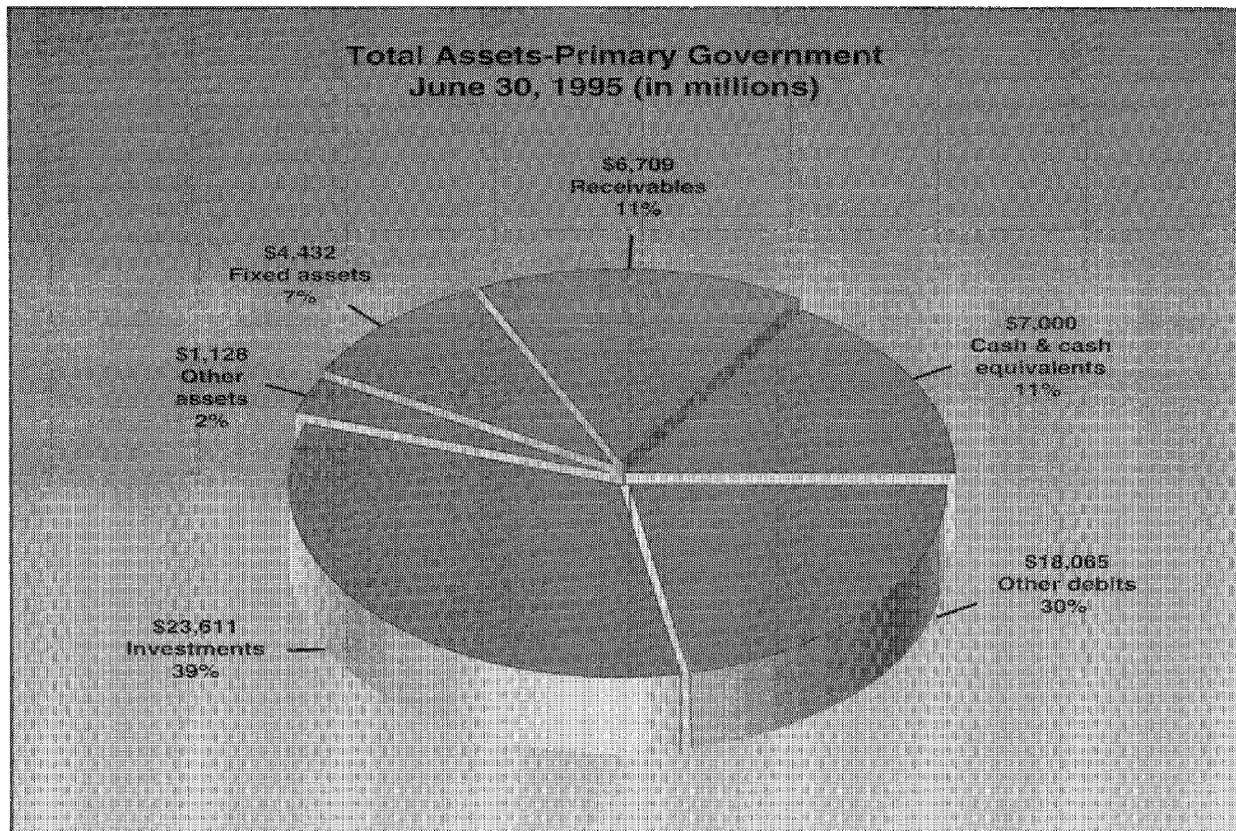
Total assets (and other debits) of the State of Illinois at June 30, 1995 were nearly \$61 billion. This was an increase of \$3.8 billion (6.6%) over fiscal year 1994. The largest increases were "amounts to be provided" for future pension and other

long-term debt (\$1.7 billion), cash and cash equivalents (\$721 million), receivables (\$491 million), and investments (\$486 million).

Comparison of Total Assets (in millions) *

| Account | FY1995 | FY95 % | % change From 1994 | FY1994 |
|-------------------------|-----------------|---------------|-----------------------|-----------------|
| Investments | \$23,611 | 38.7% | 2.1% | \$23,125 |
| Cash & cash equivalents | 7,000 | 11.5% | 11.5% | 6,279 |
| Receivables, net | 6,709 | 11.0% | 7.9% | 6,218 |
| Fixed Assets | 4,432 | 7.3% | 5.8% | 4,190 |
| Other assets | 1,128 | 1.9% | 11.2% | 1,014 |
| Other debits | 18,065 | 29.6% | 10.5% | 16,346 |
| Total Assets | \$60,945 | 100.0% | 6.6% | \$57,172 |

*The above numbers include primary government funds only.



Liabilities

Total liabilities increased to \$31.4 billion at June 30, 1995, \$1.2 billion (3.8%) from fiscal year 1994. The State's pension liability increased \$1.2 billion while

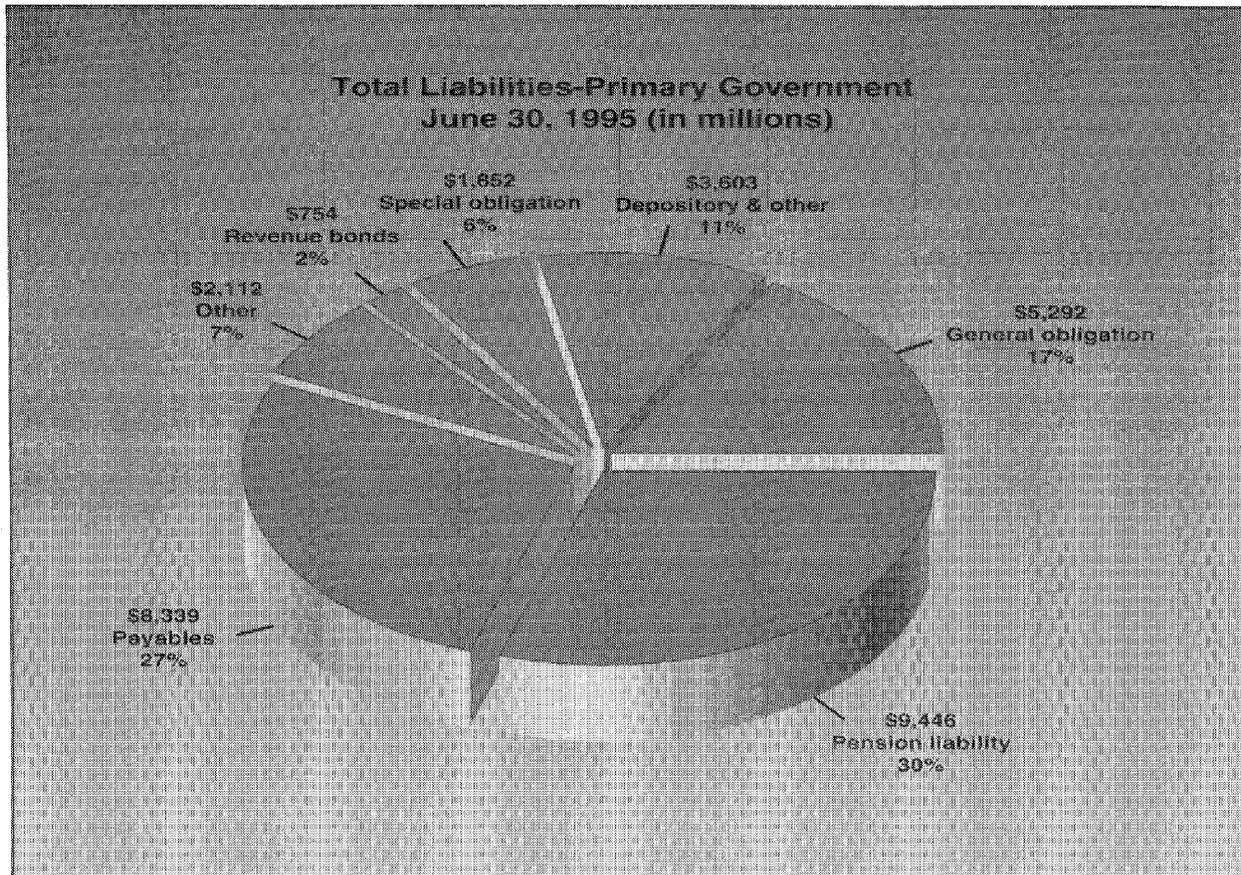
payables *decreased* \$910 million. General obligation bonds payable also increased \$356 million from fiscal year 1994.

Comparison of Total Liabilities (in millions) *

| Account | FY1995 | FY95 % | % change From 1994 | FY1994 |
|--------------------------|-----------------|---------------|-----------------------|------------------|
| Payables | \$ 8,339 | 26.5% | -9.8% | \$ 9,249 |
| Pension liability ** | 9,446 | 30.1% | 14.3% | 8,264 |
| General Obligation | 5,292 | 16.9% | 7.2% | 4,936 |
| Depository & other | 3,603 | 11.5% | 8.7% | 3,316 |
| Special Obligation | 1,852 | 5.9% | 5.0% | 1,764 |
| Revenue bonds | 754 | 2.4% | -1.3% | 764 |
| Other | 2,112 | 6.7% | 8.8% | 1,942 |
| Total Liabilities | \$31,398 | 100.0% | 3.8% | \$ 30,235 |

*The above numbers include primary government funds only.

**See page xxv for further information.



Fund Balances and Retained Earnings

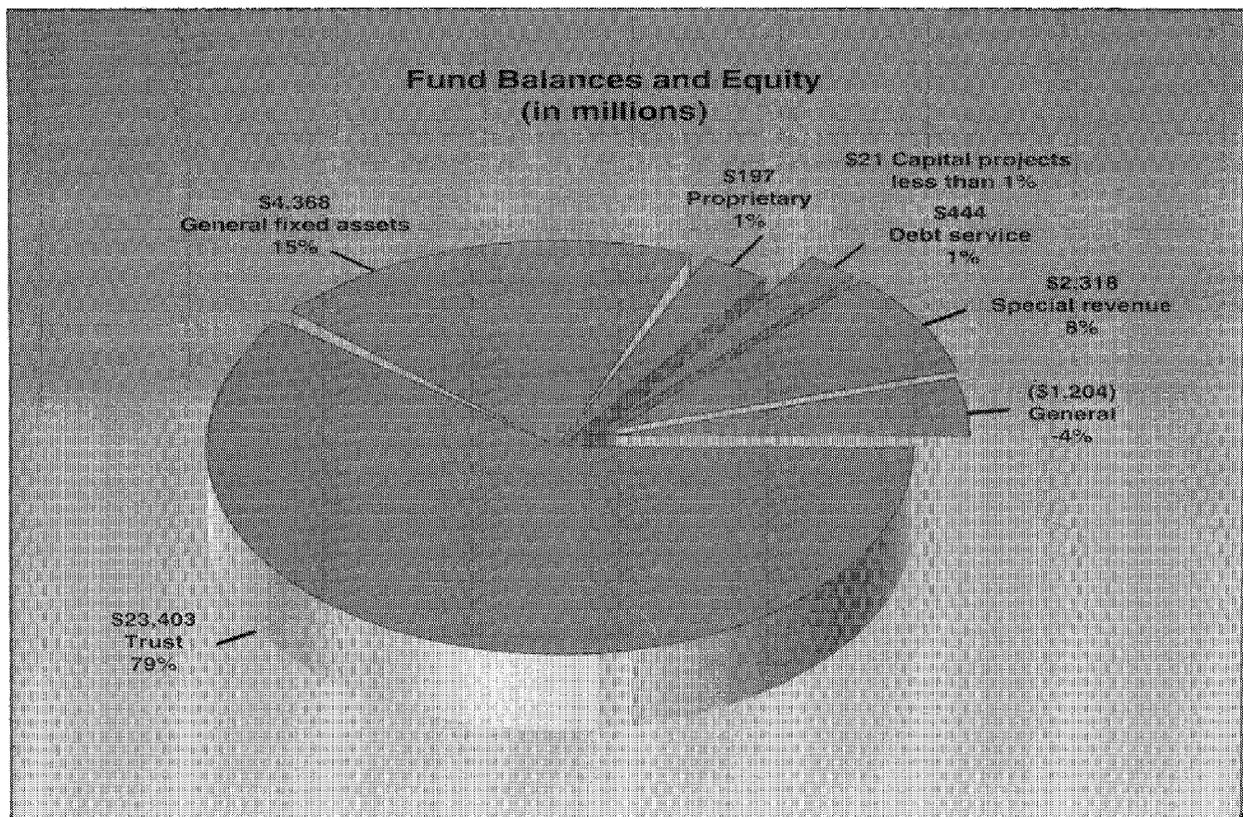
The fund balances for all primary government funds combined was \$29.5 billion at June 30, 1995. This was nearly a 10% improvement over fiscal year 1994. The primary increases were in the

pension trust funds (\$1.1 billion), Unemployment Compensation Trust Fund (\$436 million), the General Fund (\$391 million), and special revenue funds (\$346 million).

Total Fund Balances (Deficits) and Retained Earnings (in millions) *

| Fund Types/Account Group | FY1995 | FY95 % | % change From 1994 | FY1994 |
|----------------------------|-----------------|---------------|--------------------|-----------------|
| General | (\$1,204) | -4.1% | 24.5% | (\$1,595) |
| Special Revenue | 2,318 | 7.8% | 17.6% | 1,972 |
| Debt Service | 444 | 1.5% | 23.0% | 361 |
| Capital Projects | 21 | 0.1% | 90.9% | 11 |
| Proprietary | 197 | 0.7% | 8.2% | 182 |
| Trust | 23,403 | 79.2% | 6.9% | 21,887 |
| General fixed assets | 4,368 | 14.8% | 6.1% | 4,119 |
| Total Fund Balances | \$29,547 | 100.0% | 9.7% | \$26,937 |

* The above numbers include primary government funds only.



General Governmental Functions

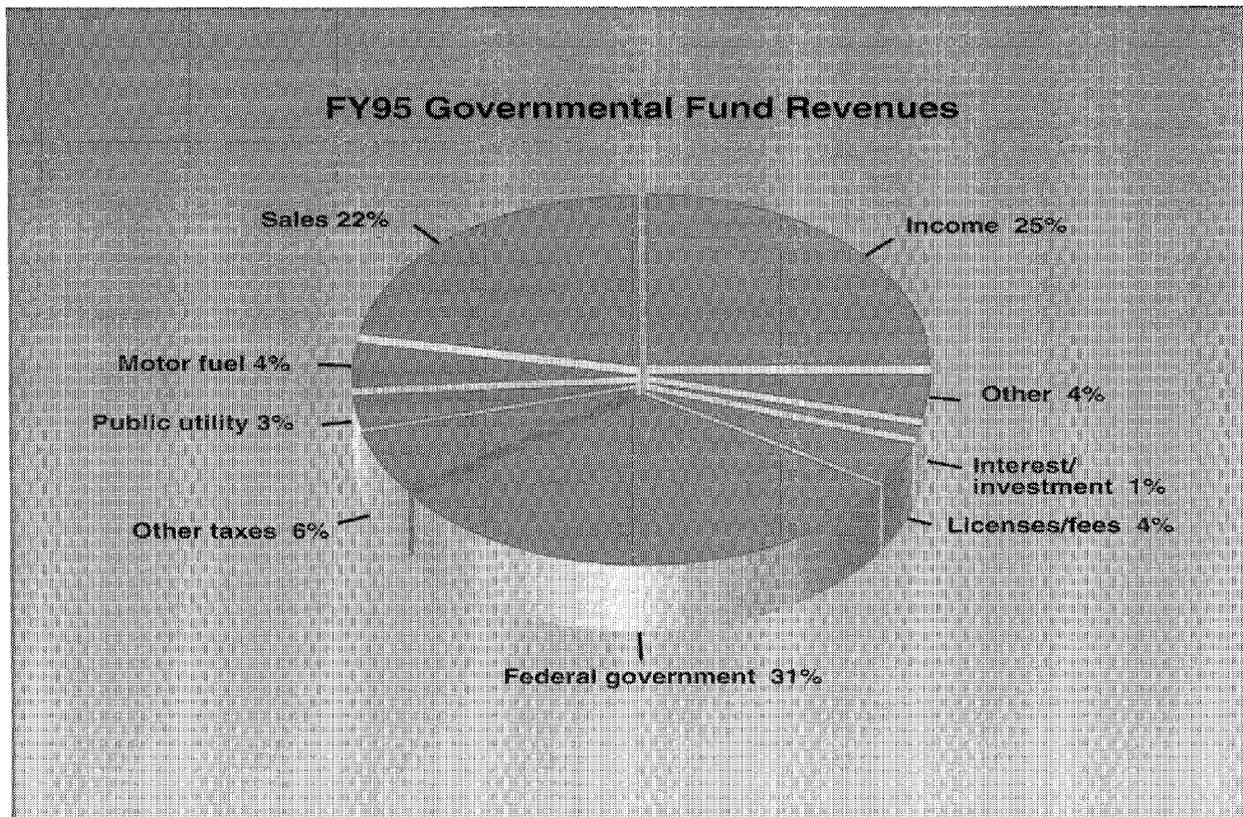
The governmental fund types are those through which most State functions are financed. These fund types (the general, special revenue, capital projects, and debt service funds) are presented on the modified accrual basis of accounting. Throughout the year, the Comptroller's Office publishes a monthly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

programs and activities. These reports are available on request.

Revenues

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 1995 and 1994 are as follows:

| Revenue Source | Amount | | Percentage of Total | | Increase (Decrease) from 1994 | Percentage Incr (Decr) from 1994 |
|---------------------|------------------|------------------|---------------------|-------------|-------------------------------------|--|
| | 1995 | 1994 | 1995 | 1994 | | |
| Taxes: | | | | | | |
| Income | \$ 6,862 | \$ 6,341 | 25% | 24% | 521 | 8% |
| Sales | 6,272 | 5,984 | 22% | 22% | 288 | 5% |
| Motor fuel | 1,154 | 1,099 | 4% | 4% | 55 | 5% |
| Public utility | 985 | 1,012 | 3% | 4% | (27) | (3%) |
| Other | 1,821 | 1,673 | 6% | 6% | 148 | 9% |
| Federal government | 8,592 | 8,066 | 31% | 30% | 526 | 7% |
| Licenses & fees | 1,001 | 996 | 4% | 4% | 5 | - |
| Interest/investment | 228 | 141 | 1% | 1% | 87 | 62% |
| Other | 1,032 | 1,298 | 4% | 5% | (266) | (21%) |
| Total | \$ 27,947 | \$ 26,610 | 100% | 100% | 1,337 | 5% |



Fiscal year 1995 governmental funds revenues increased by \$1.34 billion (5%) over 1994 revenues. State-imposed taxes including income, sales, motor fuel, public utility, and miscellaneous other taxes remained the largest overall revenue source for fiscal year 1995 and comprised over 61% of total State revenues.

Income Tax

Income tax revenues, the State's largest tax revenue source, increased \$521 million (8%) from fiscal year 1994. The increase is generally in line with increases in personal income, employment and corporate profits.

Sales Taxes

Sales taxes remained the second largest tax revenue source for fiscal year 1995, increasing \$288 million (5%) from fiscal year 1994. The increase is due to general growth in retail sales in an improved economy.

Federal Government Revenues

Federal government revenues increased \$526 million (7%) during fiscal year 1995 and continued as the second largest revenue source on a GAAP basis for 1995 (second only to the State-imposed taxes discussed above). The most significant increase was at the Department of Transportation where Road Fund revenues were \$865 million, an increase of \$129 million from 1994. The increase is attributable to the federal highway program. Secondly, the Medicaid assessment tax program administered by Public Aid, increased Medicaid reimbursable costs, and, in turn, federal government revenues by approximately \$126 million. Other large federal revenue fluctuations occurred as follows: State Board of Education (Special Education Medicaid

Matching Fund-increase \$37 million); Commerce and Community Affairs (Low Income Home Energy Assistance Block Grant-decrease \$37 million); Department of Children and Family Services (Children's Services Fund-increase \$35 million and General Fund-\$34 million increase primarily for the new Emergency Assistance Program); State Board of Education (Federal Department of Agriculture Fund-\$21 million increase in the student meal program); and Emergency Management Agency (Federal Aid Disaster Fund-\$21 million decrease from "Flood of 1993").

Other Revenues

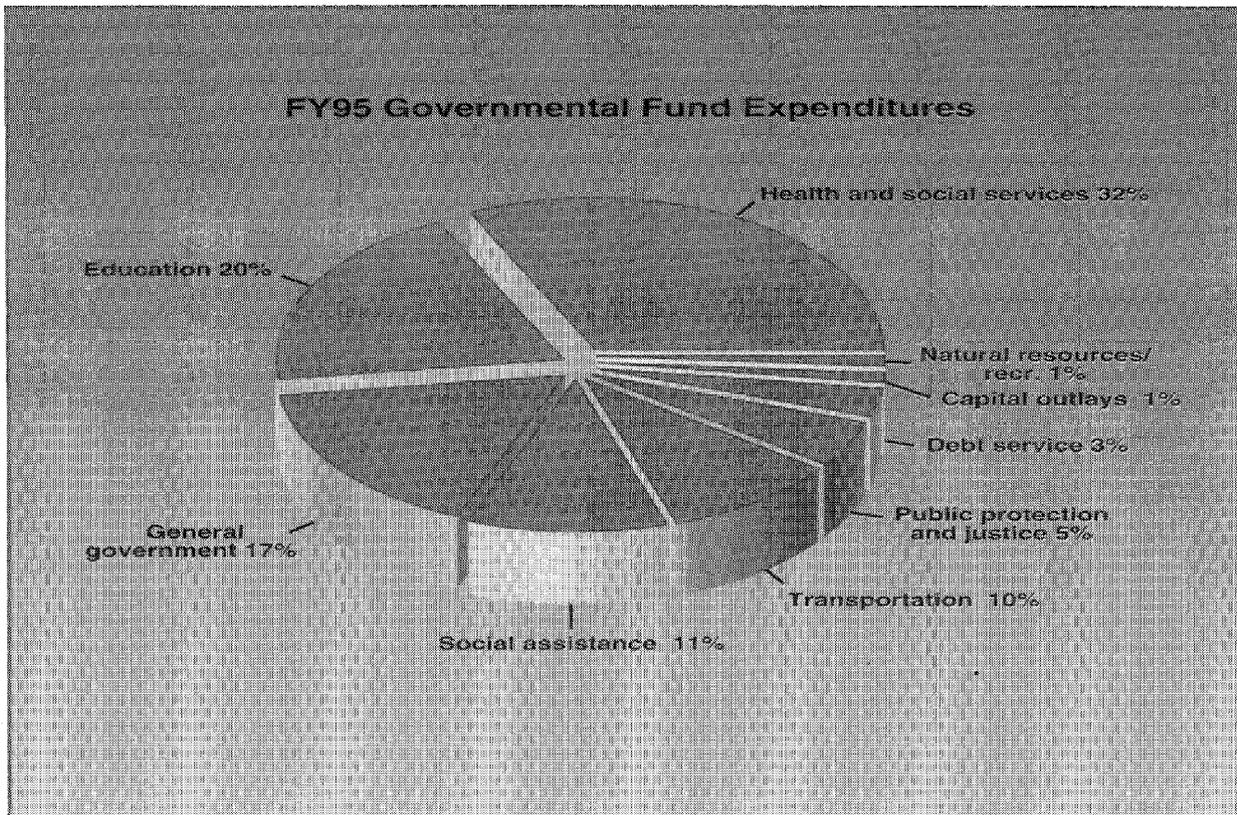
Other revenues *decreased* \$266 million (21%) in fiscal year 1995. This decrease is primarily the result of decreased collections at Public Aid in its Child Support Enforcement Trust Program (\$257 million decrease) including properly reflecting the "pass through" portion (\$81 million) of that fund's collections in an "agency fund" in fiscal year 1995. Also, revenues from Cook County hospitals associated with the Medicaid provider program decreased \$76 million. Revenues for Rockford and O'Hare airports deposited in IDOT's Federal Local Airport Fund increased \$22 million.

Expenditures

Expenditures for governmental fund types are presented on the modified accrual basis of accounting and are generally recognized when the liability is incurred regardless of

when payment is made. Expenditures (amounts expressed in millions) for major governmental fund functions in fiscal year 1995 and 1994 were as follows:

| Expenditure Function | Amount | | Percentage of Total | | Increase (Decrease) from 1994 | Percentage Incr (Decr) from 1994 |
|------------------------------|------------------|------------------|---------------------|-------------|-------------------------------|----------------------------------|
| | 1995 | 1994 | 1995 | 1994 | | |
| Health and social services | \$ 8,624 | \$ 7,855 | 32% | 30% | \$ 769 | 10% |
| Education | 5,396 | 5,128 | 20% | 20% | 268 | 5% |
| General government | 4,568 | 4,403 | 17% | 17% | 165 | 4% |
| Social assistance | 2,870 | 3,151 | 11% | 12% | (281) | (9%) |
| Transportation | 2,713 | 2,536 | 10% | 10% | 177 | 7% |
| Public protection & justice | 1,434 | 1,404 | 5% | 5% | 30 | 2% |
| Natural resources/recreation | 388 | 426 | 1% | 2% | (38) | (9%) |
| Debt service | 888 | 825 | 3% | 3% | 63 | 8% |
| Capital outlays | 290 | 263 | 1% | 1% | 27 | 10% |
| Total | \$ 27,171 | \$ 25,991 | 100% | 100% | \$ 1,180 | 5% |



Governmental funds expenditures of \$27.2 billion in fiscal year 1995 represented an *increase* of \$1.2 billion (5%) over 1994 and were \$777 million *less than* revenues on a GAAP basis.

Health and Social Services Expenditures

Health and social services expenditures of \$8.6 billion were the largest expenditure function for fiscal year 1995, *increasing* by \$769 million (10%) over fiscal year 1994. This expenditure function increased to 32% of total spending on a GAAP basis, from 30% in fiscal year 1994. Major causes of the increase were: medical assistance ("Medicaid") increases at the Department of Public Aid (approximately \$187 million) for hospital provider and long-term care provider services associated with the Medicaid Provider Assessment Program and medical and social service programs funded in Public Aid's General Fund (\$237 million increase). Other significant increases in this expenditure account were: at the Department of Children and Family Services (Children's Services Fund, \$126 million and General Fund, \$74 million); Department of Mental Health and Developmental Disabilities, \$63 million for increased grant programs and workers' compensation payments; and, Department of Alcoholism and Substance Abuse, \$14 million associated with the Medicaid program.

Education Expenditures

Education expenditures were once again the second largest expenditure function in the governmental funds for fiscal year 1995. Education expenditures increased \$268 million (5%) from fiscal year 1994 on a GAAP basis. Most of the increase was at the State Board of Education as follows: in the Education Assistance Fund where expenditures increased \$97 million due in large part to the substantial increase in general State aid, or "apportionment" to local school districts funded from that

fund; Special Education Medicaid Matching Fund, \$37 million for this expanded federal program; General Fund, \$22 million for reimbursement program liabilities to be paid from future years' appropriations; Federal Department of Agriculture Fund, \$20 million for an increased rate in its meal program. The Student Assistance Commission had increases of \$19 million and \$18 million in its Student Loan and General Fund, respectively.

Social Assistance Expenditures

Social Assistance expenditures *decreased* by 9% or \$281 million from fiscal year 1994. The primary reason is a decline in the State's child support enforcement program at Public Aid (\$258 million decrease) of which \$81 million of the decrease is due to transferring "non-assistance" pass through receipts to an "agency" fund in fiscal year 1995.

General Government Expenditures

General government expenditures increased \$165 million (4%) and can be attributed to: the Department of Central Management Services, \$46 million for support of the State's health insurance program; Department of Revenue, \$129 million, primarily for taxes distributed to local governments and other states; Commerce and Community Affairs, \$17 million for increased block grants to local governments and \$37 million *decrease* for its low-income home energy assistance grant program.

Transportation Expenditures

Transportation expenditures increased \$177 million (7%), all attributable to expenditures at the Illinois Department of Transportation. Road Fund expenditures increased \$224 million for construction including the Kennedy and Stevenson expressways and Route 171 in Lyons, and others. The increase was partially offset by decreased activity in the State

Construction Account Fund and Transportation Bond Series A Fund of \$96 million and \$27 million, respectively.

Internal Controls

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

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

Budgetary Controls

The Comptroller's Uniform Statewide Accounting System ("CUSAS") provides the basis for receipt, expenditure and encumbrance reporting of all State treasury held funds with specific budgetary controls maintained on line-item expenditures for all appropriated funds. Appropriations (budget) and actual expenditure analysis for significant individual funds is provided in the Budgetary Schedules section of this

report. A reconciliation between the GAAP and budgetary basis of accounting is presented in Note 2 of the financial statements. The budgetary system (i.e., 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 2.

Illinois operates with a three-month "lapse period," July 1 to September 30, during which State agencies can expend funds appropriated in the prior fiscal 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.

Investment 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. A comparison of the State's

**Comparison of Investment Portfolios at June 30,
(In millions)**

| Investment Type | 1995 | | 1992 | | 1988 | |
|------------------------------------|------------------|-------------|------------------|-------------|------------------|-------------|
| | Amount | % | Amount | % | Amount | % |
| Corporate Equity Securities..... | \$ 7,489 | 24% | \$ 6,862 | 29% | \$ 4,576 | 31% |
| Mutual Funds..... | 7,200 | 23% | 1,508 | 6% | 1,724 | 12% |
| U.S. Treasury & Agency Obligations | 5,823 | 18% | 4,197 | 18% | 3,737 | 25% |
| Corporate Debt Securities..... | 4,191 | 13% | 5,160 | 22% | 1,966 | 13% |
| Tangible Property..... | 2,690 | 9% | 2,176 | 9% | 933 | 6% |
| Repurchase Agreements..... | 2,374 | 7% | 2,495 | 10% | 1,665 | 11% |
| Commercial Paper..... | 958 | 3% | 380 | 2% | 199 | 2% |
| Investment Contracts..... | 903 | 3% | 906 | 4% | -- | -- |
| Totals | <u>\$ 31,628</u> | <u>100%</u> | <u>\$ 23,684</u> | <u>100%</u> | <u>\$ 14,800</u> | <u>100%</u> |

investments at June 30, 1995, 1992, and 1988 is presented above.

Although State agencies had \$2.6 billion more invested at June 30, 1995 than at June 30, 1994, interest and investment income decreased \$127 million. This decrease can be attributed in large part to losses on real estate investments.

An agreement signed on July 2, 1993, between the State of Illinois and the Financial Management Service of the U. S. Treasury ("FMS") set out procedures for drawing federal funds and methods for computing interest liabilities for programs subject to CMIA 90 reporting during the first year of the Act. A follow up agreement signed on July 15, 1994, extends CMIA provisions to additional major federal programs and applies for fiscal years 1995 through 1999. Illinois submitted the CMIA Annual Report for fiscal year 1994 on December 29, 1994. Following a review of this report by the FMS, the Illinois interest liability for fiscal year 1994 was determined to be \$1.4 million and the balance was paid by the March 1, 1995 due date.

Cash Management

The State of Illinois' daily activities are operated on a "cash basis", where bills are paid with the available balances of cash on hand. The Comptroller, chief fiscal officer of the State of Illinois, maintains the State's central fiscal accounts and is responsible for ordering all payments into and out of the funds held by the State Treasurer. The State's recent cash flow problems improved during fiscal year 1995. The General Fund's available balance at June 30, 1995 was \$331 million. This was \$101 million greater than the balance at June 30, 1994. The cash balance generally is affected by the same events that are discussed in the *General Governmental Functions* Section.

The General Fund includes the three school and General Revenue Fund accounts which administer about 52% of the transactions and nearly 45% of the State's annual expenditures. The General Revenue Fund is also the State's basic operating fund, funding at least a portion of the operating budgets of every major agency. Of the \$101 million improvement in the General

Fund, the General Revenue Fund account balance *increased* by \$107 million while the school fund balances *decreased* by about \$6 million.

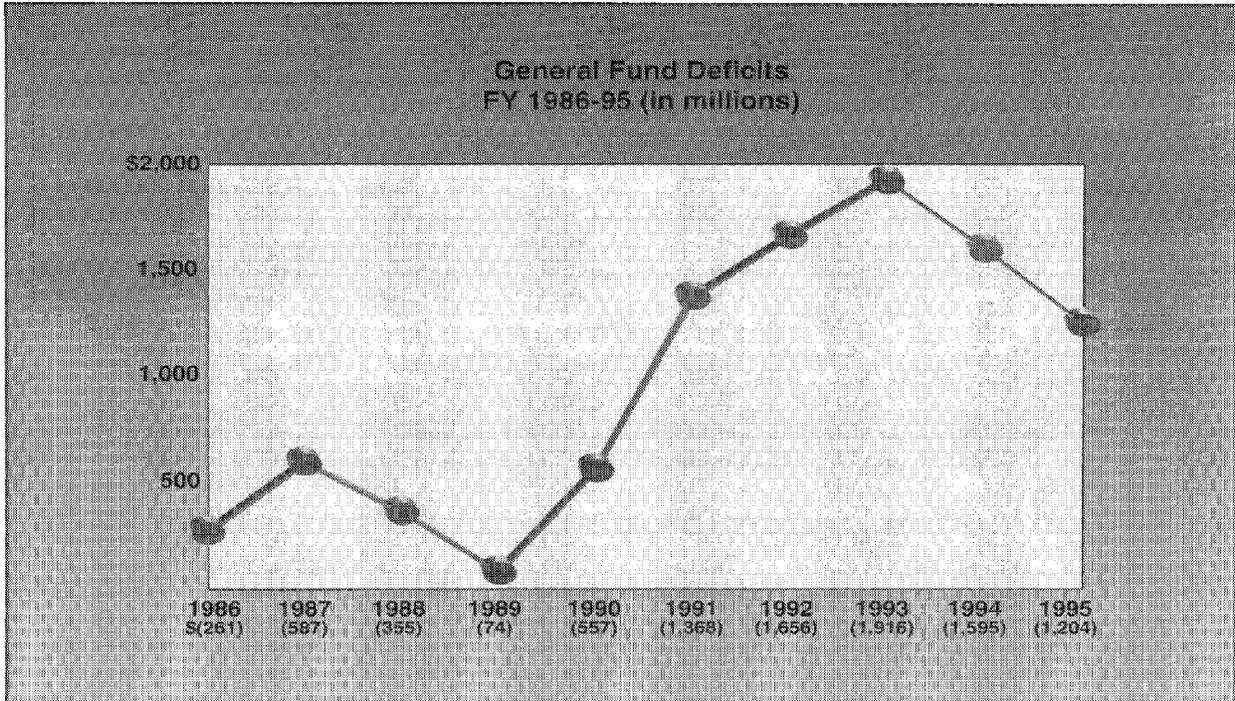
General Fund

Many State programs are accounted for in the General Fund. As demonstrated by the following table (in millions), the State's GAAP basis financial position at June 30, 1995 improved from fiscal year 1994. The fund deficit in the State's General Fund

decreased by \$391 million on a GAAP basis (from a deficit \$1.595 billion to a deficit \$1.204 billion). (On the budgetary basis, there was a \$341 million fund deficit at June 30, 1995 compared to a \$422 million deficit at June 30, 1994-\$81 million decrease). The undesignated fund deficit on a GAAP basis also decreased by \$327 million from a deficit of \$1.731 billion to a deficit of \$1.404 billion. Revenues exceeded expenditures in the General Fund by \$388 million in fiscal year 1995.

| | Fund Balance (deficit) at June 30 | **Undesignated Fund (deficit) at June 30 | Excess (deficiency) of revenues over (under) expenditures and net other financing sources (uses) for the year ended June 30 |
|------|-----------------------------------|--|---|
| 1986 | \$ (261) | \$ (425) | \$ (270) |
| 1987 | (587) | (757) | (326) |
| 1988 | (355) | (511) | 232 |
| 1989 | (74) | (256) | 281 |
| 1990 | (557) | (745) | (482) |
| 1991 | (1,368) | (1,537) | (806) |
| 1992 | (1,656) | (1,825) | (306) |
| 1993 | (1,916) | (2,060) | (260) |
| 1994 | (1,595) | (1,731) | 321 |
| 1995 | (1,204) | (1,404) | 388 |

** The amount in a fund balance available for appropriation



Expendable Trust Funds

Total revenues for the State's expendable trust funds decreased \$268 million (15%) from \$1.848 billion in fiscal year 1994 to \$1.580 billion in fiscal year 1995. Likewise, total expenditures decreased significantly (\$438 million or 28%) from \$1.571 billion in 1994 to \$1.133 billion in 1995.

By far the largest expendable trust fund is the State Unemployment Compensation Trust Fund ("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 1995, the UI system provided 5.4 million weeks of benefits to laid off workers at an average weekly stipend for recipients of regular benefits of \$204. The State is responsible for determining benefit levels and eligibility criteria, and for setting State UI tax levels sufficient to pay the benefits. The federal government provides all administrative funding and mandates minimal coverage requirements. A separate federal unemployment tax is assessed by the federal government to finance these administrative costs, provide a source of funds for states to borrow against during periods of high unemployment, and to pay the federal share of extended and emergency unemployment benefits.

Because of the solvency problems experienced with the Trust Fund in the late 1970's and early 1980's, the members of the General Assembly have worked closely with leaders of Illinois' labor and business communities to ensure the solvency of the fund for its workers while guarding against rapid growth of taxes on the employer community. In 1987 and again in 1992, business, government, and labor set out to revisit the issues surrounding the administration of the UI system. In 1992,

most of the language from the landmark 1987 legislation was carried forward. However, Illinois employers will have realized tax savings of nearly \$215 million over the life of the new agreement, while benefits to unemployed workers will steadily increase. Benefits over the life of the agreement will be \$1.2 billion dollars higher through 1996 than without the renegotiation.

Current year revenues exceeded expenditures by \$436 million and the fund continues to be in a fiscally sound position, as demonstrated by its \$1.888 billion fund balance at June 30, 1995.

Proprietary Funds

Proprietary funds are the State's "business-type" activities and include enterprise and internal service funds. Combined operating revenues for the State's enterprise funds were \$1.798 billion in fiscal year 1995, increasing \$117 million (nearly 7%) from fiscal year 1994. Combined operating expenses were \$1.199 billion, up \$77 million (7%) from fiscal year 1994. Lottery Department revenues and expenses increased \$116 million and \$78 million, respectively to account for this increase.

The State's internal service funds provide data processing, motor pool vehicles, telephone communications, office supplies, printing services, self insurance and other services to State agencies, operated on a profitable basis for fiscal year 1995. Combined internal service funds revenues and expenses for fiscal year 1995 were \$838 million and \$833 million, respectively. This represents increases of \$100 million (14%) in revenues and \$99 million (13%) in expenses from fiscal year 1994 to 1995. The increases are primarily attributable to the State's health insurance program where revenues and expenses

increased \$89 million and \$90 million, respectively.

Component Units

Universities and Colleges. Illinois operates a comprehensive program of higher education, including 10 State universities and support for a statewide network of 49 community colleges, 103 private, not-for-profit institutions, 19 proprietary institutions, and a student financial assistance program. During fiscal year 1995, university and college expenditures increased \$137 million (4%) over 1994. General Fund financial support to the State's universities increased by 4.6%, to \$1.144 billion, from fiscal year 1994 to fiscal year 1995.

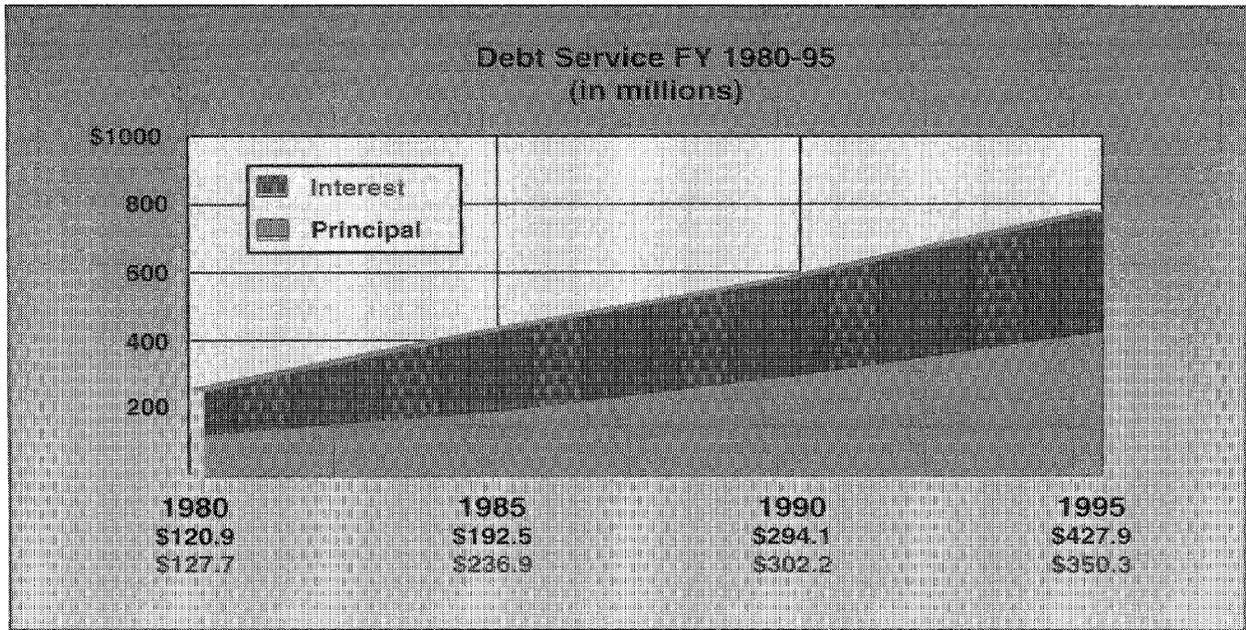
Proprietary. Certain business-type activities that are not a part of the primary government are included as component units. The largest proprietary component units in terms of assets are the Illinois Toll Highway Authority and the Illinois Housing Development Authority. Combined proprietary fund component unit revenues and expenses for the fiscal year were \$506 million and \$527 million, respectively. This compares to revenues of \$504 million and expenses of \$480 million for fiscal year 1994.

Debt Administration

On February 3, 1995, the Illinois general obligation bond rating was lowered from "Aa" to "A1" by Moody's Investors Service. Standard & Poor's Corporation ("S & P") rating remained at "AA-". General

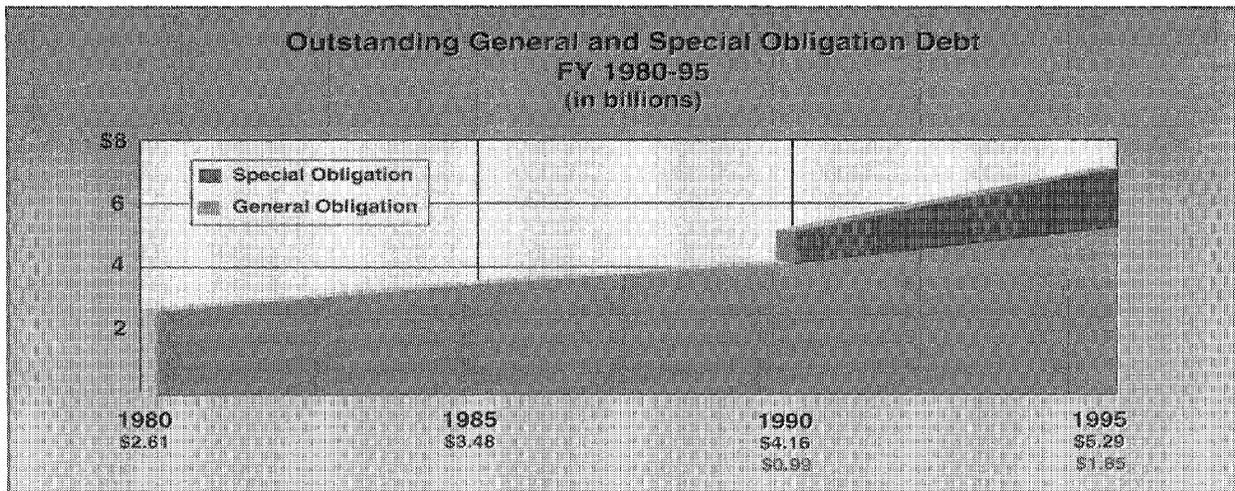
obligation bond ratings had previously been adjusted downward in August, 1992, from "Aa1" to "Aa" (Moody's) and from "AA" to "AA-" (S & P) to reflect the Illinois cash shortfall. Special obligation bond ratings remained the same, ranging from "AAA" by S & P for Build Illinois bonds to "A" by Moody's for Civic Center bonds. Among the states, Illinois is a moderate debt state with outstanding general and special obligation bonds at June 30, 1995 totaling \$7.144 billion. Bonds have been 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 and alternative energy sources.

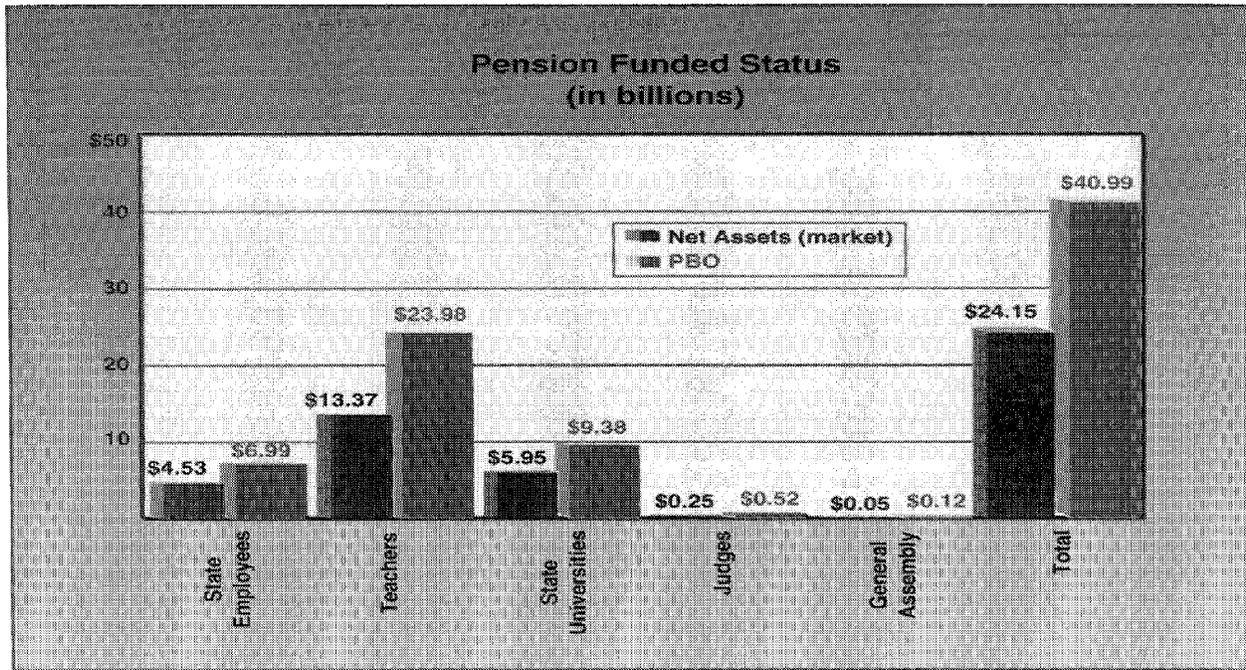
General and special obligation bonds aggregating \$650 million and \$135 million, respectively, were issued during fiscal year 1995 at average interest rates ranging from 5.9% to 6.3%. During fiscal year 1994, general and special obligation bonds totaling \$769 million and \$432 million, respectively, were issued at average rates ranging from 4.6% to 5.7%. Debt service principal and interest costs of \$427.9 million and \$350.3 million, respectively were paid in fiscal year 1995. The dramatic increase since fiscal year 1980 is displayed below.



In addition to general and special obligation bonds, Illinois has \$4.129 billion of revenue bonds, \$136 million of

notes payable and \$1.715 billion of other long-term obligations outstanding as of June 30, 1995.





Retirement Systems

Total net assets of the State's five pension trust funds, on a current market basis, aggregated \$24.2 billion at June 30, 1995 (\$21.5 billion at cost). The most current actuarial valuations of the pension trust funds indicated that the actuarial present value of credited projected benefits (i.e., the pension benefit obligation) was \$41 billion, exceeding net assets of the funds by \$16.8 billion on a market basis (\$19.5 billion at cost). On a market value basis, the funding ratio for all funds combined increased to 59% at June 30, 1995 from 58% at June 30, 1994. On a cost basis, the funding ratio decreased to 52% at June 30, 1995 from 55% at June 30, 1994.

For many years, including fiscal year 1995, the State has not funded the pension systems in accordance with actuarially determined contribution requirements. This resulted in underfunding of GAAP pension expense by \$1.182 billion for fiscal year 1995, and by \$9.5 billion on a cumulative

basis since 1981. During August, 1994, the Governor signed into law Public Act 88-0593. This law, which became effective July 1, 1995 (i.e., fiscal year 1996) will have a significant impact on the future of the State of Illinois' pension liability and unfunded pension obligation. This law provides for a 50-year funding plan with a 15-year phase-in and a "continuing appropriation." The continuing appropriation provides the Comptroller's Office with the authority to automatically provide funding to the pension systems based on actuarial cost requirements and amortization of the unfunded liability without being subject to the General Assembly's appropriation process.

Risk Management

The State's risk management program encompasses a wide range of State government activities. Generally, the State has elected to retain most exposures to risk, with only limited purchase of

commercial insurance. Among the exceptions are coverage for real property at the James R. Thompson Center in Chicago, the State Retirement Systems building, and the Regional State Office complex in Collinsville. Limited commercial coverage for personal property includes a small portion of the State's fleet of motor vehicles, certain telecommunications equipment, the fixed and rotary wing aircraft fleet, some State watercraft, selected items of electronic data processing equipment, a portion of the State's collection of fine art, as well as a small number of other property and liability exposures.

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

MAJOR INITIATIVES

For the Year. Major initiatives for the year generally reflect the priorities set in the budgetary process. Health and human services, education, welfare reform, transportation, prisons, and natural resources and economic development are some of the "initiatives" mandated by the General Assembly. Other initiatives are less visible but are nonetheless important to state government. Some initiatives undertaken by the State are discussed below.

Statewide Accounting Management System ("SAMS")

Steps have been taken by the Comptroller in obtaining funding and implementing an accounting system that will provide quality

fiscal information for the purpose of promoting the integrity of public policy decisions and to efficiently manage and report on the State's accounts. The new system will streamline operations, reduce paperwork, increase efficiency and reduce costs, replace outdated equipment and systems, improve quality and availability of management information, and establish a foundation for future enhancements. The project is underway, and implementation of core functionality at certain agencies is expected to begin as early as fiscal year 1997.

There are currently 85 separate agency accounting systems in place and the approximate cost to process a warrant is estimated at over \$57.00 each. SAMS return on investment will provide the State a one-time savings of \$125 million and \$25 million each year after becoming fully operational.

Receivables Reporting

The Comptroller's Office has reported gross receivables of \$5.9 billion at June 30, 1995, for statutory compliance reporting. Of that amount, over \$2.7 billion (46%) was estimated as uncollectible. Of the net receivable (\$3.2 billion), \$3.0 billion is over 180 days past due. The Comptroller's Office has initiated efforts to require State agencies to improve their collection efforts including (a) acceleration of the mandatory use of the Comptroller's Offset program to 6 months, (b) a "last call" that transfers debt collection responsibilities to the Debt Collection Board for final resolution and/or collection, (c) strengthening of the CUSAS debt collection process. This includes installation of mandatory collection efforts.

Senate Bill 1000

The Comptroller's Office supports legislation that was recently introduced requiring state agency budgets to incorporate GAAP. This concept would

require State agencies to consider prior unpaid amounts in determining their beginning balances available for appropriation.

Lapse Period Reduction

The Comptroller's Office has introduced legislation to shorten lapse period to 60 days. A shorter lapse period would enable the State to provide financial reporting information on a more timely basis and reduce spending future years' resources on prior years' costs. During July through September of 1995, \$341 million of fiscal year 1995 spending (lapse period) was paid from fiscal year 1996 resources.

Welfare Reform

Welfare reform legislation passed in 1995 changed the way certain State agencies operate and has a profound effect on welfare clients. Welfare reform initiatives include:

- ◆ Requires school attendance by both children and teen parents as a condition of receiving benefits.
- ◆ Family Cap - No mother on AFDC will receive more cash benefits for additional children.
- ◆ Targeted Work Initiative - Requires 17,000 clients with no children under age 13 to find work and stay employed or lose all or part of their benefits.
- ◆ Get a Job- New applicants with children ages 5-12 must search for employment for six months or lose benefits.
- ◆ Sunset Aid to Families With Dependent Children ("AFDC")- Replaces AFDC with a new system by January 1, 1999 and makes welfare a *temporary stop*, versus a permanent destination.
- ◆ Other initiatives including: granting the Department of Revenue authority to collect child support in any manner used to collect past due taxes; certain unemployed parents may be ordered by the court to participate in Earnfare.

Medical Assistance Program

During fiscal year 1995, nearly 1.5 million individuals received hospital care, long-term care, practitioner services, prescription drugs, and other related medical assistance services in support of the Medicaid program. Public Act 87-13, effective July 24, 1991, as amended, created a provider assessment program whereby providers receive additional payments for services rendered to Medicaid clients in exchange for payment of assessment taxes. The assessment taxes charged to all hospital and long-term care Medicaid providers and certain disabled care providers are added to State moneys and federal reimbursements for Medicaid allowing an increase in State Medicaid rates. The assessment program has generated nearly \$2.5 billion in federal funds in its first four years of operation. New legislation signed into law reflects a desire to eventually eliminate the hospital assessment tax, extending it for two years while reducing it by a third. There are also cuts in optional medical services not required by the federal government, as well as hospital adjustment payments. The fiscal year 1996 budget includes \$100 million specifically earmarked for past due Medicaid provider bills.

Family Case Management ("FCM")

FCM is an initiative of the Illinois Departments of Public Health and Public Aid to help low-income families obtain medical care and related services. Steps in the case management process include: (1) assessments to identify the need of health, mental health, social, educational, vocational, substance abuse, child care transportation or other services; (2) development of an individualized plan of care; (3) referral to providers of needed services; (4) advocacy to help clients surmount access barriers; (5) follow-up to ensure that needed services are received, and to address new problems as they arise.

FCM has saved millions of dollars in Medicaid expenditures through its effect on pregnancy outcomes. Program activities are conducted by local health departments, community health centers and other private, not-for-profit agencies through State grants.

Child Welfare System

A court consent decree mandates the State to improve its child welfare program. This has resulted in a high prioritization of program funding at the Department of Children and Family Services ("DCFS") for its child welfare program - including funds intended to dramatically decrease cases per caseworker in accordance with the decree.

Income Assistance Programs

The Family and Children Assistance program and the Transitional Assistance program which have replaced the State's long-time General Assistance program, provide income and medical assistance to families and single adults with the greatest needs. Families who need financial help but are not eligible for the regular Aid to Families with Dependent Children ("AFDC") program may receive cash assistance, food stamps and a MediPlan card which covers hospital services through the Family and Children Assistance program. The Transitional Assistance program does not provide hospital services but provides for cash assistance, food stamps and limited medical coverage for "not employable" adults, and no longer provides assistance to "employable" adults. Over 11,000 persons receive income assistance each month in Illinois.

Food Stamp and Commodity Program

Food stamp and commodities assistance are provided to supplement low-income households to help families purchase a nutritionally adequate diet. Expenditures for this program remained relatively stable at \$1.1 billion during fiscal year 1995.

Education

About one-fourth of the State's total budget is spent for educational purposes which include elementary and secondary, higher education administration, and support to higher education institutions. In addition to income, sales and other tax revenues, education also receives approximately 36% of the Illinois State Lottery sales (\$584 million in fiscal year 1995) and revenues from Illinois' 13 riverboat casinos resulted in transfers of \$178 million to the Education Assistance Fund. Some of the major educational initiatives are discussed below.

Elementary and Secondary Education:

The primary State-funded elementary and secondary education programs are general state aid ("apportionment") to local school districts and "categorical" grants including special education and pupil transportation. Fiscal year 1995 apportionment expenditures increased \$96 million to approximately \$2.3 billion.

Chicago School Reform

The most dramatic education changes approved by the General Assembly are directed at the Chicago School system. Legislation signed by the Governor radically changes the structure and finances of the district, and gives broad power to the Mayor while diminishing the power of the Chicago Teachers Union. A plan to establish Chicago learning zones was also enacted.

Other School Initiatives

School districts statewide are now given the opportunity to seek waivers from school mandates by petitioning the State Board of Education to remove various requirements. School boards must show how the request allows the district to improve economy, efficiency and effectiveness.

Public school enrollment increased for the sixth consecutive school year during 1994-1995. With the institution of some tax caps at the local level, and proposed cutbacks at the federal level, important budget considerations are being raised at the state level.

Higher Education:

The State's system of higher education includes 10 public universities, 49 community colleges, 103 private, not-for-profit institutions, 19 proprietary institutions, and a student financial assistance program. In addition, budget responsibilities for the Illinois Mathematics and Science Academy ("IMSA"), a residential academy for students gifted in mathematics and science, and higher education administrative offices are included within the higher education budget. Direct State appropriations provide support to Illinois public universities, higher education agencies, and the IMSA, while State grant programs support community colleges and private institutions. Student financial aid is available for students attending public and private, not-for-profit higher education institutions. A few major highlights for fiscal year 1995 were:

Enrollments

A total of 730,440 students enrolled at Illinois higher education institutions in fall, 1994. A total of 194,489 students, or 27 percent of total enrollments, attended a public university; 346,979 students, or 47 percent, attended a community college; and 188,972 students, or 26 percent, attended a private institution.

Statewide initiatives

The Illinois system of higher education continued the Priorities, Quality, and Productivity (P*Q*P) initiative begun in October, 1991, to eliminate, reduce, or consolidate low priority programs and activities and to reinvest resources made available from these efforts to the highest

institutional priorities. Public universities and community colleges each reported that approximately \$40 million in fiscal year 1995 reinvestments were made to high priority programs and activities. Nearly \$242 million has been reinvested in higher education's highest priorities during the three year period since P*Q*P's inception. During fiscal year 1995, the Illinois higher education community continued several key initiatives including: workforce preparation, aimed at preparing youth and adults for productive lives and careers through improved basic academic and technical skills; the Illinois Articulation Initiative, developed to facilitate the transfer of students from one Illinois institution to another; and improvements in undergraduate education including, enhanced academic technology and telecommunications-based instructional delivery systems, designed to improve student access and affordability. Also during fiscal year 1995, the Illinois Board of Higher Education adopted a series of policies aimed at improving the affordability of higher education and assisting students and parents in planning for college costs. The policies are based on the recommendations of the Committee to Study Affordability that consisted of members of the Board of Higher Education, students, and representatives of all sectors of higher education.

Governance

During fiscal year 1995, the governor signed into law Public Act 89-0004, changing the system of governance for Illinois higher education. Effective January 1, 1996, the new law abolishes the Board of Governors and the Board of Regents and establishes institutional governing boards for the following universities: Chicago State, Eastern Illinois, Governors State, Northeastern Illinois, Western Illinois, Illinois State, and Northern Illinois, and, effective July 1, 1995, transfers Sangamon State University to the University of Illinois.

The new law also changes the composition of the Board of Higher Education by replacing the four university governing board representatives with one representative of public university governing boards and one representative of private institution governing boards.

Prisons

The State is stepping up efforts to add new prison capacity in the wake of new Truth-in-Sentencing laws. Violent offenders will now have to serve 85% to 100% of their sentences for certain crimes, an impact that will become dramatic a few years from now. That coupled with the current overcrowding crisis has produced a \$129 million prison construction project to add 4,800 new beds. Illinois' inmate population of 38,000 is expected to grow to nearly 67,000 in ten years. The Correction Department budget is projected to grow from the current \$666 million to more than \$1 billion by 2005.

Economic Development

A number of steps were considered or taken by the General Assembly aimed at improving the State's business climate and promoting economic development.

Tort Reform

A package of tort reforms has been signed into law that will make it more difficult to file suit in some cases, and limit defendants' losses. While injured parties can still receive full economic damages, non-economic damages for pain and suffering are capped at \$500,000 and punitive damages are limited to 3 times the economic loss. The law also ends the ability of plaintiffs to recover full damages from a defendant with only partial fault, an end to the so-called "deep pocket" doctrine.

The Structural Work Act, also known as the "Scaffolding Act", was repealed,

limiting the ability of injured workers to recover from third parties beyond their employers, like contractors and suppliers.

Transportation

The Illinois Department of Transportation ("IDOT") is responsible for developing, maintaining and operating the State's highway system. IDOT also coordinates and implements transit, aviation, rail and transportation safety programs in the State. Significant initiatives undertaken by IDOT during fiscal year 1995 are discussed below.

South Suburban Airport

In fiscal year 1995 IDOT continued Phase 1 preliminary engineering for the development of a new supplemental airport to serve northeastern Illinois and northwestern Indiana. This work, which is scheduled to be completed in 1996, is accompanied by a formal public involvement process. Development of the federally required Environmental Impact Statement is under way. The recently updated cost estimate for the initial scope of the project in 1995 dollars is \$2.3 billion.

The airport is scheduled to open in the year 2001 and will serve 14 million passengers annually. The passenger count is projected to increase to more than 60 million in 2020. The economic impacts of this project include 53,000 permanent jobs in 2001, and 236,000 permanent jobs in 2020. In addition, the project will support 46,000 person years of construction jobs through the Phase I work in 2001 and 102,000 through 2020.

For the Future. Education, welfare reform including the child welfare system, natural resources and economic development, prisons, and maintaining the State's investment in its infrastructure are areas targeted for future program needs as discussed below.

Rainy Day Fund

More than a dozen states have a "rainy day" fund to help out in periods of economic downturn or when extraordinary circumstances arise. A rainy day fund sets aside money that can only be expended when emergencies occur (i.e., on a "rainy day"). It is a fiscal discipline and readiness policy that Illinois has not adopted at this time. The Office of the Comptroller is currently exploring the possibility of introducing legislation to create a rainy day fund for Illinois.

Education

The State's fiscal year 1996 commitment to elementary and secondary education includes increased apportionment to local school districts and increased support for higher education. In order to meet its statutory commitment to fully fund the State's retirement systems, nearly \$83 million has been provided to the Teacher's and State Universities retirement systems in fiscal year 1996.

Welfare Reform

Welfare reform programs discussed above will expand in fiscal year 1996 and beyond. The Department of Children and Family Services will receive about 10% in additional funds to improve and professionalize the delivery of child welfare services in ways consistent with state and federal requirements and continue its progress toward a more community-centered, needs-based system of care.

Natural Resources

Natural resources initiatives to protect natural resources, and develop quality recreational opportunities will also be prioritized in the future.

Prisons

The State will provide future funding to address the soaring adult prison population which is expected to reach nearly 42,000 in fiscal year 1996. The average cost of housing an adult inmate is approximately \$16,000 a year.

Economic Development and Infrastructure.

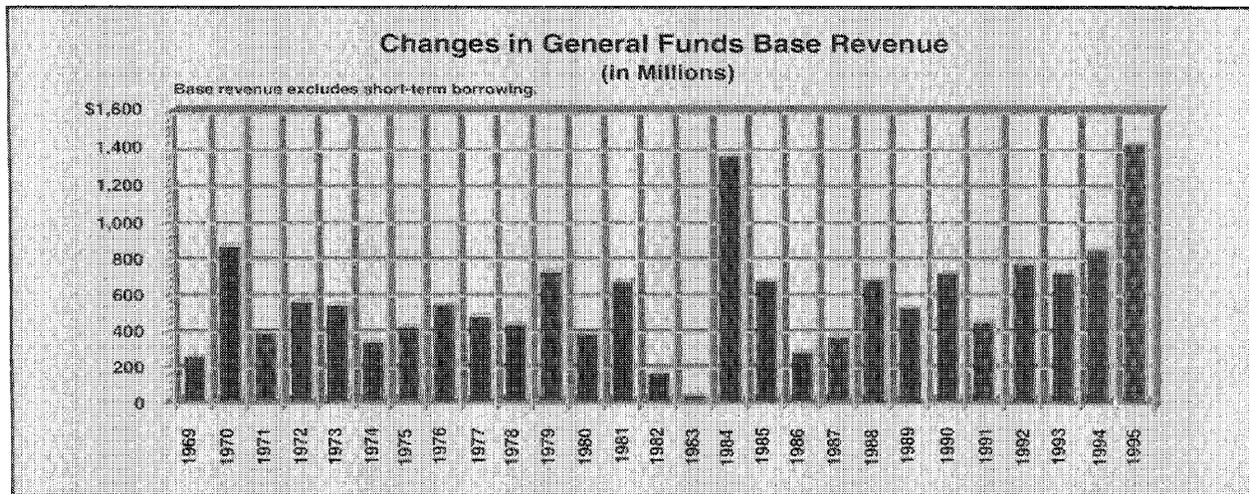
Also targeted for the future prioritization is training of workers and companies to help assure a productive work force and maintain the State's infrastructure. Each year 800 to 900 miles of roads become rough and 150 to 200 bridges become deficient and are earmarked for repair. In addition, support will be provided for the State's 17,000 mile state highway system and for rail and mass transportation.

ECONOMIC AND FISCAL OUTLOOK

Economic Outlook

Twelve years ago, some analysts thought the Illinois economy had passed its prime and was fated to a long and painful decline. The Illinois unemployment rate soared to an average of 12.4% in fiscal year 1983. One out of every eight Illinoisans in the labor force was unemployed as jobs evaporated in the manufacturing sector that had long been the backbone of the Illinois economy. Illinois suffered a 23% decline (292,000 jobs) in average manufacturing employment between fiscal year 1980 and fiscal year 1983.

Instead, the Illinois economy has staged an extraordinary recovery during the 1990's. The Illinois unemployment rate declined from 8.0% during fiscal year 1992 to 5.2% during fiscal year 1995 as the estimated number of employed Illinoisans increased 267,000 or 4.9%, while the number of



unemployed declined 160,000 or 33.6%. During fiscal year 1995, the average Illinois unemployment rate was less than the average national rate for the first time in sixteen years and, for the second consecutive year, employment increased in every Illinois industrial sector other than mining.

As a direct result of the strong economy, Illinois' General Funds saw an increase of \$1.416 billion in "base" revenue (total revenue minus short-term borrowing) in fiscal year 1995--the largest such increase on record (see above graph). This growth surpassed even fiscal year 1984 when a temporary retroactive income tax surcharge generated 18-months of collections in a 12-month period and fiscal year 1970, the first year of the income tax in Illinois.

While Illinois has succeeded in revamping its economy over the past decade, it has also successfully maintained its position as one of the country's wealthiest states. Illinois per capita personal income during fiscal year 1995 stood at \$24,393, 7.8% or \$1,768 greater than the national average.

The true test of an economy is how well it meets international competition. The Illinois economy is passing this test with

flying colors. Home to such major exporters as Caterpillar, Motorola and Abbott Labs, Illinois ranked fifth among the states as an exporter during 1994. Illinois also ranked second in agricultural export sales according to the latest reports, leading the country in both soybean and corn exports.

The Illinois economy takes advantage of its many natural strengths. During 1994 the state was the second largest producer of corn, soybeans, and hogs. Illinois agribusiness has developed to add value to these products. Illinois is the number one ethanol producer among the states, and with such major Illinois companies as Archer Daniels Midland and A.E. Staley (both headquartered in Decatur, the soybean capital of the world), produces a wide variety of specialized products based on corn and soybeans.

Illinois continues to be home to major producers of heavy equipment including agricultural equipment (such as the Deere plants in the Quad Cities), construction equipment (Caterpillar, which is based in Peoria and is the world's largest construction equipment company), and machine tools (a specialty of the Rockford area). Although manufacturing payrolls have been trimmed in recent years, an

average of 955,000 Illinoisans held manufacturing jobs during fiscal year 1995.

Illinois' central location makes it the logical transportation hub for the nation. As home to O'Hare airport, the nation's largest, and excellent highway and railroad networks, the low distribution costs from basing an operation in Illinois allows for the continued generation of new jobs in transportation and merchandising. During fiscal year 1995, 320,000 Illinoisans were employed in the transportation, communications, and public utilities sector, while 1.3 million were employed in wholesale and retail trade.

The state's role as the central distribution point for agricultural commodities caused it to develop as the world's leading futures market. Illinois continues to be a national leader in financial industries such as banking, derivatives trading, and insurance and is corporate headquarters for many of the country's leading companies. During fiscal year 1995, finance, insurance, and real estate employed an average of 396,000 Illinoisans. As home to 40 of the Fortune 500 companies, Illinois ranked third among the states, trailing only New York and California.

Maintaining its reputation for technical innovation, Illinois is home to major government research laboratories such as the Argonne National Laboratory and the Fermi National Accelerator Lab, major private research labs such as that operated by Amoco Oil, major private universities including Northwestern University and the University of Chicago, and the state's network of nine public universities. The brainpower generated from these institutions continues to make Illinois a major center for technological advancement and a logical location for the production of advanced products. For example, Motorola has chosen sites located between Chicago

and Rockford for its new electronic products plants.

Forecast for the Future

The most recent economic forecast for the Illinois economy prepared by the consulting firm of DRI/McGraw-Hill sees Illinois employment growing at a 1.4% annual rate between the latter part of 1995 and the end of 1997 with employment growth slowing to a 1.2% annual rate during the final three years of the millennium. Across the nation, employment growth is estimated at a 1.6% annual rate over the same periods. The risk to the Illinois economy that could cause the slower growth rate in employment is an expected slowdown in business investment that would reduce purchases of some of the durable goods that are still major industries in Illinois.

The longer term DRI forecasts expect continued growth in the Illinois economy, particularly in the service sector. Between 1995 and 2010, Illinois is expected to add 950,000 jobs, a 17% increase. Almost 600,000 of these new jobs are expected to be in services.

Long-Term Demographic Trends

State government provides services to the citizens of Illinois. Changes in the structure of the Illinois population, therefore, will have a significant impact on the demand for services by the people of Illinois.

The steady increase in the Illinois population is expected to continue into the twenty-first century. The U.S. Census Bureau estimates that the Illinois population will approach 12 million by 2020. In addition, the composition of the Illinois population is undergoing significant changes. Illinois, like the rest of the nation, has been experiencing a growing proportion of senior citizens in its population. In 1970, 9.8% of the Illinois

population was aged 65 or over. In 1994, this group had increased to 12.6% of the Illinois population. The Illinois Department on Aging estimates that the proportion of the Illinois population over age 60 will increase from 17.0% in 1990 to almost 25% in 2020.

In contrast to the growing share of elderly in the Illinois population, the proportion of younger Illinoisans has dropped dramatically. In 1970, over one-third of all Illinoisans (34.2%) were seventeen or younger. By 1994, only 26.2% of all Illinoisans fell into this age group.

FISCAL OUTLOOK

For the second consecutive fiscal year the state's General Fund GAAP balance improved, rising from a \$1.595 billion deficit in 1994 to a \$1.204 billion deficit in 1995. Fiscal year 1995 also marked the third straight year of improvement in the state's General Funds budgetary balance (measured on a cash basis) as the balance rose from a \$422 million deficit in fiscal year 1994 to a \$341 million deficit in 1995.

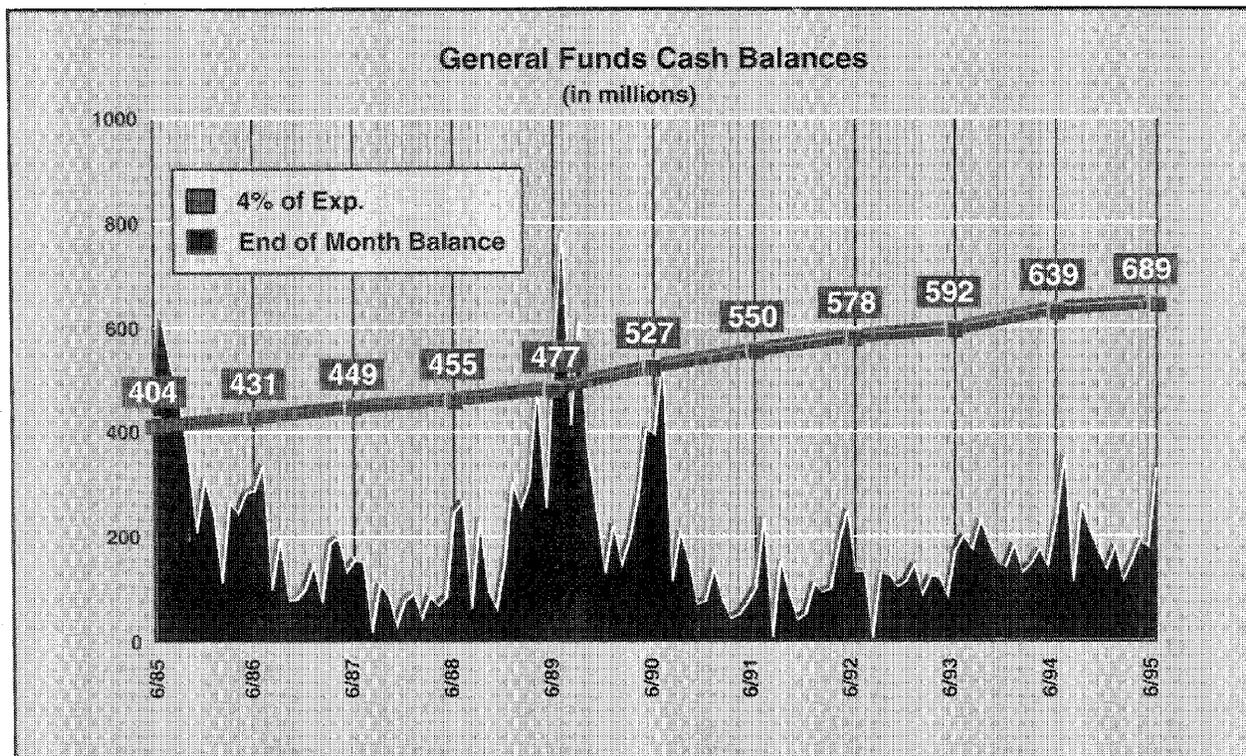
Two major items accounted for this improvement. First, the relatively strong state economy, with rising employment, personal income and corporate profits, produced \$1.416 billion in "base" revenue growth. Second, the state was able to significantly reduce the level of Medicaid payables outstanding. This was the first such reduction since fiscal year 1989.

Between 1994 and 1995, the Section 25 General Fund liabilities payable out of

future year appropriations declined by \$451 million. Of that amount, \$8 million was attributable to the State's health insurance program for employees, retirees, and their dependents. The remaining \$443 million reduction in liabilities can be traced to the Medicaid program. The reduction in Medicaid payables was made possible by two factors. First a rate freeze instituted in early calendar year 1994 helped contain the cost of the Medicaid program.

Second, a more than \$1.1 billion increase in appropriations and payments issued essentially allowed for the allocation of more resources to Medicaid than were needed to cover the fiscal year 1995 liability, thereby reducing the amounts payable out of future year resources. Building on the cash improvements from the prior two years, overdue payables from the General Funds were reduced steadily throughout fiscal year 1995. Although payment delays were still commonplace, those delays were shorter than at most times during the four previous years.

Traditionally, \$200 million has been considered the minimum available balance necessary to meet the state's daily payout needs in a timely manner. From July, 1994 through June, 1995, the end-of-month General Funds available balances were below the \$200 million mark in eight of the twelve months. The financial community, however, generally believes that 4%-5% of the state's 15-month budgetary expenditures is a more adequate working balance. As evident in the following chart, the state's end-of-month balances have not been at or above the 4% threshold since fiscal year 1990.



In order to continue to improve its fiscal health, the state faces several challenges. First, in order to build balances to more acceptable levels and reduce overdue payables, resources must be redirected to these purposes. Reducing the Section 25 component of deferred liabilities will also require the further allocation of resources in excess of the fiscal year's Medicaid liability and controlling the growth of medical costs.

The ability to allocate resources will be constrained on one hand by revenue growth and on the other by the budgetary needs of other programs such as education and those administered by the Departments of Mental Health, Corrections and Children and Family Services.

As noted above, fiscal year 1995 General Funds revenue growth was the highest ever recorded. Since revenue growth will mirror the strength of the economy, a repeat performance is not likely in the near future. In fact, fiscal year 1996 revenue growth is currently estimated at \$711 million ("base"), barely half the fiscal year

1995 increase. With slower revenue growth, the possibility of future reductions in deferred liabilities will depend on closer scrutiny of expenditures.

Second, the size, scope, and demographics of Medicaid are not static. There are several dynamic factors driving Medicaid costs. Advances in medicine have resulted in new and beneficial, but often extremely costly treatments. The aging of the population in general, and in Illinois in particular, means that one of the fastest growing and most expensive to treat segments of the population will exert even stronger influence on the demand for health care services.

Like other states, Illinois has already taken some steps to control the runaway costs of Medicaid. These include the elimination of some optional services offered by the state and a proposed managed care system.

In addition, fundamental changes in the Medical Assistance program at the federal level--whether Medicaid will remain as an entitlement or be changed to a block grant

program--will also have a profound effect on the State's budget. All of these pressures and more are also apt to result in significant changes in the way health care services are both paid for and delivered.

Longer-term issues of future generation liability will also have to be addressed. These issues include additional liabilities for future pension benefit payouts (\$9.4 billion), general and special obligation bond principal (\$7.1 billion) and compensated absences (\$444 million). When current financial resources are insufficient to meet current costs, we defer those costs to future periods and generations. During fiscal year 1995, pension liabilities increased as did debt service costs and compensated absences, implying that the state is not meeting its responsibility to pay for its current costs.

Independent Audit

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, and, for State universities, Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Separate departmental financial reports for those State agencies subject to the Single Audit Act include the schedule of federal financial assistance, findings and recommendations, and the auditor's reports on internal control and compliance with applicable laws and regulations. The Illinois Auditor General has performed an audit of the accompanying general purpose financial statements in accordance with generally accepted auditing standards, and his unqualified opinion is presented herein.

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, 1994. This is the eleventh consecutive year that the State has received this prestigious award in governmental financial reporting. In order to be awarded a Certificate of Achievement, the State of Illinois published an easily readable and efficiently organized CAFR whose contents conform to program standards. This report satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate Program's requirements. I will be submitting this report to the GFOA to determine its eligibility for another certificate.

Acknowledgments

The preparation of this year's CAFR could not have been accomplished without the combined efforts of my industrious staff at the Comptroller's Office, the Auditor General's Office, and all agencies included in this report. I would like to express my sincere thanks for your dedication and efforts to complete this year's report in a timely manner.

Sincerely,



Loleta A. Didrickson
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, 1994

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 (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

Illinois State Government

Legislative Branch

House of Representatives

Senate

Auditor General

Secretary of State

Treasurer

Lieutenant Governor

Legislative Support Agencies

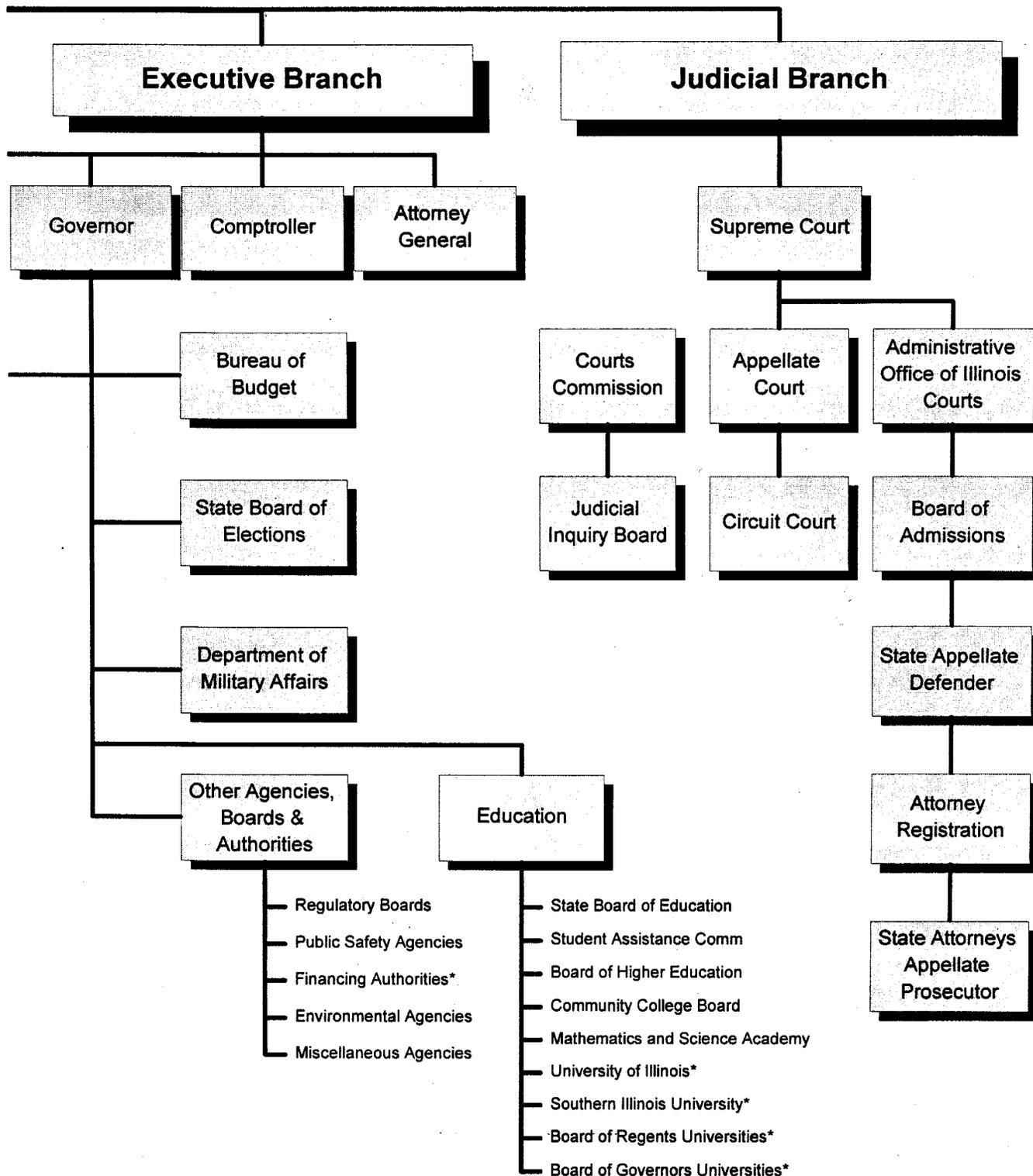
- Joint Committee on Legislative Support
- Joint Committee on Administrative Rules
- Economic and Fiscal Commission
- Commission on Intergovernmental Cooperation
- Legislative Audit Commission
- Legislative Information System
- Legislative Printing Unit
- Legislative Research Unit
- Legislative Reference Bureau
- Legislative Space Needs Commission
- Citizens Assembly

Pension Systems

- General Assembly
- Judges
- State Employees
- State Universities
- Teachers

Civil Administrative Code Departments

- Aging
- Agriculture
- Alcoholism and Substance Abuse
- Central Management Services
- Children and Family Services
- Commerce and Community Affairs
- Conservation
- Corrections
- Employment Security
- Energy and Natural Resources
- Financial Institutions
- Human Rights
- Insurance
- Labor
- Lottery
- Mental Health
- Mines and Minerals
- Nuclear Safety
- Professional Regulation
- Public Aid
- Public Health
- Rehabilitation Services
- Revenue
- State Police
- Transportation
- Veterans' Affairs



*Component Unit - not part of Primary Government

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FINANCIAL SECTION

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



STATE OF ILLINOIS
WILLIAM G. HOLLAND
AUDITOR GENERAL

Honorable James "Pate" Philip, President of the Senate
Honorable Lee A. Daniels, Speaker of the House
Members of the General Assembly
Honorable Jim Edgar, Governor
Honorable Loleta Didrickson, Comptroller

We have audited the accompanying general-purpose financial statements of the State of Illinois as of and for the year ended June 30, 1995 as listed in the foregoing table of contents for Section II. These general-purpose financial statements are the responsibility of the State's management. Our responsibility is to express an opinion on these general-purpose 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 general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose 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, 1995, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining and individual fund and account group 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. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is 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.

Yours truly,

A handwritten signature in black ink, appearing to read "William G. Holland".

WILLIAM G. HOLLAND
Auditor General
State of Illinois

Springfield, Illinois
December 29, 1995

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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, Account Groups
and Discretely Presented Component Units
June 30, 1995
(Expressed in Thousands)

| | Governmental Fund Types | | | | Proprietary Fund Types | |
|---|-------------------------|---------------------|-------------------|-------------------|------------------------|-------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Internal Service |
| Assets and other debits | | | | | | |
| Assets: | | | | | | |
| Cash and cash equivalents..... | \$ 417,587 | \$ 2,122,695 | \$ 329,600 | \$ 115,531 | \$ 46,788 | \$ 127,724 |
| Investments..... | 115,636 | 13,928 | 87,587 | 15,882 | 228,395 | |
| Receivables, net: | | | | | | |
| Taxes..... | 809,860 | 297,477 | | | | |
| Intergovernmental..... | 877,760 | 1,191,460 | | 803 | 6,967 | 363 |
| Other..... | 230,893 | 128,246 | 2,374 | 27 | 25,044 | 6,036 |
| Due from other funds..... | 202,541 | 279,003 | 30 | | 24,239 | 59,183 |
| Due from component units..... | 31,530 | 548 | | 75 | | 5,745 |
| Due from primary government..... | | | | | | |
| Inventories..... | 25,289 | 38,091 | | | 6,046 | 12,442 |
| Prepaid expenses..... | | | | | 718 | 2,578 |
| Loans and notes receivable..... | 52,241 | 82,278 | 25,500 | | 602,304 | |
| Restricted assets (\$104,567 cash equivalents)..... | | | | | 169,611 | 108 |
| Property, plant and equipment, net..... | | | | | 4,146 | 39,317 |
| Other assets..... | 11,468 | 6,411 | | | 6 | |
| Other debits: | | | | | | |
| Amount available in debt service funds for: | | | | | | |
| Retirement of general obligation bonds..... | | | | | | |
| Retirement of special obligation bonds..... | | | | | | |
| Retirement of other obligations..... | | | | | | |
| Amount to be provided for: | | | | | | |
| Retirement of general obligation bonds..... | | | | | | |
| Retirement of special obligation bonds..... | | | | | | |
| Retirement of other obligations..... | | | | | | |
| Pension liabilities..... | | | | | | |
| Total assets and other debits | \$ 2,774,805 | \$ 4,160,137 | \$ 445,091 | \$ 132,318 | \$ 1,114,264 | \$ 253,496 |
| Liabilities, equity and other credits | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities..... | \$ 2,650,428 | \$ 370,385 | \$ 659 | \$ 87,854 | \$ 41,981 | \$ 133,651 |
| Intergovernmental payables..... | 807,423 | 900,566 | | 12,522 | 3 | 165 |
| Due to other funds..... | 197,197 | 291,742 | 14 | 4,667 | 6,826 | 3,258 |
| Due to component units..... | 157,223 | 16,805 | | 62 | | 77 |
| Due to primary government..... | | | | | | |
| Deferred revenues..... | 166,478 | 262,087 | | 5,937 | 10,398 | 3 |
| Liabilities payable from restricted assets..... | | | | | | |
| Depository and other liabilities..... | | 1,008 | 220 | | 19,734 | 23,260 |
| Notes payable..... | | | | | 95,954 | |
| Accrued retirement costs..... | | | | | | |
| General obligation bonds payable..... | | | | | | |
| Special obligation bonds payable..... | | | | | | |
| Revenue bonds payable..... | | | | | 740,320 | |
| Other obligations..... | | | | | 84,402 | 11,134 |
| Total liabilities | 3,978,749 | 1,842,593 | 893 | 111,042 | 999,618 | 171,548 |
| Equity and other credits: | | | | | | |
| Contributed capital..... | | | | | | 18,696 |
| Investment in fixed assets..... | | | | | | |
| Retained earnings: | | | | | | |
| Reserved..... | | | | | 86,553 | |
| Unreserved..... | | | | | 28,093 | 63,252 |
| Fund balances (deficits): | | | | | | |
| Reserved for: | | | | | | |
| Encumbrances..... | 125,326 | 1,478,976 | | 541,404 | | |
| Unemployment compensation benefits..... | | | | | | |
| Net assets available for plan benefits..... | | | | | | |
| Other..... | 74,950 | 786,547 | 25,500 | 15,912 | | |
| Unreserved: | | | | | | |
| Designated..... | | | 418,698 | | | |
| Undesignated..... | (1,404,220) | 52,021 | | (536,040) | | |
| Total equity (deficit) and other credits | (1,203,944) | 2,317,544 | 444,198 | 21,276 | 114,646 | 81,948 |
| Total liabilities, equity and other credits | \$ 2,774,805 | \$ 4,160,137 | \$ 445,091 | \$ 132,318 | \$ 1,114,264 | \$ 253,496 |

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

| Fiduciary Fund Type | Account Groups | | Total (Memorandum Only) Primary Government | Component Units | Total (Memorandum Only) Reporting Entity |
|------------------------|----------------------------|-------------------------------------|--|--------------------|--|
| | General Fixed Assets | General Long-Term Obligations | | | |
| \$ 3,840,533 | | | \$ 7,000,458 | \$ 609,387 | \$ 7,609,845 |
| 23,149,064 | | | 23,610,492 | 1,439,786 | 25,050,278 |
| | | | 1,495,066 | | 1,495,066 |
| 387,729 | | | 2,107,784 | 59,966 | 2,167,750 |
| 30,431 | | | 1,703,201 | 148,677 | 1,851,878 |
| 1,310,581 | | | 599,485 | 36,894 | 636,379 |
| 34,489 | | | 41,225 | | 41,225 |
| 3,327 | | | | 174,230 | 174,230 |
| | | | 81,868 | 49,037 | 130,905 |
| | | | 3,296 | 44,026 | 47,322 |
| | | | 762,323 | 1,519,206 | 2,281,529 |
| | | | 169,719 | 369,656 | 539,375 |
| 20,736 | \$ 4,367,921 | | 4,432,120 | 6,531,247 | 10,963,367 |
| 855,162 | | | 873,047 | 86,788 | 959,835 |
| | | \$ 294,428 | 294,428 | | 294,428 |
| | | 121,640 | 121,640 | | 121,640 |
| | | 2,630 | 2,630 | | 2,630 |
| | | 4,997,365 | 4,997,365 | | 4,997,365 |
| | | 1,730,371 | 1,730,371 | | 1,730,371 |
| | | 1,472,555 | 1,472,555 | | 1,472,555 |
| | | 9,445,652 | 9,445,652 | | 9,445,652 |
| \$ 29,632,052 | \$ 4,367,921 | \$ 18,064,641 | \$ 60,944,725 | \$ 11,068,900 | \$ 72,013,625 |
| \$ 360,476 | | | \$ 3,645,434 | \$ 576,488 | \$ 4,221,922 |
| 2,199,207 | | | 3,919,886 | 3,024 | 3,922,910 |
| 95,781 | | | 599,485 | 36,894 | 636,379 |
| 63 | | | 174,230 | | 174,230 |
| | | | | 41,225 | 41,225 |
| 1,063 | | | 445,966 | 67,549 | 513,515 |
| | | | | 28,032 | 28,032 |
| 3,558,427 | | | 3,602,649 | 156,209 | 3,758,858 |
| | | | 95,954 | 39,988 | 135,942 |
| | | \$ 9,445,652 | 9,445,652 | | 9,445,652 |
| | | 5,291,793 | 5,291,793 | | 5,291,793 |
| | | 1,852,011 | 1,852,011 | | 1,852,011 |
| 13,972 | | | 754,292 | 3,374,208 | 4,128,500 |
| 26 | | | 1,570,747 | 144,114 | 1,714,861 |
| 6,229,015 | | 18,064,641 | 31,398,099 | 4,467,731 | 35,865,830 |
| | | | 18,696 | 33,530 | 52,226 |
| | \$ 4,367,921 | | 4,367,921 | 4,272,807 | 8,640,728 |
| | | | 86,553 | 242,304 | 328,857 |
| | | | 91,345 | 1,160,033 | 1,251,378 |
| | | | 2,145,709 | 38,780 | 2,184,489 |
| 3 | | | 1,888,149 | | 1,888,149 |
| 1,888,149 | | | 21,494,002 | | 21,494,002 |
| 21,494,002 | | | 903,154 | 902,172 | 1,805,326 |
| 245 | | | | | |
| | | | 418,698 | 9,087 | 427,785 |
| 20,638 | | | (1,867,601) | (57,544) | (1,925,145) |
| 23,403,037 | 4,367,921 | | 29,546,626 | 6,601,169 | 36,147,795 |
| \$ 29,632,052 | \$ 4,367,921 | \$ 18,064,641 | \$ 60,944,725 | \$ 11,068,900 | \$ 72,013,625 |

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures,
Other Sources and Uses of Financial Resources
and Changes in Fund Balances
All Governmental Fund Types, Expendable Trust Funds
and Discretely Presented Component Units
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Governmental Fund Types | | | | Fiduciary | Total |
|--|-------------------------|---------------------|-------------------|------------------|---------------------|--------------------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | (Memorandum Only) Primary Government |
| Revenues: | | | | | | |
| Income taxes..... | \$ 6,296,670 | \$ 565,814 | | | | \$ 6,862,484 |
| Sales taxes..... | 4,614,459 | 1,657,233 | | | | 6,271,692 |
| Motor fuel taxes..... | | 1,154,482 | | | | 1,154,482 |
| Public utility taxes..... | 765,217 | 219,799 | | | | 985,016 |
| Other taxes..... | 1,383,862 | 437,144 | | | \$ 1,445,071 | 3,266,077 |
| Federal government..... | 3,982,893 | 4,607,658 | \$ 385 | \$ 807 | 48,114 | 8,639,857 |
| Licenses and fees..... | 86,583 | 914,273 | 243 | | | 1,001,099 |
| Interest and other investment income..... | 124,873 | 64,648 | 37,809 | 669 | 83,899 | 311,898 |
| Other..... | 451,858 | 575,338 | 71 | 5,122 | 2,985 | 1,035,374 |
| Total revenues | 17,706,415 | 10,196,389 | 38,508 | 6,598 | 1,580,069 | 29,527,979 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 7,631,034 | 989,532 | | 3,000 | 77 | 8,623,643 |
| Education..... | 4,223,739 | 1,133,941 | | 38,165 | | 5,395,845 |
| General government..... | 983,960 | 3,553,352 | 252 | 50,084 | 3,535 | 4,571,183 |
| Social assistance..... | 1,427,807 | 1,441,896 | | | 1,125,763 | 3,995,466 |
| Transportation..... | 32,586 | 2,404,228 | | 276,558 | | 2,713,372 |
| Public protection and justice..... | 1,086,075 | 347,700 | | 134 | 3,965 | 1,437,874 |
| Natural resources and recreation..... | 93,058 | 212,489 | | 83,020 | 40 | 388,607 |
| Debt service: | | | | | | |
| Principal..... | 11,574 | 4,200 | 427,902 | | | 443,676 |
| Interest..... | 74,014 | 19,416 | 351,060 | | | 444,490 |
| Capital outlays..... | 45,072 | 81,303 | | 163,888 | 98 | 290,361 |
| Total expenditures | 15,588,919 | 10,188,057 | 779,214 | 614,849 | 1,133,478 | 28,304,517 |
| Excess (deficiency) of revenues over (under) expenditures | 2,117,496 | 8,332 | (740,706) | (608,251) | 446,591 | 1,223,462 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from notes and general/special obligation bond issues..... | | | | 776,220 | | 776,220 |
| Operating transfers-in..... | 1,151,692 | 2,149,096 | 846,407 | 50 | 2,629 | 4,149,874 |
| Operating transfers from component units..... | 1 | 39 | | | | 40 |
| Operating transfers from primary government.. | | | | | | |
| Operating transfers-out..... | (1,710,605) | (1,774,642) | (50,670) | (11,501) | (16,762) | (3,564,180) |
| Operating transfers to component units..... | (1,176,420) | (39,692) | | (161,757) | | (1,377,869) |
| Capital lease financing..... | 6,243 | 4,468 | | | | 10,711 |
| Proceeds from certificate of participation..... | | | 3,257 | 15,545 | | 18,802 |
| Net other sources (uses) of financial resources | (1,729,089) | 339,269 | 798,994 | 618,557 | (14,133) | 13,598 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 388,407 | 347,601 | 58,288 | 10,306 | 432,458 | 1,237,060 |
| Fund balances (deficit), July 1, 1994, as previously reported | (1,595,101) | 1,971,727 | 361,549 | 10,970 | 1,473,348 | 2,222,493 |
| Restatement/reclassification of fund balances | | (1,784) | 24,361 | | (15) | 22,562 |
| Fund balances (deficit), July 1, 1994, as restated | (1,595,101) | 1,969,943 | 385,910 | 10,970 | 1,473,333 | 2,245,055 |
| Residual equity transfers-in..... | 2,750 | | | | | 2,750 |
| Fund balances (deficit), June 30, 1995 | \$ (1,203,944) | \$ 2,317,544 | \$ 444,198 | \$ 21,276 | \$ 1,905,791 | \$ 3,484,865 |

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

| Component Units | Total (Memorandum Only) Reporting Entity |
|--------------------|--|
| | \$ 6,862,484 |
| | 6,271,692 |
| | 1,154,482 |
| | 985,016 |
| | 3,266,077 |
| \$ 23,925 | 8,663,782 |
| 1,046 | 1,002,145 |
| 282 | 312,180 |
| 2,348 | 1,037,722 |
| <u>27,601</u> | <u>29,555,580</u> |

| | |
|--------------|-------------------|
| 1,533 | 8,625,176 |
| 31 | 5,395,876 |
| 5,727 | 4,576,910 |
| 4 | 3,995,470 |
| | 2,713,372 |
| | 1,437,874 |
| 1 | 388,608 |
| | 443,676 |
| | 444,490 |
| 37 | 290,398 |
| <u>7,333</u> | <u>28,311,850</u> |

| | |
|---------------|------------------|
| <u>20,268</u> | <u>1,243,730</u> |
|---------------|------------------|

| | |
|--------------|---------------|
| | 776,220 |
| | 4,149,874 |
| | 40 |
| 3,795 | 3,795 |
| (2,048) | (3,566,228) |
| | (1,377,869) |
| | 10,711 |
| | 18,802 |
| <u>1,747</u> | <u>15,345</u> |

| | |
|---------------|------------------|
| <u>22,015</u> | <u>1,259,075</u> |
|---------------|------------------|

| | |
|--------------|------------------|
| 5,370 | 2,227,863 |
| 1,799 | 24,361 |
| <u>7,169</u> | <u>2,252,224</u> |

| | |
|------------------|---------------------|
| | 2,750 |
| <u>\$ 29,184</u> | <u>\$ 3,514,049</u> |

STATE OF ILLINOIS
Combined Statement of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
All Budgeted Fund Groups (See Note 2)
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | General Funds | | | Highway Funds | | |
|--|-----------------------|---------------------|-----------------------|-------------------|-------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | \$ 6,071,000 | \$ 6,231,121 | \$ 160,121 | | | |
| Sales taxes..... | 4,565,000 | 4,650,361 | 85,361 | | | |
| Motor fuel taxes..... | | | | \$ 1,127,500 | \$ 1,131,059 | \$ 3,559 |
| Public utility taxes..... | 745,000 | 742,937 | (2,063) | | | |
| Federal government..... | 2,570,000 | 3,000,854 | 430,854 | 685,300 | 826,845 | 141,545 |
| Other..... | 1,223,000 | 1,353,113 | 130,113 | 749,888 | 773,105 | 23,217 |
| Less: | | | | | | |
| Refunds..... | 11,290 | 9,260 | (2,030) | 26,303 | 14,753 | (11,550) |
| Total revenues | 15,162,710 | 15,969,126 | 806,416 | 2,536,385 | 2,716,256 | 179,871 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 6,373,279 | 6,330,102 | (43,177) | | | |
| Education..... | 5,370,289 | 5,354,442 | (15,847) | | | |
| General government..... | 994,838 | 980,055 | (14,783) | 228,888 | 225,869 | (3,019) |
| Transportation..... | 37,730 | 37,426 | (304) | 2,092,361 | 2,072,001 | (20,360) |
| Social assistance..... | 1,540,906 | 1,521,970 | (18,936) | 1,440 | 1,440 | -- |
| Public protection and justice..... | 1,099,808 | 1,089,062 | (10,746) | 52,733 | 52,728 | (5) |
| Natural resources and recreation..... | 94,001 | 93,037 | (964) | | | |
| Debt service: | | | | | | |
| Principal..... | | | | | | |
| Interest..... | | | | | | |
| Capital outlays..... | 85,573 | 84,067 | (1,506) | 36,157 | 33,764 | (2,393) |
| Total expenditures | 15,596,424 | 15,490,161 | (106,263) | 2,411,579 | 2,385,802 | (25,777) |
| Excess (deficiency) of revenues over (under) expenditures | (433,714) | 478,965 | 912,679 | 124,806 | 330,454 | 205,648 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | 300,000 | 300,000 | -- | | | |
| Operating transfers-in..... | 2,471,000 | 2,519,288 | 48,288 | 1,252,800 | 1,260,531 | 7,731 |
| Operating transfers-out..... | (3,222,000) | (3,217,687) | 4,313 | (1,397,294) | (1,402,391) | (5,097) |
| Budgetary funds-nonbudgeted accounts..... | | | | | | |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (884,714) | 80,566 | 965,280 | (19,688) | 188,594 | 208,282 |
| Budgetary fund balances (deficits), July 1, 1994, as previously reported | (421,725) | (421,725) | -- | 346,315 | 346,315 | -- |
| Reclassifications between budgetary/nonbudgetary funds-net | | | | | | |
| Budgetary fund balances (deficits), July 1, 1994, as reclassified | (421,725) | (421,725) | -- | 346,315 | 346,315 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (1,306,439) | \$ (341,159) | \$ 965,280 | \$ 326,627 | \$ 534,909 | \$ 208,282 |

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

| University Funds | | | Special State Funds | | | Bond Financed Funds | | |
|------------------|------------|-----------------------|---------------------|--------------|-----------------------|---------------------|-----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 1,263,863 | \$ 1,284,915 | \$ 21,052 | | | |
| | | | 444,787 | 443,826 | (961) | | | |
| | | | 18,809 | 17,424 | (1,385) | | | |
| | | | 219,578 | 218,975 | (603) | | | |
| \$ 20 | \$ 17 | \$ (3) | 1,236,053 | 1,331,445 | 95,392 | | | |
| 399,418 | 417,842 | 18,424 | 3,444,539 | 3,480,096 | 35,557 | \$ -- | \$ 47 | \$ 47 |
| 37 | 28 | (9) | 735,923 | 725,771 | (10,152) | | | |
| 399,401 | 417,831 | 18,430 | 5,891,706 | 6,050,910 | 159,204 | -- | 47 | 47 |
| | | | 2,330,853 | 2,204,565 | (126,288) | 3,000 | 3,000 | -- |
| 373,431 | 367,538 | (5,893) | 173,646 | 109,848 | (63,798) | 25,911 | 25,880 | (31) |
| | | | 3,161,588 | 2,975,172 | (186,416) | 49,432 | 48,386 | (1,046) |
| | | | 195,896 | 190,906 | (4,990) | 282,910 | 280,620 | (2,290) |
| 697 | 609 | (88) | 624 | 415 | (209) | | | |
| | | | 199,952 | 162,574 | (37,378) | | | |
| | | | 291,455 | 248,227 | (43,228) | 125,421 | 120,815 | (4,606) |
| | | | 3,000 | 2,588 | (412) | | | |
| 31,921 | 31,207 | (714) | 27,349 | 25,409 | (1,940) | 358,060 | 307,637 | (50,423) |
| 406,049 | 399,354 | (6,695) | 6,384,363 | 5,919,704 | (464,659) | 844,734 | 786,338 | (58,396) |
| (6,648) | 18,477 | 25,125 | (492,657) | 131,206 | 623,863 | (844,734) | (786,291) | 58,443 |
| | | | 387,000 | 387,000 | -- | 684,999 | 776,221 | 91,222 |
| -- | 140 | 140 | 1,145,525 | 1,146,704 | 1,179 | 44,401 | 41,988 | (2,413) |
| (554) | (553) | 1 | (1,606,841) | (1,654,734) | (47,893) | (44,401) | (41,988) | 2,413 |
| | | | (72,053) | (72,053) | -- | | | |
| (7,202) | 18,064 | 25,266 | (639,026) | (61,877) | 577,149 | (159,735) | (10,070) | 149,665 |
| (24,467) | (24,467) | -- | 400,290 | 400,290 | -- | 102,003 | 102,003 | -- |
| (24,467) | (24,467) | -- | 400,290 | 400,290 | -- | 102,003 | 102,003 | -- |
| \$ (31,669) | \$ (6,403) | \$ 25,266 | \$ (238,736) | \$ 338,413 | \$ 577,149 | \$ (57,732) | \$ 91,933 | \$ 149,665 |

(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 2)
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Debt Service Funds | | | Federal 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..... | \$ 150 | \$ 370 | \$ 220 | \$ 2,411,510 | \$ 2,047,782 | \$ (363,728) |
| Other..... | 6,070 | 27,970 | 21,900 | 89,646 | 105,859 | 16,213 |
| Less: | | | | | | |
| Refunds..... | | | | 2,755 | 255 | (2,500) |
| Total revenues | 6,220 | 28,340 | 22,120 | 2,498,401 | 2,153,386 | (345,015) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 641,742 | 510,087 | (131,655) |
| Education..... | | | | 983,466 | 832,005 | (151,461) |
| General government..... | | | | 594,046 | 341,472 | (252,574) |
| Transportation..... | | | | 134,310 | 134,310 | -- |
| Social assistance..... | | | | 252,375 | 191,979 | (60,396) |
| Public protection and justice..... | | | | 133,264 | 103,810 | (29,454) |
| Natural resources and recreation..... | | | | 85,908 | 56,105 | (29,803) |
| Debt service: | | | | | | |
| Principal..... | 1,273,555 | 1,262,584 | (10,971) | | | |
| Interest..... | 247,602 | 247,602 | -- | | | |
| Capital outlays..... | | | | 14,721 | 10,762 | (3,959) |
| Total expenditures | 1,521,157 | 1,510,186 | (10,971) | 2,839,832 | 2,180,530 | (659,302) |
| Excess (deficiency) of revenues over (under) expenditures | (1,514,937) | (1,481,846) | 33,091 | (341,431) | (27,144) | 314,287 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | | | | | | |
| Operating transfers-in..... | 1,539,098 | 1,532,118 | (6,980) | 38,546 | 39,315 | 769 |
| Operating transfers-out..... | (3,000) | (2,588) | 412 | (7,442) | (7,805) | (363) |
| Budgetary funds-nonbudgeted accounts..... | | | | (33,234) | (33,234) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | 21,161 | 47,684 | 26,523 | (343,561) | (28,868) | 314,693 |
| Budgetary fund balances (deficits), July 1, 1994, as previously reported | 254,204 | 254,204 | -- | (121,003) | (121,003) | -- |
| Reclassifications between budgetary/nonbudgetary funds-net | | | | 300 | 300 | -- |
| Budgetary fund balances (deficits), July 1, 1994, as reclassified | 254,204 | 254,204 | -- | (120,703) | (120,703) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 275,365 | \$ 301,888 | \$ 26,523 | \$ (464,264) | \$ (149,571) | \$ 314,693 |

| Revolving Funds | | | State Trust Funds | | | Total (Memorandum Only) | | |
|-----------------|------------|--------------------------|-------------------|------------|--------------------------|----------------------------|--------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 261,106 | \$ 261,106 | \$ -- | \$ 7,334,863 | \$ 7,516,036 | \$ 181,173 |
| | | | 22,290 | 22,290 | -- | 5,270,893 | 5,355,293 | 84,400 |
| | | | | | | 1,168,599 | 1,170,773 | 2,174 |
| | | | | | | 964,578 | 961,912 | (2,666) |
| | | | 239,198 | 200,788 | (38,410) | 7,142,231 | 7,408,101 | 265,870 |
| \$ 240,049 | \$ 231,368 | \$ (8,681) | 309,372 | 317,506 | 8,134 | 6,461,982 | 6,706,906 | 244,924 |
| 10 | 6 | (4) | | | | 776,318 | 750,073 | (26,245) |
| 240,039 | 231,362 | (8,677) | 831,966 | 801,690 | (30,276) | 27,566,828 | 28,368,948 | 802,120 |
| | | | 3,475 | 280 | (3,195) | 9,352,349 | 9,048,034 | (304,315) |
| 5,662 | 3,983 | (1,679) | 196,505 | 183,224 | (13,281) | 7,128,910 | 6,876,920 | (251,990) |
| 194,869 | 180,987 | (13,882) | 129,620 | 113,851 | (15,769) | 5,353,281 | 4,865,792 | (487,489) |
| 702 | 615 | (87) | | | | 2,743,909 | 2,715,878 | (28,031) |
| | | | 97,494 | 83,147 | (14,347) | 1,893,536 | 1,799,560 | (93,976) |
| 42,387 | 40,808 | (1,579) | 3,990 | 1,485 | (2,505) | 1,532,134 | 1,450,467 | (81,667) |
| | | | 3,426 | 2,831 | (595) | 600,211 | 521,015 | (79,196) |
| | | | | | | 1,276,555 | 1,265,172 | (11,383) |
| | | | | | | 247,602 | 247,602 | -- |
| 8,005 | 6,251 | (1,754) | 6,393 | 6,075 | (318) | 568,179 | 505,172 | (63,007) |
| 251,625 | 232,644 | (18,981) | 440,903 | 390,893 | (50,010) | 30,696,666 | 29,295,612 | (1,401,054) |
| (11,586) | (1,282) | 10,304 | 391,063 | 410,797 | 19,734 | (3,129,838) | (926,664) | 2,203,174 |
| | | | | | | 1,371,999 | 1,463,221 | 91,222 |
| -- | 102 | 102 | | | | 6,491,370 | 6,540,186 | 48,816 |
| (376) | (228) | 148 | (6,000) | (6,217) | (217) | (6,287,908) | (6,334,191) | (46,283) |
| | | | (412,100) | (412,100) | -- | (517,387) | (517,387) | -- |
| (11,962) | (1,408) | 10,554 | (27,037) | (7,520) | 19,517 | (2,071,764) | 225,165 | 2,296,929 |
| 9,345 | 9,345 | -- | 77,175 | 77,175 | -- | 622,137 | 622,137 | -- |
| | | | 94 | 94 | -- | 394 | 394 | -- |
| 9,345 | 9,345 | -- | 77,269 | 77,269 | -- | 622,531 | 622,531 | -- |
| \$ (2,617) | \$ 7,937 | \$ 10,554 | \$ 50,232 | \$ 69,749 | \$ 19,517 | \$ (1,449,233) | \$ 847,696 | \$ 2,296,929 |

STATE OF ILLINOIS
Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances
All Proprietary Fund Types,
Nonexpendable and Pension Trust Funds,
and Discretely Presented Component Units
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Proprietary Fund Type | | Fiduciary Fund Type | | Total (Memorandum Only) | Component Units | Total (Memorandum Only) |
|--|--------------------------|---------------------|------------------------|----------------------|-------------------------------|---------------------|-------------------------------|
| | Enterprise | Internal Service | Nonexpendable Trust | Pension Trust | Primary Government | | Reporting Entity |
| Operating revenues: | | | | | | | |
| Charges for sales and services..... | \$ 1,657,483 | \$ 837,461 | \$ 27 | | \$ 2,494,971 | \$ 346,788 | \$ 2,841,759 |
| Contributions: | | | | | | | |
| Employer..... | | | | \$ 876,336 | 876,336 | | 876,336 |
| Employee..... | | | | 758,436 | 758,436 | | 758,436 |
| Other..... | 36,531 | | | | 36,531 | | 36,531 |
| Interest and other investment income..... | 67,682 | 40 | 148 | 1,375,264 | 1,443,134 | 152,361 | 1,595,495 |
| Other..... | 36,617 | 284 | 7 | | 36,908 | 6,755 | 43,663 |
| Total operating revenues | 1,798,313 | 837,785 | 182 | 3,010,036 | 5,646,316 | 505,904 | 6,152,220 |
| Operating expenses: | | | | | | | |
| Costs of sales and services..... | 158,463 | 181,963 | | | 340,426 | 705 | 341,131 |
| Benefit payments and refunds..... | 31,780 | 600,780 | | 1,901,099 | 2,533,659 | 28,293 | 2,561,952 |
| Prizes and claims..... | 859,018 | | | | 859,018 | | 859,018 |
| Interest..... | 45,775 | 839 | | 989 | 47,603 | 220,034 | 267,637 |
| General and administrative..... | 93,015 | 26,359 | 18 | 20,906 | 140,298 | 137,365 | 277,663 |
| Depreciation..... | 1,535 | 20,121 | | 2,297 | 23,953 | 66,316 | 90,269 |
| Other..... | 9,598 | 3,314 | 7 | 587 | 13,506 | 73,866 | 87,372 |
| Total operating expenses | 1,199,184 | 833,376 | 25 | 1,925,878 | 3,958,463 | 526,579 | 4,485,042 |
| Operating income (loss) | 599,129 | 4,409 | 157 | 1,084,158 | 1,687,853 | (20,675) | 1,667,178 |
| Nonoperating revenues (expenses): | | | | | | | |
| Investment income..... | 2,376 | 1,398 | | | 3,774 | 32,062 | 35,836 |
| Interest expense..... | (3,490) | (1,167) | | | (4,657) | (76) | (4,733) |
| Other revenues..... | 339 | 194 | | | 533 | 58,922 | 59,455 |
| Other expenses..... | (258) | (729) | | | (987) | (299) | (1,286) |
| Income before operating transfers | 598,096 | 4,105 | 157 | 1,084,158 | 1,686,516 | 69,934 | 1,756,450 |
| Operating transfers-in..... | 630 | 280 | | | 910 | 5,815 | 6,725 |
| Operating transfers from primary government..... | | | | | | 22,135 | 22,135 |
| Operating transfers-out..... | (586,486) | (69) | (49) | | (586,604) | (3,767) | (590,371) |
| Operating transfers to primary government..... | | | | | | (1) | (1) |
| Net income | 12,240 | 4,316 | 108 | 1,084,158 | 1,100,822 | 94,116 | 1,194,938 |
| Retained earnings/fund balances, July 1, 1994, as previously reported | 102,406 | 58,936 | 3,136 | 20,409,844 | 20,574,322 | 1,286,105 | 21,860,427 |
| Reclassification/restatement retained earnings/ fund balances | | | | | | 22,116 | 22,116 |
| Retained earnings/fund balances, July 1, 1994, as restated | 102,406 | 58,936 | 3,136 | 20,409,844 | 20,574,322 | 1,308,221 | 21,882,543 |
| Retained earnings/fund balances, June 30, 1995 | \$ 114,646 | \$ 63,252 | \$ 3,244 | \$ 21,494,002 | \$ 21,675,144 | \$ 1,402,337 | \$ 23,077,481 |

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

STATE OF ILLINOIS
Combined Statement of Cash Flows
All Proprietary Fund Types, Nonexpendable Trust Funds
and Discretely Presented Component Units
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Proprietary Fund Type | | Fiduciary Fund Type | Total (Memorandum Only) | | Total (Memorandum Only) |
|---|--------------------------|---------------------|------------------------|-------------------------------|--------------------|-------------------------------|
| | Enterprise | Internal Service | Nonexpendable Trust | Primary Government | Component Units | Reporting Entity |
| Cash flows from operating activities: | | | | | | |
| Cash received from sales and services..... | \$ 1,693,671 | \$ 844,851 | \$ 27 | \$ 2,538,549 | \$ 554,524 | \$ 3,093,073 |
| Cash payments to suppliers for goods and services..... | (203,322) | (725,393) | (7) | (928,722) | (166,283) | (1,095,005) |
| Cash payments to employees for services..... | (84,082) | (50,908) | | (134,990) | (89,666) | (224,656) |
| Cash receipts from other operating activities..... | 163,019 | 251 | 12 | 163,282 | 2,549,561 | 2,712,843 |
| Cash payments for other operating activities..... | (1,030,314) | (1,834) | (29) | (1,032,177) | (2,853,057) | (3,885,234) |
| Net cash provided by (used in) operating activities | 538,972 | 66,967 | 3 | 605,942 | (4,921) | 601,021 |
| Cash flows from noncapital financing activities: | | | | | | |
| Proceeds from borrowing..... | 48,764 | | | 48,764 | 125,653 | 174,417 |
| Principal paid on borrowing..... | (52,970) | | | (52,970) | (115,594) | (168,564) |
| Interest paid on borrowing..... | (3,190) | | | (3,190) | (1,733) | (4,923) |
| Operating transfers-in from other funds..... | 643 | 280 | | 923 | 5,817 | 6,740 |
| Operating transfers from primary government..... | | | | | 22,135 | 22,135 |
| Operating transfers-out to other funds..... | (586,447) | (69) | (49) | (586,565) | (3,769) | (590,334) |
| Residual equity transfers-out..... | | (2,750) | | (2,750) | | (2,750) |
| Other noncapital financing activities..... | 216 | 93 | | 309 | 8,414 | 8,723 |
| Net cash provided by (used in) noncapital financing activities | (592,984) | (2,446) | (49) | (595,479) | 40,923 | (554,556) |
| Cash flows from capital and related financing activities: | | | | | | |
| Acquisition and construction of capital assets..... | (1,649) | (2,905) | | (4,554) | (122,707) | (127,261) |
| Principal paid on bond maturities and equipment contracts..... | (8,750) | (17,219) | | (25,969) | (24,660) | (50,629) |
| Interest paid on bond maturities and equipment contracts..... | | (1,166) | | (1,166) | (37) | (1,203) |
| Proceeds from sale of equipment..... | 25 | | | 25 | 6 | 31 |
| Other capital and related financing activities..... | | | | | (2) | (2) |
| Net cash (used in) capital and related financing activities | (10,374) | (21,290) | | (31,664) | (147,400) | (179,064) |
| Cash flows from investing activities: | | | | | | |
| Purchase of investment securities..... | (106,283) | | (38) | (106,321) | (69,788) | (176,109) |
| Proceeds from sale and maturities of investment securities..... | 192,761 | | | 192,761 | 126,686 | 319,447 |
| Interest and dividends on investments..... | 2,261 | 1,337 | 140 | 3,738 | 32,033 | 35,771 |
| Net cash provided by investing activities | 88,739 | 1,337 | 102 | 90,178 | 88,931 | 179,109 |
| Net Increase (decrease) in cash and cash equivalents | 24,353 | 44,568 | 56 | 68,977 | (22,467) | 46,510 |
| Cash and cash equivalents, July 1, 1994 | 84,137 | 83,156 | 2,053 | 169,346 | 455,194 | 624,540 |
| Cash and cash equivalents, June 30, 1995 | \$ 108,490 | \$ 127,724 | \$ 2,109 | \$ 238,323 | \$ 432,727 | \$ 671,050 |
| Reconciliation of cash and cash equivalents to the balance sheet: | | | | | | |
| Total cash and cash equivalents per the balance sheet..... | \$ 46,788 | \$ 127,724 | \$ 3,840,533 | 4,015,045 | \$ 609,387 | \$ 4,624,432 |
| Add: restricted cash equivalents..... | 61,702 | | | 61,702 | 42,865 | 104,567 |
| Less: expendable trust, pension, and non-proprietary component units..... | | | (3,838,424) | (3,838,424) | (219,525) | (4,057,949) |
| Cash and cash equivalents, June 30, 1995 | \$ 108,490 | \$ 127,724 | \$ 2,109 | \$ 238,323 | \$ 432,727 | \$ 671,050 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | | | |
| Operating income (loss) | \$ 599,129 | \$ 4,409 | \$ 157 | \$ 603,695 | \$ (20,675) | \$ 583,020 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | | | |
| Depreciation..... | 1,535 | 20,121 | | 21,656 | 66,316 | 87,972 |
| Provision for uncollectible accounts..... | (84) | (728) | | (812) | 957 | 145 |
| (Increase) decrease in accounts receivable..... | (63,445) | 3,929 | (6) | (59,522) | (47,579) | (107,101) |
| (Increase) decrease in due from other funds..... | (4,168) | 39,388 | | 35,220 | 8,799 | 44,019 |
| (Increase) decrease in due from component units..... | | (2,567) | | (2,567) | | (2,567) |
| (Increase) decrease in due from primary government..... | | | | | (4,440) | (4,440) |
| (Increase) decrease in inventory..... | 627 | (602) | | 25 | (1,593) | (1,568) |
| (Increase) decrease in prepaid expenses..... | 147 | 3,325 | | 3,472 | 794 | 4,266 |
| Increase (decrease) in accounts payable and accrued liabilities..... | 864 | (2,519) | (10) | (1,665) | (27,199) | (28,864) |
| Increase (decrease) in intergovernmental payables..... | | 5 | | 5 | 410 | 415 |
| Increase (decrease) in due to other funds..... | 2,543 | 1,585 | | 4,128 | (8,064) | (3,936) |
| Increase (decrease) in due to component units..... | | 77 | | 77 | | 77 |
| Increase (decrease) in due to primary government..... | | | | | 3 | 3 |
| Increase (decrease) in deferred revenues..... | 1,582 | 3 | | 1,585 | (275) | 1,310 |
| Increase (decrease) in other liabilities..... | 111 | 541 | | 652 | 12,312 | 12,964 |
| Increase (decrease) in liabilities payable from restricted assets..... | | | | | 973 | 973 |
| Other..... | 131 | | (138) | (7) | 14,340 | 14,333 |
| Total adjustments | (60,157) | 62,558 | (154) | 2,247 | 15,754 | 18,001 |
| Net cash provided by (used in) operating activities | \$ 538,972 | \$ 66,967 | \$ 3 | \$ 605,942 | \$ (4,921) | \$ 601,021 |
| Noncash investing, capital, and financing activities: | | | | | | |
| Capital leases (initial year): | | | | | | |
| Fair market value | \$ -- | \$ 1,179 | \$ -- | \$ 1,179 | \$ -- | \$ 1,179 |

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

STATE OF ILLINOIS
Combining Statement of Changes in Fund Balances
University and College Component Units
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Component Unit | | | | | Total |
|---|-------------------|-------------------|----------------------|------------------------------|------------------|---------------------|
| | Board of | | Southern Illinois | University of Illinois | Other | |
| | Governors | Regents | University | Illinois | | |
| Revenues and other additions: | | | | | | |
| Unrestricted current fund revenues..... | \$ 186,558 | \$ 238,845 | \$ 195,529 | \$ 847,279 | \$ 525 | \$ 1,468,736 |
| Federal and local grants and contracts-restricted..... | 39,053 | 23,556 | 46,921 | 285,877 | 1,174 | 396,581 |
| State grants and contracts-restricted..... | 2,185 | 14,091 | 6,355 | 27,639 | 340 | 50,610 |
| Private gifts, grants and contracts-restricted..... | 7,900 | 15,406 | 19,831 | 178,221 | 19 | 221,377 |
| Investment income..... | 1,665 | 2,637 | 2,613 | 22,108 | | 29,023 |
| Realized gain on investments-restricted (net)..... | 606 | (503) | 518 | 12,315 | | 12,936 |
| Interest and fees on loans receivable..... | 199 | 398 | 304 | 1,525 | | 2,426 |
| Expended for plant facilities: | | | | | | |
| Current funds..... | 10,414 | 17,263 | 20,216 | 77,377 | 32 | 125,302 |
| Plant funds..... | 3,870 | 30,742 | 30,896 | 57,835 | | 123,343 |
| Other..... | 3 | | | 3,405 | | 3,408 |
| Retirement of long-term obligations..... | 10,445 | 6,165 | 2,001 | 26,813 | | 45,424 |
| Other..... | 8,058 | 9,108 | 3,498 | 109,717 | 1 | 130,382 |
| Total revenues and other additions | 270,956 | 357,708 | 328,682 | 1,650,111 | 2,091 | 2,609,548 |
| Expenditures and other deductions: | | | | | | |
| Educational and general expenditures..... | 343,236 | 372,632 | 414,269 | 1,433,045 | 5,939 | 2,569,121 |
| Auxiliary enterprises expenditures..... | 48,387 | 77,720 | 42,061 | 141,799 | 36 | 310,003 |
| Hospital expenditures..... | | | | 255,822 | | 255,822 |
| Independent operations expenditures..... | | | | 4,977 | | 4,977 |
| Foundation expenditures..... | 3,654 | 7,976 | 10,653 | 12,263 | | 34,546 |
| Indirect costs recovered..... | 1,211 | 2,581 | 4,152 | 62,237 | | 70,181 |
| Refunds of grants and adjustments to grants..... | (43) | | 232 | 735 | | 924 |
| Loan cancellations and write-offs..... | 227 | 170 | 34 | 164 | | 595 |
| Change in allowance for uncollectible notes..... | 24 | 43 | 194 | 188 | | 449 |
| Administrative and collection costs..... | 335 | 235 | 293 | 1,496 | | 2,359 |
| Expended for plant facilities (including noncapitalized expenditures of \$22,868)..... | 12,289 | 40,832 | 37,109 | 70,819 | | 161,049 |
| Retirement of long-term obligations..... | 16,885 | 11,295 | 4,977 | 35,248 | | 68,405 |
| Disposal of plant facilities..... | 7,848 | 11,818 | 4,711 | 66,370 | 438 | 91,185 |
| Other..... | 18,436 | 10,858 | 1,169 | 56,719 | | 87,182 |
| Total expenditures and other deductions..... | 452,489 | 536,160 | 519,854 | 2,141,882 | 6,413 | 3,656,798 |
| Transfers-additions (deductions): | | | | | | |
| Nonmandatory: | | | | | | |
| Transfers-in..... | 7 | 8 | 761 | | | 776 |
| Operating transfers from primary government... | 193,599 | 220,195 | 227,534 | 707,474 | 3,137 | 1,351,939 |
| Transfers-out..... | (6) | (29) | (398) | (343) | | (776) |
| Operating transfers to primary government..... | (5) | (15) | | (19) | | (39) |
| Other..... | 108 | | 3,143 | | 13 | 3,264 |
| Total transfers | 193,703 | 220,159 | 231,040 | 707,112 | 3,150 | 1,355,164 |
| Net increase (decrease) | 12,170 | 41,707 | 39,868 | 215,341 | (1,172) | 307,914 |
| Fund balances, July 1, 1994 | 523,238 | 735,600 | 698,013 | 2,852,958 | 13,098 | 4,822,907 |
| Fund balances, June 30, 1995 | \$ 535,408 | \$ 777,307 | \$ 737,881 | \$ 3,068,299 | \$ 11,926 | \$ 5,130,821 |

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

STATE OF ILLINOIS
Combining Statement of University and College Current Funds
Revenues, Expenditures and Other Changes
University and College Component Units
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Unrestricted | | | | | Total |
|--|-------------------|----------------|------------------------------------|------------------------------|-----------------|-------------------|
| | Board of | | Southern Illinois University | University of Illinois | Other | |
| | Governors | Regents | | | | |
| Revenues: | | | | | | |
| Tuition and fees..... | \$ 98,875 | \$ 116,012 | \$ 83,661 | \$ 242,477 | \$ 494 | \$ 541,519 |
| Federal and local grants and contracts..... | 1,606 | 2,418 | 3,089 | 54,219 | | 61,332 |
| State grants and contracts..... | 2 | 437 | 436 | 2,311 | | 3,186 |
| Private gifts, grants and contracts..... | 1,421 | 3,854 | 1,964 | 15,485 | | 22,724 |
| Investment income..... | 1,874 | 1,096 | 2,140 | 1,099 | | 6,209 |
| Sales and services..... | 74,578 | 107,894 | 104,037 | 512,872 | | 799,381 |
| Other..... | 8,202 | 7,134 | 202 | 18,816 | 31 | 34,385 |
| Total revenues | <u>186,558</u> | <u>238,845</u> | <u>195,529</u> | <u>847,279</u> | <u>525</u> | <u>1,468,736</u> |
| Expenditures and mandatory transfers: | | | | | | |
| Educational and general: | | | | | | |
| Instruction..... | 128,869 | 147,104 | 138,988 | 343,250 | 2,499 | 760,710 |
| Research..... | 890 | 7,013 | 8,965 | 75,546 | | 92,414 |
| Public service..... | 7,485 | 13,247 | 12,023 | 89,978 | | 122,733 |
| Academic support..... | 24,763 | 33,924 | 56,405 | 131,284 | 280 | 246,656 |
| Student services..... | 28,208 | 31,248 | 30,925 | 42,511 | 332 | 133,224 |
| Institutional support..... | 66,352 | 51,175 | 57,348 | 105,884 | 796 | 281,555 |
| Operation and maintenance of plant..... | 32,169 | 31,878 | 35,895 | 118,138 | 524 | 218,604 |
| Scholarships and fellowships..... | 6,918 | 14,598 | 5,821 | 90,724 | | 118,061 |
| Total educational and general | <u>295,654</u> | <u>330,187</u> | <u>346,370</u> | <u>997,315</u> | <u>4,431</u> | <u>1,973,957</u> |
| Auxiliary enterprises..... | 48,369 | 77,530 | 41,520 | 141,795 | 36 | 309,250 |
| Hospitals..... | | | | 255,797 | | 255,797 |
| Independent operations..... | | | | 4,977 | | 4,977 |
| Total expenditures | <u>344,023</u> | <u>407,717</u> | <u>387,890</u> | <u>1,399,884</u> | <u>4,467</u> | <u>2,543,981</u> |
| Mandatory transfers: | | | | | | |
| Retirement of long-term obligations..... | 6,825 | 9,959 | 4,148 | 29,157 | | 50,089 |
| Student loan matching grants..... | 403 | 35 | 53 | 246 | | 737 |
| Renewals and replacements..... | 982 | 5,931 | 462 | 4,374 | | 11,749 |
| Other..... | 1,525 | | | | | 1,525 |
| Total mandatory transfers | <u>9,735</u> | <u>15,925</u> | <u>4,663</u> | <u>33,777</u> | | <u>64,100</u> |
| Total expenditures and mandatory transfers | <u>353,758</u> | <u>423,642</u> | <u>392,553</u> | <u>1,433,661</u> | <u>4,467</u> | <u>2,608,081</u> |
| Operating transfers and additions (deductions): | | | | | | |
| Transfers-in from component units..... | | | 383 | | | 383 |
| Operating transfers from primary government..... | 170,926 | 184,109 | 187,925 | 614,428 | 3,080 | 1,160,468 |
| Transfers-out to component units..... | | | | | | |
| Operating transfers to primary government..... | | | | | | |
| Other transfers..... | (2,926) | (2,577) | (90) | (223) | | (5,816) |
| Excess (deficiency) of restricted receipts over (under) transfers to revenue..... | | | | | | |
| Other additions (deductions)..... | (2,829) | 3,466 | | (17,415) | | (16,778) |
| Total operating transfers and additions (deductions) | <u>165,171</u> | <u>184,998</u> | <u>188,218</u> | <u>596,790</u> | <u>3,080</u> | <u>1,138,257</u> |
| Total increase (decrease) in fund balances | <u>\$ (2,029)</u> | <u>\$ 201</u> | <u>\$ (8,806)</u> | <u>\$ 10,408</u> | <u>\$ (862)</u> | <u>\$ (1,088)</u> |

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

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of University and College Current Funds
Revenues, Expenditures and Other Changes
University and College Component Units
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Restricted | | | | | | Total Current Funds |
|--|-------------------|--------------|------------------------------------|------------------------------|--------------|------------------|---------------------------|
| | Board of | | Southern Illinois University | University of Illinois | Other | Total | |
| | Governors | Regents | | | | | |
| Revenues: | | | | | | | |
| Tuition and fees..... | | | | | | | \$ 541,519 |
| Federal and local grants and contracts..... | \$ 36,577 | \$ 22,208 | \$ 43,241 | \$ 219,827 | \$ 1,174 | \$ 323,027 | 384,359 |
| State grants and contracts..... | 3,316 | 13,632 | 6,466 | 23,642 | 340 | 47,396 | 50,582 |
| Private gifts, grants and contracts..... | 4,835 | 9,940 | 16,561 | 123,713 | 19 | 155,068 | 177,792 |
| Investment income..... | 1,034 | 542 | 1,112 | 11,890 | | 14,578 | 20,787 |
| Sales and services..... | | 27 | | | | 27 | 799,408 |
| Other..... | 1,319 | 658 | 605 | 95,108 | 1 | 97,691 | 132,076 |
| Total revenues | 47,081 | 47,007 | 67,985 | 474,180 | 1,534 | 637,787 | 2,106,523 |
| Expenditures and mandatory transfers: | | | | | | | |
| Educational and general: | | | | | | | |
| Instruction..... | 6,256 | 3,932 | 12,641 | 94,267 | 324 | 117,420 | 878,130 |
| Research..... | 3,728 | 11,855 | 18,762 | 214,989 | | 249,334 | 341,748 |
| Public service..... | 15,336 | 9,312 | 18,887 | 88,822 | 279 | 132,636 | 255,369 |
| Academic support..... | 259 | 5,991 | 580 | 8,797 | 14 | 15,641 | 262,297 |
| Student services..... | 3,042 | 225 | 730 | 1,626 | 270 | 5,893 | 139,117 |
| Institutional support..... | 3,500 | 4,536 | 9,021 | 38,134 | | 55,191 | 336,746 |
| Operation and maintenance of plant..... | 37 | 102 | 331 | 974 | | 1,444 | 220,048 |
| Scholarships and fellowships..... | 19,100 | 14,039 | 17,393 | 36,310 | 621 | 87,463 | 205,524 |
| Total educational and general | 51,258 | 49,992 | 78,345 | 483,919 | 1,508 | 665,022 | 2,638,979 |
| Auxiliary enterprises..... | 18 | 190 | 541 | 4 | | 753 | 310,003 |
| Hospitals..... | | | | 25 | | 25 | 255,822 |
| Independent operations..... | | | | | | | 4,977 |
| Total expenditures | 51,276 | 50,182 | 78,886 | 483,948 | 1,508 | 665,800 | 3,209,781 |
| Mandatory transfers: | | | | | | | |
| Retirement of long-term obligations..... | 123 | | | 693 | | 816 | 50,905 |
| Student loan matching grants..... | (204) | | | 14 | | (190) | 547 |
| Renewals and replacements..... | | | | | | | 11,749 |
| Other..... | (463) | | | | | (463) | 1,062 |
| Total mandatory transfers | (544) | | | 707 | | 163 | 64,263 |
| Total expenditures and mandatory transfers | 50,732 | 50,182 | 78,886 | 484,655 | 1,508 | 665,963 | 3,274,044 |
| Operating transfers and additions (deductions): | | | | | | | |
| Transfers-in from component units..... | 7 | 8 | 378 | | | 393 | 776 |
| Operating transfers from primary government..... | 3,731 | 3,219 | 10,921 | 10,837 | 52 | 28,760 | 1,189,228 |
| Transfers-out to component units..... | (6) | (29) | (398) | (343) | | (776) | (776) |
| Operating transfers to primary government..... | (5) | (15) | | (19) | | (39) | (39) |
| Other transfers..... | (702) | (955) | 398 | (5,296) | 13 | (6,542) | (12,358) |
| Excess (deficiency) of restricted receipts over (under) transfers to revenue..... | (199) | 1,066 | 1,143 | 33,400 | | 35,410 | 35,410 |
| Other additions (deductions)..... | (365) | (65) | (216) | (733) | | (1,379) | (18,157) |
| Total operating transfers and additions (deductions) | 2,461 | 3,229 | 12,226 | 37,846 | 65 | 55,827 | 1,194,084 |
| Total increase (decrease) in fund balances | \$ (1,190) | \$ 54 | \$ 1,325 | \$ 27,371 | \$ 91 | \$ 27,651 | \$ 26,563 |

STATE OF ILLINOIS
Notes to the Financial Statements
June 30, 1995

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").

B. Financial Reporting Entity - The State of Illinois is a "primary government" whose financial statements consist of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The financial statements include all funds, account groups, elected offices, departments and agencies as well as boards, commissions, authorities, and universities and colleges for which the State's elected officials are financially accountable. Financial accountability exists when the State's governing body appoints a majority of an organization's governing board *and* (1) the State can impose its will upon the organization *or* (2) there is a potential for the organization to provide specific financial benefit to, or impose specific financial burdens on the State.

The State's governing body consists of the legislative, executive, and judicial branches of government. The legislative function is controlled by an elected General Assembly composed of a 59-member Senate and a 118-member House of Representatives. The executive branch consists of the Governor, the chief executive of the State, the Lieutenant Governor, Attorney General, Secretary of State, Comptroller, and Treasurer. The judicial branch is composed of a seven-member Supreme Court, five districts of Appellate courts and twenty-two Circuit Court judicial districts including Cook County.

The financial statements distinguish between the "primary government" and its "component units." The State's participation in a joint venture, related organizations, and jointly governed organizations are separately disclosed below. The primary government which consists of organizations that make up the State's legal entity, is the nucleus of the State's reporting entity, and is generally the focal point for users of the financial statements. Component units are legally separate organizations for which the State is financially accountable. An overview of the State's component units is presented in the financial statements by "discrete" presentation (i.e., separate columns). Condensed financial statements for the State's discretely presented component units are displayed in note 18.

Discretely Presented Component Units. The component units are reported in separate columns to emphasize that they are legally separate from the State. Complete financial statements of the individual component units can be obtained from the respective component unit administrative offices (as listed in parenthesis below). Except for the Board of Trustees of the University of Illinois whose board is elected, the major component units presented below have governing bodies appointed by the governing board of the State. The State is financially accountable for these component units, and, therefore, they are reported in separate "discrete" columns in the State's financial statements.

1. *Illinois Grain Insurance Corporation ("Corporation").* The board of directors of the Corporation consists of five State officials who administer the Illinois Grain Insurance Fund. The State can impose its will on the Corporation and is obligated to provide funding to satisfy claims when corporate funds are insufficient. (Administrative Offices: P.O. Box 19281, Springfield, Illinois 62794-9281).

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2. *The Comprehensive Health Insurance Plan ("CHIP") Board*. The CHIP provides an alternate market for health insurance for eligible Illinois residents having a preexisting health condition. The State provides significant operating subsidies to the CHIP. (Administrative Offices: 400 West Monroe Street, Suite 202, Springfield, Illinois 62704).
3. *Illinois Farm Development Authority ("Authority")*. The Authority provides loan programs for acquisition and development of agricultural facilities. The State guarantees certain debt of the Authority in the event of default by the debtor. (Administrative Offices: 427 East Monroe Street, Suite 201, Springfield, Illinois 62701).
4. *Illinois Health Facilities Authority ("IHFA")*. The IHFA provides assistance and alternative methods of financing to health institutions to aid them in providing quality care. IHFA issues tax-exempt debt to finance its operations. (Administrative Offices: 180 North Stetson Avenue, Suite 1100, Chicago, Illinois 60601).
5. *Illinois Development Finance Authority ("IDFA")*. The IDFA provides funding for industrial, commercial and manufacturing development in areas of Illinois with critical unemployment. The State appropriates funds for certain IDFA programs. (Administrative Offices: 233 South Wacker Drive, Suite 5310, Chicago, Illinois 60606).
6. *Illinois Housing Development Authority ("IHDA")*. The IHDA issues notes and bonds to make loans for the acquisition, construction and rehabilitation of housing and to make loans to encourage home ownership. The State approves bonds and notes issued by the IHDA and is secondarily liable for its debt if there are not sufficient IHDA monies to pay principal and interest. (Administrative Offices: 401 North Michigan Avenue, Suite 900, Chicago, Illinois 60611).
7. *Illinois Rural Bond Bank ("Bond Bank")*. The Bond Bank provides assistance to rural governmental units by providing adequate capital markets and facilities for borrowing money and financing public improvements at low interest rates. The State is secondarily liable for payment of principal and interest on the Bond Bank debt. Excess reserves of the Bond Bank must be returned to the State's General Fund. (Administrative Offices: 427 East Monroe Street, Suite 202, Springfield, Illinois 62701).
8. *Illinois State Toll Highway Authority ("THA")*. The THA operates a toll highway system to promote the public welfare, and to facilitate vehicular traffic by providing convenient, safe, modern and limited access highways within Illinois. The State approves new toll highways and issuance of bonds. (Administrative Offices: One Authority Drive, Downers Grove, Illinois 60515).
9. *Board of Governors of State Colleges and Universities ("BOG")*. The BOG operates, manages, controls and maintains Eastern Illinois University, Western Illinois University, Chicago State University, Northeastern Illinois University, Governors State University and the Cooperative Computer Center. The State provides significant financial support to the BOG. (Administrative Offices: 700 East Adams Street, 200 Hilton Plaza, Springfield, Illinois 62701).
10. *Board of Regents ("BOR")*. The BOR manages, operates, controls and maintains Illinois State University, Northern Illinois University, and Sangamon State University. The State provides significant financial support to the BOR. (Administrative Offices: One West Old State Capitol Plaza, Springfield, Illinois 62701).
11. *Board of Trustees of Southern Illinois University ("SIU Board")*. The SIU Board operates, manages, controls and maintains Southern Illinois University. The State provides significant financial support to the SIU Board. (Administrative Offices: Colyer Hall, Carbondale, Illinois 62901).

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12. *Board of Trustees of the University of Illinois ("U of I Board")*. The U of I Board is an elected body and manages the University of Illinois. The State provides significant financial support to the U of I Board. Such support makes the U of I Board fiscally dependent on the State. (Administrative Offices: 346 Administration Building, 506 South Wright Street, Urbana, Illinois 61801).

13. *State Community College of East St. Louis Board of Trustees ("Board")*. The Board operates the State Community College of East St. Louis. The State provides significant financial support to the Board. (Administrative Offices: 601 James R. Thompson Boulevard, East St. Louis, Illinois 62201).

Condensed financial statement information is presented in note 18 for each of the State's discretely presented component units.

Joint Ventures. The State is a participant with the states of Michigan, Minnesota, New York, Ohio, Pennsylvania, and Wisconsin in the Great Lakes Protection Fund ("Fund"), an Illinois not-for-profit corporation. The Fund was established in 1989 for furthering Federal and State commitments to programs that restore and maintain the Great Lakes water quality. This purpose is achieved by providing grant money for projects that promote the objectives of the regional Great Lakes Toxic Substances Control Agreement and the binational Great Lakes Water Quality Agreement.

A state becomes a member of the organization by agreeing to contribute an amount set forth in the articles of incorporation. Illinois' required contribution is \$15 million of which \$10.8 million has been paid. The required contributions from all member states at December 31, 1994 was \$81 million. Once a state agrees to make the required contribution, that state's governor becomes a "member" of the corporation. Each member is entitled to elect two individuals to the board of directors. Budgetary and financial decisions rest with the board of directors except where restricted by the articles of incorporation. Two-thirds of the Fund's income is used to finance projects compatible with the organization's objectives as set forth in the articles of incorporation. The remaining one-third of income is paid to member states in proportion to the amount and period of time that each state's contribution was invested with the Fund ("state shares"). Illinois' state share was \$179 thousand in 1994 and nearly \$965 thousand since the Fund's inception. The affirmative vote of all of the members is required for all actions of the Fund. Complete financial statements of the Fund can be obtained from the Fund's administrative offices at 35 East Wacker Drive, Chicago, Illinois 60601.

Related Organizations. The State's officials are also responsible for appointing the majority of the boards of other organizations, but the State's accountability does not go beyond making the appointments. The Governor, in certain instances with the advice and consent of the Senate, appoints the members of the following boards:

- ▶ Central Midwest & Interstate Low-Level Radioactive Waste Commission
- ▶ Havana Regional Port District
- ▶ Kaskaskia Regional Port District
- ▶ Mt. Carmel Regional Port District
- ▶ Shawneetown Regional Port District
- ▶ Southwest Regional Port District
- ▶ Tri-City Regional Port District
- ▶ Waukegan Port District
- ▶ White County Regional Port District
- ▶ Illinois Community College System Foundation

The State maintains accounting records for the Central Midwest & Interstate Low-Level Radioactive Waste Commission. This is the only related-party activity that the State has with the above organizations.

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Jointly Governed Organizations. The State's officials, in conjunction with various other state and local government officials, are members of the boards of other organizations. However, the State has no ongoing financial interest or responsibility except the role of a participant in the organization's purpose and, in certain instances, pays annual dues or assessments. The Governor, sometimes with the advice and consent of the Senate, appoints the number of board members (as indicated in parenthesis below) of the following organizations:

- ▶ Bi-State Development Agency of the Missouri/Illinois Metropolitan District (5 of 10)
- ▶ Education Commission of the States (1 of 50)
- ▶ Illinois/Indiana Bi-State Commission (2 of 12)
- ▶ Illinois/Indiana Bridge Commission (5 of 10)
- ▶ Illinois Regional Valley Port District (2 of 5)
- ▶ Interstate Mining Commission (1 of 17)
- ▶ Jackson/Union Counties Port District (4 of 23)
- ▶ Joliet Regional Port District (3 of 7)
- ▶ Lawyers Trust Fund (3 of 9)
- ▶ Midwestern Higher Education Commission (1 of 7)
- ▶ Northeastern Illinois Planning Commission (5 of 32)
- ▶ Ohio River Valley Water Sanitation Commission (2 of 18)
- ▶ Southwestern Illinois Metropolitan & Regional Planning Commission (8 appointed)
- ▶ Wabash Valley Interstate Commission (7 of 14)

The State has no significant related-party activities with the above organizations.

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

Governmental Fund Types

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

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

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

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

Proprietary Fund Types

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

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

Fiduciary Fund Types

Trust -

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

Nonexpendable - Nonexpendable trust funds account for assets held by the State in a trustee capacity where only the 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 related foundations and associations (referred to as university related organizations or "UROs"). The UROs are component units of their related universities and the universities are, in turn, component units of the State. The discrete presentation of the universities and colleges within the State's financial statements is in accordance with NACUBO accounting and reporting principles. The universities are reported in the financial statements based upon their legal ownership as follows:

Board of Governors of State Colleges and Universities - Chicago State, Eastern Illinois, Governors State, Northeastern Illinois, and Western Illinois are managed, operated, controlled, and maintained by the Board of Governors.

Board of Regents - Illinois State, Northern Illinois, and Sangamon State are managed, operated, controlled, and maintained by the Board of Regents.

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Board of Trustees of Southern Illinois University - Southern Illinois University at Carbondale, Edwardsville, and the Medical School at Springfield are operated, managed, controlled, and maintained by the SIU Board of Trustees.

University of Illinois Board of Trustees - The University of Illinois at Champaign-Urbana, Chicago, and the Medical Center at Chicago are managed by the University of Illinois Board of Trustees.

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.

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Proprietary Fund Types, and Nonexpendable and Pension Trust Funds - The accounts of the enterprise, internal service, and nonexpendable and pension trust funds are reported using the capital maintenance 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 is segregated into contributed capital and retained earnings components. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

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 Revenues and Expenditures. A separate document is necessary since the State has over 9,700 appropriated line items. Administrative transfers between certain appropriation line-items within the same treasury held fund cannot exceed 2% of the aggregate amount appropriated to an agency from that fund. Legislative action is required for more substantial transfers. Unexpended appropriations at June 30 are available for subsequent expenditure to the extent that encumbrances have been incurred at June 30, provided they are presented for payment during the succeeding 90 day "lapse period." Certain appropriations referred to as "reappropriations" represent the continuation of a prior year's program which requires additional time for completion.

Budgeted revenues in the accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances - Budget and Actual

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(Non-GAAP) represent original estimates, while budgeted expenditures represent original appropriations modified by supplemental and amendatory and continuing appropriations aggregating \$911 million. Budgets are essentially on the cash basis, modified for expenditures during the lapse period (beginning and end of year) as described in the preceding paragraph.

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

General - 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 or under statutory authority between State agencies and the federal government;

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

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

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

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

J. Inventories - Inventories for governmental funds are valued at cost, principally on the first-in, first-out consumption method.

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

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

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

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

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

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

General Fixed Assets - Fixed asset records are used by the State primarily to assure accountability. Historical cost records for certain general fixed assets are incomplete or not available. Accordingly, estimated historical costs have been used. Public domain (infrastructure) general fixed assets such as highways, bridges, and lighting systems are not capitalized. Depreciation is not provided on general fixed assets and interest expenditures incurred during the construction period are not 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, and lighting systems 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 paid during the year for the last fourteen 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 paid during the year.

Effective July 1, 1980 the State prospectively adopted the provisions of APB Opinion No. 8 to determine pension cost. Accordingly, calculated pension cost 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 cost 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

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of the bonds accretes (i.e., the discount is reduced) over the life of the bonds. For general and special obligation bonds, the accreted amounts are included in the General Long-Term Obligations Account Group.

O. Compensated Absences - The amounts of vested unpaid vacation and sick leave accumulated by State employees are accrued when incurred in proprietary and university and college funds, which use the accrual basis of accounting. In the governmental funds, only the amounts that normally would be liquidated with expendable available financial resources are accrued as current-year expenditures. Employees are charged for the earliest sick leave earned when the leave is used, and they are compensated for one-half of sick time accumulated after January 1, 1984 which is unused upon termination of employment. The State's liability for unused vested sick leave and vacation time, including salary related costs (e.g., social security and medicare tax), is recorded in the accompanying financial statements at the employees' current salary level. Unless it is anticipated that compensated absences will be used in excess of a normal year's accumulation, no additional expenditures are accrued. Therefore, the entire unpaid liability for the governmental funds is recorded in the General Long-Term Obligations Account Group.

P. Workers' Compensation Liability - The fund liabilities of the General and Road (Special Revenue) Funds include the amount of workers' compensation claims that would normally be liquidated with expendable available financial resources. The remaining liability, based on the State's workers' compensation laws, is reported in the General Long-Term Obligations Account Group and University and College Fund Type.

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's liability exposures, including workers' compensation, vehicle, employee fidelity and surety, legal representation and employee indemnification, general liability, and other tort liability are retained. Liabilities for claims, including claims incurred but not reported, are recorded in the funds or the General Long-Term Obligations Account Group as appropriate. The State has met its financial obliga-

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tion associated with losses sustained from its current resources in the past, even though limited insurance coverage is purchased.

T. *Financial Reporting Standards* - In November 1994, the GASB adopted Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*. The statement requires the State to measure and disclose the annual pension cost on the accrual basis and recognize governmental fund pension expenditures on the modified accrual basis of accounting. This statement establishes a new financial reporting framework that will result in significant changes to the financial statements, notes, and add required supplementary information.

The requirements of the Statement are effective for periods beginning after June 15, 1997 (i.e., fiscal year ended June 30, 1998) with earlier implementation encouraged. The State intends to early adopt the provisions of this standard in the fiscal year ended June 30, 1997.

GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, provides interim guidance for the State's proprietary activities and is in effect for fiscal year 1995. As permitted by Statement 20, generally, the State has elected to apply only statements and interpretations of the Financial Accounting Standards Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

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2. BUDGETARY BASIS VS. GAAP:

The accompanying Combined Statement of Revenues, Expenditures, Other Sources and Uses of Financial Resources and Changes in Budgetary Fund Balances-Budget and Actual (Non-GAAP), All Budgeted Fund Groups, presents comparisons of the legally adopted budget (more fully described in Note 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, 1995 is presented below:

| BUDGETARY FUND GROUPS | Primary Government | | | | | | |
|--|--------------------|--------------|--------------|------------------------|-------------------------|---------------------|---------------|
| | General | Highway | University | Special State | Bond Financed | Debt Service | Federal Trust |
| FINANCIAL STATEMENT FUND TYPES | General | | | Special Revenue | Capital Projects | Debt Service | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources (budgetary basis)..... | \$ 80,566 | \$ 188,594 | \$ 18,064 | \$ (61,877) | \$ (10,070) | \$ 47,684 | \$ (28,868) |
| Adjustments: | | | | | | | |
| To adjust revenues, related receivables and deferred revenue..... | (132,677) | 73,321 | (50) | 747,211 | 37,587 | 11,489 | 47,057 |
| To adjust expenditures/expenses and related liabilities..... | 394,169 | (32,653) | 1 | (599,691) | (30,741) | (3,330) | 843 |
| To adjust for lapse period expenditures which were not recorded as liabilities..... | 72,016 | (1,747) | | (809) | (1,771) | 1 | (22,059) |
| Excess (deficiency) of revenues over (under) expenditures/expenses and other sources(uses) of financial resources (GAAP basis) - budgetary classifications.... | 414,074 | 227,515 | 18,015 | 84,834 | (4,995) | 55,844 | (3,027) |
| Reclassifications & adjustments: | | | | | | | |
| To reclassify excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources into financial statements fund types..... | (25,845) | (227,515) | (18,015) | 262,904 | (611) | (186) | 3,027 |
| To record excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources for nonbudgeted funds and accounts..... | 178 | | | (137) | 15,912 | 2,630 | |
| Excess (deficiency) of revenues over (under) expenditures/expenses and other sources (uses) of financial resources (GAAP basis)..... | \$ 388,407 | \$ -- | \$ -- | \$ 347,601 | \$ 10,306 | \$ 58,288 | \$ -- |

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| Primary Government (Continued) | | | | | Component Units | | |
|--------------------------------|-------------|------------|------------------|----------------------|-----------------|-------------|----------------------|
| Revolving | State Trust | Enterprise | Expendable Trust | Non-Expendable Trust | Governmental | Proprietary | University & College |
| Internal Service | | | | | | | |
| \$ (1,408) | \$ (7,520) | | | | | | |
| 2,262 | (263,301) | | | | | | |
| 4,107 | 298,816 | | | | | | |
| 25 | 7,458 | | | | | | |
| 4,986 | 35,453 | | | | | | |
| (117) | (35,453) | \$ 6,935 | \$ 379 | \$ 43 | \$ 16,413 | \$ (3) | \$ 18,044 |
| (553) | | 5,305 | 432,079 | 65 | 5,602 | 94,119 | 289,870 |
| \$ 4,316 | \$ -- | \$ 12,240 | \$ 432,458 | \$ 108 | \$ 22,015 | \$ 94,116 | \$ 307,914 |

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3. RESTATEMENTS/RECLASSIFICATIONS OF FUND EQUITY/RETAINED EARNINGS:

The fund equity of the General Obligation Bond Retirement and Interest Fund, a primary government debt service fund, has been restated to reflect unrecorded loans. A rail freight loan is being repaid to the fund, but the underlying asset had not been previously recorded.

The retained earnings balances of the Health Facilities Authority and the State Toll Highway Authority (component unit proprietary funds) have been restated. The Illinois Health Facilities Board passed a resolution approving a rebate to participating health care institutions payable from accumulated retained earnings during fiscal year 1995. In addition, the State Toll Highway Authority understated retained earnings in past years by not recognizing the recovery of certain costs and reflecting an inaccurate expense amount for the removal of items from property, plant and equipment.

The Illinois Grain Insurance Corporation and the Illinois Literacy Foundation have been determined to be discretely presented component units and have been reclassified. The Illinois Grain Insurance Corporation was previously reported as a primary government special revenue fund and the Illinois Literacy Foundation was reported as a primary government expendable trust fund.

The July 1, 1994 equity/retained earnings balances (amounts expressed in thousands) have been restated/reclassified as follows:

| | <u>Primary Government</u> | | | <u>Component Units</u> | |
|---|---------------------------|-------------------|---------------------|-----------------------------|---------------------|
| | <u>Fund Types</u> | | | <u>Discretely Presented</u> | |
| | <u>Special</u> | <u>Debt</u> | <u>Expendable</u> | <u>Governmental</u> | <u>Proprietary</u> |
| | <u>Revenue</u> | <u>Service</u> | <u>Trust</u> | | |
| Fund Equity/Retained Earnings, June 30, 1994, as previously reported..... | \$ 1,971,727 | \$ 361,549 | \$ 1,473,348 | \$ 5,370 | \$ 1,286,105 |
| Restatements: | | | | | |
| To adjust for unrecorded loans..... | | 24,361 | | | |
| To adjust for rebates to hospitals..... | | | | | (846) |
| To adjust for recovered costs and disposal of equipment.... | | | | | 22,962 |
| Reclassifications: | | | | | |
| To reclassify fund balances of agencies determined to be discretely presented component units of the State..... | (1,784) | | (15) | 1,799 | |
| Fund Equity/Retained earnings July 1, 1994 as restated..... | \$ 1,969,943 | \$ 385,910 | \$ 1,473,333 | \$ 7,169 | \$ 1,308,221 |

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

Many of the State's investments are made through commingled investment vehicles such as mutual funds which are administered by external professional investment managers. As part of their investment strategies, these managers utilize derivatives. In general, derivatives are used to modify exposure to undesirable risks, to increase portfolio liquidity and flexibility, or to enhance investment yields within the level of risk defined in the manager's investment guidelines. Examples of authorized derivative transactions are the hedging of foreign currency exposure through the use of currency forwards, owning mortgage securities with embedded options, or utilizing treasury futures to change the duration of a fixed income portfolio. Derivatives transactions involve, to varying degrees, credit risk and market risk. Credit risk is the possibility that a loss may occur because a party to a transaction fails to perform according to terms. Market risk is the possibility that a change in interest or currency rates will cause the value of a financial instrument to decrease or become more costly to settle.

The investments of the State's five retirement systems (classified as blended component units) 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, Primary Government agencies and Component Units have adopted their own supplemental investment practices which further regulate such activities.

Deposits

Primary Government

On June 30, 1995, the carrying amount of the State's Primary Government cash deposits (amounts expressed in thousands) was \$1,133,052 and the bank balance was \$1,548,183. Of the bank balance, \$1,441,157 was covered by federal depository insurance or by collateral held by the State or the State's

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agent in the State's name, \$1,625 was covered by collateral held in the pledging bank's trust department or by its agent in the State's name, and \$105,401 as uninsured and uncollateralized.

Component Units

On June 30, 1995, the carrying amount of the State's Component Units cash deposits (amounts expressed in thousands) was \$268,513, and the bank balance was \$252,657. Of the bank balance, \$133,350 was covered by federal depository insurance or by collateral held by the State or the State's agent in the State's name, \$111,817 was covered by collateral held in the pledging bank's trust department or by its agent in the State's name, and \$7,490 was uninsured and uncollateralized. At June 30, 1995, the State Treasurer held \$371,457 of the component unit agencies bank balances.

By statute, public monies 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.

Investments

Investments (amounts expressed in thousands), are categorized below to give an indication of the level of custodial credit risk assumed by the State at June 30, 1995. 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, 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.

Primary Government

| | <u>Category</u> | | | <u>Carrying Amount</u> | <u>Market Value</u> |
|--|---------------------|-----------------|------------------|----------------------------|-------------------------|
| | <u>1</u> | <u>2</u> | <u>3</u> | | |
| Repurchase agreements..... | \$ 2,148,226 | | | \$ 2,148,226 | \$ 2,148,416 |
| U.S. Treasury and Agency obligations..... | 5,178,522 | | \$ 14,327 | 5,192,849 | 6,300,770 |
| Commercial paper..... | 932,498 | \$ 2,946 | 1,485 | 936,929 | 937,808 |
| Corporate debt securities... | 4,073,448 | | 4,145 | 4,077,593 | 4,148,446 |
| Corporate equity securities. | 7,439,875 | | | 7,439,875 | 8,872,454 |
| | <u>\$19,772,569</u> | <u>\$ 2,946</u> | <u>\$ 19,957</u> | 19,795,472 | 22,407,894 |
| Investment contracts..... | | | | 503,625 | 503,625 |
| Tangible property..... | | | | 2,679,434 | 2,474,126 |
| Investments in mutual funds. | | | | 6,673,597 | 7,960,431 |
| | | | | <u>\$29,652,128</u> | <u>\$33,346,076</u> |

Of the amounts shown above in category 3, the agency fund type constitutes 64.7%.

The master repurchase agreements utilized by the Treasurer require the broker or financial institution to maintain the market value of collateral securities at 100% of the agreement plus accrued interest. The carrying amount, including accrued interest, was approximately \$1,015,937 and the market value of the collateral securities to be resold based on commitments under the repurchase agreements was approximately \$1,039,087 as of June 30, 1995.

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Component Units

| | Category | | | Carrying Amount | Market Value |
|---|-------------------|-------------------|------------------|---------------------|---------------------|
| | 1 | 2 | 3 | | |
| Repurchase agreements..... | | \$ 226,036 | | \$ 226,036 | \$ 226,036 |
| U.S. Treasury and Agency obligations..... | \$ 576,896 | 35,610 | \$ 17,272 | 629,778 | 641,239 |
| Commercial paper..... | 95 | | 21,354 | 21,449 | 21,567 |
| Corporate debt securities... | 86,086 | 5,059 | 22,378 | 113,523 | 114,186 |
| Corporate equity securities. | 5,167 | 621 | 43,470 | 49,258 | 55,564 |
| | <u>\$ 668,244</u> | <u>\$ 267,326</u> | <u>\$104,474</u> | 1,040,044 | 1,058,592 |
| Investment contracts..... | | | | 399,710 | 396,710 |
| Tangible property..... | | | | 10,422 | 26,723 |
| Investments in mutual funds. | | | | 525,979 | 556,842 |
| | | | | <u>\$ 1,976,155</u> | <u>\$ 2,038,867</u> |

Of the amounts shown above in category 3, the university fund type constitutes 99.8%.

Reconciliation to Balance Sheet

The balance sheet account cash and cash equivalents contains certain short-term investments (included as investments above) to reflect their liquidity. In addition, the disclosures related to deposits and investments above include certain items that the balance sheet shows as restricted assets or other assets. A reconciliation is provided below.

| | Deposits | Investments |
|--|----------------------------|-----------------------------|
| Amount Per Above: | | |
| Primary Government..... | \$ 1,133,052 | \$ 29,652,128 |
| Component Units..... | 268,513 | 1,976,155 |
| Cash Equivalents..... | 6,268,668 | (6,268,668) |
| Restricted Assets..... | (60,284) | (296,417) |
| Other Assets..... | (104) | (12,920) |
| Amount Per Balance Sheet | | |
| Total (Memorandum only) Reporting Entity..... | <u>\$ 7,609,845</u> | <u>\$ 25,050,278</u> |

5. TAXES RECEIVABLE:

Taxes receivable (amounts expressed in thousands) at June 30, 1995 consisted of the following:

| | Fund Types | | | | Total (Memorandum Only) |
|--|--------------------------|--------------------------|--------------------------|-------------------------|---------------------------|
| | General | Special Revenue | Expendable Trust | Agency | |
| Income taxes..... | \$ 645,941 | \$ 96,015 | | \$ 1 | \$ 741,957 |
| Sales taxes..... | 696,899 | 257,750 | | 68,540 | 1,023,189 |
| Motor fuel taxes..... | | 141,369 | | | 141,369 |
| Public utility taxes... | 55,964 | 77,873 | | | 133,837 |
| Unemployment compensation taxes.... | | | \$ 314,589 | | 314,589 |
| Other taxes..... | 152,310 | 13,275 | | 4,599 | 170,184 |
| | 1,551,114 | 586,282 | 314,589 | 73,140 | 2,525,125 |
| Less: Allowance for uncollectible taxes... | 741,254 | 288,805 | | | 1,030,059 |
| Taxes Receivable net... | <u>\$ 809,860</u> | <u>\$ 297,477</u> | <u>\$ 314,589</u> | <u>\$ 73,140</u> | <u>\$1,495,066</u> |

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6. DUE FROM/TO OTHER FUNDS AND COMPONENT UNITS:

The following balances (amounts expressed in thousands) at June 30, 1995 represent due from/to balances among all funds and component units:

| Fund Type/Fund | Due From | | | Due To | | |
|----------------------------------|----------------|-----------------|--------------------|----------------|-----------------|--------------------|
| | Other Funds | Component Units | Primary Government | Other Funds | Component Units | Primary Government |
| Primary Government | | | | | | |
| General..... | \$ 202,541 | \$ 31,530 | | \$ 197,197 | \$ 157,223 | |
| Special Revenue: | | | | | | |
| State Construction Account..... | 40,504 | | | 1 | | |
| Local Government Distributive .. | 74,604 | | | 625 | | |
| Public Transportation | 32,913 | | | -- | | |
| Motor Fuel Tax | 21,545 | | | 72,047 | | |
| Road..... | 44,747 | 30 | | 27,800 | 5,255 | |
| Unemployment Compensation | | | | | | |
| Special Administration | 4,748 | | | 15,000 | | |
| Title III Social Security | | | | | | |
| and Employment Services..... | 15,021 | | | 2,046 | 7 | |
| Personal Property Tax | | | | | | |
| Replacement..... | 4 | | | 77,501 | | |
| State and Local Sales | | | | | | |
| Tax Reform..... | -- | | | 26,604 | | |
| County and Mass Transit | | | | | | |
| District..... | -- | | | 17,989 | | |
| Build Illinois | 9,450 | | | -- | | |
| Tourism Promotion..... | 3,573 | | | 31 | | |
| RTA Occupation Use Tax | | | | | | |
| Replacement..... | 3,326 | | | -- | | |
| State Gaming..... | -- | | | 26,578 | | |
| Child Support Enforcement Trust. | -- | | | 5,608 | | |
| Other | 28,568 | 518 | | 19,912 | 11,543 | |
| | <u>279,003</u> | <u>548</u> | | <u>291,742</u> | <u>16,805</u> | |
| Debt Service | 30 | | | 14 | | |
| Capital Projects | | 75 | | 4,667 | 62 | |
| Enterprise: | | | | | | |
| State Lottery | 24,011 | | | 3,468 | | |
| Other funds..... | 228 | | | 3,358 | | |
| | <u>24,239</u> | | | <u>6,826</u> | | |
| Internal Service: | | | | | | |
| Communications Revolving..... | 18,002 | 3,379 | | 320 | 35 | |
| Statistical Services Revolving.. | 14,721 | 14 | | 448 | 41 | |
| State Garage Revolving..... | 5,569 | 9 | | 197 | 1 | |
| Health Insurance Reserve..... | 14,205 | 2,316 | | 1,774 | -- | |
| Working Capital Revolving | 5,499 | 15 | | 295 | -- | |
| Other..... | 1,187 | 12 | | 224 | -- | |
| | <u>59,183</u> | <u>5,745</u> | | <u>3,258</u> | <u>77</u> | |
| Trust and Agency: | | | | | | |
| Expendable Trust - | | | | | | |
| Unemployment Compensation | | | | | | |
| Trust..... | 2,998 | | | 4,763 | -- | |
| Other | 1,325 | | | 24 | 63 | |
| | <u>4,323</u> | | | <u>4,787</u> | <u>63</u> | |
| Nonexpendable Trust..... | 1 | | | | | |
| Pension Trust - | | | | | | |
| State Employee's Retirement | | | | | | |
| System | 7,474 | | | 70 | | |
| State Universities | | | | | | |
| Retirement System | 9 | 3,207 | | -- | | |
| Other | 47 | | | 84 | | |
| | <u>7,530</u> | <u>3,207</u> | | <u>154</u> | | |

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| Fund Type/Fund | Due From | | | Due To | | |
|---|-------------------|------------------|--------------------|-------------------|-------------------|--------------------|
| | Other Funds | Component Units | Primary Government | Other Funds | Component Units | Primary Government |
| Agency - | | | | | | |
| Group Insurance Premium..... | \$ 3,558 | \$ 120 | | \$ 2,274 | | |
| Public Assistance Recoveries Trust..... | -- | | | 62,635 | | |
| RTA Sales Tax Trust | 17,989 | | | -- | | |
| Social Services Block Grant..... | -- | | | 3,975 | | |
| Protest..... | 58 | | | 12,960 | | |
| Other..... | 1,030 | | | 8,996 | | |
| | <u>22,635</u> | <u>120</u> | | <u>90,840</u> | | |
| Total Trust and Agency..... | <u>34,489</u> | <u>3,327</u> | | <u>95,781</u> | <u>63</u> | |
| Total (Memorandum Only) | | | | | | |
| Primary Government..... | <u>599,485</u> | <u>41,225</u> | | <u>599,485</u> | <u>174,230</u> | |
| Component Units | | | | | | |
| Governmental..... | -- | | \$ 63 | 520 | | \$ 2 |
| Proprietary: | | | | | | |
| Housing Development Authority... | 14,129 | | 293 | 13,610 | | 14 |
| Development Finance Authority... | 3,323 | | 2 | 3,322 | | -- |
| Toll Highway Authority..... | -- | | 3,973 | -- | | 26 |
| Other | 2 | | -- | 2 | | 20 |
| University: | | | | | | |
| Southern Illinois University.... | 5,125 | | 9,032 | 5,134 | | 1,478 |
| University of Illinois..... | 9,352 | | 150,359 | 8,762 | | 38,327 |
| Other | 4,963 | | 10,508 | 5,544 | | 1,358 |
| Total Component Unit..... | <u>36,894</u> | | <u>174,230</u> | <u>36,894</u> | | <u>41,225</u> |
| Total (Memorandum Only) - | | | | | | |
| Reporting Entity..... | <u>\$ 636,379</u> | <u>\$ 41,225</u> | <u>\$ 174,230</u> | <u>\$ 636,379</u> | <u>\$ 174,230</u> | <u>\$ 41,225</u> |

7. LOANS AND NOTES RECEIVABLE:

Loans and notes receivable (amounts expressed in thousands) at June 30, 1995 consisted of the following:

| | Fund Types | | | | Total (Memorandum Only) Primary Government | Component Units |
|---|------------------|------------------|------------------|-------------------|--|---------------------|
| | General | Special Revenue | Debt Service | Enterprise | | |
| Mortgage loan program..... | \$ 73 | \$ 37,873 | | | \$ 37,946 | \$ 1,449,730 |
| Student loan program..... | 4,812 | 913 | | \$ 604,829 | 610,554 | 97,252 |
| Business loan program..... | 57,834 | 24,407 | | | 82,241 | 323 |
| Port districts construction.... | 15,678 | | | | 15,678 | |
| Other..... | 2,132 | 29,296 | \$ 25,500 | | 56,928 | 2,087 |
| | <u>80,529</u> | <u>92,489</u> | <u>25,500</u> | <u>604,829</u> | <u>803,347</u> | <u>1,549,392</u> |
| Less: Allowance for uncollectible accounts..... | 28,288 | 10,211 | | 2,525 | 41,024 | 30,186 |
| Loans and notes receivable, net. | <u>\$ 52,241</u> | <u>\$ 82,278</u> | <u>\$ 25,500</u> | <u>\$ 602,304</u> | <u>\$ 762,323</u> | <u>\$ 1,519,206</u> |

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In the accompanying financial statements, the General and Special Revenue fund types reflect loans and notes receivable of \$134.5 million. Fund balances in the amount of \$122.8 million have been reserved to indicate their long-term nature and that they are not available to meet current appropriation or expenditure needs.

A portion of the General Fund's business loan programs (\$35.2 million) represents various funds' pooled resources that the State has invested in a pilot mortgage program.

Hotel Loans - Effective January 12, 1987, two of the General Fund program's outstanding mortgage loans aggregating \$28.9 million were restructured. One of these loans with an original balance of \$15.5 million was restructured again effective January 1, 1990. The remaining loan totalling \$13.4 million in original value was restructured effective January 1, 1991. Through June 30, 1994, the Treasurer recorded a provision for the write-down of \$19.6 million for these two properties based on independent valuations. These two loans have been classified as nonperforming assets.

Commercial Loans - During fiscal year 1989, two of the remaining business loans outstanding, with balances aggregating \$6.0 million, were restructured. During fiscal years 1993 and 1994, the Treasurer recorded write-down provisions totalling \$1.9 million (i.e. \$1.7 million and \$150 thousand, respectively). On August 24, 1994 one of these loans, with an original loan balance of \$3.3 million was declared in default, and as such, has been classified as a nonperforming asset. On October 28, 1994, the other business loan was restructured.

The write-down of the above Hotel and Commercial loans is not considered forgiveness of the obligations and collection efforts will continue for the entire loan balance, including principal and interest.

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8. PROPERTY, PLANT AND EQUIPMENT:

Property, plant and equipment (amounts expressed in thousands) at June 30, 1995 consisted of the following:

| General Fixed Assets Account Group | Fund Types | | | | | Total (Memorandum Only) Primary Government | Component Units |
|--|--------------------|------------------|----------------------|---------------|------------------|--|-----------------|
| | Enterprise | Internal Service | Non-Expendable Trust | Pension Trust | | | |
| Land and land improvements. \$ 558,707 | | \$ 335 | \$ 104 | \$ 1,850 | \$ 560,996 | \$ 2,708,700 | |
| Buildings and building improvements. 2,559,113 | | 16,213 | | 13,680 | 2,589,006 | 2,680,313 | |
| Equipment..... 1,177,717 | \$ 11,445 | 193,912 | | 15,762 | 1,398,836 | 1,810,306 | |
| Construction in progress.. 72,384 | | | | | 72,384 | 265,903 | |
| | 4,367,921 | 11,445 | 210,460 | 104 | 31,292 | 4,621,222 | |
| Less: Accumulated depreciation..... | | 7,299 | 171,143 | | 10,660 | 189,102 | |
| | <u>\$4,367,921</u> | <u>\$ 4,146</u> | <u>\$ 39,317</u> | <u>\$ 104</u> | <u>\$ 20,632</u> | <u>\$ 4,432,120</u> | |
| | | | | | | <u>\$ 6,531,247</u> | |

Changes in general fixed assets (amounts expressed in thousands) for the year ended June 30, 1995 are presented below:

| | Balance July 1, 1994 | Additions | Deletions/Net Transfers | Balance June 30, 1995 |
|---|----------------------|-------------------|-------------------------|-----------------------|
| Land and land improvements.... | \$ 538,278 | \$ 8,516 | \$ 11,913 | \$ 558,707 |
| Buildings and building improvements.... | 2,431,446 | 34,854 | 92,813 | 2,559,113 |
| Equipment..... | 1,108,319 | 183,407 | (114,009) | 1,177,717 |
| Construction in progress..... | 41,223 | 193,918 | (162,757) | 72,384 |
| | <u>\$4,119,266</u> | <u>\$ 420,695</u> | <u>\$(172,040)</u> | <u>\$ 4,367,921</u> |

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Construction in progress (amounts expressed in thousands) for general fixed assets, and component units as of June 30, 1995 is composed of the following:

| <u>Project</u> | <u>Project Authorization</u> | <u>Expended through June 30, 1995</u> | <u>Committed</u> | <u>Available Authorization</u> |
|---|----------------------------------|---|-------------------|------------------------------------|
| General Fixed Assets | | | | |
| Account Group- | | | | |
| TAMMS Super Maximum Facility | \$ 46,658 | \$ 3,448 | \$ 3,258 | \$ 39,952 |
| State Police Central Administration Building - Springfield..... | 40,700 | 1,473 | 1,053 | 38,174 |
| Forensic Unit, Elgin MHC... | 27,995 | 1,366 | 877 | 25,752 |
| Chicago Forensic Lab..... | 17,135 | 2,834 | 12,228 | 2,073 |
| Adult Psychiatric Ctr - Elgin MHC..... | 15,578 | 676 | 477 | 14,425 |
| Forensic Unit, Alton MHC... | 14,592 | 2,038 | 11,978 | 576 |
| TAMMS Minimum Security Unit | 11,422 | 6,989 | 853 | 3,580 |
| Other..... | 609,441 | 53,560 | 171,420 | 384,461 |
| Total..... | \$ 783,521 | \$ 72,384 | \$ 202,144 | \$ 508,993 |
| Component Units | | | | |
| State Toll Highway Improvements..... | \$ 85,000 | \$ 35,285 | \$ 49,715 | \$ -- |
| North South Tollway..... | 69,000 | 23,680 | 45,320 | -- |
| Chemical Life Sciences Laboratory - U of I..... | 58,760 | 40,360 | -- | 18,400 |
| Ambulatory Care Facility - U of I..... | 55,000 | 92 | 1,195 | 53,713 |
| Molecular Biology Lab - UIC..... | 52,198 | 49,024 | -- | 3,174 |
| Science Building - ISU..... | 28,163 | 1,513 | 25,860 | 790 |
| Faraday Engineering Build- ing - NIU..... | 28,138 | 18,891 | 2,467 | 6,780 |
| Steam Plant Addition/ Remodeling - SIUC..... | 25,837 | 5,770 | 9,372 | 10,695 |
| Faraday Hall Addition - NIU | 21,604 | 17,393 | 1,695 | 2,516 |
| Temple Buell Architecture Building - U of I..... | 13,978 | 12,652 | 1,249 | 77 |
| Engineering & Technology Building - SIU..... | 13,636 | 371 | 12,730 | 535 |
| Student Resident Hall - U of I..... | 11,450 | 9,580 | -- | 1,870 |
| | \$ 462,764 | 214,611 | \$ 149,603 | \$ 98,550 |
| Projects less than \$10,000.. | | 51,292 | | |
| Total..... | | \$ 265,903 | | |

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9. NOTES/REVENUE ANTICIPATION CERTIFICATES PAYABLE:

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, 1995 were as follows:

| <u>Fund Type/Agency</u> | <u>Amount Outstanding</u> | <u>Interest Rates</u> | <u>Annual Maturity To</u> |
|---|---------------------------|-----------------------|---------------------------|
| Primary Government - | | | |
| Enterprise: | | | |
| Illinois Student Assistance Commission..... | \$ 95,954 | See Below | Demand |
| Component Unit - | | | |
| Proprietary: | | | |
| Illinois Housing Development Authority..... | 21,536 | See Below | 1995 |
| Southwestern IL Development Authority..... | 700 | 0% to 6% | 2008 |
| | <u>22,236</u> | | |
| Universities and Colleges: | | | |
| Board of Governors..... | 394 | 6% to 7.9% | 2020 |
| Board of Regents..... | 13,728 | 3.75% to 9% | 2016 |
| Southern Illinois University..... | 1,924 | 3% to 7% | 2009 |
| University of Illinois..... | 1,706 | 5.28% to 9% | 2000 |
| | <u>17,752</u> | | |
| Total Component Unit..... | 39,988 | | |
| Total (Memorandum Only) Reporting Entity | \$ 135,942 | | |

Illinois Student Assistance Commission (Commission) -

The Commission is authorized to issue Student Loan Revenue Notes. The notes and related interest are payable solely from the revenues and other resources of the Commission. On June 30, 1995, the Commission had \$96 million of notes outstanding due 2005 or upon demand. The interest rate is 69.875% of the weekly 91-day U.S. Treasury bill rate, with a minimum interest rate of 2.14% and a maximum interest rate of 11.725%.

Illinois Housing Development Authority (Authority) -

The Authority has issued commercial paper, which is supported by an irrevocable direct-pay letter of credit issued by the Fuji Bank, Limited. The proceeds are to be used to finance ten year balloon payment mortgage loans for the construction and permanent financing of multi-family housing developments. The initial issuance of commercial paper was made on January 11, 1991. On June 30, 1995, the Authority had \$21.5 million of commercial paper outstanding, carrying interest rates of 6.3% and 6.07%, and due on July 6, 1995.

Southwestern Illinois Development Authority (SWIDA) -

The SWIDA has obtained notes payable from the Danforth Foundation and the Pulitzer Publishing Company in the amounts of \$500 thousand and \$100 thousand, respectively. These notes have interest rates ranging from 5% to 6% and mature on December 31, 1995. The proceeds from these notes are to be used to purchase and perform the necessary development requirements imposed by the National Park

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Service and the Department of Interior on the real property that the SWIDA will donate to the National Park Service of the Department of Interior. This property is to be used by the National Park Service in extending the Jefferson National Expansion Memorial Historic Site to the East St. Louis Riverfront. In addition, the SWIDA has obtained a note payable from the Department of Commerce and Community Affairs in the amount of \$100 thousand, the proceeds of which were used for start-up costs. This note is non-interest bearing and matures on July 1, 2008. As of June 30, 1995, the total amount of notes payable outstanding was \$700 thousand.

Universities and Colleges -

Universities and colleges have issued notes payable aggregating \$17.8 million at June 30, 1995. 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.

Revenue Anticipation Certificates Payable -

The State is authorized to borrow up to 15% of the State's appropriations in a fiscal year to meet deficits in anticipated revenues. All monies borrowed to fund such deficits must be repaid within one year of the date of issuance.

Subsequent Event -

Subsequent to June 30, 1995, the State experienced a revenue shortfall that necessitated short-term borrowing to maintain adequate cash balances in three sub-accounts of the General Fund: the General Revenue Fund, the Hospital Provider Fund and the Long Term Care Provider Fund. The Hospital Provider Fund and the Long Term Care Provider Fund collect assessments paid by all Illinois hospitals and long term care facilities. The Long Term Care Provider Fund also receives deposits of the State's cigarette and tobacco use taxes. These payments are used to pay hospital and long-term care Medicaid providers for their services to the State, and such payments are eligible for reimbursements by the federal government. These federal reimbursements to the State, together with the payments from Illinois hospitals and long term care facilities, finance a portion of the State's medical assistance programs in the Department of Public Aid.

As a result, the State issued revenue anticipation certificates of August 1995 in the principal amount of \$500 million with an interest rate of 4.5% of which \$200 million will mature on April 20, 1996, \$200 million on May 10, 1996 and \$100 million on June 10, 1996. Proceeds from the certificates were deposited as follows: \$200 million into the General Revenue Fund, \$200 million into the Hospital Provider Fund and \$100 million into the Long Term Care Provider Fund. Of the principal amount, \$300 million is intended to be repaid from transfers from the Hospital Provider Fund and the Long Term Care Provider Fund to the General Obligation Bond Retirement & Interest (BR&I) Fund. The remaining principal amount and the interest is intended to be repaid from transfers from the General Revenue Fund to the General Obligation BR&I Fund.

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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 the TRS, even though most covered employees are not State employees. Members may draw a retirement annuity at age 62 after 5 years of service; at age 60 after 10 years; and at age 55 after 20 years (with a reduction in the annuity of 1/2% for each month the member is under age 60 if less than 35 years of service).
- ▶ State Universities Retirement System ("SURS") is the administrator of a cost-sharing, multiple-employer PERS established in 1941 and governed by Article 15 of the Illinois Pension Code. SURS provides coverage to faculty and staff of State universities, community colleges and related agencies. The State of Illinois is legally mandated to make contributions by appropriations to SURS, even though some covered employees are not State employees. Members are eligible for normal retirement at age 62 with 5 years of covered service, age 55 with 8 years of covered service, or at any age with 35 years of covered service. Police and fire fighters are eligible for normal retirement at age 55 with 20 years of service, or at age 50 with 25 years of service.
- ▶ Judges' Retirement System ("JRS") is a single-employer PERS established in 1941 and governed by Article 18 of the Illinois Pension Code. The System covers judges and associate judges of the Illinois courts. Participants have vested rights to full retirement benefits beginning at age 60 with 10 years of service credit, or reduced retirement benefits beginning at age 55. Participants also have vested rights to benefits at age 62 upon attaining 6 years of credited service or at age 55 upon completing 28 years of credited service.
- ▶ General Assembly Retirement System ("GARS") is a single-employer PERS established in 1947 and governed by Article 2 of the Illinois Pension Code. GARS provides coverage to members of the General Assembly and certain elected State Officials. Participants have vested rights to retirement benefits beginning at age 62 with 4 years of service credit or at age 55 with 8 years of service credit.

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

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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, 1995.

TABLE I

| | <u>SERS</u> | <u>TRS</u> | <u>SURS</u> | <u>JRS</u> | <u>GARS</u> | <u>Total</u> |
|---|-----------------------|-----------------------|-----------------------|---------------------|-------------------|-----------------------|
| Employee Groups | | | | | | |
| Retirees and beneficiaries currently receiving benefits.... | 39,104 | 59,634 | 23,880 | 688 | 361 | 123,667 |
| Terminated employees entitled to benefits but not yet receiving them..... | 3,016 | 38,736 | 27,399 | 37 | 114 | 69,302 |
| Active employees: | | | | | | |
| Vested..... | 49,060 | 128,796 | 37,728 | 606 | 103 | 216,293 |
| Nonvested..... | 29,736 | | 35,799 | 269 | 79 | 65,883 |
| Total active employees | <u>78,796</u> | <u>128,796</u> | <u>73,527</u> | <u>875</u> | <u>182</u> | <u>282,176</u> |
| Total participants | <u>120,916</u> | <u>227,166</u> | <u>124,806</u> | <u>1,600</u> | <u>657</u> | <u>475,145</u> |
| Employer | | | | | | |
| Covered payroll..... | \$2,756,072 | \$4,417,000 | \$2,237,025 | \$75,314 | \$8,774 | \$9,494,185 |
| Total payroll..... | \$2,939,875 | \$5,372,000 | \$2,535,114 | \$82,057 | \$9,993 | \$10,939,039 |

Funding Status and Progress

The amounts shown in the table below as the pension benefit obligation ("PBO") 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, 1995. Significant actuarial assumptions used in the valuations include (a) rates of return on investment of present and future assets of 8% per year, (b) postemployment benefit increases of 3% per year and (c) projected salary increases as follows:

| | <u>SERS</u> | <u>TRS</u> | <u>SURS</u> | <u>JRS</u> | <u>GARS</u> |
|---|-------------------------|--------------------|--------------------|----------------------|----------------------|
| Salary increase due to inflation..... | 4.5% | 4.0% | 4.5% | 4.5% | 4.5% |
| Salary increase due to seniority/merit..... | * | 3.4% | 2.5% | 1.0% | 1.5% |
| Total salary increase assumption | <u>5.0%-9.2%</u> | <u>7.4%</u> | <u>7.0%</u> | <u>6.0%**</u> | <u>6.5%**</u> |

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

** Includes a .5% "general" salary increase assumption in addition to inflation and seniority/merit.

During fiscal year 1995 there were no changes in benefit provisions or actuarial assumptions which affected the pension benefit obligation of the retirement systems.

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The total unfunded pension benefit obligation and related information (amounts expressed in thousands) applicable to each retirement system at June 30, 1995 is disclosed in Table II below.

TABLE II

| | <u>SERS</u> | <u>TRS</u> | <u>SURS</u> | <u>JRS</u> | <u>GARS</u> | <u>Total</u> |
|---|---------------------------|----------------------------|---------------------------|--------------------------|-------------------------|----------------------------|
| <u>Pension Benefit</u> | | | | | | |
| <u>Obligation For:</u> | | | | | | |
| Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits.. | \$3,408,102 | \$13,127,482 | \$3,706,108 | \$ 289,607 | \$ 91,958 | \$20,623,257 |
| Current employees - Accumulated employee contributions including allocated investment earnings..... | 1,650,500 | 2,846,405 | 2,224,092 | 69,050 | 6,639 | 6,796,686 |
| Employer-financed vested..... | 1,748,650 | 3,157,449 | 3,248,292 | 96,998 | 11,842 | 8,263,231 |
| Employer-financed non-vested..... | <u>181,218</u> | <u>4,849,230</u> | <u>200,906</u> | <u>68,031</u> | <u>8,923</u> | <u>5,308,308</u> |
| Total Pension Benefit Obligation..... | 6,988,470 | 23,980,566 | 9,379,398 | 523,686 | 119,362 | 40,991,482 |
| Net assets available for benefits, at cost..... | <u>3,923,097</u> | <u>12,641,865</u> | <u>4,674,200</u> | <u>214,104</u> | <u>40,698</u> | <u>21,493,964</u> |
| Unfunded Pension Benefit Obligation.. | <u>\$3,065,373</u> | <u>\$11,338,701</u> | <u>\$4,705,198</u> | <u>\$ 309,582</u> | <u>\$ 78,664</u> | <u>\$19,497,518</u> |
| Net assets available for benefits, at market value..... | <u>\$4,530,414</u> | <u>\$13,373,558</u> | <u>\$5,951,001</u> | <u>\$ 249,334</u> | <u>\$ 47,694</u> | <u>\$24,152,001</u> |

Contributions Required and Contributions Made

The systems' funding requirements have been established by statute (Public Act 86-0273, effective August 23, 1989) and, starting with fiscal year 1990, the employer contributions made by the State of Illinois shall be increased incrementally over a seven year period so that by fiscal year 1996, the minimum State employer contribution shall be an amount that is sufficient to meet the normal cost and amortize the unfunded actuarial liability over forty years as a level percent of payroll as determined under the projected unit credit actuarial cost method. The State contribution, as a percentage of the applicable employee payroll, shall be increased in equal annual increments over the seven year period until the funding requirement specified above is met. Employee contributions are based on fixed percentages ranging from 4% to 11.5% applied to an employee's annual compensation, supplemented by contributions provided by the State. The State's actual funding of the retirement systems is governed by *appropriation* law and except for the TRS, the State has not followed the funding practice established by *statutory* law for the fiscal year ended June 30, 1995. For fiscal year 1996 and subsequent years, the above funding requirement will be superseded by Public Act 88-0593 which provides for a 50-year funding plan with a 15-year phase-in and a "continuing appropriation." The continuing appropriation means that the State must automatically provide funding to the pension systems based on actuarial cost requirements and amortization of the unfunded liability without being subject to the General Assembly's appropriation process. The statutory

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funding requirement and the actual amounts funded (expressed in thousands) by retirement system for fiscal year 1995 are presented in Table III below. Neither the new legislation nor Public Act 86-0273 funding plans conform with official accounting pronouncements, particularly APB Opinion No. 8 (APB 8). The requirements of both Public Acts are significantly different than the APB 8 funding requirements shown in table V.

TABLE III

| | <u>SERS</u> | <u>TRS</u> | <u>SURS</u> | <u>JRS</u> | <u>GARS</u> |
|---|-------------------------|--------------------------|-------------------------|------------------------|----------------------|
| Statutory funding requirement (Public Act 86-0273). | \$170,876 | \$511,228 | \$257,136 | \$17,367 | \$3,304 |
| Contributions made by employer..... | <u>136,589</u> | <u>598,169</u> | <u>128,116</u> | <u>11,151</u> | <u>2,311</u> |
| 1995 Statutory deficiency (excess) | <u>\$ 34,287</u> | <u>\$(86,941)</u> | <u>\$129,020</u> | <u>\$ 6,216</u> | <u>\$ 993</u> |

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

Table IV summarizes contribution information by plan (amounts expressed in thousands) for the year ended June 30, 1995.

TABLE IV

| | <u>SERS</u> | <u>TRS</u> | <u>SURS</u> | <u>JRS</u> | <u>GARS</u> |
|--|-------------|------------|-------------|------------|-------------|
| Contributions made: | | | | | |
| By employees..... | \$131,658 | \$430,761 | \$185,899 | \$ 8,943 | \$ 1,175 |
| % of current year covered payroll..... | 4.8% | 9.8% | 8.3% | 11.9% | 13.4% |
| By employers..... | \$136,589 | \$598,169 | \$128,116 | \$11,151 | \$ 2,311 |
| % of covered payroll: 1995 | 5.0% | 13.5% | 5.7% | 14.8% | 26.3% |
| 1994 | 4.9% | 11.0% | 6.2% | 15.2% | 24.6% |
| 1993 | 4.7% | 7.3% | 6.1% | 15.9% | 25.4% |

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 \$1,181.7 million for the year ended June 30, 1995, are reflected in the General Long-Term Obligations Account Group and Changes in Long-Term Obligations (see Note 15). Table V presents the 1995 net funding deficits (amounts expressed in thousands) by pension plan.

TABLE V

| | <u>SERS</u> | <u>TRS</u> | <u>SURS</u> | <u>JRS</u> | <u>GARS</u> | <u>Total</u> |
|--|-------------------------|--------------------------|-------------------------|------------------------|-----------------------|---------------------------|
| 1995 Retirement Costs (calculated in accordance with APB Opinion No. 8)..... | \$307,892 | \$1,156,495 | \$553,564 | \$32,937 | \$7,169 | \$2,058,057 |
| Contributions made by employers..... | <u>136,589</u> | <u>598,169</u> | <u>128,116</u> | <u>11,151</u> | <u>2,311</u> | <u>876,336</u> |
| 1995 net funding deficits included in the accompanying financial statements as accrued retirement costs | <u>\$171,303</u> | <u>\$ 558,326</u> | <u>\$425,448</u> | <u>\$21,786</u> | <u>\$4,858</u> | <u>\$1,181,721</u> |

TRS and SURS are the State's two cost-sharing, multiple employer PERS. As referred to above under plan descriptions, most covered employees of the TRS are not State employees. Also, some covered employees of the SURS are not State employees. The actuarial required contribution by the State expressed as a percentage of the actuarial required contribution for all employers for the TRS and SURS approximated 78% and 96% for those systems, respectively, for fiscal year 1995.

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Trend Information

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

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

TABLE VI

| | | <u>SERS</u> | <u>TRS</u> | <u>SURS</u> | <u>JRS</u> | <u>GARS</u> |
|---|------|-------------|------------|-------------|------------|-------------|
| Net assets available for benefits (at cost) expressed as a % of the pension benefit obligation (percentage funded): | 1995 | 56% | 53% | 50% | 41% | 34% |
| | 1994 | 57% | 55% | 52% | 43% | 37% |
| | 1993 | 58% | 59% | 53% | 44% | 40% |
| Unfunded pension benefit obligation expressed as a % of annual covered payroll: | 1995 | 111% | 257% | 210% | 411% | 897% |
| | 1994 | 106% | 221% | 193% | 382% | 812% |
| | 1993 | 104% | 182% | 173% | 372% | 715% |

Postemployment Benefits

In addition to providing pension benefits, the State Employees Group Insurance Act requires that the State pay the cost of basic noncontributory health and 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.

Legislation transferring the administration of the TRS health insurance program to the Illinois Department of Central Management Services ("CMS") takes effect January 1, 1996. It also establishes a funding mechanism consisting of a one-half of 1 percent contribution from active teachers and matching appropriations from the State to pay the subsidy portion of participating annuitants during Fiscal Year 1996. Persons enrolling in TRS managed care or residing in areas with no managed care will receive a 75% premium subsidy. All others will receive a 50% subsidy. At June 30, 1995, 31,826 TRS annuitants were enrolled in the health plan, receiving \$64.9 million in subsidies. TRS will continue to be responsible for program enrollment and eligibility determination. CMS will be responsible for providing information and consultation to plan participants.

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 State's self-insurance plan and insurance contracts currently in force. Life insurance benefits are limited to five thousand dollars per annuitant age 60 and older.

For fiscal year 1995, the State did not segregate payments made to annuitants from those made to current employees for health and dental, and life insurance benefits. The total cost of all members *including postemployment* health and dental, and life insurance benefits is recognized as an expenditure in the accompanying financial statements as claims are reported and are financed on a pay-as-you-go basis. For fiscal year 1995, the cost of providing postemployment health and dental, and life insurance benefits for approximately 63,000 annuitants was estimated to be \$112.4 million and \$10.7 million, respectively.

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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, generally 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 102% of par value.

General obligation bonds outstanding and bonds authorized but unissued (amounts expressed in thousands) at June 30, 1995 were as follows:

| Purpose | Outstanding | | Authorized but Unissued |
|--------------------------|-----------------|--------------------|----------------------------|
| | Interest Rates | Amount | |
| Capital Development..... | 3.25% to 11.75% | \$1,710,893 | \$ 977,041 |
| Transportation..... | 3.25% to 11.50% | 1,748,495 | 452,032 |
| Anti-Pollution..... | 3.25% to 12.00% | 351,832 | 13,528 |
| School Construction..... | 3.25% to 11.75% | 100,995 | 64,225 |
| Coal Development..... | 3.25% to 11.50% | 34,705 | 114,714 |
| Refunding..... | 4.10% to 7.00% | 1,344,873 | 756,651 |
| | | \$5,291,793 | \$2,378,191 |

Changes in general obligation bonds during the year ended June 30, 1995 are summarized in Note 15.

Future general obligation debt service requirements (amounts expressed in thousands) at June 30, 1995 were as follows:

| Year Ending June 30 | Principal | Interest | Total |
|-------------------------------|--------------------|--------------------|--------------------|
| 1996 | \$ 416,415 | \$ 194,753 | \$ 611,168 |
| 1997 | 430,755 | 178,410 | 609,165 |
| 1998 | 436,825 | 162,088 | 598,913 |
| 1999 | 424,200 | 146,380 | 570,580 |
| 2000 | 421,975 | 132,225 | 554,200 |
| Thereafter | 4,360,955 | 819,322 | 5,180,277 |
| | \$6,491,125 | \$1,633,178 | \$8,124,303 |
| Less: | | | |
| Unaccreted appreciation | (1,199,332) | | |
| | \$5,291,793 | | |

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In prior years, the State defeased certain callable maturities of general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1995, the outstanding balance of the defeased bonds was \$837.8 million. These bonds have interest rates ranging from 5.8% to 12% and their principal is to be redeemed on various dates through 2001 at redemption prices varying from 100% to 102%.

Subsequent to June 30, 1995, the State issued \$300 million of general obligation bonds which mature annually from 1996 through 2020 with interest rates ranging from 5.25% to 5.75%. In addition, the State issued \$500 million of general obligation bonds (including \$315.8 million of refunding bonds) which mature annually from 1996 through 2020 with interest rates ranging from 5.125% to 5.25%.

12. SPECIAL OBLIGATION BONDS:

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

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

The State's Metropolitan Civic Center Support Act (Support Act) was amended on September 3, 1985, to allow the issuance of bonds to refinance the State's Metropolitan Civic Center Support Program and to provide additional capital for new projects to be financed under the Support Act. The refinancing of the State's Metropolitan Civic Center Support Program is discussed further in Note 14. The Support Act was amended further on September 11, 1990, to allow the issuance of bonds for making construction and improvement grants by the Secretary of State, as State Librarian, to public libraries and library systems. 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, 1995 were as follows:

| Purpose | Outstanding | | Authorized but Unissued |
|----------------------------|----------------|---------------------------|----------------------------|
| | Interest Rates | Amount | |
| Build Illinois: | | | |
| Public Infrastructure..... | 3.5% to 7.5% | \$ 599,698 | \$ 187,958 |
| Business Development..... | 5.3% to 7.5% | 8,177 | -- |
| Education..... | 3.5% to 7.5% | 237,731 | 62,020 |
| Environment..... | 3.5% to 7.5% | 15,729 | -- |
| Refunding..... | 3.5% to 7.0% | <u>813,571</u> | <u>Unlimited</u> |
| | | 1,674,906 | 249,978 |
| Civic Center: | | | |
| Civic Centers..... | 5.3% to 9.2% | 81,250 | 110,854 |
| Libraries..... | 5.3% to 6.4% | 9,575 | 425 |
| Refunding..... | 6.0% to 7.35% | <u>86,280</u> | <u>Unlimited</u> |
| | | 177,105 | 111,279 |
| | | <u>\$1,852,011</u> | <u>\$ 361,257</u> |

Changes in special obligation bonds during the year ended June 30, 1995, are summarized in Note 15.

Future special obligation debt service requirements (amounts expressed in thousands) at June 30, 1995 were as follows:

| Year Ending June 30 | Principal | Interest | Total |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| 1996 | \$ 63,985 | \$ 96,444 | \$ 160,429 |
| 1997 | 65,735 | 94,292 | 160,027 |
| 1998 | 67,260 | 92,299 | 159,559 |
| 1999 | 69,640 | 89,390 | 159,030 |
| 2000 | 71,640 | 86,796 | 158,436 |
| Thereafter | <u>1,655,005</u> | <u>908,189</u> | <u>2,563,194</u> |
| | \$1,993,265 | <u>\$1,367,410</u> | <u>\$3,360,675</u> |
| Less: | | | |
| Unaccrued appreciation..... | <u>(141,254)</u> | | |
| | <u>\$1,852,011</u> | | |

In prior years, the State defeased certain callable maturities of Build Illinois and Civic Center bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the accompanying financial statements. At June 30, 1995, the outstanding balance of the defeased bonds was \$825.3 million. These bonds have interest rates ranging from 5.6% to 9.5% and their principal is to be redeemed on various dates from 1995 through 2008 at redemption prices varying from 100% to 105%.

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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. The bond indentures include a pledge from these agencies and authorities that income derived from acquired or constructed assets be used to retire the debt and service related interest. In addition, certain authorities have issued debt which is classified as "conduit" debt of the State.

Revenue bonds issued by individual agencies are supported by fees, rentals, tolls assessed to users and loan repayments. Issuing agencies of the primary government include the Illinois Student Assistance Commission (Student Loan Revenue Bonds) and the State Universities Retirement System of Illinois (State Universities Retirement System Special Revenue Bonds). Component unit issuing agencies include the Illinois Housing Development Authority (Housing Development, Multi-Family Housing, Residential Mortgage, Multi-Family Program, Homeowner Mortgage Revenue and Affordable Housing Program Trust Fund Bonds), Illinois State Toll Highway Authority (Construction Revenue Bonds), Illinois Rural Bond Bank (Bond Bank 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, 1995, net of unamortized discounts, were as follows:

| Agency | Amount Outstanding | Interest Rates | Annual Maturity To |
|---|-----------------------|-------------------|-----------------------|
| Primary Government - | | | |
| Enterprise: | | | |
| Illinois Student Assistance Commission... | \$ 740,320 | 3.90% to 18.000% | 2023 |
| Trust: | | | |
| State Universities Retirement System..... | 13,972 | 7.25% to 7.450% | 2005 |
| Total (Memorandum Only) Primary Government | \$ 754,292 | | |
| Component Unit - | | | |
| Proprietary: | | | |
| Illinois Housing Development Authority... | \$ 1,858,577 | 3.60% to 10.625% | 2028 |
| Illinois State Toll Highway Authority.... | 982,905 | 3.70% to 8.400% | 2017 |
| Illinois Rural Bond Bank..... | 48,105 | 3.90% to 7.300% | 2021 |
| | <u>2,889,587</u> | | |
| Universities and Colleges: | | | |
| Board of Governors of State Colleges and Universities..... | 93,196 | 3.70% to 9.500% | 2023 |
| Board of Regents..... | 99,484 | 3.00% to 10.050% | 2018 |
| Southern Illinois University..... | 53,165 | 5.40% to 7.125% | 2018 |
| University of Illinois..... | 238,776 | 3.50% to 10.500% | 2022 |
| | <u>484,621</u> | | |
| Total Component Unit | 3,374,208 | | |
| Total (Memorandum Only) Reporting Entity | \$ 4,128,500 | | |

Changes in revenue bonds during the year ended June 30, 1995, are summarized in Note 15.

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Revenue bond debt service requirements, principal and interest, (amounts expressed in thousands) as of June 30, 1995 were as follows:

| Year Ending June 30 | Primary Government | | | | | |
|------------------------|--------------------|-------------------|------------------|--------------|-------------------|-------------------|
| | Enterprise | | Trust | | Total | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 1996 | \$ 28,735 | \$ 68,994 | \$ -- | \$ -- | \$ 28,735 | \$ 68,994 |
| 1997 | 37,915 | 68,912 | -- | -- | 37,915 | 68,912 |
| 1998 | 42,227 | 66,356 | -- | -- | 42,227 | 66,356 |
| 1999 | 55,063 | 63,825 | -- | -- | 55,063 | 63,825 |
| 2000 | 53,152 | 60,559 | -- | -- | 53,152 | 60,559 |
| Thereafter | 529,955 | 623,582 | 25,825 | -- | 555,780 | 623,582 |
| | 747,047 | <u>\$ 952,228</u> | 25,825 | <u>\$ --</u> | 772,872 | <u>\$ 952,228</u> |
| Less: | | | | | | |
| Unaccrued appreciation | (2,830) | | (11,853) | | (14,683) | |
| | <u>\$ 744,217</u> | | <u>\$ 13,972</u> | | <u>\$ 758,189</u> | |

| Year Ending June 30 | Component Units | | | | | |
|------------------------|--------------------|--------------------|------------------------|-------------------|--------------------|--------------------|
| | Proprietary | | University and College | | Total | |
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 1996 | \$ 58,725 | \$ 183,513 | \$ 26,475 | \$ 13,587 | \$ 85,200 | \$ 197,100 |
| 1997 | 61,370 | 180,078 | 27,315 | 13,283 | 88,685 | 193,361 |
| 1998 | 64,805 | 176,107 | 28,220 | 12,698 | 93,025 | 188,805 |
| 1999 | 67,085 | 172,169 | 29,125 | 12,042 | 96,210 | 184,211 |
| 2000 | 70,030 | 168,252 | 30,205 | 11,315 | 100,235 | 179,567 |
| Thereafter | 2,824,805 | 2,116,910 | 677,409 | 114,091 | 3,502,214 | 2,231,001 |
| | 3,146,820 | <u>\$2,997,029</u> | 818,749 | <u>\$ 177,016</u> | 3,965,569 | <u>\$3,174,045</u> |
| Less: | | | | | | |
| Unaccrued appreciation | (238,187) | | (330,528) | | (568,715) | |
| | <u>\$2,908,633</u> | | <u>\$ 488,221</u> | | <u>\$3,396,854</u> | |

Total principal debt service requirements for the primary government include bond discounts of \$3.9 million for enterprise funds. Component unit bond discounts include \$19 million for proprietary funds and \$3.6 million for university funds.

Illinois Student Assistance Commission (Commission) -

The Commission issues student loan revenue bonds, the proceeds of which are used to purchase student loans from eligible lenders and to issue Stafford nonsubsidized loans to Illinois residents. The bonds mature annually in varying amounts, bearing interest ranging from 3.9% to 18%. Bonds outstanding exclusive of refunding issues may not exceed \$1,150 million (\$740.3 million was outstanding at June 30, 1995, net of \$3.9 million of unamortized discounts). All student loans purchased by the Commission and all loans financed from the proceeds of bonds issued, along with all revenues received from or on account of these bonds, are pledged as collateral for the bonds. Any losses are guaranteed as to principal and interest by the Commission's Guarantee Loan Program, which can be subrogated to the United States Department of Education.

The bond resolutions provide for early retirement for bonds maturing on or after March 1, 1996, at 102% of par, with the premium decreasing periodically until March 1, 2005, after which unamortized bonds can only be retired at par value. Pursuant to the bond resolutions, reserves for bond retirement and interest payments aggregated \$60.7 million at June 30, 1995.

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Included within the \$740.3 million of outstanding revenue bonds are \$160 million of taxable revenue bonds, Series B, Series C and Series D, the proceeds of which were used to purchase student loans. The bonds mature in 2010, 2022 and 2023, bearing interest rates as determined by the remarketing agent that would enable the bonds to be sold at a price equal to their principal amount, but not to exceed 18% per annum for the Series B and Series C bonds and 15% per annum for the Series D bonds.

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

Irrevocable letters of credit have been issued by Sumitomo Bank, Limited (Chicago Branch) for the Series B bonds and by Student Loan Marketing Association (Sallie Mae) for the Series C bonds. In addition, irrevocable letters of credit have been issued by Sumitomo Bank, Limited (Chicago Branch) and Industrial Bank of Japan, Limited (Chicago Branch) for the Series D bonds. Under these letters of credit, Citibank, N.A. and State Street Bank and Trust Company, N.A., acting as tender agent, paying agent, and bond registrar for Series B and Series C bonds and for Series D bonds, respectively, are entitled to draw the amount needed (a) to pay interest on the bonds on each interest payment date; (b) to pay principal and interest on the bonds called for redemption; (c) to pay principal and interest on the bonds resulting from an acceleration of maturity due to an event of default; and (d) to pay the tender price of bonds tendered or required to be tendered for purchase which is not to be paid from remarketing proceeds or from certain funds held under the indenture. The letters of credit are valid through September 29, 1999, for the Series B bonds, through December 1, 1997, for the Series C bonds and through September 22, 1998 for the Series D bonds unless extended or renewed. If exercised, the letter of credit for the Series B bonds carries a variable interest rate of 2% plus the greater a) of the prime rate or b) the Federal funds rate plus .5% per annum. The letter of credit for the Series C bonds carries a variable interest rate of 1.75% plus the average yield of the 13 week U.S. Treasury Bill. The letter of credit for the Series D bonds carries the Federal funds rate plus .5% per annum for the initial 30 days and, thereafter, carries the prime rate plus 2.5%.

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

The Commission is required to pay to Sumitomo Bank, for the Series B bonds, on the date of issuance of the letter of credit an origination fee of .15% of the line of credit and, thereafter, a quarterly commitment fee of .45% of the available amount of the letter of credit. On the date of issuance of the letter of credit issued by the Student Loan Marketing Association, the Commission is required to pay \$50,000 and, thereafter, a quarterly commitment fee of .6% of the available amount of the letter of credit. For the issuance of the letter of credit for the Series D bonds, the Commission is required to pay to Sumitomo Bank and Industrial Bank of Japan \$75,000 and, thereafter, a quarterly commitment fee of .55% of the available amount of the letter of credit.

State Universities Retirement System (System) -

The System issued revenue bonds to finance the design, acquisition, construction and equipping of a new permanent administrative office building. The bonds are capital appreciation bonds with interest rates ranging from 7.25% to 7.45%. These bonds are payable solely from and secured by a pledge of and first lien on the net revenues derived from investments of the System. They are not payable from any

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employer or employee contributions to the System. The bond resolutions do not provide for early redemption prior to maturity. At June 30, 1995, bonds outstanding were \$14 million.

Illinois Housing Development Authority (IHDA) -

The IHDA was created in 1967 to increase the production of low and moderate income housing in Illinois by providing mortgage loans. The IHDA is authorized to have bonds and notes outstanding in an aggregate principal amount not to exceed \$3,600 million exclusive of refunding issues. Bonds issued must mature within 50 years from the date of issue, bearing interest rates as determined by the IHDA. Subsequent to July 1, 1983, the maximum interest rate cannot exceed 11% or 70% of the prime rate, whichever is greater. All revenue bonds issued to provide mortgage loans are secured by first mortgage liens on the related developments.

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

At June 30, 1995, bonds outstanding aggregated \$1,877.6 million, before unamortized discounts of \$19 million. Sinking funds established pursuant to bond resolutions at year end aggregated \$59.2 million. The bonds mature annually through 2028, bearing interest from 3.6% to 10.625%. 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.

Included within the \$1,877.6 million of outstanding revenue bonds are \$320.7 million of Multi-Family Program Bonds, \$217.9 million of Homeowner Mortgage Revenue Bonds and \$61.3 million of Affordable Housing Program Trust Fund Bonds which are not a debt of the State of Illinois and, therefore, the State of Illinois is not liable for them. However, the Multi-Family Program Bonds are direct and general obligations of the IHDA and the full faith and credit of the IHDA is pledged for their repayment. The remainder of the bonds are special, limited obligations of the IHDA with a claim for payment solely from pledged property.

The IHDA has also issued \$69.8 million of Housing Revenue Bonds, Series 1985 which are secured by a joint and several guaranty of the Metropolitan Life Insurance Company, Pittway Corporation and Metro Properties, to provide construction and permanent financing for one development with 600 dwelling units. On May 13, 1987, this guaranty was replaced by a guaranty from Fuji Bank and approved by the bondholders of the Housing Revenue Bonds. In addition, the IHDA has issued \$12.4 million of Multi-Family Mortgage Revenue Bonds, Series 1989 which are secured by a guarantee of the Government National Mortgage Association, to provide construction and permanent financing of multi-family housing development of which certain units are intended for occupancy by low to moderate income persons. Also, the IHDA has issued \$70.5 million of Multi-Family Housing Revenue Bonds, Series 1991, Series 1993 and Series 1995. The Series 1991 and Series 1995 bonds were used to finance the costs of acquiring, rehabilitating and equipping multi-family residential rental housing projects. The Series 1993 bonds were used to refund on a current basis a portion of the IHDA's Multi-Family Housing Bonds. Additionally, the IHDA has issued \$61.8 million of Section 8 Housing Revenue Bonds, the proceeds of which were used to (1) provide financing for the acquisition of several developments, (2) pay issuance costs, and (3) fund debt service reserves. These bonds are special, limited obligations of the IHDA and can only be repaid

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from payments received with respect to the mortgage loans. The bonds are not a debt of the IHDA or the State of Illinois and neither are liable on the bonds. They are, however, included in the IHDA's authorized debt limitation. As of June 30, 1995, \$217.2 million of these bonds were outstanding.

Subsequent to June 30, 1995, the IHDA issued Affordable Housing Program Trust Fund Bonds, Series 1995A, in the amount of \$48.9 million. These bonds mature semi-annually through 2022 at interest rates ranging from 5.84% to 7.82%. The IHDA also issued Homeowner Mortgage Revenue Bonds, 1995 Series D, in the amount of \$50 million maturing semi-annually from 1998 through 2027 at interest rates ranging from 4.4% to 6.625%.

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, 2004. All unmatured bonds outstanding at January 1, 2005, 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, 1995, aggregated \$131.6 million.

Included within the THA's outstanding revenue bonds are \$178.2 million of refunding revenue bonds, Series 1993B. The bonds mature in 2010, bearing interest rates as determined by the remarketing agent that would result in the market value of the bonds being 100% of the principal amount, plus accrued interest, but not to exceed 22% per annum.

The bonds, if in a daily mode, are subject to purchase by demand of the holder at a price equal to the principal amount plus accrued interest on notice and delivery to the remarketing agent. If the bonds are in any other interest mode except a fixed rate, they are subject to purchase by demand of the holder at the same price but on seven days' notice and delivery to the remarketing agent.

If the remarketing agent is unable to resell any bonds that are "put", the THA has entered into a reimbursement agreement with Societe Generale (New York Branch) to purchase the bonds. The purchased bonds rate will be equal to the prime lending rate plus 2% per annum, however, not to exceed 22% per annum. Under an irrevocable letter of credit issued by Societe Generale, the First Chicago Trust Company of New York, New York, NY, acting as tender agent, is entitled to draw an amount sufficient to pay the purchase price of bonds delivered to it. The letter of credit is valid through December 31, 2009 and such payment shall be made by the delivery of purchased bonds.

The THA was required to pay to Societe Generale, on the date of closing of the letter of credit an origination fee of .05% per annum of the face amount of the letter of credit. In addition, the THA must pay .20% per annum of the maximum available amount to be drawn under the letter of credit.

In conjunction with the issuance of the Series 1993B bonds, the THA entered into an interest rate swap, with Societe Generale, to mitigate the effect of changes in interest rates on its demand bonds. The swap effectively changes the THA's interest costs on the \$178.2 million bonds due in 2010 to a fixed rate of 4.92% for the life of the bonds. The THA is exposed to credit risk of nonperformance by Societe Generale. This risk could result in the THA's not receiving the agreed upon payments from Societe Generale if the variable interest rate exceeds 4.92%. However, the THA does not anticipate nonperformance. The amounts shown in the schedule of revenue bond debt service requirements are based on the fixed rate effects of this interest rate swap.

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Illinois Rural Bond Bank (Bank) -

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

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

At June 30, 1995, bonds outstanding aggregated \$48.1 million. Sinking funds established pursuant to bond resolutions at year end aggregated \$.9 million. The bonds mature annually through 2021, bearing interest rates from 3.9% to 7.3%. The bonds provide for early redemption at the option of the Bank, in whole or in part, for bonds maturing on or after February 1, 2001, at 102% of par, with the premium decreasing periodically until February 1, 2007, after which unmatured bonds can only be redeemed at par value.

Included within the \$48.1 million of outstanding revenue bonds are \$4 million of bonds which do not require the Governor to include in the State budget the amount necessary for payment of principal and interest. Payment of principal and interest on these bonds is guaranteed by a financial guaranty bond issued by Capital Guaranty Insurance Company.

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 \$133.4 million at June 30, 1995. The bonds are callable prior to their maturity in accordance with the provisions of the bond resolutions, including premiums of up to 5%.

Subsequent to June 30, 1995, the Board of Governors of State Colleges and Universities issued Western Illinois University Auxiliary Facilities System Revenue Bonds and Western Illinois University Auxiliary Facilities System Taxable Revenue Refunding Bonds, Series 1995A and Series 1995B, in the amounts of \$9.2 and \$7.1 million, respectively. The Series 1995A bonds mature annually from 1998 through 2020 at interest rates ranging from 4.1% to 5.8%. The Series 1995B bonds mature annually through 2005 at interest rates ranging from 6.1% to 6.85%.

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Contingent Liabilities -

Metropolitan Pier and Exposition Authority (McCormick Place) -

In September 1991, the State amended the Metropolitan Pier and Exposition Authority Act (Act) to authorize the issuance of \$937 million of additional bonds to finance another expansion of McCormick Place, to be effective July 1, 1992. The Act also authorizes the McCormick Place to levy certain taxes (MPEA Taxes) to secure the additional bonds and for certain other purposes. The MPEA Taxes would include (i) a sales tax within portions of the City of Chicago on food, alcoholic beverages, and soft drinks sold for consumption on the premises and on certain sales for immediate consumption off the premises, (ii) a tax at the rate of 2.5% of the gross rental receipts of hotels located within the City of Chicago, (iii) a 6% tax on gross receipts of the business of renting automobiles in Cook County, Illinois, (iv) a 6% use tax on automobiles rented outside Illinois for use in Cook County, Illinois, and (v) a tax on taxis and livery vehicles ranging from \$2 per taxi departure to \$27 per bus having a capacity of over 24 passengers. In addition, subject to appropriation, amounts of State sales tax ranging from \$58 million for fiscal year 1995 and graduating to \$93 million for fiscal year 2004 and thereafter would be available for the payment of debt service on the additional bonds to the extent that the MPEA Taxes are not sufficient for such purpose.

The McCormick Place has issued \$936.4 million in revenue bonds, the proceeds of which were used to finance this expansion. These bonds consist of current interest bonds, capital appreciation bonds, and deferred interest bonds. The current interest bonds, in the amount of \$672 million, mature annually through 2006 and from 2022 through 2027, at interest rates ranging from 4.25% to 50%. However, the \$42.8 million of bonds bearing an interest rate of 50% were sold at a premium and have yields to maturity of 5.8% and 5.88%. The capital appreciation bonds and deferred interest bonds, in the amount of \$264.4 million, mature annually from 2006 through 2029, with a yield to maturity ranging from 6.1% to 6.75%.

In addition, the McCormick Place has previously issued \$131.8 million of revenue bonds with interest rates ranging from 5.5% to 6.7% to advance refund \$34.3 million of revenue bonds with interest rates ranging from 4.35% to 50% and a maturity date of 2004. The proceeds were used to purchase U. S. governmental securities, which were deposited in an irrevocable trust with an escrow agent to satisfy all future debt service requirements of the refunded bonds. As a result, the refunded bonds are considered defeased and the State is no longer contingently liable for them.

As of June 30, 1995, the outstanding balance of bonds which the State is contingently obligated to pay was \$1,076.7 million. The outstanding balance of the refunded bonds was \$30.8 million.

Southwestern Illinois Development Authority (SWIDA) -

SWIDA has issued \$84.5 million of revenue bonds, the proceeds of which were loaned to several companies for the acquisition of land and construction of various types of facilities. These companies are primarily liable for repayment of the bonds, which are secured by SWIDA loan agreements with the companies. These bonds bear interest rates ranging from 5.2% to 8.5% and mature annually through 2020. The State has accepted a moral obligation to repay the bonds in the event SWIDA and the companies are unable to meet the bonds' repayment commitments.

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During 1994, Wood River Township Hospital deposited \$9.1 million of cash into an irrevocable trust with an escrow agent to provide for the advance refunding of \$8.2 million of bonds maturing through 2003. As a result, the refunded bonds are considered defeased and the State no longer has a moral obligation to repay the bonds. As of June 30, 1995, the outstanding balance of bonds which the State is morally obligated to repay was \$66.2 million. The outstanding balance of the refunded bonds was \$8.2 million.

The SWIDA has also issued \$76.7 million of revenue bonds, the proceeds of which were loaned to Shell Oil Company, Monsanto Company, Robinson Steel Company, Inc., and Anderson Hospital. These bonds are special, limited obligations of the SWIDA and can only be repaid from payments by Shell Oil Company, Monsanto Company, Robinson Steel Company, Inc., and Anderson Hospital. Unlike the bonds in the preceding paragraph, the State has not accepted a moral obligation to repay the bonds in the event the SWIDA and the companies are unable to meet the bonds' repayment commitments. At June 30, 1995, the outstanding balance was \$74.7 million.

Subsequent to June 30, 1995, the SWIDA issued \$19.5 million of revenue bonds, the proceeds of which were loaned to Shell Oil Company. These bonds are special, limited obligations of the SWIDA and can only be repaid from payments made by Shell Oil Company. The State has not accepted a moral obligation to repay these bonds in the event SWIDA and Shell Oil Company is unable to meet the bonds' repayment commitments.

Quad Cities Regional Economic Development Authority (Authority) -

The Authority has issued \$27.2 million of revenue bonds, the proceeds of which were loaned to HDC, Inc. and to Thoms-Proestler Company to provide permanent financing for the acquisition and construction of various types of facilities. These companies are primarily liable for repayment of the bonds, which are secured by (i) mortgages and security agreements from HDC, Inc. and Thoms-Proestler Company to the Authority, (ii) a leasehold mortgage and security agreement from HDC, Inc. to the Authority, (iii) an assignment of leases, rents and revenues from HDC, Inc. to the Authority, and (iv) a guaranty by HDC, Inc. to the trustee. The bonds mature semiannually through 2017 and bear interest rates of 8.7% and 9.75% until February 1, 2004, at which time the 9.75% will be reset to 10.25% plus a supplemental coupon rate, if required, whose combined rate is not to exceed the limits of Illinois law. The State has accepted a moral obligation to repay the bonds in the event the Authority and companies are unable to meet the bonds' repayment commitments. At June 30, 1995, the outstanding balance was \$26.5 million.

Upper Illinois River Valley Development Authority (UIRVDA) -

The UIRVDA has issued \$4 million of revenue bonds, the proceeds of which were loaned to Waste Recovery - Illinois (the Company) to finance the acquisition, construction, equipment and installation of a tire recycling and tire-derived fuel processing facility. The Company is primarily liable for repayment of the bonds, which are secured by an assignment and a pledge of revenues derived from a separate loan agreement between the UIRVDA and the Company. In addition, the bonds will be secured by (i) moneys held by the trustee under a debt service reserve fund established under the indenture, (ii) guaranty agreement from Waste Recovery, Inc., a Texas corporation and a general partner of the Company, to the trustee, and (iii) a separate mortgage and security agreement from the Company to the trustee granting a mortgage lien on and security interest in the project. These bonds mature annually from 1996 through 2004 and bear an interest rate of 6.5%. The State has accepted a moral obligation to repay the bonds in the event the UIRVDA and the Company are unable to meet the bonds' repayment commitments. At June 30, 1995, the outstanding balance was \$4 million.

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Defeased Revenue Bonds -

During the year, the Commission issued a total of \$49.7 million of new bonds to current refund a like amount of outstanding bonds having interest rates ranging from 6.6% to 8.2%. The refunding bonds were a combination of fixed rate bonds, with interest rates ranging from 5.45% to 6.5%, and variable rate bonds. Although the variable rate bonds have maximum and minimum rate limits, the Commission estimates that the rate will average 5.1% over the life of the bonds.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$.5 million. This difference, reported in the accompanying financial statements as a deduction from bonds payable, is being amortized on a straight line basis over the remaining life of the old debt as a component of interest expense. As a result of the current refunding, the Commission estimates an increase in its debt service payments of some \$20 million over the life of the new debt and an economic gain or present value gain of \$.4 million. This debt service could range from \$15.7 million to \$48.6 million, depending on interest rate fluctuations applicable to the variable rate debt; likewise, the economic gain could range from \$.9 million to an economic loss of \$2.8 million.

In addition, the IHDA issued \$57.6 million of new bonds with interest rates ranging from 4.75% to 7.6% to current refund a like amount of outstanding bonds with interest rates ranging from 5% to 11.25%. The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$4 million which will be reported as a deduction from bonds payable and is being amortized over the life of the new debt, using the effective interest method, as a component of interest expense. The issuance of the refunding bonds at lower interest rates will cause aggregate debt service payments to be decreased by \$23.8 million and will result in an economic gain or present value gain of \$11.9 million.

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, 1995, \$4.8 million of bonds outstanding are considered defeased.

In addition to the IBA, the State Toll Highway Authority, the Illinois Housing Development Authority, and State universities consisting of Chicago State University, 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, 1995, \$909.1 million of bonds outstanding are considered defeased. These bonds have interest rates ranging from .05% to 10.8% with principal maturing until 2021.

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Conduit 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, 1995, recorded amounts of revenue bonds, net of defeased bonds, and notes outstanding (amounts expressed in thousands) as reported by authority officials were as follows:

| <u>Authority</u> | <u>Amount Outstanding</u> | <u>Interest Rates</u> | <u>Annual Maturity To</u> |
|--|-------------------------------|---------------------------|-------------------------------|
| Illinois Health Facilities Authority..... | \$ 5,971,284 | Variable | 2030 |
| Illinois Development Finance Authority: | | | |
| Environmental Facilities..... | \$1,655,260 | Variable | 2028 |
| Industrial Development..... | 1,055,643 | Variable | 2030 |
| 501 (c) 3 Not For Profit..... | 720,590 | Variable | 2031 |
| Infrastructure..... | 485,112 | 3.2% to 9.75% | 2021 |
| Financially Distressed City... | 21,435 | 4.8% to 7.5% | 2013 |
| Insured Industrial Revenue.... | 11,200 | Variable | 2015 |
| Taxable Industrial..... | 10,000 | 6% | 1998 |
| Other..... | <u>4,097</u> | Variable | 2002 |
| | 3,963,337 | | |
| Illinois Educational Facilities Authority..... | 1,337,416 | Variable | 2028 |
| Illinois Housing Development Authority..... | 217,210 | 3.8% to 25% | 2034 |
| Southwestern Illinois Development Authority..... | 74,705 | 6.0% to 15% | 2022 |
| Illinois Farm Development Authority..... | <u>62,914</u> | 4.5% to 11.5% | 2038 |
| | <u>\$11,626,866</u> | | |

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> |
|---|------------------|-------------------------|
| Metropolitan Pier and Exposition Authority (McCormick Place) liability... | (A) | \$ 354.9 |
| Compensated absences..... | (B) | 443.6 |
| Regional Transportation Authority liability..... | (C) | 498.2 |
| Workers' compensation liability..... | (D) | 57.1 |
| Capital lease obligations..... | (E) | 50.2 |
| Illinois Sports Facilities Authority liability..... | (F) | 35.3 |
| Installment purchase obligations..... | (G) | 14.7 |
| Certificates of Participation..... | (H) | 19.3 |
| Other Obligations..... | (I) | 1.9 |
| Total Other Long-Term Obligations | | <u>\$1,475.2</u> |

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

In July 1984, and November 1985, the State amended the "Metropolitan Fair and Exposition Authority Act" (Act) to authorize the issuance of \$265 and \$47.5 million, respectively, for a total authorization of \$312.5 million, in additional bonds. Bond proceeds were used (1) to pay construction costs of completing the McCormick Place expansion, (2) to pay the construction costs of projects authorized by the Illinois General Assembly in the future, and (3) to refund any outstanding bonds of the McCormick Place that were issued prior to July 1, 1984. The Act was further amended in July and August 1986 to authorize the issuance of refunding bonds either on a parity with or subordinated to the 1984 and 1985 bonds. In addition, in July 1989 the Act was amended to change the name to Metropolitan Pier and Exposition Authority and to expand its purposes to provide for the acquisition and improvement of the Navy Pier in Chicago.

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

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

During 1986, the McCormick Place issued 1986 and 1986A Series refunding bonds. The 1986 Series bonds, issued in the amount of \$324.2 million with interest rates ranging from 4.9% to 8% and maturing annually through 2014, were used to defease the remaining 1984 Series bonds. The 1986A Series bonds, issued in the amount of \$62.6 million, were used to defease certain callable maturities of 1985 Series bonds. The 1986A Series bonds have interest rates ranging from 3.75% to 7% and mature annually through 2015. In addition, in March 1992, the McCormick Place issued 1992 Series refunding bonds in the amount of \$182.1 million at interest rates ranging from 4% to 6.75% and maturing annually through 2010. The 1992 Series bonds were used to defease certain callable maturities of 1985 Series bonds and 1986 Series bonds. The proceeds of the 1986, 1986A, and 1992 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, 1995, \$164.5 million of 1984 and 1986 Series bonds outstanding are considered defeased.

The outstanding balance of the remaining 1985 Series bonds, the remaining 1986 Series refunding bonds, the 1986A Series refunding bonds, the 1991 Series bonds and the 1992 Series refunding bonds was \$354.9 million and is included as "Other obligations" in the General Long-Term Obligations Account Group.

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Future McCormick Place debt service requirements (amounts expressed in thousands) at June 30, 1995 were as follows:

| Year Ending June 30 | Principal | Interest | Total |
|--------------------------------|-------------------|-------------------|-------------------|
| 1996 | \$ 9,765 | \$ 22,624 | \$ 32,389 |
| 1997 | 10,440 | 21,934 | 32,374 |
| 1998 | 11,150 | 21,207 | 32,357 |
| 1999 | 11,970 | 20,416 | 32,386 |
| 2000 | 12,805 | 19,553 | 32,358 |
| Thereafter | 298,825 | 160,196 | 459,021 |
| | \$ 354,955 | \$ 265,930 | \$ 620,885 |

Subsequent to June 30, 1995, the McCormick Place issued \$54.1 million of 1995 Series bonds to refund a portion of 1986 and 1986A Series bonds. The 1995 Series bonds mature annually from 1996 through 2011 with interest rates ranging from 4.3% to 6.25%.

(B) 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, 1995, the liability for accrued annual leave was approximately \$223.1 million, including salary related costs of \$13.5 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, 1995, the liability for sick leave earned subsequent to January 1, 1984 was \$220.5 million, including \$13 million of salary related costs. Thus, the State's liability for compensated absences reported in the General Long-Term Obligations Account Group amounted to \$443.6 million at June 30, 1995. As explained in Note 1-O, this amount does not include compensated absences liabilities for proprietary funds and component units.

(C) Regional Transportation Authority (Authority) Liability -

The Authority is authorized by the Regional Transportation Authority Act to issue bonds in the principal amount of \$100 million on or after January 1, 1990 and increasing \$100 million per year until January 1, 1994, for a total authorization of \$500 million to be used for Strategic Capital Improvement Projects (SCIP). These projects are to be used to acquire, repair or replace public transportation facilities in the metropolitan region as approved by the Governor. Since June 1992, the Authority has issued \$500 million of bonds with interest rates ranging from 3.75% to 9% and maturing annually through 2025.

The bonds are general obligations of the Authority to which the full faith and credit of the Authority is pledged. However, for State fiscal years in which the SCIP bonds are outstanding, the State's assistance shall be transferred monthly from the General Revenue Fund to the Public Transportation Fund for payment in an amount equal to the lesser of monthly debt service on the SCIP bonds, or one-twelfth of the amount of the State's assistance as provided in the authorization. The authorization provides for \$30 million for 1995, \$40 million for 1996, \$50 million for 1997, and \$55 million for each year thereafter. Although the amount of the State's assistance is measured by the debt service on the SCIP bonds, the assistance is not pledged for payment of or security for the SCIP bonds. The State's assistance is paid directly to the Authority and may be spent by the Authority at its discretion. As of June 30, 1995, the outstanding balance included in the General Long-Term Obligations Account Group is \$498.2 million.

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Future Regional Transportation Authority debt service requirements (amounts expressed in thousands) at June 30, 1995 were as follows:

| <u>Year Ending</u> <u>June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|--------------------------------------|-------------------|-------------------|--------------------|
| 1996 | \$ 2,620 | \$ 32,263 | \$ 34,883 |
| 1997 | 4,325 | 32,147 | 36,472 |
| 1998 | 7,490 | 31,943 | 39,433 |
| 1999 | 7,875 | 31,562 | 39,437 |
| 2000 | 8,310 | 31,145 | 39,455 |
| Thereafter | 467,595 | 456,103 | 923,698 |
| | <u>\$ 498,215</u> | <u>\$ 615,163</u> | <u>\$1,113,378</u> |

(D) Workers' Compensation Liability -

The workers' compensation liability has been determined using claims outstanding and a projection of claims to be submitted, based upon prior years' experience of the State. Claims that will be liquidated with expendable available financial resources have been recorded as a liability in the General Fund and the Road Fund (a Special Revenue Fund), in the amounts of \$40.7 and \$17.6 million, respectively. The remaining portion of the liability, \$57.1 million as of June 30, 1995, is included in the General Long-Term Obligations Account Group. Of this liability, \$47.8 and \$9.3 million are expected to be paid from future resources of the General Fund and the Road Fund, respectively. In addition, a \$9 million worker's compensation liability has been included in the University and College fund type included in component units.

(E) Lease Commitments -

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

At June 30, 1995, assets capitalized under capitalized leases included in property, plant and equipment (amounts expressed in thousands) were as follows:

| | <u>Primary Government</u> | | |
|--------------------------------------|---|---|----------------------------------|
| | <u>General</u> <u>Fixed</u> <u>Assets</u> | <u>Proprietary</u> <u>Fund Types</u> | <u>Component</u> <u>Units</u> |
| Land and land improvements..... | \$ 2,700 | | \$ 1,397 |
| Buildings and building improvements. | 25,280 | \$ 1,808 | 3,580 |
| Equipment..... | 16,134 | 1,768 | 25,577 |
| | 44,114 | 3,576 | 30,554 |
| Less: Accumulated depreciation..... | | 320 | 1,223 |
| | <u>\$ 44,114</u> | <u>\$ 3,256</u> | <u>\$ 29,331</u> |

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Future minimum commitments for noncancelable leases (amounts expressed in thousands) as of June 30, 1995 were as follows:

| Year Ending June 30 | Primary Government | | | |
|---|---------------------|-------------------------------------|---------------------------|-------------------|
| | Operating Leases | Capitalized Leases | | Total |
| | | General Long-Term Obligations | Proprietary Fund Types | |
| 1996 | \$ 89,498 | \$ 8,594 | \$ 734 | \$ 98,826 |
| 1997 | 67,246 | 8,154 | 665 | 76,065 |
| 1998 | 44,535 | 7,320 | 629 | 52,484 |
| 1999 | 23,492 | 5,951 | 267 | 29,710 |
| 2000 | 8,512 | 4,395 | 210 | 13,117 |
| Thereafter | 14,406 | 42,504 | 1,094 | 58,004 |
| Total minimum lease payments. | <u>\$ 247,689</u> | 76,918 | 3,599 | <u>\$ 328,206</u> |
| Less amounts representing interest | | 26,718 | 792 | |
| Present value of net minimum lease payments. | | <u>\$ 50,200</u> | <u>\$ 2,807</u> | |

| Year Ending June 30 | Component Units | | | |
|---|---------------------|--|---------------------------|------------------|
| | Operating Leases | Capitalized Leases | | Total |
| | | University and College Fund Type | Proprietary Fund Types | |
| 1996 | \$ 1,793 | \$ 6,252 | \$ 604 | \$ 8,649 |
| 1997 | 1,346 | 4,945 | 569 | 6,860 |
| 1998 | 1,326 | 2,643 | 218 | 4,187 |
| 1999 | 1,332 | 1,500 | -- | 2,832 |
| 2000 | 1,218 | 1,031 | -- | 2,249 |
| Thereafter | 6,370 | 4,153 | -- | 10,523 |
| Total minimum lease payments. | <u>\$ 13,385</u> | 20,524 | 1,391 | <u>\$ 35,300</u> |
| Less amounts representing interest | | 2,621 | 531 | |
| Present value of net minimum lease payments. | | <u>\$ 17,903</u> | <u>\$ 860</u> | |

Rental payments (amounts expressed in thousands) for operating leases charged to operations during the year ended June 30, 1995 aggregated \$251,256 for the primary government and \$9,668 for component units.

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

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

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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. The State's maximum liability is limited to \$13 million annually, but the State anticipates that \$8 million, derived from the Authority's Hotel Tax, will reduce this liability to \$5 million annually. In fiscal year 1995, receipts from the Authority's Hotel Tax totaled \$14.8 million. As of June 30, 1995, the State's share of the outstanding principal balance was \$35.3 million.

The State (and Non-State) share of future Illinois Sports Facilities Authority debt service requirements (amounts expressed in thousands) at June 30, 1995 were as follows:

| Year Ending June 30 | State Share | | Non-State Share | | Total | |
|------------------------|------------------|------------------|------------------|------------------|-------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 1996 | \$ 1,344 | \$ 2,725 | \$ 3,496 | \$ 7,084 | \$ 4,840 | \$ 9,809 |
| 1997 | 1,443 | 2,626 | 3,752 | 6,829 | 5,195 | 9,455 |
| 1998 | 1,549 | 2,520 | 4,026 | 6,554 | 5,575 | 9,074 |
| 1999 | 1,663 | 2,406 | 4,322 | 6,255 | 5,985 | 8,661 |
| 2000 | 1,787 | 2,282 | 4,648 | 5,933 | 6,435 | 8,215 |
| Thereafter | 27,489 | 13,198 | 71,471 | 34,314 | 98,960 | 47,512 |
| | <u>\$ 35,275</u> | <u>\$ 25,757</u> | <u>\$ 91,715</u> | <u>\$ 66,969</u> | <u>\$ 126,990</u> | <u>\$ 92,726</u> |

(G) Installment Purchase Obligations -

The State has acquired certain land, office facilities, office and computer equipment, and other assets through installment purchase arrangements. Future commitments under installment purchase contracts (amounts expressed in thousands) as of June 30, 1995 were as follows:

| Year Ending June 30 | Installment Purchase Obligations | | | | | | | |
|------------------------------------|----------------------------------|---------------|------------------------|-----------------|------------------|-----------------------------------|-----------------|------------------|
| | Primary Government | | | | | Component Units | | |
| | General Long-Term Obligations | | Proprietary Fund Types | | Total | University and College Fund Types | | Total |
| | Principal | Interest | Principal | Interest | Total | Principal | Interest | Total |
| 1996 | \$ 7,873 | \$ 464 | \$ 15,967 | \$ 1,139 | \$ 25,443 | \$ 1,772 | \$ 1,084 | \$ 2,856 |
| 1997 | 4,325 | 302 | 7,223 | 368 | 12,218 | 3,084 | 1,023 | 4,107 |
| 1998 | 1,550 | 131 | 1,652 | 51 | 3,384 | 2,019 | 827 | 2,846 |
| 1999 | 722 | 70 | 238 | 13 | 1,043 | 2,013 | 695 | 2,708 |
| 2000 | 296 | 29 | 93 | 2 | 420 | 2,053 | 563 | 2,616 |
| Thereafter | -- | -- | -- | -- | -- | 8,793 | 4,167 | 12,960 |
| Total future commitments... | <u>\$ 14,766</u> | <u>\$ 996</u> | <u>\$ 25,173</u> | <u>\$ 1,573</u> | <u>\$ 42,508</u> | <u>\$ 19,734</u> | <u>\$ 8,359</u> | <u>\$ 28,093</u> |

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(H) Certificates of Participation -

The State is authorized to issue certificates of participation representing the right to receive a proportionate share in lease-purchase or installment purchase payments to be made for the benefit of State agencies for the acquisition or improvement of real or personal property, refinancing of such property, payment of expenses of such property, or payment of expenses related to the issuance. During fiscal year 1995, the State acting by and through the Department of Central Management Services issued \$19.3 million of these certificates to finance the purchase of certain energy conservation measures pursuant to energy services agreements with certain energy services companies for use by various agencies and universities, at interest rates ranging from 4.6% to 6.4% and maturing annually through 2006. The outstanding balance of the certificates as of June 30, 1995 included in the General Long-Term Obligations Account Group was \$19.3 million.

Subsequent to June 30, 1995, the State issued certificates of participation, Series 1995A in the principal amount of \$29.4 million which mature annually from 1997 to 2017 with interest rates ranging from 4.15% to 5.8%. These certificates were issued to provide for the construction and lease purchase of certain correctional facilities to be operated by the Department of Corrections at various sites within the State.

The University of Illinois has issued certificates of participation representing the right to receive a proportionate share of lease-purchase or installment payments. On August 1, 1990, the University of Illinois issued \$3.3 million of the certificates with an interest rate of 7.25% and maturing in 2000 to finance the construction of a facility to house academic units in Area Studies and International Programs. Also, on January 1, 1991, \$16.8 million of the certificates were issued at interest rates ranging from 5.9% to 6.4% and maturing annually through 1998 to finance the acquisition and installation of and the construction of a building for an electrical and high temperature hot water cogeneration system. In addition, on January 1, 1992, \$31.9 million of the certificates were issued at interest rates ranging from 4% to 4.6% and maturing semi-annually through 1995. These certificates were used to advance refund certificates issued in 1985 which have been called and are no longer a liability in the trustee accounts. On April 1, 1995, \$29.9 million of the certificates were issued at interest rates ranging from 4.1% to 5.4% and maturing semi-annually through 2005 to finance the purchase of a firm supply of natural gas from MidCon Gas Services Corporation.

The outstanding balance of the remaining certificates as of June 30, 1995 was \$52.3 million and is included as "Other obligations" in the component units.

Future certificates of participation debt service requirements (amounts expressed in thousands) at June 30, 1995 were as follows:

| Year Ending June 30 | <u>Certificates of Participation</u> | | | | |
|------------------------|--------------------------------------|-----------------|-------------------|------------------|------------------|
| | General Long-Term Obligations | | Component Unit | | Total |
| | Principal | Interest | Principal | Interest | |
| 1996 | \$ -- | \$ 1,129 | \$ 13,570 | \$ 2,476 | \$ 17,175 |
| 1997 | 365 | 1,099 | 4,795 | 2,020 | 8,279 |
| 1998 | 1,295 | 1,058 | 5,070 | 1,747 | 9,170 |
| 1999 | 1,380 | 988 | 7,145 | 1,395 | 10,908 |
| 2000 | 1,460 | 912 | 2,955 | 1,109 | 6,436 |
| Thereafter | 14,765 | 3,543 | 18,775 | 3,101 | 40,184 |
| | <u>\$ 19,265</u> | <u>\$ 8,729</u> | <u>\$ 52,310</u> | <u>\$ 11,848</u> | <u>\$ 92,152</u> |

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(I) Other Obligations -

The State's self insurance auto liability has been determined using an estimate of claims outstanding. Claims for the auto liability that will be liquidated with expendable available financial resources have been recorded as a liability in the General Fund in the amount of \$3 million. The remaining portion of the liability, \$1.6 million as of June 30, 1995, is expected to be paid from future resources of the General Fund.

In addition, the Tax Reform Act of 1986 requires issuers of state and local government bonds to rebate to the federal government arbitrage profits earned on those bonds under certain circumstances. In accordance with this requirement, an arbitrage rebate liability, in the amount of \$.3 million, has been calculated as of June 30, 1995. The payment date for this liability is scheduled for February 1996, and therefore, will not be liquidated with expendable available financial resources but recorded in the General Long-Term Obligations Account Group.

The arbitrage rebate liability of \$.3 million relates to *Build Illinois* bonds and is due to be paid by the trustee, no later than February 1996, from the General Reserve Fund of the Build Illinois Bond Retirement and Interest Fund.

The total of Other Obligations recorded in the General Long-Term Obligations Account Group as of June 30, 1995 was \$1.9 million.

(J) 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, 1995, the balance of the Fund was \$17.6 million. The purpose of the Fund is to secure and retire a proportionate share of locally issued revenue bonds, the proceeds of which were used to construct local civic and exposition centers. The Support Act was amended in September 1985 to provide State financial support by issuing direct, limited obligation revenue bonds for the advanced refunding of any civic center bond issued before July 1, 1985 and for newly certified applicants after July 1, 1985. It was further amended to increase the limitation of the aggregate amount of principal issued and outstanding in State and local bonds subject to State financial support for all Authorities from \$75 million to \$200 million. In addition, further restrictions exist as to the amount to be committed on behalf of any single taxing authority.

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

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At June 30, 1995, the unpaid principal on State supported guarantees (amounts expressed in thousands) were as follows:

| Authority | Amount Defeased | Interest Rates | Annual Maturity To |
|------------------|----------------------------|---------------------------|-------------------------------|
| Joliet | \$ 2,400 | 9.10% to 9.40% | 2003 |
| Rockford | 2,295 | 7.00% | 1997 |
| DeKalb | 2,125 | 10.85% | 2003 |
| Peoria | 2,000 | 6.50% | 1997 |
| Springfield | 1,993 | 6.60% | 1996 |
| Aurora | 1,030 | 6.50% | 1997 |
| Decatur | 1,010 | 4.75% to 6.50% | 1997 |
| Danville | 690 | 5.00% to 5.80% | 1997 |
| | <u>\$13,543</u> | | |

Beginning July 1, 1985, the following newly certified local governmental units have received grants ranging from \$.4 to \$20 million through June 30, 1995:

| | | |
|--------------|----------------|-----------------|
| Quad City | Bureau County | Aledo |
| Rosemont | Orland Park | Herrin |
| Quincy | Knox County | Benton |
| Peoria | River Forest | Rockford |
| Centre East | Aurora | Bowdre Township |
| Ogle County | Pekin | Mason County |
| Collinsville | LaSalle County | |

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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, 1995 are summarized as follows:

| | <u>Proprietary and Other</u> | | <u>General Long-Term Obligations Account Group</u> | | | |
|---|-------------------------------|--------------------------------|--|---|---|--|
| | <u>Notes Payable (Note 9)</u> | <u>Revenue Bonds (Note 13)</u> | <u>Accrued Retirement Costs (Note 10)</u> | <u>General Obligation Bonds (Note 11)</u> | <u>Special Obligation Bonds (Note 12)</u> | <u>Other Long-Term Obligations (Note 14)</u> |
| Balance at July 1, 1994..... | \$ 131,816 | \$4,060,859 | \$8,263,931 | \$4,936,259 | \$1,763,691 | \$ 1,381,999 |
| Primary Government: | | | | | | |
| Compensated absences earned..... | | | | | | 274,297 |
| Increase in workers' compensation liability..... | | | | | | 3,245 |
| Debt issues..... | | 48,764 | | 649,815* | 135,000* | 81,265 |
| Increase in lease and installment purchase obligations..... | | | | | | 10,711 |
| Compensated absences taken..... | | | | | | (237,709) |
| Amortization of bond discounts and bond issuance costs..... | | 532 | | | | |
| Amortization of deferred amounts on bond refundings..... | | 45 | | | | |
| Increase in accreted value of capital appreciation bonds... | | 2,666 | | 107,303 | 13,865 | |
| Principal retirements and terminations..... | | (61,720) | | (401,584) | (60,545) | (30,900) |
| Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types..... | | | 1,181,721 | | | |
| Other..... | | | | | | (7,723) |
| Total Primary Government..... | -- | (9,713) | 1,181,721 | 355,534 | 88,320 | 93,186 |
| Component Units: | | | | | | |
| Debt Issues..... | 160,047 | 515,955 | | | | |
| Amortization of bond discounts and bond issuance costs..... | | 883 | | | | |
| Amortization of deferred amounts on bond refundings..... | | 142 | | | | |
| Increase in accreted value of capital appreciation bonds... | | 26,146 | | | | |
| Principal retirements and terminations..... | (155,921) | (465,772) | | | | |
| Total component units..... | 4,126 | 77,354 | -- | -- | -- | -- |
| Balance at June 30, 1995..... | \$ 135,942 | \$4,128,500 | \$9,445,652 | \$5,291,793 | \$1,852,011 | \$ 1,475,185 |

* The debt issues amount represents the gross issuance amounts and not the net proceeds that are reported in the operating statements.

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16. FUND EQUITY:

A. Fund equity reservations and designations not displayed separately on the combined balance sheet (amounts expressed in thousands) at June 30, 1995 consisted of the following:

| | Fund Types | | | |
|---|-------------------------|--------------------------|--------------------------|--------------------------------|
| | General | Special Revenue | Debt Service | Capital Projects Enterprise |
| FUND EQUITY: | | | | |
| Retained earnings: | | | | |
| Reserved for: | | | | |
| Revenue bond and note retirement..... | | | | \$ 60,662 |
| High risk insurance program and other..... | | | | <u>25,891</u> |
| Total reserved retained earnings | | | | <u>\$ 86,553</u> |
| Fund balances: | | | | |
| Reserved for other: | | | | |
| Long-term portion of: | | | | |
| Federal highway program receivable..... | | \$ 331,521 | | |
| Intergovernmental receivables..... | \$ 387 | 334,864 | | |
| Other receivables..... | 13 | 1,802 | | |
| Loans and notes receivable..... | 48,447 | 74,377 | \$ 25,500 | |
| Inventories..... | 25,289 | 38,128 | | |
| Restricted fund balances... | | | | |
| Endowment and similar funds..... | | | | |
| Other..... | <u>814</u> | <u>5,855</u> | | <u>\$ 15,912</u> |
| Total fund balances reserved for other | <u>\$ 74,950</u> | <u>\$ 786,547</u> | <u>\$ 25,500</u> | <u>\$ 15,912</u> |
| Unreserved: | | | | |
| Designated for: | | | | |
| Debt service..... | | | \$ 418,698 | |
| Other..... | | | | |
| Total unreserved, designated fund balances | | | <u>\$ 418,698</u> | |

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| <u>Fund Types</u> | <u>Total (Memorandum Only)</u> | |
|---|--|----------------------------|
| <u>Expendable Trust</u> | <u>Primary Government</u> | <u>Component Units</u> |
| FUND EQUITY: | | |
| Retained earnings: | | |
| Reserved for: | | |
| Revenue bond and note retirement..... | \$ 60,662 | \$191,670 |
| High risk insurance program and other..... | <u>25,891</u> | <u>50,634</u> |
| Total reserved retained earnings | <u>\$ 86,553</u> | <u>\$242,304</u> |
| Fund balances: | | |
| Reserved for other: | | |
| Long-term portion of: | | |
| Federal highway program receivable..... | \$ 331,521 | |
| Intergovernmental receivables..... | 335,251 | \$ 7,286 |
| Other receivables..... | 1,815 | |
| Loans and notes receivable..... | 148,324 | 16,354 |
| Inventories..... | 63,417 | |
| Restricted fund balances.. | | 430,545 |
| Endowment and similar funds..... | \$ 1 | 1 419,327 |
| Other..... | <u>244</u> | <u>28,660</u> |
| Total fund balances reserved for other | <u>\$ 245</u> | <u>\$ 903,154</u> |
| Unreserved: | | |
| Designated for: | | |
| Debt service..... | \$ 418,698 | |
| Other..... | | <u>\$ 9,087</u> |
| Total unreserved, designated fund balances | <u>\$ 418,698</u> | <u>\$ 9,087</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 \$331,521 Federal highway program receivable is due from the Federal government and will be received upon the Federal government increasing their grant amount to equal or exceed their apportionment authorization.

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B. During the year, contributed capital decreased pursuant to the following schedule (amounts expressed in thousands).

| | <u>Contributed</u> <u>Capital</u> <u>7/1/94</u> | <u>Fixed Assets</u> | | <u>Contributed</u> <u>Capital</u> <u>6/30/95</u> |
|--------------------------------|---|---------------------|------------------|--|
| | | <u>Additions</u> | <u>Deletions</u> | |
| Primary Government - | | | | |
| Internal Service: | | | | |
| Central Management Services | | | | |
| Statistical Services | | | | |
| Revolving Fund..... | \$ 9,157 | | \$ 1,000 | \$ 8,157 |
| Department of Correction | | | | |
| Working Capital | | | | |
| Revolving Fund..... | 7,836 | \$ 545 | | 8,381 |
| Other..... | 3,908 | | 1,750 | 2,158 |
| Total Internal Service..... | <u>20,901</u> | <u>545</u> | <u>2,750</u> | <u>18,696</u> |
| Total (Memorandum Only) | | | | |
| Primary Government..... | <u>20,901</u> | <u>545</u> | <u>2,750</u> | <u>18,696</u> |
| Component Unit - | | | | |
| Development Finance Authority | 18,508 | | | 18,508 |
| Farm Development Authority... | 12,232 | | | 12,232 |
| Other..... | 2,790 | | | 2,790 |
| Total Component Unit..... | <u>33,530</u> | | | <u>33,530</u> |
| Total (Memorandum Only) | | | | |
| Reporting Entity..... | <u>\$ 54,431</u> | <u>\$ 545</u> | <u>\$ 2,750</u> | <u>\$ 52,226</u> |

STATE OF ILLINOIS

17. FUND DEFICITS AND RETAINED EARNINGS DEFICIT:

Primary Government:

The State's General Fund, from which a significant portion of day to day operating expenditures are paid, has a GAAP deficit aggregating \$1.2 billion at June 30, 1995, although the cash basis fund balance at that date was \$331 million. This deficit results from recognition of fund liabilities significantly in excess of accrued revenues.

The Capital Development Fund (reported as a capital projects fund) has a deficit at June 30, 1995 aggregating \$59.6 million. The deficit is the result of liabilities recorded at June 30, 1995 for projects paid for from a \$145 million bond sale in July 1995.

The Drivers Education Fund of the State Board of Education (reported as a special revenue fund) has a deficit at June 30, 1995, aggregating \$14.7 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 Transportation Bond Series B Fund (reported as a capital projects fund) has a deficit of \$6.9 million at June 30, 1995. The cause of the deficit is liabilities for various programs that were financed by a \$62.2 million bond sale in July 1995.

The Rate Adjustment Fund of the Illinois Industrial Commission (reported as a special revenue fund) has a deficit of \$2.3 million at June 30, 1995, due to insufficient assessments to pay for the increase in workmen's compensation claims.

The Agricultural Premium Fund (reported as a special revenue fund) has a deficit at June 30, 1995, aggregating \$1.4 million, resulting from receipts generated from the Illinois State Fair being deposited into the new State Fair Fund.

The above Governmental Funds' deficits will be eliminated by future revenue increases and/or expenditure reductions in the following year(s).

STATE OF ILLINOIS

18. CONDENSED FINANCIAL STATEMENTS-DISCRETELY PRESENTED COMPONENT UNITS:

Condensed financial statements (amounts expressed in thousands) for the State's discretely presented component units for the fiscal year ended June 30, 1995 are as follows:

CONDENSED BALANCE SHEETS - DISCRETELY PRESENTED COMPONENT UNITS:

| | Governmental | | Proprietary | | | | |
|---|------------------|------------------|--------------------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------------|
| | Other | | Comprehensive Health Insurance Board | Farm Development Authority | Health Facilities Authority | Development Finance Authority | Housing Development Authority |
| Assets: | | | | | | | |
| Due from other funds..... | | | | \$ 2 | | \$ 3,323 | \$ 14,129 |
| Due from primary government.. | \$ 63 | | | | | 2 | 293 |
| Other current assets..... | 31,154 | \$ 61,421 | 11,974 | \$ 7,861 | 25,367 | 270,062 | 1,012 |
| Property, plant, & equipment.. | 5,297 | 162 | 30 | 48 | 206 | 1,934,321 | 3 |
| Other assets..... | 71 | | | 7 | 7,199 | | |
| Total assets..... | \$ 36,585 | \$ 61,583 | \$ 12,006 | \$ 7,916 | \$ 36,097 | \$ 2,219,817 | |
| Liabilities: | | | | | | | |
| Due to other funds..... | \$ 520 | | | \$ 2 | | \$ 3,322 | \$ 13,610 |
| Due to primary government.... | 2 | \$ 4 | | 2 | | | 14 |
| Other current liabilities.... | 1,582 | 12,861 | 44 | \$ 871 | 3,043 | 205,900 | 1,858,577 |
| Bonds payable..... | | | | | | | 3 |
| Other long-term liabilities.. | | | | | | | |
| Total liabilities..... | \$ 2,104 | \$ 12,865 | \$ 48 | \$ 871 | \$ 6,365 | \$ 2,078,104 | |
| Equity: | | | | | | | |
| Contributed capital..... | | | \$ 12,232 | | \$ 18,508 | | |
| Investment in fixed assets... | \$ 5,297 | | | | | | |
| Retained earnings..... | | \$ 48,718 | (274) | \$ 7,045 | 11,224 | \$ 141,713 | |
| Fund balance..... | 29,184 | | | | | | |
| Total equity..... | 34,481 | 48,718 | 11,958 | 7,045 | 29,732 | 141,713 | |
| Total liabilities & equity.. | \$ 36,585 | \$ 61,583 | \$ 12,006 | \$ 7,916 | \$ 36,097 | \$ 2,219,817 | |

CONDENSED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY-DISCRETELY PRESENTED COMPONENT UNITS:

| | Governmental | | Proprietary | | | | |
|---|------------------|------------------|--------------------------------------|----------------------------|-----------------------------|-------------------------------|-------------------------------|
| | Other | | Comprehensive Health Insurance Board | Farm Development Authority | Health Facilities Authority | Development Finance Authority | Housing Development Authority |
| Operating Revenues..... | \$ 19,116 | \$ 556 | \$ 1,842 | \$ 3,169 | \$ 162,643 | | |
| Operating Expenses: | | | | | | | |
| Depreciation..... | 67 | 9 | 34 | 46 | 404 | | |
| Other..... | 30,664 | 621 | 1,167 | 3,222 | 149,968 | | |
| Operating income (loss)..... | (11,615) | (74) | 641 | (99) | 12,271 | | |
| Other nonoperating revenue (expense)..... | 3,132 | 82 | 342 | 428 | | | |
| Transfers in (out)..... | | | | | 2,048 | | |
| Transfers from (to) primary government..... | 17,324 | (1) | | | 4,531 | | |
| Net income for the year..... | 8,841 | 7 | 983 | 329 | 18,850 | | |
| Equity-beginning, as restated..... | 39,877 | (281) | 6,062 | 10,895 | 122,863 | | |
| Contributed capital..... | | 12,232 | | 18,508 | | | |
| Equity-ending..... | \$ 48,718 | \$ 11,958 | \$ 7,045 | \$ 29,732 | \$ 141,713 | | |

STATE OF ILLINOIS

| Proprietary (continued) | | | University and College | | | | | |
|-------------------------|------------------------------|-----------------|------------------------|------------------|------------------------------|------------------------|-----------------|---------------------|
| Rural Bond Bank | State Toll Highway Authority | Other | Board of Governors | Board of Regents | Southern Illinois University | University of Illinois | Other | Total |
| | \$ 3,973 | | \$ 2,575 | \$ 2,388 | \$ 5,125 | \$ 9,352 | | \$ 36,894 |
| \$ 45,029 | 415,369 | \$ 1,290 | 4,952 | 5,515 | 9,032 | 150,359 | \$ 41 | 174,230 |
| 37 | 1,698,785 | 587 | 99,829 | 121,934 | 166,500 | 923,050 | 1,866 | 2,182,706 |
| 8,092 | 130,504 | 1,931 | 604,034 | 830,350 | 724,640 | 2,653,911 | 12,148 | 6,531,247 |
| <u>\$ 53,158</u> | <u>\$2,248,631</u> | <u>\$ 3,808</u> | <u>\$ 740,688</u> | <u>\$972,975</u> | <u>\$ 911,119</u> | <u>\$3,750,462</u> | <u>\$14,055</u> | <u>\$11,068,900</u> |
| | | | \$ 2,496 | \$ 3,048 | \$ 5,134 | \$ 8,762 | | \$ 36,894 |
| \$ 14 | \$ 26 | | 804 | 429 | 1,478 | 38,327 | \$ 125 | 41,225 |
| 1,363 | 73,741 | \$ 2,109 | 80,123 | 73,103 | 108,202 | 180,403 | 2,004 | 745,349 |
| 48,105 | 982,905 | | 93,196 | 99,484 | 53,165 | 238,776 | | 3,374,208 |
| | 533 | 100 | 28,661 | 19,604 | 5,259 | 215,895 | | 270,055 |
| <u>\$ 49,482</u> | <u>\$1,057,205</u> | <u>\$ 2,209</u> | <u>\$ 205,280</u> | <u>\$195,668</u> | <u>\$ 173,238</u> | <u>\$ 682,163</u> | <u>\$ 2,129</u> | <u>\$ 4,467,731</u> |
| \$ 2,790 | | | \$ 501,278 | \$711,633 | \$ 666,259 | \$2,376,192 | \$12,148 | \$ 33,530 |
| 886 | \$1,191,426 | \$ 1,599 | | | | | | 4,272,807 |
| | | | 34,130 | 65,674 | 71,622 | 692,107 | (222) | 1,402,337 |
| <u>3,676</u> | <u>1,191,426</u> | <u>1,599</u> | <u>535,408</u> | <u>777,307</u> | <u>737,881</u> | <u>3,068,299</u> | <u>11,926</u> | <u>892,495</u> |
| <u>\$ 53,158</u> | <u>\$2,248,631</u> | <u>\$ 3,808</u> | <u>\$ 740,688</u> | <u>\$972,975</u> | <u>\$ 911,119</u> | <u>\$3,750,462</u> | <u>\$14,055</u> | <u>\$11,068,900</u> |

| Proprietary (continued) | | | |
|-------------------------|------------------------------|-----------------|---------------------|
| Rural Bond Bank | State Toll Highway Authority | Other | Total |
| \$ 3,068 | \$ 314,657 | \$ 853 | \$ 505,904 |
| 6 | 65,748 | 2 | 66,316 |
| 3,234 | 270,809 | 578 | 460,263 |
| (172) | (21,900) | 273 | (20,675) |
| | 86,609 | 16 | 90,609 |
| | | | 2,048 |
| 280 | | | 22,134 |
| 108 | 64,709 | 289 | 94,116 |
| 778 | 1,126,717 | 1,310 | 1,308,221 |
| 2,790 | | | 33,530 |
| <u>\$ 3,676</u> | <u>\$ 1,191,426</u> | <u>\$ 1,599</u> | <u>\$ 1,435,867</u> |

STATE OF ILLINOIS

19. SEGMENT INFORMATION - ENTERPRISE FUNDS:

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

| <u>Primary Government</u> | | | | |
|--|--|--|--------------|--------------|
| | <u>Department of Lottery State Lottery</u> | <u>Student Assistance Commission</u> | <u>Other</u> | |
| | (1) | (2) | (3) | Total |
| Operating revenues..... | \$ 1,610,381 | \$ 67,721 | \$ 120,211 | \$ 1,798,313 |
| Depreciation..... | 726 | 203 | 606 | 1,535 |
| Operating income (loss)..... | 585,439 | 7,601 | 6,089 | 599,129 |
| Operating transfers-in..... | | 630 | | 630 |
| Operating transfers-out..... | 584,231 | 434 | 1,821 | 586,486 |
| Nonoperating revenues..... | 114 | 1,058 | 1,543 | 2,715 |
| Nonoperating expenses..... | | 3,490 | 258 | 3,748 |
| Net income (loss)..... | 1,322 | 5,365 | 5,553 | 12,240 |
| Property, plant and equipment: | | | | |
| Additions..... | 829 | 119 | 971 | 1,919 |
| Deletions..... | 403 | | 386 | 789 |
| Net working capital..... | 20,363 | (72,791) | 11,720 | (40,708) |
| Total assets..... | 145,905 | 921,999 | 46,360 | 1,114,264 |
| Bonds and other long-term liabilities payable from operating revenues..... | | 551,585 | | 551,585 |
| Total equity..... | 21,708 | 70,210 | 22,728 | 114,646 |

The above referenced organizations and activities generate enterprise fund revenues as follows:

- (1) Illinois State Lottery revenues and operations.
- (2) Administration of State-authorized financial aid programs for post-secondary students in Illinois.
- (3) Service and processing fees charged by the following departments, commissions, and board for their operations:

Elected Officials and Departments

Central Management Services
 Corrections
 Insurance
 Mental Health & Developmental Disabilities
 Veterans' Affairs

Commissions

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

Board

Board of Admissions to the Bar

STATE OF ILLINOIS

20. 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 an unforeseeable emergency.

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

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

The State Lottery has entered into agreements with insurance companies under which the Lottery purchases annuities under group contracts which provide payments corresponding to the Lottery's obligation to prize winners. The State would be liable for such future payments if the insurance companies defaulted on their payment obligation. At June 30, 1995, the Lottery had purchased annuity contracts to fund future installment payments aggregating approximately \$109.6 million. Effective July 30, 1985, the law provides that the State Treasurer may, with the consent of the Director of Lottery, contract to invest in securities which provide payments corresponding to the Lottery's obligation to prize winners. The securities purchased subsequent to July 30, 1985 are accounted for in the accompanying financial statements in an agency fund at an amount equal to the present value of these future installment obligations.

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

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

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

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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, 1995
(Expressed in Thousands)

| | General Revenue | Education Assistance | Common School | Medicaid Provider Assessment Program | Eliminations | Total |
|---|---------------------|-------------------------|-------------------|---|--------------------|---------------------|
| Assets: | | | | | | |
| Cash and cash equivalents..... | \$ 164,695 | \$ 114,542 | \$ 108,538 | \$ 29,812 | | \$ 417,587 |
| Investments..... | 115,636 | | | | | 115,636 |
| Receivables, net: | | | | | | |
| Taxes..... | 636,064 | 20,088 | 88,589 | 65,119 | | 809,860 |
| Intergovernmental..... | 671,402 | | | 206,358 | | 877,760 |
| Other..... | 128,444 | | 95 | 102,354 | | 230,893 |
| Due from other funds..... | 175,493 | 26,554 | 72,481 | 449 | \$ (72,436) | 202,541 |
| Due from component units..... | 467 | | | 31,063 | | 31,530 |
| Inventories..... | 25,289 | | | | | 25,289 |
| Loans and notes receivable..... | 52,241 | | | | | 52,241 |
| Other assets..... | 11,468 | | | | | 11,468 |
| Total assets | \$ 1,981,199 | \$ 161,184 | \$ 269,703 | \$ 435,155 | \$ (72,436) | \$ 2,774,805 |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities..... | \$ 2,219,155 | \$ 179 | \$ 56,433 | \$ 374,661 | | \$ 2,650,428 |
| Intergovernmental payables..... | 616,966 | 17,697 | 172,757 | 3 | | 807,423 |
| Due to other funds..... | 244,498 | 1 | 25,124 | 10 | \$ (72,436) | 197,197 |
| Due to component units..... | 94,868 | 1,921 | | 60,434 | | 157,223 |
| Deferred revenues..... | 146,668 | 4,421 | 15,389 | | | 166,478 |
| Total liabilities | 3,322,155 | 24,219 | 269,703 | 435,108 | (72,436) | 3,978,749 |
| Fund balances (deficits): | | | | | | |
| Reserved for: | | | | | | |
| Encumbrances..... | 125,085 | 122 | 119 | | | 125,326 |
| Long-term portion of: | | | | | | |
| Intergovernmental and other receivables..... | 400 | | | | | 400 |
| Loans and notes receivable..... | 48,447 | | | | | 48,447 |
| Inventories..... | 25,289 | | | | | 25,289 |
| Other..... | 814 | | | | | 814 |
| Unreserved, undesignated..... | (1,540,991) | 136,843 | (119) | 47 | | (1,404,220) |
| Total fund balances (deficit) | (1,340,956) | 136,965 | -- | 47 | -- | (1,203,944) |
| Total liabilities and fund balances | \$ 1,981,199 | \$ 161,184 | \$ 269,703 | \$ 435,155 | \$ (72,436) | \$ 2,774,805 |

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, 1995
(Expressed in Thousands)

| | General Revenue | Education Assistance | Common School | Medicaid Provider Assessment Program | Eliminations | Total |
|--|-----------------------|-------------------------|------------------|---|--------------|-----------------------|
| Revenues: | | | | | | |
| Income taxes..... | \$ 5,840,083 | \$ 456,587 | | | | \$ 6,296,670 |
| Sales taxes..... | 3,465,267 | | \$ 1,149,192 | | | 4,614,459 |
| Public utility taxes..... | 753,217 | | 12,000 | | | 765,217 |
| Other taxes..... | 838,713 | | 49,927 | \$ 495,222 | | 1,383,862 |
| Federal government..... | 3,141,913 | | | 840,980 | | 3,982,893 |
| Licenses and fees..... | 85,696 | | 639 | 248 | | 86,583 |
| Interest and other investment income..... | 121,677 | | 692 | 2,504 | | 124,873 |
| Other..... | 20,560 | 388 | | 430,910 | | 451,858 |
| Total revenues | 14,267,126 | 456,975 | 1,212,450 | 1,769,864 | | 17,706,415 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 5,922,174 | | | 1,708,860 | | 7,631,034 |
| Education..... | 1,531,300 | 541,012 | 2,151,427 | | | 4,223,739 |
| General government..... | 963,960 | | | | | 963,960 |
| Social assistance..... | 1,427,807 | | | | | 1,427,807 |
| Transportation..... | 32,586 | | | | | 32,586 |
| Public protection and justice..... | 1,086,075 | | | | | 1,086,075 |
| Natural resources and recreation..... | 93,058 | | | | | 93,058 |
| Debt service: | | | | | | |
| Principal..... | 11,574 | | | | | 11,574 |
| Interest..... | 74,014 | | | | | 74,014 |
| Capital outlays..... | 44,980 | 91 | | 1 | | 45,072 |
| Total expenditures | 11,187,528 | 541,103 | 2,151,427 | 1,708,861 | | 15,588,919 |
| Excess (deficiency) of revenues over (under) expenditures | 3,079,598 | (84,128) | (938,977) | 61,003 | | 2,117,496 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 345,137 | 177,624 | 938,977 | 44,700 | \$ (354,746) | 1,151,692 |
| Operating transfers from component units..... | 1 | | | | | 1 |
| Operating transfers-out..... | (1,959,695) | | | (105,656) | 354,746 | (1,710,605) |
| Operating transfers to component units..... | (1,081,194) | (95,226) | | | | (1,176,420) |
| Capital lease financing..... | 6,243 | | | | | 6,243 |
| Net other sources (uses) of financial resources | (2,689,508) | 82,398 | 938,977 | (60,956) | -- | (1,729,089) |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 390,090 | (1,730) | -- | 47 | -- | 388,407 |
| Fund balances (deficit), July 1, 1994, as previously reported | (1,733,796) | 138,695 | -- | -- | -- | (1,595,101) |
| Residual equity transfers-in..... | 2,750 | | | | | 2,750 |
| Fund balances (deficit), June 30, 1995 | \$ (1,340,956) | \$ 136,965 | \$ -- | \$ 47 | \$ -- | \$ (1,203,944) |

STATE OF ILLINOIS
Combining Schedule of Accounts
General Fund - Medicaid Provider Assessment Program
June 30, 1995
(Expressed in Thousands)

| | Public Aid | | | | | Total |
|---|-----------------------------|--------------------------------|-------------------|-------------------|---------------|-------------------|
| | U of I Hospital Services | Developmental Disabled Care | Long-Term Care | Hospital | Other | |
| Assets: | | | | | | |
| Cash and cash equivalents..... | | \$ 1,935 | \$ 14,590 | \$ 13,230 | \$ 57 | \$ 29,812 |
| Receivables, net: | | | | | | |
| Taxes..... | | 1,588 | 15,813 | 47,718 | | 65,119 |
| Intergovernmental..... | \$ 29,371 | 3,532 | 26,458 | 146,865 | 132 | 206,358 |
| Other..... | | 9 | 38 | 102,268 | 39 | 102,354 |
| Due from other funds..... | | | | 449 | | 449 |
| Due from component units..... | 31,063 | | | | | 31,063 |
| Total assets | \$ 60,434 | \$ 7,064 | \$ 56,899 | \$ 310,530 | \$ 228 | \$ 435,155 |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities..... | | \$ 7,062 | \$ 56,897 | \$ 310,521 | \$ 181 | \$ 374,661 |
| Intergovernmental payables..... | | 1 | | 2 | | 3 |
| Due to other funds..... | | 1 | 2 | 7 | | 10 |
| Due to component units..... | \$ 60,434 | | | | | 60,434 |
| Total liabilities | 60,434 | 7,064 | 56,899 | 310,530 | 181 | 435,108 |
| Fund balance: | | | | | | |
| Unreserved, undesignated..... | | | | | 47 | 47 |
| Total fund balance | -- | -- | -- | -- | 47 | 47 |
| Total liabilities and fund balance | \$ 60,434 | \$ 7,064 | \$ 56,899 | \$ 310,530 | \$ 228 | \$ 435,155 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balance
General Fund - Medicaid Provider Assessment Program
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Public Aid | | | | | Total |
|---|----------------------------|--------------------------------|-------------------|------------------|--------------|------------------|
| | U of I Hospital Service | Developmental Disabled Care | Long-Term Care | Hospital | Other | |
| Revenues: | | | | | | |
| Other taxes..... | | \$ 15,586 | \$ 172,859 | \$ 306,777 | | \$ 495,222 |
| Federal government..... | \$ 166,891 | 15,357 | 154,767 | 503,708 | \$ 257 | 840,980 |
| Licenses and fees..... | | | | | 248 | 248 |
| Interest and other investment income..... | | 67 | 737 | 1,678 | 22 | 2,504 |
| Other..... | 191,417 | | | 239,493 | | 430,910 |
| Total revenues | 358,308 | 31,010 | 328,363 | 1,051,656 | 527 | 1,769,864 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 297,352 | 31,010 | 328,363 | 1,051,655 | 480 | 1,708,860 |
| Capital outlays..... | | | | 1 | | 1 |
| Total expenditures | 297,352 | 31,010 | 328,363 | 1,051,656 | 480 | 1,708,861 |
| Excess of revenues over expenditures | 60,956 | -- | -- | -- | 47 | 61,003 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 44,700 | | | | | 44,700 |
| Operating transfers-out..... | (105,656) | | | | | (105,656) |
| Net other sources (uses) of financial resources | (60,956) | -- | -- | -- | -- | (60,956) |
| Excess of revenues over expenditures and net other sources (uses) of financial resources | -- | -- | -- | -- | 47 | 47 |
| Fund balances, July 1, 1994 | -- | -- | -- | -- | -- | -- |
| Fund balances, June 30, 1995 | \$ -- | \$ -- | \$ -- | \$ -- | \$ 47 | \$ 47 |

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 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

State Gaming Fund—to receive and record fees obtained from owners' license applications for riverboat gambling operations.

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

Illinois Affordable Housing Trust Fund—to finance grants, low or no interest mortgages, or other loans. Monies in the fund may also be used to acquire, construct, rehabilitate, develop, operate, insure, and retain affordable single family and multi-family housing for low income individuals. The program is funded by a portion of the real estate transfer tax.

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

Personal Property Tax Replacement Fund—the net revenue received from the personal property replacement income tax. Expenditures consist of allocations to each taxing district within the State and administrative costs.

Department of Transportation

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

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

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

Environmental Protection Agency

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

Illinois Emergency Management Agency

Federal Aid Disaster Fund—to reimburse units of local government for expenditures related to natural disasters.

Illinois Student Assistance Commission

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

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1995
(Expressed in Thousands)

| | Legislative Auditor General | Judicial Supreme Court | Elected Officials | | Departments | | |
|---|-----------------------------------|------------------------------|---------------------|---|-----------------|---|---------------------------------------|
| | Audit Expense | Mandatory Arbitration | Attorney General | Secretary of State Securities Audit and Endowment | Agriculture | Alcoholism and Substance Abuse | Children and Family Services |
| Assets: | | | | | | | |
| Cash and cash equivalents..... | \$ 4,017 | \$ 4,435 | \$ 12,861 | \$ 3,315 | \$ 5,052 | \$ 8,859 | \$ 17,186 |
| Investments..... | | | | | | | |
| Receivables, net: | | | | | | | |
| Taxes..... | | | | | 230 | | |
| Intergovernmental..... | | 443 | 37 | | | 1,212 | 49,990 |
| Other..... | 42 | | 424 | 16 | 12 | 22 | |
| Due from other funds..... | 146 | | 185 | 36 | 19 | 78 | 1,346 |
| Due from component units..... | 12 | | | | | 2 | |
| Inventories..... | | | | | | | |
| Loans and notes receivable..... | | | | | | | |
| Other assets..... | | | | | | | |
| Total assets | \$ 4,217 | \$ 4,878 | \$ 13,507 | \$ 3,367 | \$ 5,313 | \$ 10,173 | \$ 68,522 |
| Liabilities: | | | | | | | |
| Accounts payable and accrued liabilities..... | \$ 1,906 | \$ 215 | \$ 40 | \$ 33 | \$ 1,059 | \$ 6,091 | \$ 34,208 |
| Intergovernmental payables..... | | | 3 | 2 | 5 | 221 | 3,987 |
| Due to other funds..... | 255 | 14 | 1 | 16 | 111 | 181 | 1,212 |
| Due to component units..... | 161 | | | | 2,331 | 135 | 1,715 |
| Deferred revenues..... | | | | | | 1,223 | 8,031 |
| Other liabilities..... | | | | | | | |
| Total liabilities | 2,322 | 229 | 44 | 51 | 3,506 | 7,851 | 49,153 |
| Fund balances (deficits): | | | | | | | |
| Reserved for: | | | | | | | |
| Encumbrances..... | 2 | 9 | 10 | 140 | 773 | 812 | 3,994 |
| Long-term portion of: | | | | | | | |
| Intergovernmental and other receivables. | | | | | | | |
| Loans and notes receivable..... | | | | | | | |
| Inventories..... | | | | | | | |
| Other..... | | | | | | | |
| Unreserved, undesignated..... | 1,893 | 4,640 | 13,453 | 3,176 | 1,034 | 1,510 | 15,375 |
| Total fund balances (deficit) | 1,895 | 4,649 | 13,463 | 3,316 | 1,807 | 2,322 | 19,369 |
| Total liabilities and fund balances | \$ 4,217 | \$ 4,878 | \$ 13,507 | \$ 3,367 | \$ 5,313 | \$ 10,173 | \$ 68,522 |

Departments (continued)

| Commerce and Community Affairs | Conservation | Corrections | Employment Security | Energy and Natural Resources | Financial Institutions | Insurance | Mental Health and Developmental Disabilities | Mines and Minerals | Nuclear Safety |
|---|------------------|------------------|------------------------|---------------------------------------|---------------------------|------------------|---|--------------------------|-------------------|
| \$ 58,586 | \$ 73,471 | \$ 6,962 | \$ 33,296 | \$ 35,059 | \$ 45,217 | \$ 17,981 | \$ 9,156 | \$ 2,895 | \$ 14,249 |
| 826 | | | | | | | 868 | | |
| 49,049 | 4,822 | | 8,009 | | | | 1,003 | | 114 |
| 127 | 1,443 | 1 | 98 | 124 | 1,547 | 4,020 | 5,026 | 1,523 | 742 |
| 3,585 | 1,418 | 3,347 | 19,784 | 1,718 | | | 1,285 | | 37 |
| | | 2 | | 35 | | | | | |
| | 1,542 | 41 | 1,762 | | | | | | |
| 21,707 | | | | 932 | | | | | |
| 4,510 | 378 | | | | | | | | |
| \$ 138,390 | \$ 83,074 | \$ 10,353 | \$ 62,949 | \$ 37,868 | \$ 46,764 | \$ 22,001 | \$ 17,338 | \$ 4,418 | \$ 15,142 |
| \$ 54,464 | \$ 4,750 | \$ 1,096 | \$ 5,978 | \$ 788 | \$ 1,011 | \$ 900 | \$ 3,926 | \$ 355 | \$ 876 |
| 100 | 53 | 2 | 237 | 4 | 12 | 39 | 3 | | 7 |
| 158 | 596 | 105 | 17,046 | 34 | 106 | 158 | 1,066 | 16 | 119 |
| 76 | 610 | | 7 | 80 | | | | | 352 |
| | 141 | | | | | 546 | 33 | | 100 |
| 54,798 | 6,150 | 1,203 | 23,268 | 906 | 1,129 | 1,643 | 5,028 | 371 | 1,454 |
| 10,754 | 37,813 | 246 | 888 | 124 | 717 | 24 | 965 | 94 | 74 |
| 17,056 | | | | 693 | | | | | |
| | 1,542 | 78 | 1,762 | | | | | | |
| 4,495 | 48 | | | | | | | | |
| 51,287 | 37,521 | 8,826 | 37,031 | 36,145 | 44,918 | 20,334 | 11,345 | 3,953 | 13,614 |
| 83,592 | 76,924 | 9,150 | 39,681 | 36,962 | 45,635 | 20,358 | 12,310 | 4,047 | 13,688 |
| \$ 138,390 | \$ 83,074 | \$ 10,353 | \$ 62,949 | \$ 37,868 | \$ 46,764 | \$ 22,001 | \$ 17,338 | \$ 4,418 | \$ 15,142 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1995
(Expressed in Thousands)

Departments (continued)

| | Professional Regulation | Public Aid | Public Health | Rehabilitation Services | Revenue | State Police |
|---|----------------------------|-------------------|------------------|----------------------------|-------------------|-----------------|
| Assets: | | | | | | |
| Cash and cash equivalents..... | \$ 14,665 | \$ 217,099 | \$ 11,743 | \$ 6,107 | \$ 474,393 | \$ 7,989 |
| Investments..... | | | | | 13,928 | |
| Receivables, net: | | | | | | |
| Taxes..... | | | | | 188,274 | |
| Intergovernmental..... | | 10,665 | 2,988 | 2,665 | 74,119 | 16 |
| Other..... | 288 | 42,893 | 17,275 | 3,417 | 553 | 90 |
| Due from other funds..... | | 3,978 | 418 | 86 | 88,009 | 230 |
| Due from component units..... | | | | 2 | | 6 |
| Inventories..... | | 1,020 | 6,858 | | | |
| Loans and notes receivable..... | | | 902 | | 36,735 | |
| Other assets..... | | | | | | |
| Total assets | \$ 14,953 | \$ 275,655 | \$ 40,184 | \$ 12,277 | \$ 876,011 | \$ 8,331 |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities..... | \$ 395 | \$ 29,432 | \$ 15,492 | \$ 5,404 | \$ 19,219 | \$ 729 |
| Intergovernmental payables..... | 18 | 16,060 | 6,360 | 476 | 547,666 | 1,512 |
| Due to other funds..... | 60 | 7,872 | 108 | 1,029 | 149,351 | 138 |
| Due to component units..... | | 117 | 288 | 136 | 293 | |
| Deferred revenues..... | | 176,113 | 9,315 | 3,373 | 43,499 | 892 |
| Other liabilities..... | | | | | 957 | |
| Total liabilities | 473 | 229,594 | 31,563 | 10,418 | 760,985 | 3,271 |
| Fund balances (deficits): | | | | | | |
| Reserved for: | | | | | | |
| Encumbrances..... | 201 | 7,086 | 2,303 | 1,065 | 17,537 | 179 |
| Long-term portion of: | | | | | | |
| Intergovernmental and other receivables..... | | | 1,802 | | | |
| Loans and notes receivable..... | | | 902 | | 35,162 | |
| Inventories..... | | 1,020 | 6,858 | | | |
| Other..... | | | | | | |
| Unreserved, undesignated..... | 14,279 | 37,955 | (3,244) | 794 | 62,327 | 4,881 |
| Total fund balances (deficit) | 14,480 | 46,061 | 8,621 | 1,859 | 115,026 | 5,060 |
| Total liabilities and fund balances | \$ 14,953 | \$ 275,655 | \$ 40,184 | \$ 12,277 | \$ 876,011 | \$ 8,331 |

| Departments (continued) | | | Agencies, Boards and Authorities | | | | | |
|-------------------------|-------------------|---|----------------------------------|---------------------------------|--|--------------------------|--------------------|--|
| Transportation | Veterans' Affairs | Other Code Departments Aging Services for Older Americans | Illinois Commerce Commission | Environmental Protection Agency | Criminal Justice Information Authority | State Board of Education | State Fire Marshal | Other Agencies, Boards and Authorities |
| \$ 745,799 | \$ 5,688 | | \$ 4,655 | \$ 108,345 | \$ 6,733 | \$ 15,602 | \$ 12,452 | \$ 17,387 |
| 104,618 | | | | | | | 2,556 | 66 |
| 343,389 | 1,574 | \$ 6,174 | | 425,084 | 1,970 | 95,798 | | 63,502 |
| 29,180 | 25 | | 264 | 12,149 | 32 | 1 | 1,801 | 2,557 |
| 144,360 | 32 | 98 | | 20 | 84 | 2,369 | 3 | 9 |
| 30 | | | | 424 | | | | |
| 22,452 | 1,310 | | | | | 2,937 | | |
| 21,264 | | | | | | | | |
| 969 | 2 | | | 41 | | | | |
| <u>\$ 1,412,061</u> | <u>\$ 8,631</u> | <u>\$ 6,272</u> | <u>\$ 4,919</u> | <u>\$ 546,063</u> | <u>\$ 8,819</u> | <u>\$ 116,707</u> | <u>\$ 16,812</u> | <u>\$ 83,521</u> |
| \$ 117,229 | \$ 977 | \$ 3,015 | \$ 1,367 | \$ 6,142 | \$ 775 | \$ 11,935 | \$ 1,592 | \$ 5,845 |
| 115,593 | 42 | 3,211 | 40 | 607 | 2,192 | 115,924 | 2,192 | 66,771 |
| 102,665 | 84 | 34 | 247 | 1,134 | 19 | 527 | 200 | 4,352 |
| 5,352 | | 12 | 321 | 314 | 2 | 218 | 992 | |
| 9,459 | | | | 737 | | | 32 | 25 |
| <u>350,298</u> | <u>1,103</u> | <u>6,272</u> | <u>1,975</u> | <u>8,934</u> | <u>2,988</u> | <u>128,604</u> | <u>5,008</u> | <u>76,993</u> |
| 1,236,039 | 187 | 2,412 | 220 | 117,912 | 835 | 2,922 | 13 | |
| 272,791 | | | | 393,594 | | | | |
| 20,075 | | | | | | | | |
| 22,452 | 1,310 | | | | | 2,937 | | |
| 969 | 2 | | | 41 | | | | |
| (490,563) | 6,029 | (2,412) | 2,724 | 25,582 | 4,996 | (17,756) | 11,791 | 6,528 |
| <u>1,061,763</u> | <u>7,528</u> | <u>--</u> | <u>2,944</u> | <u>537,129</u> | <u>5,831</u> | <u>(11,897)</u> | <u>11,804</u> | <u>6,528</u> |
| <u>\$ 1,412,061</u> | <u>\$ 8,631</u> | <u>\$ 6,272</u> | <u>\$ 4,919</u> | <u>\$ 546,063</u> | <u>\$ 8,819</u> | <u>\$ 116,707</u> | <u>\$ 16,812</u> | <u>\$ 83,521</u> |

(continued)

(continued)

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
June 30, 1995
(Expressed in Thousands)

| | Higher Education | | |
|---|-------------------------------------|------------------|---------------------|
| | Student Assistance Commission | | |
| | Student Loan | Other | Total |
| Assets: | | | |
| Cash and cash equivalents..... | \$ 49,511 | \$ 71,930 | \$ 2,122,695 |
| Investments..... | | | 13,928 |
| Receivables, net: | | | |
| Taxes..... | | 39 | 297,477 |
| Intergovernmental..... | 38,485 | 10,352 | 1,191,460 |
| Other..... | 440 | 2,114 | 128,246 |
| Due from other funds..... | | 6,323 | 279,003 |
| Due from component units..... | | 35 | 548 |
| Inventories..... | | 169 | 38,091 |
| Loans and notes receivable..... | | 738 | 82,278 |
| Other assets..... | | 511 | 6,411 |
| Total assets | \$ 88,436 | \$ 92,211 | \$ 4,160,137 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 14,394 | \$ 18,747 | \$ 370,385 |
| Intergovernmental payables..... | 11,004 | 6,223 | 900,566 |
| Due to other funds..... | 526 | 2,202 | 291,742 |
| Due to component units..... | | 3,293 | 16,805 |
| Deferred revenues..... | | 8,568 | 262,087 |
| Other liabilities..... | | 51 | 1,008 |
| Total liabilities | 25,924 | 39,084 | 1,842,593 |
| Fund balances (deficits): | | | |
| Reserved for: | | | |
| Encumbrances..... | 1,152 | 31,474 | 1,478,976 |
| Long-term portion of: | | | |
| Intergovernmental and other receivables..... | | | 668,187 |
| Loans and notes receivable..... | | 489 | 74,377 |
| Inventories..... | | 169 | 38,128 |
| Other..... | | 300 | 5,855 |
| Unreserved, undesignated..... | 61,360 | 20,695 | 52,021 |
| Total fund balances (deficit) | 62,512 | 53,127 | 2,317,544 |
| Total liabilities and fund balances | \$ 88,436 | \$ 92,211 | \$ 4,160,137 |

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, 1995
(Expressed in Thousands)

| | Legislative Auditor General | Judicial Supreme Court | Elected Officials | | Departments | | |
|--|-----------------------------------|------------------------------|---------------------|---|-----------------|---|---------------------------------------|
| | Audit Expense | Mandatory Arbitration | Attorney General | Secretary of State Securities Audit and Endowment | Agriculture | Alcoholism and Substance Abuse | Children and Family Services |
| Revenues: | | | | | | | |
| Income taxes..... | | | | | | | |
| Sales taxes..... | | | | | | | |
| Motor fuel taxes..... | | | | | | | |
| Public utility taxes..... | | | | | | | |
| Other taxes..... | | | | | \$ 13,948 | | |
| Federal government..... | | | | | | \$ 57,722 | \$ 102,284 |
| Licenses and fees..... | | \$ 4,999 | | \$ 1,280 | | | |
| Interest and other investment income..... | | | \$ 593 | 141 | | | |
| Other..... | \$ 2,028 | | 5,902 | | 6,309 | 1,639 | 403 |
| Total revenues | 2,028 | 4,999 | 6,495 | 1,421 | 20,257 | 59,361 | 102,687 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| Health and social services..... | | | | | | 57,420 | 316,639 |
| Education..... | | | | | | | |
| General government..... | 8,364 | | 6,611 | 757 | 9,174 | | 95 |
| Social assistance..... | | | | | | | |
| Transportation..... | | | | | | | |
| Public protection and justice..... | | 3,971 | | | 5,472 | | |
| Natural resources and recreation..... | | | | | | | |
| Debt service: | | | | | | | |
| Principal..... | | 1 | | | 95 | 23 | 95 |
| Interest..... | | | | | 6 | | 27 |
| Capital outlays..... | | 18 | 1 | 16 | 305 | 450 | 181 |
| Total expenditures | 8,364 | 3,990 | 6,612 | 773 | 15,052 | 57,893 | 317,037 |
| Excess (deficiency) of revenues over (under) expenditures | (6,336) | 1,009 | (117) | 648 | 5,205 | 1,468 | (214,350) |
| Other sources (uses) of financial resources: | | | | | | | |
| Operating transfers-in..... | 7,118 | | | | 10,431 | 656 | 191,234 |
| Operating transfers from component units..... | | | | | | | |
| Operating transfers-out..... | | | (3) | | | (105) | (18,900) |
| Operating transfers to component units..... | | | (14) | | (15,100) | (975) | (57) |
| Capital lease financing..... | | 2 | | | 69 | | 327 |
| Net other sources (uses) of financial resources | 7,118 | 2 | (17) | | (4,600) | (424) | 172,604 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 782 | 1,011 | (134) | 648 | 605 | 1,044 | (41,746) |
| Fund balances (deficit), July 1, 1994, as previously reported | 1,113 | 3,638 | 13,597 | 2,668 | 1,202 | 1,278 | 61,115 |
| Reclassification of fund balance | | | | | | | |
| Fund balances (deficit), July 1, 1994, as restated | 1,113 | 3,638 | 13,597 | 2,668 | 1,202 | 1,278 | 61,115 |
| Fund balances (deficit), June 30, 1995 | \$ 1,895 | \$ 4,649 | \$ 13,463 | \$ 3,316 | \$ 1,807 | \$ 2,322 | \$ 19,369 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Departments (continued) | | | | | |
|--|---|------------------|-----------------|------------------------|---------------------------------------|---------------------------|
| | Commerce and Community Affairs | Conservation | Corrections | Employment Security | Energy and Natural Resources | Financial Institutions |
| Revenues: | | | | | | |
| Income taxes..... | | | | | | |
| Sales taxes..... | | | | | | |
| Motor fuel taxes..... | | | | | | |
| Public utility taxes..... | | | | | | |
| Other taxes..... | \$ 17,625 | \$ 16,647 | | | | |
| Federal government..... | 248,828 | 13,157 | \$ 1,846 | \$ 137,375 | \$ 31 | |
| Licenses and fees..... | 4 | 34,728 | | | | \$ 5,195 |
| Interest and other investment income..... | 4,456 | 472 | 43 | 940 | 1,404 | |
| Other..... | 1,798 | 4,541 | 5,438 | 104 | | 74,099 |
| Total revenues | 272,711 | 69,545 | 7,327 | 138,419 | 1,435 | 79,294 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | | | |
| Education..... | | | | | | 43,032 |
| General government..... | 281,599 | 43 | | | 18 | 9,977 |
| Social assistance..... | | | | 147,861 | | |
| Transportation..... | | | | | | |
| Public protection and justice..... | | | 11,713 | | | 9,662 |
| Natural resources and recreation..... | 52 | 56,454 | | | 8,053 | |
| Debt service: | | | | | | |
| Principal..... | 197 | 76 | | | 40 | |
| Interest..... | 31 | 9 | | | 7 | |
| Capital outlays..... | 1,726 | 14,644 | 1,117 | 445 | 236 | 196 |
| Total expenditures | 283,605 | 71,226 | 12,830 | 148,306 | 8,354 | 62,867 |
| Excess (deficiency) of revenues over (under) expenditures | (10,894) | (1,681) | (5,503) | (9,887) | (6,919) | 16,427 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 50,906 | 25,053 | 5,834 | 29,435 | 6,560 | |
| Operating transfers from component units..... | | | 5 | | | |
| Operating transfers-out..... | (39,585) | (10,925) | | (15,138) | (1,000) | |
| Operating transfers to component units..... | | (1,820) | | | (3,820) | |
| Capital lease financing..... | 864 | 126 | | | 172 | |
| Net other sources (uses) of financial resources | 12,185 | 12,434 | 5,839 | 14,297 | 1,912 | |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 1,291 | 10,753 | 336 | 4,410 | (5,007) | 16,427 |
| Fund balances (deficit), July 1, 1994, as previously reported | 82,301 | 66,171 | 8,814 | 35,271 | 41,969 | 29,208 |
| Reclassification of fund balance | | | | | | |
| Fund balances (deficit), July 1, 1994, as restated | 82,301 | 66,171 | 8,814 | 35,271 | 41,969 | 29,208 |
| Fund balances (deficit), June 30, 1995 | \$ 83,592 | \$ 76,924 | \$ 9,150 | \$ 39,681 | \$ 36,962 | \$ 45,635 |

Departments (Continued)

| Insurance | Mental Health and Developmental Disabilities | Mines and Minerals | Nuclear Safety | Professional Regulation | Public Aid | Public Health | Rehabilitation Services | Revenue |
|-----------|--|--------------------|----------------|-------------------------|--------------|---------------|-------------------------|------------|
| | | | | | | | | \$ 565,814 |
| | | | | | | | | 1,656,657 |
| | \$ 3,666 | | | | | | | 205,504 |
| | 16,807 | | \$ 175 | | \$ 1,235,527 | \$ 177,714 | \$ 132,778 | 362,483 |
| \$ 20,505 | | \$ 676 | 9,874 | \$ 6,259 | 93 | 7,167 | | 1,762 |
| | | 142 | 214 | 690 | | | | 4,367 |
| 705 | 19,309 | 1,270 | 34 | | 144,484 | 44,585 | 4,475 | 1,509 |
| 21,210 | 39,782 | 2,088 | 10,297 | 6,949 | 1,380,104 | 229,466 | 137,253 | 2,798,096 |
| | 38,676 | | | 241 | 54,291 | 235,899 | 132,975 | |
| | | | | | 1,266,149 | | | 2,813,302 |
| 18,104 | | 1,659 | 10,430 | 9,386 | | | | 2,901 |
| 26 | | 11 | | 93 | 47 | | 12 | 54 |
| 4 | | 1 | | 17 | 4 | | 1 | 18,491 |
| 577 | 273 | 120 | 265 | 395 | 4,187 | 2,320 | 3,119 | 560 |
| 18,711 | 38,949 | 1,791 | 10,695 | 10,132 | 1,324,678 | 238,219 | 136,107 | 2,835,308 |
| 2,499 | 833 | 297 | (398) | (3,183) | 55,426 | (8,753) | 1,146 | (37,212) |
| | 2,859 | | | | 2,642 | 10,145 | 46 | 675,556 |
| | (2,330) | | | (5) | (51,160) | (178) | (128) | (620,983) |
| | | | | | (924) | | (819) | (4,531) |
| | 7 | | | 165 | 48 | | 22 | |
| | 536 | | | 160 | (49,394) | 9,986 | (864) | 50,042 |
| 2,499 | 1,369 | 297 | (398) | (3,023) | 6,032 | 1,233 | 282 | 12,830 |
| 17,859 | 10,941 | 3,750 | 14,086 | 17,503 | 40,029 | 7,388 | 1,577 | 102,196 |
| 17,859 | 10,941 | 3,750 | 14,086 | 17,503 | 40,029 | 7,388 | 1,577 | 102,196 |
| \$ 20,358 | \$ 12,310 | \$ 4,047 | \$ 13,688 | \$ 14,480 | \$ 46,061 | \$ 8,621 | \$ 1,859 | \$ 115,026 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Departments (Continued) | | | | Agencies, Boards and Authorities | |
|--|-------------------------|---------------------|----------------------|--|-------------------------------------|---------------------------------------|
| | State Police | Transportation | Veterans' Affairs | Other Code Departments | Illinois Commerce Commission | Environmental Protection Agency |
| | | | | Aging Services for Older Americans | | |
| Revenues: | | | | | | |
| Income taxes..... | | | | | | |
| Sales taxes..... | | | | | | |
| Motor fuel taxes..... | | \$ 1,135,571 | | | \$ 14,295 | |
| Public utility taxes..... | | | | | 546 | |
| Other taxes..... | | | | | 318 | \$ 100,013 |
| Federal government..... | \$ 619 | 957,007 | \$ 9,084 | \$ 47,188 | 13,279 | 30,363 |
| Licenses and fees..... | 7 | 680,407 | 10,490 | | | 24,675 |
| Interest and other investment income..... | | 22,696 | | | | 6,589 |
| Other..... | 29,628 | 91,911 | 57 | | 459 | |
| Total revenues | 30,254 | 2,887,592 | 19,631 | 47,188 | 28,897 | 161,640 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | 18,285 | 47,799 | | 250 |
| Education..... | | | | | | 1,750 |
| General government..... | | 227,416 | | | | |
| Social assistance..... | | | | | | |
| Transportation..... | | 2,387,334 | | | | |
| Public protection and justice..... | 29,937 | 52,727 | | | 28,238 | 556 |
| Natural resources and recreation..... | | | | | 1,061 | 85,827 |
| Debt service: | | | | | | |
| Principal..... | | 1,883 | 8 | | 73 | 148 |
| Interest..... | | 673 | 1 | | 6 | 31 |
| Capital outlays..... | 441 | 36,111 | 214 | 25 | 254 | 3,337 |
| Total expenditures | 30,378 | 2,706,144 | 18,508 | 47,824 | 29,632 | 91,899 |
| Excess (deficiency) of revenues over (under) expenditures | (124) | 181,448 | 1,123 | (636) | (735) | 69,741 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | 1,025,818 | | 636 | 750 | 33,362 |
| Operating transfers from component units..... | | | | | | |
| Operating transfers-out..... | | (974,712) | | | | (2,258) |
| Operating transfers to component units..... | | (306) | | | | (891) |
| Capital lease financing..... | | 908 | 25 | | 121 | 476 |
| Net other sources (uses) of financial resources | | 51,708 | 25 | 636 | 871 | 30,689 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | (124) | 233,156 | 1,148 | -- | 136 | 100,430 |
| Fund balances (deficit), July 1, 1994, as previously reported | 5,184 | 828,607 | 6,380 | | 2,808 | 436,699 |
| Reclassification of fund balance | | | | | | |
| Fund balances (deficit), July 1, 1994, as restated | 5,184 | 828,607 | 6,380 | -- | 2,808 | 436,699 |
| Fund balances (deficit), June 30, 1995 | \$ 5,060 | \$ 1,061,763 | \$ 7,528 | \$ -- | \$ 2,944 | \$ 537,129 |

| Agencies, Boards and Authorities | | | | Higher Education | | | |
|--|--------------------------|--------------------|--|-------------------------------|-----------|--------------|-------------|
| Criminal Justice Information Authority | State Board of Education | State Fire Marshal | Other Agencies, Boards and Authorities | Student Assistance Commission | Loan | Other | Total |
| | | | | | | | \$ 565,814 |
| | | | | | | \$ 576 | 1,657,233 |
| | | \$ 18,911 | | | | | 1,154,482 |
| | | | | | | | 219,799 |
| | | 9,699 | \$ 3,788 | | | 8,742 | 437,144 |
| \$ 20,037 | \$ 876,049 | | 78,860 | \$ 166,714 | 227,525 | | 4,607,658 |
| 4,901 | 11,290 | 2,275 | 9,529 | 7,140 | 52,050 | | 914,273 |
| 309 | | | 8 | 2,347 | 1,151 | | 64,648 |
| | 5,859 | 3 | 15,216 | 15,500 | 91,484 | | 575,338 |
| 25,247 | 893,198 | 30,888 | 107,401 | 191,701 | 381,528 | | 10,196,389 |
| | | | | | | 87,057 | 989,532 |
| | 882,584 | | | 184,986 | 23,339 | | 1,133,941 |
| | | 577 | 3,268 | | 190,401 | | 3,553,352 |
| | | | 6,398 | | 21,488 | | 1,441,896 |
| | | | | | 16,894 | | 2,404,228 |
| 20,046 | | 12,065 | 95,471 | | 48,693 | | 347,700 |
| | | 6,958 | | | 40,753 | | 212,489 |
| 289 | | 159 | 24 | 146 | 700 | | 4,200 |
| 12 | | 17 | 3 | 19 | 56 | | 19,416 |
| 153 | 332 | 259 | 360 | 1,560 | 7,106 | | 81,303 |
| 20,500 | 882,916 | 20,035 | 105,524 | 186,711 | 436,487 | | 10,188,057 |
| 4,747 | 10,282 | 10,853 | 1,877 | 4,990 | (54,959) | | 8,332 |
| | | | 4,816 | | 65,239 | | 2,149,096 |
| (7,548) | (5,885) | (8,402) | (5,758) | (1,366) | (8,273) | | 39 |
| (13) | (3,166) | (1,383) | | | (5,873) | | (1,774,642) |
| | | | 39 | 447 | 650 | | (39,692) |
| (7,561) | (9,051) | (9,785) | (903) | (919) | 51,743 | | 4,468 |
| | | | | | | | 339,269 |
| (2,814) | 1,231 | 1,068 | 974 | 4,071 | (3,216) | | 347,601 |
| 8,645 | (13,128) | 10,736 | 5,554 | 58,441 | 58,127 | | 1,971,727 |
| | | | | | (1,784) | | (1,784) |
| 8,645 | (13,128) | 10,736 | 5,554 | 58,441 | 56,343 | | 1,969,943 |
| \$ 5,831 | \$ (11,897) | \$ 11,804 | \$ 6,528 | \$ 62,512 | \$ 53,127 | \$ 2,317,544 | |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Office of the Attorney General
June 30, 1995
(Expressed in Thousands)

| | Response Contractors Indemnification | Violent Crime Victims Assistance | Total |
|---|--|---|------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 9,602 | \$ 3,259 | \$ 12,861 |
| Receivables, net: | | | |
| Intergovernmental..... | | 37 | 37 |
| Other..... | 45 | 379 | 424 |
| Due from other funds..... | 185 | | 185 |
| Total assets | \$ 9,832 | \$ 3,675 | \$ 13,507 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | | \$ 40 | \$ 40 |
| Intergovernmental payable..... | | 3 | 3 |
| Due to other funds..... | | 1 | 1 |
| Total liabilities | | 44 | 44 |
| Fund balances: | | | |
| Reserved for encumbrances..... | | 10 | 10 |
| Unreserved, undesignated..... | \$ 9,832 | 3,621 | 13,453 |
| Total fund balances | 9,832 | 3,631 | 13,463 |
| Total liabilities and fund balances | \$ 9,832 | \$ 3,675 | \$ 13,507 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Office of the Attorney General
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Response Contractors Indemnification | Violent Crime Victims Assistance | Total |
|--|--|---|------------------|
| Revenues: | | | |
| Interest and other investment income..... | \$ 427 | \$ 166 | \$ 593 |
| Other..... | 1,055 | 4,847 | 5,902 |
| Total revenues | 1,482 | 5,013 | 6,495 |
| Expenditures: | | | |
| Current: | | | |
| General government..... | | 6,611 | 6,611 |
| Capital outlays..... | | 1 | 1 |
| Total expenditures | | 6,612 | 6,612 |
| Excess (deficiency) of revenues over (under) expenditures | 1,482 | (1,599) | (117) |
| Other (uses) of financial resources: | | | |
| Operating transfers-out..... | | (3) | (3) |
| Operating transfers to component units..... | | (14) | (14) |
| Other (uses) of financial resources | | (17) | (17) |
| Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources | 1,482 | (1,616) | (134) |
| Fund balances, July 1, 1994 | 8,350 | 5,247 | 13,597 |
| Fund balances, June 30, 1995 | \$ 9,832 | \$ 3,631 | \$ 13,463 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Agriculture
June 30, 1995
(Expressed in Thousands)

| | Agricultural Premium | Illinois State Fair | Total |
|---|-------------------------|---------------------------|-----------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 1,766 | \$ 3,286 | \$ 5,052 |
| Receivables, net: | | | |
| Taxes..... | 230 | | 230 |
| Other..... | 12 | | 12 |
| Due from other funds..... | 19 | | 19 |
| Total assets | <u>\$ 2,027</u> | <u>\$ 3,286</u> | <u>\$ 5,313</u> |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 985 | \$ 74 | \$ 1,059 |
| Intergovernmental payables..... | 5 | | 5 |
| Due to other funds..... | 111 | | 111 |
| Due to component units..... | 2,331 | | 2,331 |
| Total liabilities | <u>3,432</u> | <u>74</u> | <u>3,506</u> |
| Fund balances (deficit): | | | |
| Reserved for encumbrances..... | 757 | 16 | 773 |
| Unreserved, undesignated..... | (2,162) | 3,196 | 1,034 |
| Total fund balance (deficit) | <u>(1,405)</u> | <u>3,212</u> | <u>1,807</u> |
| Total liabilities and fund balances | <u>\$ 2,027</u> | <u>\$ 3,286</u> | <u>\$ 5,313</u> |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes In Fund Balances
Special Revenue Funds
Department of Agriculture
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Agricultural Premium | Illinois State Fair | Total |
|---|-------------------------|---------------------------|-----------------|
| Revenues: | | | |
| Other taxes..... | \$ 13,948 | | \$ 13,948 |
| Other..... | 2,486 | \$ 3,823 | 6,309 |
| Total revenues | 16,434 | 3,823 | 20,257 |
| Expenditures: | | | |
| Current: | | | |
| General government..... | 8,608 | 566 | 9,174 |
| Public protection and justice..... | 5,472 | | 5,472 |
| Debt service: | | | |
| Principal..... | 84 | 11 | 95 |
| Interest..... | 3 | 3 | 6 |
| Capital outlays..... | 269 | 36 | 305 |
| Total expenditures | 14,436 | 616 | 15,052 |
| Excess of revenues over expenditures | 1,998 | 3,207 | 5,205 |
| Other sources (uses) of financial resources: | | | |
| Operating transfers-in..... | 10,431 | | 10,431 |
| Operating transfers to component units..... | (15,100) | | (15,100) |
| Capital lease financing..... | 64 | 5 | 69 |
| Net other sources (uses) of financial resources | (4,605) | 5 | (4,600) |
| Excess of revenues over expenditures and net other sources (uses) of financial resources | (2,607) | 3,212 | 605 |
| Fund balances, July 1, 1994 | 1,202 | -- | 1,202 |
| Fund balance (deficit), June 30, 1995 | \$ (1,405) | \$ 3,212 | \$ 1,807 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Alcoholism and Substance Abuse
June 30, 1995
(Expressed in Thousands)

| | Prevention and Treatment Block Grant | Drug Treatment Fund | Alcoholism and Substance Abuse | Total |
|---|---|---------------------------|---|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 5,696 | \$ 2,448 | \$ 715 | \$ 8,859 |
| Receivables, net: | | | | |
| Intergovernmental..... | | | 1,212 | 1,212 |
| Other..... | | 22 | | 22 |
| Due from other funds..... | 3 | | 75 | 78 |
| Due from component units..... | 2 | | | 2 |
| Total assets | \$ 5,701 | \$ 2,470 | \$ 2,002 | \$ 10,173 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 4,141 | \$ 148 | \$ 1,802 | \$ 6,091 |
| Intergovernmental payable..... | 214 | | 7 | 221 |
| Due to other funds..... | 163 | | 18 | 181 |
| Due to component units..... | 18 | | 117 | 135 |
| Deferred revenues..... | 1,165 | | 58 | 1,223 |
| Total liabilities | 5,701 | 148 | 2,002 | 7,851 |
| Fund balances (deficits): | | | | |
| Reserved for encumbrances..... | 199 | | 613 | 812 |
| Unreserved, undesignated..... | (199) | 2,322 | (613) | 1,510 |
| Total fund balances | -- | 2,322 | -- | 2,322 |
| Total liabilities and fund balances | \$ 5,701 | \$ 2,470 | \$ 2,002 | \$ 10,173 |

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 Alcoholism and Substance Abuse
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Prevention and Treatment Block Grant | Drug Treatment Fund | Alcoholism and Substance Abuse | Total |
|--|---|---------------------------|---|-----------------|
| Revenues: | | | | |
| Federal government..... | \$ 46,385 | | \$ 11,337 | \$ 57,722 |
| Other..... | | \$ 1,639 | | 1,639 |
| Total revenues | 46,385 | 1,639 | 11,337 | 59,361 |
| Expenditures: | | | | |
| Current: | | | | |
| Health and social services..... | 45,422 | 595 | 11,403 | 57,420 |
| Debt service: | | | | |
| Principal..... | 23 | | | 23 |
| Capital outlays..... | 278 | | 172 | 450 |
| Total expenditures | 45,723 | 595 | 11,575 | 57,893 |
| Excess (deficiency) of revenues over (under) expenditures | 662 | 1,044 | (238) | 1,468 |
| Other sources (uses) of financial resources: | | | | |
| Operating transfers-in..... | | | 656 | 656 |
| Operating transfers-out..... | (62) | | (43) | (105) |
| Operating transfers to component units..... | (600) | | (375) | (975) |
| Net other sources (uses) of financial resources | (662) | | 238 | (424) |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | -- | 1,044 | -- | 1,044 |
| Fund balances, July 1, 1994 | -- | 1,278 | -- | 1,278 |
| Fund balances, June 30, 1995 | \$ -- | \$ 2,322 | \$ -- | \$ 2,322 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Children and Family Services
June 30, 1995
(Expressed in Thousands)

| | Child Care And Development | DCFS Training | DCFS Childrens' Services | DCFS Federal Projects | Total |
|---|----------------------------------|------------------|--------------------------------|-----------------------------|------------------|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 2,625 | \$ 3,250 | \$ 8,800 | \$ 2,511 | \$ 17,186 |
| Intergovernmental receivables, net..... | 7,996 | 7,080 | 33,209 | 1,705 | 49,990 |
| Due from other funds..... | 2 | | 408 | 936 | 1,346 |
| Total assets | \$ 10,623 | \$ 10,330 | \$ 42,417 | \$ 5,152 | \$ 68,522 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 8,264 | \$ 1,779 | \$ 21,361 | \$ 2,804 | \$ 34,208 |
| Intergovernmental payables..... | 2,284 | 5 | 112 | 1,586 | 3,987 |
| Due to other funds..... | 22 | 13 | 1,145 | 32 | 1,212 |
| Due to component units..... | 53 | 1,586 | 5 | 71 | 1,715 |
| Deferred revenues..... | | | 7,372 | 659 | 8,031 |
| Total liabilities | 10,623 | 3,383 | 29,995 | 5,152 | 49,153 |
| Fund balances (deficits): | | | | | |
| Reserved for encumbrances..... | 1,846 | 1,442 | 92 | 614 | 3,994 |
| Unreserved, undesignated..... | (1,846) | 5,505 | 12,330 | (614) | 15,375 |
| Total fund balances | -- | 6,947 | 12,422 | -- | 19,369 |
| Total liabilities and fund balances | \$ 10,623 | \$ 10,330 | \$ 42,417 | \$ 5,152 | \$ 68,522 |

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, 1995
(Expressed in Thousands)

| | Child Care and Development | DCFS Training | DCFS Children's Services | DCFS Federal Projects | Total |
|--|----------------------------------|------------------|--------------------------------|-----------------------------|------------------|
| Revenues: | | | | | |
| Federal government..... | \$ 44,191 | \$ 6,099 | \$ 42,887 | \$ 9,107 | \$ 102,284 |
| Other..... | | | 403 | | 403 |
| Total revenues | 44,191 | 6,099 | 43,290 | 9,107 | 102,687 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Health and social services..... | 41,671 | 8,805 | 249,751 | 16,412 | 316,639 |
| General government..... | | | | 95 | 95 |
| Debt service: | | | | | |
| Principal..... | | 8 | 85 | 2 | 95 |
| Interest..... | | 2 | 25 | | 27 |
| Capital outlays..... | 20 | 23 | 286 | (148) | 181 |
| Total expenditures | 41,691 | 8,838 | 250,147 | 16,361 | 317,037 |
| Excess (deficiency) of revenues over (under) expenditures | 2,500 | (2,739) | (206,857) | (7,254) | (214,350) |
| Other sources (uses) of financial resources: | | | | | |
| Operating transfers-in..... | | 5,170 | 178,810 | 7,254 | 191,234 |
| Operating transfers-out..... | (2,500) | | (16,400) | | (18,900) |
| Operating transfers to component units..... | | (55) | (2) | | (57) |
| Capital lease financing..... | | | 327 | | 327 |
| Net other sources (uses) of financial resources | (2,500) | 5,115 | 162,735 | 7,254 | 172,604 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | -- | 2,376 | (44,122) | -- | (41,746) |
| Fund balances, July 1, 1994 | -- | 4,571 | 56,544 | -- | 61,115 |
| Fund balances, June 30, 1995 | \$ -- | \$ 6,947 | \$ 12,422 | \$ -- | \$ 19,369 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Commerce and Community Affairs
June 30, 1995
(Expressed in Thousands)

| | Metropolitan Exposition, Auditorium and Office Building | New Technology Recovery | Energy Administration | Tourism Promotion | Community Services Block Grant | Community Development/ Small Cities Block Grant |
|---|---|-------------------------------|--------------------------|----------------------|---|---|
| Assets: | | | | | | |
| Cash and cash equivalents..... | \$ 17,812 | \$ 4,881 | \$ 15 | \$ 8,516 | \$ 30 | \$ 88 |
| Receivables, net: | | | | | | |
| Taxes..... | 159 | | | | | |
| Intergovernmental..... | | | 3,175 | | 2,982 | 12,147 |
| Other..... | | 23 | | | | |
| Due from other funds..... | | | | 3,573 | | |
| Loans and notes receivable..... | | 538 | | | | 519 |
| Other assets..... | | 970 | | | | |
| Total assets | \$ 17,971 | \$ 6,412 | \$ 3,190 | \$ 12,089 | \$ 3,012 | \$ 12,754 |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities..... | | \$ 100 | \$ 3,183 | \$ 5,394 | \$ 3,002 | \$ 12,119 |
| Intergovernmental payables..... | | | 1 | 5 | 2 | 2 |
| Due to other funds..... | | | 6 | 31 | 8 | 13 |
| Due to component units..... | | | | | | |
| Total liabilities | | 100 | 3,190 | 5,430 | 3,012 | 12,134 |
| Fund balances (deficits): | | | | | | |
| Reserved for: | | | | | | |
| Encumbrances..... | | | 59 | 851 | 48 | 1,652 |
| Long term portion of loans and notes receivable..... | | 394 | | | | 385 |
| Other..... | | 970 | | | | |
| Unreserved, undesignated..... | \$ 17,971 | 4,948 | (59) | 5,808 | (48) | (1,417) |
| Total fund balances | 17,971 | 6,312 | -- | 6,659 | -- | 620 |
| Total liabilities and fund balances | \$ 17,971 | \$ 6,412 | \$ 3,190 | \$ 12,089 | \$ 3,012 | \$ 12,754 |

| Intra Agency Services | Job Training Partnership | Local Tourism | Build Illinois Purposes | Build Illinois Loan Programs | Public Infrastructure Consolidated Loan Revolving | Total |
|-----------------------|--------------------------|---------------|-------------------------|------------------------------|---|------------|
| \$ 297 | \$ 167 | \$ 1,560 | \$ 3,470 | \$ 12,079 | \$ 9,671 | \$ 58,586 |
| | | 667 | | | | 826 |
| 2,107 | 28,638 | | | 56 | 48 | 49,049 |
| | | 2 | 10 | 14,911 | 5,739 | 127 |
| | | | 15 | 3,525 | | 3,585 |
| \$ 2,404 | \$ 28,805 | \$ 2,229 | \$ 3,495 | \$ 30,571 | \$ 15,458 | \$ 138,390 |
| \$ 386 | \$ 28,697 | \$ 716 | \$ 15 | \$ 534 | \$ 318 | \$ 54,464 |
| 4 | 11 | | 75 | | | 100 |
| 59 | 35 | | | 6 | | 158 |
| | 62 | | | 14 | | 76 |
| 449 | 28,805 | 716 | 90 | 554 | 318 | 54,798 |
| 66 | 7,925 | | 149 | 4 | | 10,754 |
| | | | | 11,643 | 4,634 | 17,056 |
| | | | | 3,525 | | 4,495 |
| 1,889 | (7,925) | 1,513 | 3,256 | 14,845 | 10,506 | 51,287 |
| 1,955 | -- | 1,513 | 3,405 | 30,017 | 15,140 | 83,592 |
| \$ 2,404 | \$ 28,805 | \$ 2,229 | \$ 3,495 | \$ 30,571 | \$ 15,458 | \$ 138,390 |

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, 1995
(Expressed in Thousands)

| | Metropolitan Exposition, Auditorium and Office Building | New Technology Recovery | Energy Administration | Tourism Promotion | Community Services Block Grant | Community Development/ Small Cities Block Grant |
|--|---|-------------------------------|--------------------------|----------------------|---|---|
| Revenues: | | | | | | |
| Other taxes..... | \$ 9,625 | | | | | |
| Federal government..... | | | \$ 12,470 | | \$ 18,315 | \$ 59,091 |
| Licenses and fees..... | | | | | | |
| Interest and other investment income..... | | \$ 2,194 | | | | |
| Other..... | | 1 | | | | |
| Total revenues | 9,625 | 2,195 | 12,470 | | 18,315 | 59,091 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | | 786 | 12,469 | \$ 22,033 | 18,305 | 59,185 |
| Natural resources and recreation..... | | | | | | |
| Debt service: | | | | | | |
| Principal..... | | | | | | |
| Interest..... | | | | | | |
| Capital outlays..... | | | 1 | 177 | 1 | 65 |
| Total expenditures | | 786 | 12,470 | 22,210 | 18,306 | 59,250 |
| Excess (deficiency) of revenues over (under) expenditures | 9,625 | 1,409 | -- | (22,210) | 9 | (159) |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 27,519 | | | 22,958 | | |
| Operating transfers-out..... | (39,175) | | | | (14) | (15) |
| Capital lease financing..... | | | | 12 | | |
| Net other sources (uses) of financial resources | (11,656) | | | 22,970 | (14) | (15) |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | (2,031) | 1,409 | -- | 760 | (5) | (174) |
| Fund balances, July 1, 1994 | 20,002 | 4,903 | -- | 5,899 | 5 | 794 |
| Fund balances, June 30, 1995 | \$ 17,971 | \$ 6,312 | \$ -- | \$ 6,659 | \$ -- | \$ 620 |

| Intra Agency Services | Job Training Partnership | Local Tourism | Build Illinois Purposes | Build Illinois Loan Programs | Public Infrastructure Consolidated Loan Revolving | Total |
|-----------------------|--------------------------|---------------|-------------------------|------------------------------|---|-----------|
| | | \$ 8,000 | | | | \$ 17,625 |
| \$ 4,584 | \$ 154,368 | | | \$ 4 | | 248,828 |
| | | | | 1,568 | \$ 694 | 4,456 |
| | 364 | | | 1,433 | | 1,798 |
| 4,584 | 154,732 | 8,000 | | 3,005 | 694 | 272,711 |
| 4,230 | 154,101 | \$ 7,983 | \$ (412) | 111 | 2,808 | 281,599 |
| | | | 52 | | | 52 |
| 197 | | | | | | 197 |
| 31 | | | | | | 31 |
| 1,138 | 255 | | 15 | 74 | | 1,726 |
| 5,596 | 154,356 | 7,983 | (345) | 185 | 2,808 | 283,605 |
| (1,012) | 376 | 17 | 345 | 2,820 | (2,114) | (10,894) |
| 424 | | | | | 5 | 50,906 |
| | (376) | | (5) | | | (39,585) |
| 852 | | | | | | 864 |
| 1,276 | (376) | | (5) | | 5 | 12,185 |
| 264 | -- | 17 | 340 | 2,820 | (2,109) | 1,291 |
| 1,691 | -- | 1,496 | 3,065 | 27,197 | 17,249 | 82,301 |
| \$ 1,955 | \$ -- | \$ 1,513 | \$ 3,405 | \$ 30,017 | \$ 15,140 | \$ 83,592 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Conservation
June 30, 1995
(Expressed in Thousands)

| | State Boating Act | State Parks | Wildlife and Fish | Natural Areas Acquisition | Open Space Lands Acquisition & Development |
|---|-------------------------|-----------------|-------------------------|---------------------------------|---|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 4,480 | \$ 1,756 | \$ 8,123 | \$ 4,813 | \$ 20,540 |
| Receivables, net: | | | | | |
| Intergovernmental..... | 187 | | 1,642 | 10 | |
| Other..... | 4 | 103 | 1,277 | | |
| Due from other funds..... | 425 | 261 | 14 | | |
| Inventories..... | | | 1,542 | | |
| Other assets..... | | | 10 | 298 | |
| Total assets | \$ 5,096 | \$ 2,120 | \$ 12,608 | \$ 5,121 | \$ 20,540 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 343 | \$ 599 | \$ 1,611 | \$ 622 | \$ 248 |
| Intergovernmental payables..... | 6 | 8 | 36 | 3 | |
| Due to other funds..... | 133 | 64 | 218 | 28 | 1 |
| Due to component units..... | | 2 | 570 | | |
| Deferred revenues..... | | | | | |
| Total liabilities | 482 | 673 | 2,435 | 653 | 249 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Encumbrances..... | 3,301 | 161 | 1,303 | 1,472 | 18,141 |
| Inventories..... | | | 1,542 | | |
| Other..... | | | 10 | | |
| Unreserved, undesignated..... | 1,313 | 1,286 | 7,318 | 2,996 | 2,150 |
| Total fund balances | 4,614 | 1,447 | 10,173 | 4,468 | 20,291 |
| Total liabilities and fund balances | \$ 5,096 | \$ 2,120 | \$ 12,608 | \$ 5,121 | \$ 20,540 |

| Illinois Habitat Fund | Forestry Development | State Migratory Waterfowl Stamp | Park and Conservation | Total |
|-----------------------------|-------------------------|--|-----------------------------|------------------|
| \$ 2,200 | \$ 3,510 | \$ 1,737 | \$ 26,312 | \$ 73,471 |
| | 23 | 641 | 2,319 | 4,822 |
| 35 | 7 | 17 | | 1,443 |
| | | | 718 | 1,418 |
| | | | | 1,542 |
| | | | 70 | 378 |
| <u>\$ 2,235</u> | <u>\$ 3,540</u> | <u>\$ 2,395</u> | <u>\$ 29,419</u> | <u>\$ 83,074</u> |
| | \$ 162 | \$ 192 | \$ 973 | \$ 4,750 |
| | 15 | | 137 | 53 |
| | 5 | | 33 | 596 |
| | | | 141 | 610 |
| | 182 | 192 | 1,284 | 141 |
| | 614 | 202 | 12,619 | 37,813 |
| | | | | 1,542 |
| | | | 38 | 48 |
| <u>\$ 2,235</u> | <u>2,744</u> | <u>2,001</u> | <u>15,478</u> | <u>37,521</u> |
| <u>2,235</u> | <u>3,358</u> | <u>2,203</u> | <u>28,135</u> | <u>76,924</u> |
| <u>\$ 2,235</u> | <u>\$ 3,540</u> | <u>\$ 2,395</u> | <u>\$ 29,419</u> | <u>\$ 83,074</u> |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Conservation
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | State Boating Act | State Parks | Wildlife and Fish | Natural Areas Acquisition | Open Space Lands Acquisition & Development |
|--|-------------------------|-----------------|-------------------------|---------------------------------|---|
| Revenues: | | | | | |
| Other taxes..... | | | | \$ 4,995 | \$ 11,652 |
| Federal government..... | \$ 706 | | \$ 7,002 | 10 | |
| Licenses and fees..... | 3,144 | \$ 4,089 | 19,509 | | |
| Interest and other investment income..... | | | 288 | | |
| Other..... | 74 | 1,707 | 2,475 | | |
| Total revenues | 3,924 | 5,796 | 29,274 | 5,005 | 11,652 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government..... | | | 43 | | |
| Natural resources and recreation..... | 7,521 | 4,878 | 24,871 | 1,956 | 6,995 |
| Debt service: | | | | | |
| Principal..... | | | 67 | | |
| Interest..... | | | 7 | | |
| Capital outlays..... | 565 | 796 | 2,250 | 1,505 | 11 |
| Total expenditures | 8,086 | 5,674 | 27,238 | 3,461 | 7,006 |
| Excess (deficiency) of revenues over (under) expenditures | (4,162) | 122 | 2,036 | 1,544 | 4,646 |
| Other sources (uses) of financial resources: | | | | | |
| Operating transfers-in..... | 5,040 | | | | |
| Operating transfers-out..... | | | (1,400) | | |
| Operating transfers to component units..... | | | (1,820) | | |
| Capital lease financing..... | | | 106 | | |
| Net other sources (uses) of financial resources | 5,040 | | (3,114) | | |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 878 | 122 | (1,078) | 1,544 | 4,646 |
| Fund balances, July 1, 1994 | 3,736 | 1,325 | 11,251 | 2,924 | 15,645 |
| Fund balances, June 30, 1995 | \$ 4,614 | \$ 1,447 | \$ 10,173 | \$ 4,468 | \$ 20,291 |

| Illinois Habitat Fund | Forestry Development | State Migratory Waterfowl Stamp | Park and Conservation | Total |
|-----------------------------|-------------------------|--|-----------------------------|------------------|
| | | | | \$ 16,647 |
| \$ 970 | \$ 692 | \$ 641 | \$ 4,106 | 13,157 |
| 82 | 819 | 594 | 5,603 | 34,728 |
| | | 102 | | 472 |
| | 285 | | | 4,541 |
| <u>1,052</u> | <u>1,796</u> | <u>1,337</u> | <u>9,709</u> | <u>69,545</u> |
| | | | | 43 |
| | 1,190 | 300 | 8,743 | 56,454 |
| | | | 9 | 76 |
| | | | 2 | 9 |
| | 69 | 699 | 8,749 | 14,644 |
| | <u>1,259</u> | <u>999</u> | <u>17,503</u> | <u>71,226</u> |
| <u>1,052</u> | <u>537</u> | <u>338</u> | <u>(7,794)</u> | <u>(1,681)</u> |
| | | | 20,013 | 25,053 |
| | | | (9,525) | (10,925) |
| | | | | (1,820) |
| | | | 20 | 126 |
| | | | <u>10,508</u> | <u>12,434</u> |
| <u>1,052</u> | <u>537</u> | <u>338</u> | <u>2,714</u> | <u>10,753</u> |
| <u>1,183</u> | <u>2,821</u> | <u>1,865</u> | <u>25,421</u> | <u>66,171</u> |
| <u>\$ 2,235</u> | <u>\$ 3,358</u> | <u>\$ 2,203</u> | <u>\$ 28,135</u> | <u>\$ 76,924</u> |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Corrections
June 30, 1995
(Expressed in Thousands)

| | Correctional Recoveries Trust | Correctional School District Education | Resident's and Employee's Benefit | Total |
|---|-------------------------------------|---|--|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 2,690 | \$ 3,363 | \$ 909 | \$ 6,962 |
| Other receivables, net..... | | | 1 | 1 |
| Due from other funds..... | 60 | 276 | 3,011 | 3,347 |
| Due from component units..... | | 2 | | 2 |
| Inventories..... | | | 41 | 41 |
| Total assets | \$ 2,750 | \$ 3,641 | \$ 3,962 | \$ 10,353 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 366 | \$ 693 | \$ 37 | \$ 1,096 |
| Intergovernmental payables..... | | 2 | | 2 |
| Due to other funds..... | 35 | 60 | 10 | 105 |
| Total liabilities | 401 | 755 | 47 | 1,203 |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Encumbrances..... | 246 | | | 246 |
| Inventories..... | | | 78 | 78 |
| Unreserved, undesignated..... | 2,103 | 2,886 | 3,837 | 8,826 |
| Total fund balances | 2,349 | 2,886 | 3,915 | 9,150 |
| Total liabilities and fund balances | \$ 2,750 | \$ 3,641 | \$ 3,962 | \$ 10,353 |

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, 1995
(Expressed in Thousands)

| | Correctional Recoveries Trust | Correctional School District Education | Resident's and Employee's Benefit | Total |
|---|-------------------------------------|---|--|-----------------|
| Revenues: | | | | |
| Federal government..... | \$ 1,846 | | | \$ 1,846 |
| Interest and other investment income..... | | | \$ 43 | 43 |
| Other..... | 3,375 | | 2,063 | 5,438 |
| Total revenues | 5,221 | | 2,106 | 7,327 |
| Expenditures: | | | | |
| Current: | | | | |
| Public protection and justice..... | 4,704 | \$ 3,664 | 3,345 | 11,713 |
| Capital outlays..... | 490 | 298 | 329 | 1,117 |
| Total expenditures | 5,194 | 3,962 | 3,674 | 12,830 |
| Excess (deficiency) of revenues over (under) expenditures | 27 | (3,962) | (1,568) | (5,503) |
| Other sources of financial resources: | | | | |
| Operating transfers-in..... | | 4,086 | 1,748 | 5,834 |
| Operating transfers from component units..... | | 5 | | 5 |
| Other sources of financial resources | | 4,091 | 1,748 | 5,839 |
| Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources | 27 | 129 | 180 | 336 |
| Fund balances, July 1, 1994 | 2,322 | 2,757 | 3,735 | 8,814 |
| Fund balances, June 30, 1995 | \$ 2,349 | \$ 2,886 | \$ 3,915 | \$ 9,150 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Employment Security
June 30, 1995
(Expressed in Thousands)

| | Title III Social Security and Employment Services | Unemployment Compensation Special Administration | Employment Security Administration | Total |
|---|--|---|--|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 11,365 | \$ 14,450 | \$ 7,481 | \$ 33,296 |
| Receivables, net: | | | | |
| Intergovernmental..... | 8,009 | | | 8,009 |
| Other..... | | 65 | 33 | 98 |
| Due from other funds..... | 15,021 | 4,748 | 15 | 19,784 |
| Inventories..... | 1,762 | | | 1,762 |
| Total assets | \$ 36,157 | \$ 19,263 | \$ 7,529 | \$ 62,949 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 5,688 | \$ 290 | | \$ 5,978 |
| Intergovernmental payables..... | 237 | | | 237 |
| Due to other funds..... | 2,046 | 15,000 | | 17,046 |
| Due to component units..... | 7 | | | 7 |
| Total liabilities | 7,978 | 15,290 | | 23,268 |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Encumbrances..... | 821 | 67 | | 888 |
| Inventories..... | 1,762 | | | 1,762 |
| Unreserved, undesignated..... | 25,596 | 3,906 | \$ 7,529 | 37,031 |
| Total fund balances | 28,179 | 3,973 | 7,529 | 39,681 |
| Total liabilities and fund balances | \$ 36,157 | \$ 19,263 | \$ 7,529 | \$ 62,949 |

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, 1995
(Expressed in Thousands)

| | Title III Social Security and Employment Services | Unemployment Compensation Special Administration | Employment Security Administration | Total |
|--|--|---|--|------------------|
| Revenues: | | | | |
| Federal government..... | \$ 137,375 | | | \$ 137,375 |
| Interest and other investment income..... | | \$ 569 | \$ 371 | 940 |
| Other..... | 104 | | | 104 |
| Total revenues | 137,479 | 569 | 371 | 138,419 |
| Expenditures: | | | | |
| Current: | | | | |
| Social assistance..... | 144,671 | 1,648 | 1,542 | 147,861 |
| Capital outlays..... | 445 | | | 445 |
| Total expenditures | 145,116 | 1,648 | 1,542 | 148,306 |
| (Deficiency) of revenues (under) expenditures | (7,637) | (1,079) | (1,171) | (9,887) |
| Other sources (uses) of financial resources: | | | | |
| Operating transfers-in..... | 15,000 | 14,420 | 15 | 29,435 |
| Operating transfers-out..... | (138) | (15,000) | | (15,138) |
| Net other sources (uses) of financial resources | 14,862 | (580) | 15 | 14,297 |
| (Deficiency) of revenues (under) expenditures and net other sources (uses) of financial resources | 7,225 | (1,659) | (1,156) | 4,410 |
| Fund balances, July 1, 1994 | 20,954 | 5,632 | 8,685 | 35,271 |
| Fund balances, June 30, 1995 | \$ 28,179 | \$ 3,973 | \$ 7,529 | \$ 39,681 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Energy and Natural Resources
June 30, 1995
(Expressed in Thousands)

| | Solid Waste Management Revolving Loan | Petroleum Violation | Coal Technology Development Assistance | Total |
|---|--|------------------------|---|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 1,129 | \$ 25,587 | \$ 8,343 | \$ 35,059 |
| Other receivables, net..... | | 124 | | 124 |
| Due from other funds..... | | | 1,718 | 1,718 |
| Due from component units..... | | 35 | | 35 |
| Loans and notes receivable..... | 932 | | | 932 |
| Total assets | \$ 2,061 | \$ 25,746 | \$ 10,061 | \$ 37,868 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | | \$ 779 | \$ 9 | \$ 788 |
| Intergovernmental payables..... | | 4 | | 4 |
| Due to other funds..... | | 19 | 15 | 34 |
| Due to component units..... | | 55 | 25 | 80 |
| Total liabilities | | 857 | 49 | 906 |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Encumbrances..... | | 116 | 8 | 124 |
| Long-term portion of loans and notes receivable..... | \$ 693 | | | 693 |
| Unreserved, undesignated..... | 1,368 | 24,773 | 10,004 | 36,145 |
| Total fund balances | 2,061 | 24,889 | 10,012 | 36,962 |
| Total liabilities and fund balances | \$ 2,061 | \$ 25,746 | \$ 10,061 | \$ 37,868 |

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, 1995
(Expressed in Thousands)

| | Solid Waste Management Revolving Loan | Petroleum Violation | Coal Technology Development Assistance | Total |
|--|--|------------------------|---|------------------|
| Revenues: | | | | |
| Federal government..... | | \$ 31 | | \$ 31 |
| Interest and other investment income..... | \$ 38 | 1,366 | | 1,404 |
| Total revenues | 38 | 1,397 | | 1,435 |
| Expenditures: | | | | |
| Current: | | | | |
| General government..... | | 18 | | 18 |
| Natural resources and recreation..... | | 6,809 | \$ 1,244 | 8,053 |
| Debt service: | | | | |
| Principal..... | | 40 | | 40 |
| Interest..... | | 7 | | 7 |
| Capital outlays..... | | 230 | 6 | 236 |
| Total expenditures | | 7,104 | 1,250 | 8,354 |
| Excess (deficiency) of revenues over (under) expenditures | 38 | (5,707) | (1,250) | (6,919) |
| Other sources (uses) of financial resources: | | | | |
| Operating transfers-in..... | | | 6,560 | 6,560 |
| Operating transfers-out..... | | (1,000) | | (1,000) |
| Operating transfers to component units..... | | (78) | (3,742) | (3,820) |
| Capital lease financing..... | | 172 | | 172 |
| Net other sources (uses) of financial resources | | (906) | 2,818 | 1,912 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 38 | (6,613) | 1,568 | (5,007) |
| Fund balances, July 1, 1994 | 2,023 | 31,502 | 8,444 | 41,969 |
| Fund balances, June 30, 1995 | \$ 2,061 | \$ 24,889 | \$ 10,012 | \$ 36,962 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Financial Institutions
June 30, 1995
(Expressed in Thousands)

| | Financial Institution Fund | State Pensions | Total |
|---|----------------------------------|-------------------|------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 2,845 | \$ 42,372 | \$ 45,217 |
| Other receivables, net..... | 1,547 | | 1,547 |
| Total assets | \$ 4,392 | \$ 42,372 | \$ 46,764 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 70 | \$ 941 | \$ 1,011 |
| Intergovernmental payables..... | 4 | 8 | 12 |
| Due to other funds..... | 12 | 94 | 106 |
| Total liabilities | 86 | 1,043 | 1,129 |
| Fund balances: | | | |
| Reserved for encumbrances..... | 15 | 702 | 717 |
| Unreserved, undesignated..... | 4,291 | 40,627 | 44,918 |
| Total fund balances | 4,306 | 41,329 | 45,635 |
| Total liabilities and fund balances | \$ 4,392 | \$ 42,372 | \$ 46,764 |

STATE OF ILLINOIS
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
Special Revenue Funds
Department of Financial Institutions
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Financial Institution Fund | State Pensions | Total |
|---|----------------------------------|-------------------|------------------|
| Revenues: | | | |
| Licenses and fees..... | \$ 5,167 | \$ 28 | \$ 5,195 |
| Other..... | 90 | 74,009 | 74,099 |
| Total revenues | 5,257 | 74,037 | 79,294 |
| Expenditures: | | | |
| Current: | | | |
| Education..... | | 43,032 | 43,032 |
| General government..... | | 9,977 | 9,977 |
| Public protection and justice..... | 1,969 | 7,693 | 9,662 |
| Capital outlays..... | 5 | 191 | 196 |
| Total expenditures | 1,974 | 60,893 | 62,867 |
| Excess of revenues over expenditures | 3,283 | 13,144 | 16,427 |
| Fund balances, July 1, 1994 | 1,023 | 28,185 | 29,208 |
| Fund balances, June 30, 1995 | \$ 4,306 | \$ 41,329 | \$ 45,635 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Insurance
June 30, 1995
(Expressed in Thousands)

| | Insurance Producers Administration | Insurance Financial Regulation | Total |
|---|--|--------------------------------------|------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 5,886 | \$ 12,095 | \$ 17,981 |
| Other receivables, net..... | 127 | 3,893 | 4,020 |
| Total assets | \$ 6,013 | \$ 15,988 | \$ 22,001 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 412 | \$ 488 | \$ 900 |
| Intergovernmental payables..... | 17 | 22 | 39 |
| Due to other funds..... | 79 | 79 | 158 |
| Deferred revenues..... | 546 | | 546 |
| Total liabilities | 1,054 | 589 | 1,643 |
| Fund balances: | | | |
| Reserved for encumbrances..... | | 24 | 24 |
| Unreserved, undesignated..... | 4,959 | 15,375 | 20,334 |
| Total fund balances | 4,959 | 15,399 | 20,358 |
| Total liabilities and fund balances | \$ 6,013 | \$ 15,988 | \$ 22,001 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Department of Insurance
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Insurance Producers Administration | Insurance Financial Regulation | Total |
|--|--|--------------------------------------|------------------|
| Revenues: | | | |
| Licenses and fees..... | \$ 8,107 | \$ 12,398 | \$ 20,505 |
| Other..... | 252 | 453 | 705 |
| Total revenues | 8,359 | 12,851 | 21,210 |
| Expenditures: | | | |
| Current: | | | |
| Public protection and justice..... | 8,190 | 9,914 | 18,104 |
| Debt service: | | | |
| Principal..... | 26 | | 26 |
| Interest..... | 4 | | 4 |
| Capital outlays..... | 316 | 261 | 577 |
| Total expenditures | 8,536 | 10,175 | 18,711 |
| Excess (deficiency) of revenues over (under) expenditures | (177) | 2,676 | 2,499 |
| Fund balances, July 1, 1994 | 5,136 | 12,723 | 17,859 |
| Fund balances, June 30, 1995 | \$ 4,959 | \$ 15,399 | \$ 20,358 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mental Health
and Developmental Disabilities
June 30, 1995
(Expressed in Thousands)

| | Mental Health | DMHDD Federal Projects | Total |
|---|------------------|------------------------------|------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 6,964 | \$ 2,192 | \$ 9,156 |
| Receivables, net: | | | |
| Taxes..... | 868 | | 868 |
| Intergovernmental..... | 307 | 696 | 1,003 |
| Other..... | 5,026 | | 5,026 |
| Due from other funds..... | 1,137 | 148 | 1,285 |
| Total assets | \$ 14,302 | \$ 3,036 | \$ 17,338 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 3,053 | \$ 873 | \$ 3,926 |
| Intergovernmental payables..... | 2 | 1 | 3 |
| Due to other funds..... | 938 | 128 | 1,066 |
| Deferred revenues..... | | 33 | 33 |
| Total liabilities | 3,993 | 1,035 | 5,028 |
| Fund balances: | | | |
| Reserved for encumbrances..... | 723 | 242 | 965 |
| Unreserved, undesignated..... | 9,586 | 1,759 | 11,345 |
| Total fund balances | 10,309 | 2,001 | 12,310 |
| Total liabilities and fund balances | \$ 14,302 | \$ 3,036 | \$ 17,338 |

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, 1995
(Expressed in Thousands)

| | Mental Health | DMHDD Federal Projects | Total |
|--|------------------|------------------------------|------------------|
| Revenues: | | | |
| Other taxes..... | \$ 3,666 | | \$ 3,666 |
| Federal government..... | 10,801 | \$ 6,006 | 16,807 |
| Other..... | 19,309 | | 19,309 |
| Total revenues | 33,776 | 6,006 | 39,782 |
| Expenditures: | | | |
| Current: | | | |
| Health and social services..... | 30,002 | 8,674 | 38,676 |
| Capital outlays..... | 11 | 262 | 273 |
| Total expenditures | 30,013 | 8,936 | 38,949 |
| Excess (deficiency) of revenues over (under) expenditures | 3,763 | (2,930) | 833 |
| Other sources (uses) of financial resources: | | | |
| Operating transfers-in..... | | 2,859 | 2,859 |
| Operating transfers-out..... | (2,330) | | (2,330) |
| Proceeds from capital lease financing..... | | 7 | 7 |
| Net other sources (uses) of financial resources | (2,330) | 2,866 | 536 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 1,433 | (64) | 1,369 |
| Fund balances, July 1, 1994 | 8,876 | 2,065 | 10,941 |
| Fund balances, June 30, 1995 | \$ 10,309 | \$ 2,001 | \$ 12,310 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Mines and Minerals
June 30, 1995
(Expressed in Thousands)

| | Plugging and Restoration | Underground Resource Conservation Enforcement | Total |
|---|--------------------------------|--|-----------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 1,837 | \$ 1,058 | \$ 2,895 |
| Other receivables, net..... | 236 | 1,287 | 1,523 |
| Total assets | \$ 2,073 | \$ 2,345 | \$ 4,418 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 341 | \$ 14 | \$ 355 |
| Due to other funds..... | 5 | 11 | 16 |
| Total liabilities | 346 | 25 | 371 |
| Fund balances: | | | |
| Reserved for encumbrances..... | 72 | 22 | 94 |
| Unreserved, undesignated..... | 1,655 | 2,298 | 3,953 |
| Total fund balances | 1,727 | 2,320 | 4,047 |
| Total liabilities and fund balances | \$ 2,073 | \$ 2,345 | \$ 4,418 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Department of Mines and Minerals
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Plugging and Restoration | Underground Resource Conservation Enforcement | Total |
|--|--------------------------------|--|-----------------|
| Revenues: | | | |
| Licenses and fees..... | \$ 49 | \$ 627 | \$ 676 |
| Interest and other investment income..... | 86 | 56 | 142 |
| Other..... | 600 | 670 | 1,270 |
| Total revenues | 735 | 1,353 | 2,088 |
| Expenditures: | | | |
| Current: | | | |
| Public protection and justice..... | 804 | 855 | 1,659 |
| Debt service: | | | |
| Principal..... | | 11 | 11 |
| Interest..... | | 1 | 1 |
| Capital outlays..... | 18 | 102 | 120 |
| Total expenditures | 822 | 969 | 1,791 |
| Excess (deficiency) of revenues over (under) expenditures | (87) | 384 | 297 |
| Fund balances, July 1, 1994 | 1,814 | 1,936 | 3,750 |
| Fund balances, June 30, 1995 | \$ 1,727 | \$ 2,320 | \$ 4,047 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Nuclear Safety
June 30, 1995
(Expressed in Thousands)

| | Radiation Protection | Radioactive Waste Facility Development and Operation | Radioactive Waste Facility Closure and Compensation | Total |
|---|-------------------------|---|--|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 1,496 | \$ 9,187 | \$ 3,566 | \$ 14,249 |
| Receivables, net: | | | | |
| Intergovernmental..... | 114 | | | 114 |
| Other..... | 725 | | 17 | 742 |
| Due from other funds..... | | 37 | | 37 |
| Total assets | \$ 2,335 | \$ 9,224 | \$ 3,583 | \$ 15,142 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 392 | \$ 484 | | \$ 876 |
| Intergovernmental payables..... | 3 | 4 | | 7 |
| Due to other funds..... | 98 | 21 | | 119 |
| Due to component units..... | | 352 | | 352 |
| Deferred revenues..... | | 100 | | 100 |
| Total liabilities | 493 | 961 | | 1,454 |
| Fund balances: | | | | |
| Reserved for encumbrances..... | 74 | | | 74 |
| Unreserved, undesignated..... | 1,768 | 8,263 | \$ 3,583 | 13,614 |
| Total fund balances | 1,842 | 8,263 | 3,583 | 13,688 |
| Total liabilities and fund balances | \$ 2,335 | \$ 9,224 | \$ 3,583 | \$ 15,142 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Department of Nuclear Safety
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Radiation Protection | Radioactive Waste Facility Development and Operation | Radioactive Waste Facility Closure and Compensation | Total |
|--|-------------------------|---|--|------------------|
| Revenues: | | | | |
| Federal government..... | \$ 175 | | | \$ 175 |
| Licenses and fees..... | 5,315 | \$ 4,298 | \$ 261 | 9,874 |
| Interest and other investment income..... | 53 | | 161 | 214 |
| Other..... | 34 | | | 34 |
| Total revenues | <u>5,577</u> | <u>4,298</u> | <u>422</u> | <u>10,297</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Natural resources and recreation..... | 4,714 | 5,716 | | 10,430 |
| Capital outlays..... | 254 | 11 | | 265 |
| Total expenditures | <u>4,968</u> | <u>5,727</u> | | <u>10,695</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>609</u> | <u>(1,429)</u> | <u>422</u> | <u>(398)</u> |
| Fund balances, July 1, 1994 | <u>1,233</u> | <u>9,692</u> | <u>3,161</u> | <u>14,086</u> |
| Fund balances, June 30, 1995 | <u>\$ 1,842</u> | <u>\$ 8,263</u> | <u>\$ 3,583</u> | <u>\$ 13,688</u> |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Professional Regulation
June 30, 1995
(Expressed in Thousands)

| | General Professions Dedicated Fund | State Medical Disciplinary | Nurse Dedicated and Professional | Total |
|---|---|----------------------------------|---|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 2,412 | \$ 7,404 | \$ 4,849 | \$ 14,665 |
| Other receivables, net..... | 98 | 148 | 42 | 288 |
| Total assets | \$ 2,510 | \$ 7,552 | \$ 4,891 | \$ 14,953 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities... | \$ 98 | \$ 187 | \$ 110 | \$ 395 |
| Intergovernmental payables..... | 5 | 9 | 4 | 18 |
| Due to other funds..... | 11 | 41 | 8 | 60 |
| Total liabilities | 114 | 237 | 122 | 473 |
| Fund balances: | | | | |
| Reserved for encumbrances..... | 153 | 10 | 38 | 201 |
| Unreserved, undesignated..... | 2,243 | 7,305 | 4,731 | 14,279 |
| Total fund balances | 2,396 | 7,315 | 4,769 | 14,480 |
| Total liabilities and fund balances | \$ 2,510 | \$ 7,552 | \$ 4,891 | \$ 14,953 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Professional Regulation
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | General Professions Dedicated | State Medical Disciplinary | Nurse Dedicated and Professional | Total |
|--|-------------------------------------|----------------------------------|---|------------------|
| Revenues: | | | | |
| Licenses and fees..... | \$ 2,925 | \$ 1,451 | \$ 1,883 | \$ 6,259 |
| Interest and other investment income..... | 53 | 398 | 239 | 690 |
| Total revenues | 2,978 | 1,849 | 2,122 | 6,949 |
| Expenditures: | | | | |
| Current: | | | | |
| Health and social services..... | | | 241 | 241 |
| Public protection and justice..... | 2,350 | 4,510 | 2,526 | 9,386 |
| Debt service: | | | | |
| Principal..... | 6 | 23 | 64 | 93 |
| Interest..... | 3 | 7 | 7 | 17 |
| Capital outlays..... | 151 | 218 | 26 | 395 |
| Total expenditures | 2,510 | 4,758 | 2,864 | 10,132 |
| Excess (deficiency) of revenues over (under) expenditures | 468 | (2,909) | (742) | (3,183) |
| Other sources (uses) of financial resources: | | | | |
| Operating transfers-out..... | | (5) | | (5) |
| Capital lease financing..... | 46 | 119 | | 165 |
| Net other sources (uses) of financial resources | 46 | 114 | | 160 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 514 | (2,795) | (742) | (3,023) |
| Fund balances, July 1, 1994 | 1,882 | 10,110 | 5,511 | 17,503 |
| Fund balances, June 30, 1995 | \$ 2,396 | \$ 7,315 | \$ 4,769 | \$ 14,480 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Aid
June 30, 1995
(Expressed In Thousands)

| | Employment and Training | Trauma Center | Special Purposes Trust | Local Initiative | Child Support Enforcement Trust | Food Stamp and Commodity | Total |
|--|-------------------------------|------------------|------------------------------|---------------------|--|-----------------------------------|-------------------|
| Assets: | | | | | | | |
| Cash and cash equivalents..... | \$ 2,810 | \$ 3,625 | \$ 3,149 | \$ 1,036 | \$ 33,008 | \$ 173,471 | \$ 217,099 |
| Receivables, net: | | | | | | | |
| Intergovernmental..... | | 578 | 6,344 | | 3,743 | | 10,665 |
| Other..... | | 234 | | | 42,659 | | 42,893 |
| Due from other funds..... | | | 2,978 | 1,000 | | | 3,978 |
| Inventories..... | | | | | | 1,020 | 1,020 |
| Total assets | \$ 2,810 | \$ 4,437 | \$ 12,471 | \$ 2,036 | \$ 79,410 | \$ 174,491 | \$ 275,655 |
| Liabilities: | | | | | | | |
| Accounts payable and accrued liabilities. | \$ 164 | \$ 2,590 | \$ 3,298 | \$ 1,577 | \$ 21,803 | | \$ 29,432 |
| Intergovernmental payables..... | 1 | | 10 | | 16,049 | | 16,060 |
| Due to other funds..... | 3 | | 2,261 | | 5,608 | | 7,872 |
| Due to component units..... | | | | 117 | | | 117 |
| Deferred revenues..... | 2,642 | | | | | \$ 173,471 | 176,113 |
| Total liabilities | 2,810 | 2,590 | 5,569 | 1,694 | 43,460 | 173,471 | 229,594 |
| Fund balances (deficits): | | | | | | | |
| Reserved for: | | | | | | | |
| Encumbrances..... | 183 | | | 360 | 6,543 | | 7,086 |
| Inventories..... | | | | | | 1,020 | 1,020 |
| Unreserved, undesignated..... | (183) | 1,847 | 6,902 | (18) | 29,407 | | 37,955 |
| Total fund balances | -- | 1,847 | 6,902 | 342 | 35,950 | 1,020 | 46,061 |
| Total liabilities and fund balances | \$ 2,810 | \$ 4,437 | \$ 12,471 | \$ 2,036 | \$ 79,410 | \$ 174,491 | \$ 275,655 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Public Aid
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Employment and Training | Trauma Center | Special Purposes Trust | Local Initiative | Child Support Enforcement Trust | Food Stamp and Commodity | Total |
|--|-------------------------------|------------------|------------------------------|---------------------|--|-----------------------------------|------------------|
| Revenues: | | | | | | | |
| Federal government..... | \$ 6,919 | \$ 2,369 | \$ 58,922 | \$ 20,500 | \$ 40,164 | \$ 1,106,653 | \$ 1,235,527 |
| Licenses and fees..... | | | | | 93 | | 93 |
| Other..... | | 4,291 | 4 | | 140,189 | | 144,484 |
| Total revenues | 6,919 | 6,660 | 58,926 | 20,500 | 180,446 | 1,106,653 | 1,380,104 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| Health and social services..... | 3,441 | 7,195 | 23,961 | 19,694 | | | 54,291 |
| Social assistance..... | | | | | 158,763 | 1,107,386 | 1,266,149 |
| Debt service: | | | | | | | |
| Principal..... | | | 4 | | 43 | | 47 |
| Interest..... | | | | | 4 | | 4 |
| Capital outlays..... | 41 | | 370 | | 3,776 | | 4,187 |
| Total expenditures | 3,482 | 7,195 | 24,335 | 19,694 | 162,586 | 1,107,386 | 1,324,678 |
| Excess (deficiency) of revenues over (under) expenditures | 3,437 | (535) | 34,591 | 806 | 17,860 | (733) | 55,426 |
| Other sources (uses) of financial resources: | | | | | | | |
| Operating transfers-in..... | 2,563 | | 79 | | | | 2,642 |
| Operating transfers-out..... | (6,000) | | (36,446) | | (8,714) | | (51,160) |
| Operating transfers to component units..... | | | (307) | (617) | | | (924) |
| Capital lease financing..... | | | | | 48 | | 48 |
| Net other sources (uses) of financial resources | (3,437) | | (36,674) | (617) | (8,666) | | (49,394) |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | -- | (535) | (2,083) | 189 | 9,194 | (733) | 6,032 |
| Fund balances, July 1, 1994 | -- | 2,382 | 8,985 | 153 | 26,756 | 1,753 | 40,029 |
| Fund balances, June 30, 1995 | \$ -- | \$ 1,847 | \$ 6,902 | \$ 342 | \$ 35,950 | \$ 1,020 | \$ 46,061 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Public Health
June 30, 1995
(Expressed in Thousands)

| | Public Health Services | Community Health Center Care | Lead Poisoning Screening Prevention and Abatement | USDA Women, Infants, and Children | Metabolic Screening Treatment | Total |
|---|------------------------------|---------------------------------------|--|--|-------------------------------------|------------------|
| Assets: | | | | | | |
| Cash and cash equivalents..... | \$ 3,182 | \$ 1,205 | \$ 2,230 | \$ 2,198 | \$ 2,928 | \$ 11,743 |
| Receivables, net: | | | | | | |
| Intergovernmental..... | 2,743 | | 14 | 231 | | 2,988 |
| Other..... | 442 | 1,802 | 125 | 14,285 | 621 | 17,275 |
| Due from other funds..... | 418 | | | | | 418 |
| Inventories..... | 1,562 | | 33 | 5,076 | 187 | 6,858 |
| Loans and notes receivable..... | | 902 | | | | 902 |
| Total assets | \$ 8,347 | \$ 3,909 | \$ 2,402 | \$ 21,790 | \$ 3,736 | \$ 40,184 |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities..... | \$ 4,703 | \$ 237 | \$ 149 | \$ 10,023 | \$ 380 | \$ 15,492 |
| Intergovernmental payables..... | 1,572 | | 610 | 4,146 | 32 | 6,360 |
| Due to other funds..... | 72 | | 18 | 18 | | 108 |
| Due to component units..... | 288 | | | | | 288 |
| Deferred revenues..... | 1,712 | | | 7,603 | | 9,315 |
| Total liabilities | 8,347 | 237 | 777 | 21,790 | 412 | 31,563 |
| Fund balances (deficits): | | | | | | |
| Reserved for: | | | | | | |
| Encumbrances..... | 1,452 | | 323 | | 528 | 2,303 |
| Long term portion of | | | | | | |
| Other receivables..... | | 1,802 | | | | 1,802 |
| Loans and notes receivable..... | | 902 | | | | 902 |
| Inventories..... | 1,562 | | 33 | 5,076 | 187 | 6,858 |
| Unreserved, undesignated..... | (3,014) | 968 | 1,269 | (5,076) | 2,609 | (3,244) |
| Total fund balances | -- | 3,672 | 1,625 | -- | 3,324 | 8,621 |
| Total liabilities and fund balances | \$ 8,347 | \$ 3,909 | \$ 2,402 | \$ 21,790 | \$ 3,736 | \$ 40,184 |

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, 1995
(Expressed in Thousands)

| | Public Health Services | Community Health Center Care | Lead Poisoning Screening Prevention and Abatement | USDA Women, Infants, and Children | Metabolic Screening Treatment | Total |
|--|------------------------------|---------------------------------------|--|--|-------------------------------------|-----------------|
| Revenues: | | | | | | |
| Federal government..... | \$ 44,848 | | \$ 23 | \$ 132,843 | | \$ 177,714 |
| Licenses and fees..... | | | 3,151 | | \$ 4,016 | 7,167 |
| Other..... | | \$ 899 | | 43,621 | 65 | 44,585 |
| Total revenues | 44,848 | 899 | 3,174 | 176,464 | 4,081 | 229,466 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 52,603 | 371 | 2,961 | 176,214 | 3,750 | 235,899 |
| Capital outlays..... | 1,781 | | 56 | 250 | 233 | 2,320 |
| Total expenditures | 54,384 | 371 | 3,017 | 176,464 | 3,983 | 238,219 |
| Excess (deficiency) of revenues over (under) expenditures | (9,536) | 528 | 157 | -- | 98 | (8,753) |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 9,695 | 450 | | | | 10,145 |
| Operating transfers from component units..... | 19 | | | | | 19 |
| Operating transfers-out..... | (178) | | | | | (178) |
| Net other sources (uses) of financial resources | 9,536 | 450 | | | | 9,986 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | -- | 978 | 157 | -- | 98 | 1,233 |
| Fund balances, July 1, 1994 | -- | 2,694 | 1,468 | -- | 3,226 | 7,388 |
| Fund balances, June 30, 1995 | \$ -- | \$ 3,672 | \$ 1,625 | \$ -- | \$ 3,324 | \$ 8,621 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Rehabilitation Services
June 30, 1995
(Expressed in Thousands)

| | Veterans Rehabilitation | Vocational Rehabilitation | Old Age Survivors Insurance | Total |
|---|----------------------------|------------------------------|-----------------------------------|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 944 | \$ 5,069 | \$ 94 | \$ 6,107 |
| Receivables, net: | | | | |
| Intergovernmental..... | | 25 | 2,640 | 2,665 |
| Other..... | 3,350 | 67 | | 3,417 |
| Due from other funds..... | 32 | 54 | | 86 |
| Due from component units..... | | 2 | | 2 |
| Total assets | \$ 4,326 | \$ 5,217 | \$ 2,734 | \$ 12,277 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 25 | \$ 3,031 | \$ 2,348 | \$ 5,404 |
| Intergovernmental payables..... | 2 | 401 | 73 | 476 |
| Due to other funds..... | 5 | 714 | 310 | 1,029 |
| Due to component units..... | | 133 | 3 | 136 |
| Deferred revenues..... | 3,350 | 23 | | 3,373 |
| Total liabilities | 3,382 | 4,302 | 2,734 | 10,418 |
| Fund balances (deficit): | | | | |
| Reserved for encumbrances..... | 23 | 627 | 415 | 1,065 |
| Unreserved, undesignated..... | 921 | 288 | (415) | 794 |
| Total fund balances | 944 | 915 | -- | 1,859 |
| Total liabilities and fund balances | \$ 4,326 | \$ 5,217 | \$ 2,734 | \$ 12,277 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Rehabilitation Services
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Veterans Rehabilitation | Vocational Rehabilitation | Old Age Survivors Insurance | Total |
|--|----------------------------|------------------------------|-----------------------------------|-----------------|
| Revenues: | | | | |
| Federal government..... | | \$ 79,528 | \$ 53,250 | \$ 132,778 |
| Other..... | \$ 3,325 | 1,147 | 3 | 4,475 |
| Total revenues | 3,325 | 80,675 | 53,253 | 137,253 |
| Expenditures: | | | | |
| Current: | | | | |
| Health and social services..... | 3,359 | 78,137 | 51,479 | 132,975 |
| Debt service: | | | | |
| Principal..... | | 12 | | 12 |
| Interest..... | | 1 | | 1 |
| Capital outlays..... | | 1,345 | 1,774 | 3,119 |
| Total expenditures | 3,359 | 79,495 | 53,253 | 136,107 |
| Excess (deficiency) of revenues over (under) expenditures | (34) | 1,180 | -- | 1,146 |
| Other sources (uses) of financial resources: | | | | |
| Operating transfers-in..... | 32 | 14 | | 46 |
| Operating transfers from component units..... | | 15 | | 15 |
| Operating transfers-out..... | | (128) | | (128) |
| Operating transfers to component units..... | | (819) | | (819) |
| Capital lease financing..... | | 22 | | 22 |
| Net other sources (uses) of financial resources | 32 | (896) | | (864) |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | (2) | 284 | -- | 282 |
| Fund balances, July 1, 1994 | 946 | 631 | -- | 1,577 |
| Fund balances, June 30, 1995 | \$ 944 | \$ 915 | \$ -- | \$ 1,859 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Revenue
June 30, 1995
(Expressed in Thousands)

| | Illinois Gaming Law Enforcement | State Gaming | State & Local Sales Tax Reform | RTA Occupation Use Tax Replacement | County & Mass Transit District | Local Government Tax |
|---|--|------------------|---|---|---|----------------------------|
| Assets: | | | | | | |
| Cash and cash equivalents..... | \$ 3,874 | \$ 54,659 | \$ 22,124 | | \$ 30,309 | \$ 152,093 |
| Investments..... | | | | | | |
| Receivables, net:.. | | | | | | |
| Taxes..... | 823 | 2,268 | 12,860 | | 16,428 | 71,193 |
| Intergovernmental..... | | | | | | |
| Other..... | | | | | | |
| Due from other funds..... | | | | \$ 3,326 | | |
| Loans and notes receivable..... | | | | | | |
| Total assets | \$ 4,697 | \$ 56,927 | \$ 34,984 | \$ 3,326 | \$ 46,737 | \$ 223,286 |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities... | \$ 64 | \$ 943 | | | | |
| Intergovernmental payables..... | 1,415 | 21,050 | \$ 6,650 | \$ 3,326 | \$ 25,866 | \$ 209,451 |
| Due to other funds..... | 34 | 26,578 | 26,604 | | 17,989 | |
| Due to component units..... | | | | | | |
| Deferred revenues..... | | | 1,730 | | 2,882 | 13,835 |
| Other liabilities..... | | | | | | |
| Total liabilities | 1,513 | 48,571 | 34,984 | 3,326 | 46,737 | 223,286 |
| Fund balances (deficit): | | | | | | |
| Reserved for: | | | | | | |
| Encumbrances..... | | | | | | |
| Long term portion of | | | | | | |
| Loans and notes receivable..... | | | | | | |
| Unreserved, undesignated..... | 3,184 | 8,356 | | | | |
| Total fund balances | 3,184 | 8,356 | -- | -- | -- | -- |
| Total liabilities and fund balances | \$ 4,697 | \$ 56,927 | \$ 34,984 | \$ 3,326 | \$ 46,737 | \$ 223,286 |

| Illinois Sports Facilities | Horse Racing Tax Allocation | Special Tax | Illinois Affordable Housing Trust | Local Government Distributive | Personal Property Tax Replacement | Build Illinois | Total |
|----------------------------|-----------------------------|-----------------|-----------------------------------|-------------------------------|-----------------------------------|------------------|----------------------|
| \$ 1,625 | \$ 2,606 | \$ 4,101 | \$ 27,672 13,928 | \$ 3,391 | \$ 164,931 | \$ 7,008 | \$ 474,393 13,928 |
| 1,625 | 132 | 929 | | 1,386 | 56,055 74,119 | 24,575 | 188,274 74,119 |
| | | 15 | 145 | | 328 | 65 | 553 |
| 625 | | | | 74,604 | 4 | 9,450 | 88,009 |
| | | | 36,735 | | | | 36,735 |
| <u>\$ 3,875</u> | <u>\$ 2,738</u> | <u>\$ 5,045</u> | <u>\$ 78,480</u> | <u>\$ 79,381</u> | <u>\$ 295,437</u> | <u>\$ 41,098</u> | <u>\$ 876,011</u> |
| | \$ 1,439 | \$ 6 | | | \$ 3,411 | \$ 13,356 | \$ 19,219 |
| \$ 3,875 | | 4,831 | | \$ 77,538 | 193,664 | | 547,666 |
| | | 20 | | 625 | 77,501 | | 149,351 |
| | | | \$ 293 | | | | 293 |
| | | 173 | | 261 | 20,861 | 3,757 | 43,499 |
| | | | | 957 | | | 957 |
| <u>3,875</u> | <u>1,439</u> | <u>5,030</u> | <u>293</u> | <u>79,381</u> | <u>295,437</u> | <u>17,113</u> | <u>760,985</u> |
| | 66 | 1 | 17,464 | | 6 | | 17,537 |
| | | | 35,162 | | | | 35,162 |
| | 1,233 | 14 | 25,561 | | (6) | 23,985 | 62,327 |
| -- | 1,299 | 15 | 78,187 | -- | -- | 23,985 | 115,026 |
| <u>\$ 3,875</u> | <u>\$ 2,738</u> | <u>\$ 5,045</u> | <u>\$ 78,480</u> | <u>\$ 79,381</u> | <u>\$ 295,437</u> | <u>\$ 41,098</u> | <u>\$ 876,011</u> |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Revenue
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Illinois Gaming Law Enforcement | State Gaming | State & Local Sales Tax Reform | RTA Occupation Use Tax Replacement | County & Mass Transit District | Local Government Tax |
|--|--|------------------|---|---|---|----------------------------|
| Revenues: | | | | | | |
| Income taxes..... | | | | | | |
| Sales taxes..... | | | \$ 124,015 | | \$ 208,903 | \$ 1,018,634 |
| Public utility taxes..... | | | | | | |
| Other taxes..... | \$ 3,914 | \$ 266,251 | | | | |
| Licenses and fees..... | 417 | 1,334 | | | | |
| Interest and other investment income..... | | | | | | |
| Other..... | | | | | | |
| Total revenues | 4,331 | 267,585 | 124,015 | | 208,903 | 1,018,634 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 3,845 | 87,818 | 24,699 | \$ 12,402 | 208,903 | 1,018,634 |
| Natural resources and recreation..... | | | | | | |
| Debt service: | | | | | | |
| Principal..... | | 8 | | | | |
| Interest..... | | | | | | |
| Capital outlays..... | 13 | 450 | | | | |
| Total expenditures | 3,858 | 88,276 | 24,699 | 12,402 | 208,903 | 1,018,634 |
| Excess (deficiency) of revenues over (under) expenditures | 473 | 179,309 | 99,316 | (12,402) | -- | -- |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | 12,402 | | |
| Operating transfers-out..... | | (177,624) | (99,316) | | | |
| Operating transfers to component units..... | | | | | | |
| Net other sources (uses) of financial resources | | (177,624) | (99,316) | 12,402 | | |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 473 | 1,685 | -- | -- | -- | -- |
| Fund balances, July 1, 1994 | 2,711 | 6,671 | -- | -- | -- | -- |
| Fund balances, June 30, 1995 | \$ 3,184 | \$ 8,356 | \$ -- | \$ -- | \$ -- | \$ -- |

| Illinois Sports Facilities | Horse Racing Tax Allocation | Special Tax | Illinois Affordable Housing Trust | Local Government Distributive | Personal Property Tax Replacement | Build Illinois | Total |
|----------------------------|-----------------------------|-------------|-----------------------------------|-------------------------------|-----------------------------------|----------------|------------|
| | | \$ 13,324 | | \$ 19,594 | \$ 565,814 | \$ 272,187 | \$ 565,814 |
| | | | | | 205,504 | | 1,656,657 |
| \$ 13,000 | \$ 5,057 | | \$ 16,647 | | | 57,614 | 205,504 |
| | | | 11 | | | | 362,483 |
| | | 149 | 1,394 | | 2,201 | 623 | 1,762 |
| | | | 1,509 | | | | 4,367 |
| 13,000 | 5,057 | 13,473 | 19,561 | 19,594 | 773,519 | 330,424 | 1,509 |
| | | | | | | | 2,798,096 |
| 18,000 | 1,412 | 13,468 | 2,613 | 634,890 | 754,899 | 31,719 | 2,813,302 |
| | 2,901 | | | | | | 2,901 |
| | 2 | | | | 44 | | 54 |
| | 1 | | | | 18,490 | | 18,491 |
| | 11 | | | | 86 | | 560 |
| 18,000 | 4,327 | 13,468 | 2,613 | 634,890 | 773,519 | 31,719 | 2,835,308 |
| (5,000) | 730 | 5 | 16,948 | (615,296) | -- | 298,705 | (37,212) |
| 5,000 | (750) | | | 620,296 | | 37,858 | 675,556 |
| | | | | (5,000) | | (338,293) | (620,983) |
| | | | (4,531) | | | | (4,531) |
| 5,000 | (750) | | (4,531) | 615,296 | | (300,435) | 50,042 |
| -- | (20) | 5 | 12,417 | -- | -- | (1,730) | 12,830 |
| -- | 1,319 | 10 | 65,770 | -- | -- | 25,715 | 102,196 |
| \$ -- | \$ 1,299 | \$ 15 | \$ 78,187 | \$ -- | \$ -- | \$ 23,985 | \$ 115,026 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of State Police
June 30, 1995
(Expressed in Thousands)

| | State Police Services | Forfeiture | Total |
|---|-----------------------------|-----------------|-----------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 2,350 | \$ 5,639 | \$ 7,989 |
| Receivables, net: | | | |
| Intergovernmental..... | 16 | | 16 |
| Other..... | 90 | | 90 |
| Due from other funds..... | 230 | | 230 |
| Due from component units..... | 6 | | 6 |
| Total assets | \$ 2,692 | \$ 5,639 | \$ 8,331 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 729 | | \$ 729 |
| Intergovernmental payables..... | 256 | \$ 1,256 | 1,512 |
| Due to other funds..... | 138 | | 138 |
| Deferred revenues..... | 892 | | 892 |
| Total liabilities | 2,015 | 1,256 | 3,271 |
| Fund balances: | | | |
| Reserved for encumbrances..... | 179 | | 179 |
| Unreserved, undesignated..... | 498 | 4,383 | 4,881 |
| Total fund balances | 677 | 4,383 | 5,060 |
| Total liabilities and fund balances | \$ 2,692 | \$ 5,639 | \$ 8,331 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Special Revenue Funds
Department of State Police
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | State Police Services | Forfeiture | Total |
|--|-----------------------------|-----------------|-----------------|
| Revenues: | | | |
| Federal government..... | \$ 619 | | \$ 619 |
| Licenses and fees..... | 7 | | 7 |
| Other..... | 16,603 | \$ 13,025 | 29,628 |
| Total revenues | 17,229 | 13,025 | 30,254 |
| Expenditures: | | | |
| Current: | | | |
| Public protection and justice..... | 16,891 | 13,046 | 29,937 |
| Capital outlays..... | 441 | | 441 |
| Total expenditures | 17,332 | 13,046 | 30,378 |
| (Deficiency) of revenues (under) expenditures | (103) | (21) | (124) |
| Fund balances, July 1, 1994 | 780 | 4,404 | 5,184 |
| Fund balances, June 30, 1995 | \$ 677 | \$ 4,383 | \$ 5,060 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Transportation
June 30, 1995
(Expressed in Thousands)

| | Road | Motor Fuel Tax | Grade Crossing Protection | Federal/ Local Airport | State Rail Freight Loan Repayment |
|---|-------------------|-------------------|---------------------------------|------------------------------|---|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 421,815 | \$ 139,001 | \$ 48,477 | \$ 2,922 | \$ 1,806 |
| Receivables, net: | | | | | |
| Taxes..... | | 104,618 | | | |
| Intergovernmental..... | 328,585 | | | 14,804 | |
| Other..... | 28,491 | | | | 9 |
| Due from other funds..... | 44,747 | 21,545 | 1,500 | | |
| Due from component units..... | 30 | | | | |
| Inventories..... | 22,452 | | | | |
| Loans and notes receivable..... | | | | | 15,669 |
| Other assets..... | 969 | | | | |
| Total assets | \$ 847,089 | \$ 265,164 | \$ 49,977 | \$ 17,726 | \$ 17,484 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 79,607 | \$ 6,417 | \$ 505 | \$ 9,248 | |
| Intergovernmental payables..... | 18,094 | 54,917 | 1,201 | 4,775 | |
| Due to other funds..... | 27,800 | 72,047 | | | |
| Due to component units..... | 5,255 | | | 97 | |
| Deferred revenues..... | | 5,853 | | 3,606 | |
| Total liabilities | 130,756 | 139,234 | 1,706 | 17,726 | |
| Fund balances (deficits): | | | | | |
| Reserved for: | | | | | |
| Encumbrances..... | 618,528 | 4 | 59,265 | 192,326 | \$ 622 |
| Long-term portion of: | | | | | |
| Intergovernmental receivables..... | 272,791 | | | | |
| Loans and notes receivable..... | | | | | 14,743 |
| Inventories..... | 22,452 | | | | |
| Other..... | 969 | | | | |
| Unreserved, undesignated..... | (198,407) | 125,926 | (10,994) | (192,326) | 2,119 |
| Total fund balances | 716,333 | 125,930 | 48,271 | -- | 17,484 |
| Total liabilities and fund balances | \$ 847,089 | \$ 265,164 | \$ 49,977 | \$ 17,726 | \$ 17,484 |

| Public Transportation | Downstate Public Transportation | Metro East Transportation | State Construction Account | Rail Freight Loan Repayment | Total |
|-----------------------|---------------------------------|---------------------------|----------------------------|-----------------------------|---------------------|
| \$ 28 | \$ 8,809 | \$ 2,866 | \$ 119,071 | \$ 1,004 | \$ 745,799 |
| | | | | | 104,618 |
| | | | | | 343,389 |
| | | | 675 | 5 | 29,180 |
| 32,913 | | 3,151 | 40,504 | | 144,360 |
| | | | | | 30 |
| | | | | | 22,452 |
| | | | | 5,595 | 21,264 |
| | | | | | 969 |
| <u>\$ 32,941</u> | <u>\$ 8,809</u> | <u>\$ 6,017</u> | <u>\$ 160,250</u> | <u>\$ 6,604</u> | <u>\$ 1,412,061</u> |
| | | | \$ 21,452 | | \$ 117,229 |
| \$ 32,941 | \$ 813 | \$ 2,852 | | | 115,593 |
| | 2,817 | | 1 | | 102,665 |
| | | | | | 5,352 |
| | | | | | 9,459 |
| <u>32,941</u> | <u>3,630</u> | <u>2,852</u> | <u>21,453</u> | | <u>350,298</u> |
| | | | 365,006 | \$ 288 | 1,236,039 |
| | | | | | 272,791 |
| | | | | 5,332 | 20,075 |
| | | | | | 22,452 |
| | | | | | 969 |
| | 5,179 | 3,165 | (226,209) | 984 | (490,563) |
| -- | 5,179 | 3,165 | 138,797 | 6,604 | 1,061,763 |
| <u>\$ 32,941</u> | <u>\$ 8,809</u> | <u>\$ 6,017</u> | <u>\$ 160,250</u> | <u>\$ 6,604</u> | <u>\$ 1,412,061</u> |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Transportation
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Road | Motor Fuel Tax | Grade Crossing Protection | Federal/ Local Airport | State Rail Freight Loan Repayment |
|--|------------------|-------------------|---------------------------------|------------------------------|---|
| Revenues: | | | | | |
| Motor fuel taxes..... | | \$ 1,135,571 | | | |
| Federal government..... | \$ 864,692 | 54 | | \$ 92,261 | |
| Licenses and fees..... | 418,169 | 1,274 | | | |
| Interest and other investment income..... | 18,147 | | | | \$ 508 |
| Other..... | 61,698 | | | 29,767 | 446 |
| Total revenues | 1,362,706 | 1,136,899 | | 122,028 | 954 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government..... | 186,482 | 40,934 | | | |
| Transportation..... | 1,131,092 | 459,310 | \$ 15,768 | 122,569 | |
| Public protection and justice..... | 52,727 | | | | |
| Debt service: | | | | | |
| Principal..... | 1,645 | 238 | | | |
| Interest..... | 651 | 22 | | | |
| Capital outlays..... | 35,031 | 1,080 | | | |
| Total expenditures | 1,407,628 | 501,584 | 15,768 | 122,569 | |
| Excess (deficiency) of revenues over (under) expenditures | (44,922) | 635,315 | (15,768) | (541) | 954 |
| Other sources (uses) of financial resources: | | | | | |
| Operating transfers-in..... | 437,392 | 84,248 | 18,000 | 820 | 3,725 |
| Operating transfers-out..... | (229,696) | (705,416) | (750) | (279) | (754) |
| Operating transfers to component units..... | (306) | | | | |
| Capital lease financing..... | 37 | 871 | | | |
| Net other sources (uses) of financial resources | 207,427 | (620,297) | 17,250 | 541 | 2,971 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 162,505 | 15,018 | 1,482 | -- | 3,925 |
| Fund balances, July 1, 1994 | 553,828 | 110,912 | 46,789 | -- | 13,559 |
| Fund balances, June 30, 1995 | \$ 716,333 | \$ 125,930 | \$ 48,271 | \$ -- | \$ 17,484 |

| Public Transportation | Downstate Public Transportation | Metro East Transportation | State Construction Account | Rail Freight Loan Repayment | Total |
|-----------------------|---------------------------------|---------------------------|----------------------------|-----------------------------|--------------|
| | | | | | \$ 1,135,571 |
| | | | \$ 260,964 | | 957,007 |
| | | | 3,843 | \$ 198 | 680,407 |
| | | | | | 22,696 |
| | | | | | 91,911 |
| | | | 264,807 | 198 | 2,887,592 |
| | | | | | 227,416 |
| \$ 154,320 | \$ 17,616 | \$ 12,235 | 474,404 | 20 | 2,387,334 |
| | | | | | 52,727 |
| | | | | | 1,883 |
| | | | | | 673 |
| | | | | | 36,111 |
| 154,320 | 17,616 | 12,235 | 474,404 | 20 | 2,706,144 |
| (154,320) | (17,616) | (12,235) | (209,597) | 178 | 181,448 |
| 154,320 | 20,691 | 12,335 | 293,107 | 1,180 | 1,025,818 |
| | (2,817) | | (35,000) | | (974,712) |
| | | | | | (306) |
| | | | | | 908 |
| 154,320 | 17,874 | 12,335 | 258,107 | 1,180 | 51,708 |
| -- | 258 | 100 | 48,510 | 1,358 | 233,156 |
| -- | 4,921 | 3,065 | 90,287 | 5,246 | 828,607 |
| \$ -- | \$ 5,179 | \$ 3,165 | \$ 138,797 | \$ 6,604 | \$ 1,061,763 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Department of Veterans' Affairs
June 30, 1995
(Expressed in Thousands)

| | Quincy Veterans' Home | Manteno Veterans' Home | Total |
|---|-----------------------------|------------------------------|-----------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 3,104 | \$ 2,584 | \$ 5,688 |
| Receivables, net: | | | |
| Intergovernmental..... | 1,492 | 82 | 1,574 |
| Other..... | 25 | | 25 |
| Due from other funds..... | 11 | 21 | 32 |
| Inventories..... | 955 | 355 | 1,310 |
| Other assets..... | 2 | | 2 |
| Total assets | \$ 5,589 | \$ 3,042 | \$ 8,631 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 308 | \$ 669 | \$ 977 |
| Intergovernmental payables..... | 18 | 24 | 42 |
| Due to other funds..... | 50 | 34 | 84 |
| Total liabilities | 376 | 727 | 1,103 |
| Fund balances: | | | |
| Reserved for: | | | |
| Encumbrances..... | 127 | 60 | 187 |
| Inventories..... | 955 | 355 | 1,310 |
| Other..... | 2 | | 2 |
| Unreserved, undesignated..... | 4,129 | 1,900 | 6,029 |
| Total fund balances | 5,213 | 2,315 | 7,528 |
| Total liabilities and fund balances | \$ 5,589 | \$ 3,042 | \$ 8,631 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Department of Veterans' Affairs
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Quincy Veterans' Home | Manteno Veterans' Home | Total |
|--|-----------------------------|------------------------------|-----------------|
| Revenues: | | | |
| Federal government..... | \$ 6,317 | \$ 2,767 | \$ 9,084 |
| Licenses and fees..... | 6,869 | 3,621 | 10,490 |
| Other..... | 8 | 49 | 57 |
| Total revenues | 13,194 | 6,437 | 19,631 |
| Expenditures: | | | |
| Current: | | | |
| Health and social services..... | 12,139 | 6,146 | 18,285 |
| Debt service: | | | |
| Principal..... | 8 | | 8 |
| Interest..... | 1 | | 1 |
| Capital outlays..... | 98 | 116 | 214 |
| Total expenditures | 12,246 | 6,262 | 18,508 |
| Excess of revenues over expenditures | 948 | 175 | 1,123 |
| Other sources of financial resources: | | | |
| Capital lease financing..... | 25 | | 25 |
| Other sources of financial resources | 25 | | 25 |
| Excess of revenues over expenditures and other sources of financial resources | 973 | 175 | 1,148 |
| Fund balances, July 1, 1994 | 4,240 | 2,140 | 6,380 |
| Fund balances, June 30, 1995 | \$ 5,213 | \$ 2,315 | \$ 7,528 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Illinois Commerce Commission
June 30, 1995
(Expressed in Thousands)

| | Transportation Regulatory | Public Utility | Total |
|---|------------------------------|-------------------|-----------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 2,227 | \$ 2,428 | \$ 4,655 |
| Other receivables, net..... | 264 | | 264 |
| Total assets | \$ 2,491 | \$ 2,428 | \$ 4,919 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 317 | \$ 1,050 | \$ 1,367 |
| Intergovernmental payables..... | 7 | 33 | 40 |
| Due to other funds..... | 73 | 174 | 247 |
| Due to component units..... | | 321 | 321 |
| Total liabilities | 397 | 1,578 | 1,975 |
| Fund balances: | | | |
| Reserved for encumbrances..... | 45 | 175 | 220 |
| Unreserved, undesignated..... | 2,049 | 675 | 2,724 |
| Total fund balances | 2,094 | 850 | 2,944 |
| Total liabilities and fund balances | \$ 2,491 | \$ 2,428 | \$ 4,919 |

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, 1995
(Expressed in Thousands)

| | Transportation Regulatory | Public Utility | Total |
|--|------------------------------|-------------------|-----------------|
| Revenues: | | | |
| Public utility taxes..... | | \$ 14,295 | \$ 14,295 |
| Other taxes..... | \$ 546 | | 546 |
| Federal government..... | | 318 | 318 |
| Licenses and fees..... | 12,732 | 547 | 13,279 |
| Other..... | 440 | 19 | 459 |
| Total revenues | 13,718 | 15,179 | 28,897 |
| Expenditures: | | | |
| Current: | | | |
| Public protection and justice..... | 13,983 | 14,255 | 28,238 |
| Natural resources and recreation..... | | 1,061 | 1,061 |
| Debt service: | | | |
| Principal..... | 40 | 33 | 73 |
| Interest..... | 4 | 2 | 6 |
| Capital outlays..... | 160 | 94 | 254 |
| Total expenditures | 14,187 | 15,445 | 29,632 |
| (Deficiency) of revenues | | | |
| (under) expenditures | (469) | (266) | (735) |
| Other sources of financial resources: | | | |
| Operating transfers-in..... | 750 | | 750 |
| Capital lease financing..... | 102 | 19 | 121 |
| Other sources of financial | | | |
| resources | 852 | 19 | 871 |
| (Deficiency) of revenues | | | |
| (under) expenditures and other | | | |
| sources of financial resources | 383 | (247) | 136 |
| Fund balances, July 1, 1994 | 1,711 | 1,097 | 2,808 |
| Fund balances, June 30, 1995 | \$ 2,094 | \$ 850 | \$ 2,944 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Environmental Protection Agency
June 30, 1995
(Expressed in Thousands)

| | U.S. Environmental Protection | Solid Waste Management | Water Pollution Control Revolving | Community Water Supply Laboratory | Used Tire Management |
|--|-------------------------------------|------------------------------|--|--|----------------------------|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 1,996 | \$ 14,617 | \$ 64,214 | \$ 2,928 | \$ 7,215 |
| Receivables, net: | | | | | |
| Intergovernmental..... | 3,196 | | 421,888 | | |
| Other..... | | 3,212 | 296 | 103 | 1,096 |
| Due from other funds..... | | 4 | | | |
| Due from component units..... | | 424 | | | |
| Other assets..... | | | | | |
| Total assets | \$ 5,192 | \$ 18,257 | \$ 486,398 | \$ 3,031 | \$ 8,311 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities.. | \$ 2,315 | \$ 929 | \$ 110 | \$ 253 | \$ 258 |
| Intergovernmental payables..... | 271 | 168 | 4 | 5 | 58 |
| Due to other funds..... | 539 | 57 | 13 | 21 | 361 |
| Due to component units..... | 185 | 100 | | 2 | |
| Deferred revenues..... | | | | 13 | |
| Total liabilities | 3,310 | 1,254 | 127 | 294 | 677 |
| Fund balances (deficit): | | | | | |
| Reserved for: | | | | | |
| Encumbrances..... | 710 | 3,388 | 110,787 | 244 | 578 |
| Long term portion of | | | | | |
| Intergovernmental receivable..... | | | 393,594 | | |
| Other..... | | | | | |
| Unreserved, undesignated..... | 1,172 | 13,615 | (18,110) | 2,493 | 7,056 |
| Total fund balances | 1,882 | 17,003 | 486,271 | 2,737 | 7,634 |
| Total liabilities and fund balances | \$ 5,192 | \$ 18,257 | \$ 486,398 | \$ 3,031 | \$ 8,311 |

| Hazardous Waste | Environmental | | | Vehicle Inspection | Total |
|------------------|--------------------------------|----------------------------------|-----------------|--------------------|---------|
| | Environmental Protection Trust | Protection Permit and Inspection | | | |
| \$ 7,514 | \$ 3,179 | \$ 2,811 | \$ 3,871 | \$ 108,345 | |
| | | | | | 425,084 |
| 4,985 | 1,798 | 659 | | | 12,149 |
| 1 | 11 | | 4 | | 20 |
| | | | | | 424 |
| | | | 41 | | 41 |
| <u>\$ 12,500</u> | <u>\$ 4,988</u> | <u>\$ 3,470</u> | <u>\$ 3,916</u> | <u>\$ 546,063</u> | |
| \$ 398 | \$ 107 | \$ 322 | \$ 1,450 | \$ 6,142 | |
| 45 | 3 | 15 | 38 | 607 | |
| 28 | 18 | 44 | 53 | 1,134 | |
| 25 | 2 | | | 314 | |
| 590 | 14 | 120 | | 737 | |
| <u>1,086</u> | <u>144</u> | <u>501</u> | <u>1,541</u> | <u>8,934</u> | |
| 1,971 | 91 | 48 | 95 | 117,912 | |
| | | | | | 393,594 |
| | | | 41 | | 41 |
| 9,443 | 4,753 | 2,921 | 2,239 | 25,582 | |
| <u>11,414</u> | <u>4,844</u> | <u>2,969</u> | <u>2,375</u> | <u>537,129</u> | |
| <u>\$ 12,500</u> | <u>\$ 4,988</u> | <u>\$ 3,470</u> | <u>\$ 3,916</u> | <u>\$ 546,063</u> | |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Environmental Protection Agency
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | U.S. Environmental Protection | Solid Waste Management | Water Pollution Control Revolving | Community Water Supply Laboratory | Used Tire Management |
|--|-------------------------------------|------------------------------|--|--|----------------------------|
| Revenues: | | | | | |
| Federal government..... | \$ 35,099 | | \$ 64,914 | | |
| Licenses and fees..... | | \$ 12,701 | | \$ 3,052 | \$ 6,769 |
| Interest and other investment income..... | | | 24,515 | 128 | |
| Other..... | 4 | 1 | | | 1 |
| Total revenues | 35,103 | 12,702 | 89,429 | 3,180 | 6,770 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Health and social services..... | | | | | 250 |
| General government..... | | | | | 29 |
| Public protection and justice..... | | | | | 5,179 |
| Natural resources and recreation..... | 32,533 | 11,822 | 1,989 | 3,158 | |
| Debt service: | | | | | |
| Principal..... | 50 | 53 | | 40 | 5 |
| Interest..... | 10 | 9 | | 11 | 1 |
| Capital outlays..... | 1,716 | 193 | 88 | 590 | 167 |
| Total expenditures | 34,309 | 12,077 | 2,077 | 3,799 | 5,631 |
| Excess (deficiency) of revenues over (under) expenditures | 794 | 625 | 87,352 | (619) | 1,139 |
| Other sources (uses) of financial resources: | | | | | |
| Operating transfers-in..... | 2 | | 8,000 | | |
| Operating transfers-out..... | (216) | (85) | | | (844) |
| Operating transfers to component units..... | | (799) | | | (92) |
| Capital lease financing..... | 65 | 30 | | 381 | |
| Net other sources (uses) of financial resources | (149) | (854) | 8,000 | 381 | (936) |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 645 | (229) | 95,352 | (238) | 203 |
| Fund balances, July 1, 1994 | 1,237 | 17,232 | 390,919 | 2,975 | 7,431 |
| Fund balances, June 30, 1995 | \$ 1,882 | \$ 17,003 | \$ 486,271 | \$ 2,737 | \$ 7,634 |

| Hazardous Waste | Environmental Protection Trust | Environmental Protection Permit and Inspection | Vehicle Inspection | Total |
|-----------------|--------------------------------|--|--------------------|------------|
| | | | | \$ 100,013 |
| \$ 1,569 | \$ 1 | \$ 6,271 | | 30,363 |
| | 32 | | | 24,675 |
| 2,173 | 4,409 | 1 | | 6,589 |
| 3,742 | 4,442 | 6,272 | | 161,640 |
| | | | | 250 |
| | | | \$ 1,750 | 1,750 |
| | | 527 | | 556 |
| 1,542 | 812 | 6,804 | 21,988 | 85,827 |
| | | | | 148 |
| | | | | 31 |
| 196 | 72 | 156 | 159 | 3,337 |
| 1,738 | 884 | 7,487 | 23,897 | 91,899 |
| 2,004 | 3,558 | (1,215) | (23,897) | 69,741 |
| | 360 | | 25,000 | 33,362 |
| | (1,113) | | | (2,258) |
| | | | | (891) |
| | | | | 476 |
| | (753) | | 25,000 | 30,689 |
| 2,004 | 2,805 | (1,215) | 1,103 | 100,430 |
| 9,410 | 2,039 | 4,184 | 1,272 | 436,699 |
| \$ 11,414 | \$ 4,844 | \$ 2,969 | \$ 2,375 | \$ 537,129 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Criminal Justice Information Authority
June 30, 1995
(Expressed in Thousands)

| | Motor Vehicle Theft Prevention | Criminal Justice Trust | Total |
|---|--------------------------------------|------------------------------|-----------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 6,506 | \$ 227 | \$ 6,733 |
| Receivables, net: | | | |
| Intergovernmental..... | | 1,970 | 1,970 |
| Other..... | 32 | | 32 |
| Due from other funds..... | 73 | 11 | 84 |
| Total assets | \$ 6,611 | \$ 2,208 | \$ 8,819 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 356 | \$ 419 | \$ 775 |
| Intergovernmental payables..... | 590 | 1,602 | 2,192 |
| Due to other funds..... | 4 | 15 | 19 |
| Due to component units..... | 2 | | 2 |
| Total liabilities | 952 | 2,036 | 2,988 |
| Fund balances (deficit): | | | |
| Reserved for encumbrances..... | 114 | 721 | 835 |
| Unreserved, undesignated..... | 5,545 | (549) | 4,996 |
| Total fund balances | 5,659 | 172 | 5,831 |
| Total liabilities and fund balances | \$ 6,611 | \$ 2,208 | \$ 8,819 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other
Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Criminal Justice Information Authority
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Motor Vehicle Theft Prevention | Criminal Justice Trust | Total |
|--|--------------------------------------|------------------------------|-----------------|
| Revenues: | | | |
| Federal government..... | | \$ 20,037 | \$ 20,037 |
| Licenses and fees..... | \$ 4,901 | | 4,901 |
| Interest and other investment income..... | 309 | | 309 |
| Total revenues | <u>5,210</u> | <u>20,037</u> | <u>25,247</u> |
| Expenditures: | | | |
| Current: | | | |
| Public protection and justice..... | 5,854 | 14,192 | 20,046 |
| Debt service: | | | |
| Principal..... | 288 | 1 | 289 |
| Interest..... | 12 | | 12 |
| Capital outlays..... | 12 | 141 | 153 |
| Total expenditures | <u>6,166</u> | <u>14,334</u> | <u>20,500</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(956)</u> | <u>5,703</u> | <u>4,747</u> |
| Other (uses) of financial resources: | | | |
| Operating transfers-out..... | (2,015) | (5,533) | (7,548) |
| Operating transfers to component units..... | (13) | | (13) |
| Other (uses) of financial resources | <u>(2,028)</u> | <u>(5,533)</u> | <u>(7,561)</u> |
| Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources | <u>(2,984)</u> | <u>170</u> | <u>(2,814)</u> |
| Fund balances, July 1, 1994 | <u>8,643</u> | <u>2</u> | <u>8,645</u> |
| Fund balances, June 30, 1995 | <u>\$ 5,659</u> | <u>\$ 172</u> | <u>\$ 5,831</u> |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
State Board of Education
June 30, 1995
(Expressed in Thousands)

| | Drivers Education | Special Education Medicaid Matching | Federal Department of Agriculture | Federal Department of Education | Total |
|---|----------------------|--|--|--|-------------------|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 14,179 | | \$ 708 | \$ 715 | \$ 15,602 |
| Receivables, net: | | | | | |
| Intergovernmental..... | 521 | \$ 13,795 | 35,245 | 46,237 | 95,798 |
| Other..... | | | | 1 | 1 |
| Due from other funds..... | 2,108 | | | 261 | 2,369 |
| Inventories..... | | | 2,937 | | 2,937 |
| Total assets | \$ 16,808 | \$ 13,795 | \$ 38,890 | \$ 47,214 | \$ 116,707 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 2 | | \$ 7,809 | \$ 4,124 | \$ 11,935 |
| Intergovernmental payables..... | 31,499 | \$ 13,795 | 28,139 | 42,491 | 115,924 |
| Due to other funds..... | | | 108 | 419 | 527 |
| Due to component units..... | | | 38 | 180 | 218 |
| Total liabilities | 31,501 | 13,795 | 36,094 | 47,214 | 128,604 |
| Fund balances (deficits): | | | | | |
| Reserved for: | | | | | |
| Encumbrances..... | 10 | | 208 | 2,704 | 2,922 |
| Inventories..... | | | 2,937 | | 2,937 |
| Unreserved, undesignated..... | (14,703) | | (349) | (2,704) | (17,756) |
| Total fund balances (deficit) | (14,693) | -- | 2,796 | -- | (11,897) |
| Total liabilities and fund balances | \$ 16,808 | \$ 13,795 | \$ 38,890 | \$ 47,214 | \$ 116,707 |

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, 1995
(Expressed in Thousands)

| | Drivers Education | Special Education Medicaid Matching | Federal Department of Agriculture | Federal Department of Education | Total |
|---|----------------------|--|--|--|--------------------|
| Revenues: | | | | | |
| Federal government..... | | \$ 40,384 | \$ 298,405 | \$ 537,260 | \$ 876,049 |
| Licenses and fees..... | \$ 11,290 | | | | 11,290 |
| Other..... | 5,851 | | | 8 | 5,859 |
| Total revenues | 17,141 | 40,384 | 298,405 | 537,268 | 893,198 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Education..... | 16,289 | 40,384 | 297,304 | 528,607 | 882,584 |
| Capital outlays..... | 20 | | 66 | 246 | 332 |
| Total expenditures | 16,309 | 40,384 | 297,370 | 528,853 | 882,916 |
| Excess of revenues over expenditures | 832 | -- | 1,035 | 8,415 | 10,282 |
| Other (uses) of financial resources: | | | | | |
| Operating transfers-out..... | | | (636) | (5,249) | (5,885) |
| Operating transfers to component units..... | | | | (3,166) | (3,166) |
| Other (uses) of financial resources | | | (636) | (8,415) | (9,051) |
| Excess of revenues over expenditures and other (uses) of financial resources | 832 | -- | 399 | -- | 1,231 |
| Fund balances (deficit), July 1, 1994 | (15,525) | -- | 2,397 | -- | (13,128) |
| Fund balances (deficit), June 30, 1995 | \$ (14,693) | \$ -- | \$ 2,796 | \$ -- | \$ (11,897) |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Office of the State Fire Marshal
June 30, 1995
(Expressed in Thousands)

| | Fire Prevention | Underground Storage Tank | Total |
|---|--------------------|--------------------------------|------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 6,333 | \$ 6,119 | \$ 12,452 |
| Receivables, net: | | | |
| Taxes..... | | 2,556 | 2,556 |
| Other..... | 100 | 1,701 | 1,801 |
| Due from other funds..... | | 3 | 3 |
| Total assets | \$ 6,433 | \$ 10,379 | \$ 16,812 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 270 | \$ 1,322 | \$ 1,592 |
| Intergovernmental payables..... | 1,937 | 255 | 2,192 |
| Due to other funds..... | 176 | 24 | 200 |
| Due to component units..... | 991 | 1 | 992 |
| Deferred revenues..... | | 32 | 32 |
| Total liabilities | 3,374 | 1,634 | 5,008 |
| Fund balances: | | | |
| Reserved for encumbrances..... | | 13 | 13 |
| Unreserved, undesignated..... | 3,059 | 8,732 | 11,791 |
| Total fund balances | 3,059 | 8,745 | 11,804 |
| Total liabilities and fund balances | \$ 6,433 | \$ 10,379 | \$ 16,812 |

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, 1995
(Expressed in Thousands)

| | Fire Prevention | Underground Storage Tank | Total |
|---|--------------------|--------------------------------|------------------|
| Revenues: | | | |
| Motor fuel taxes..... | | \$ 18,911 | \$ 18,911 |
| Other taxes..... | \$ 9,699 | | 9,699 |
| Licenses and fees..... | 1,438 | 837 | 2,275 |
| Other..... | 2 | 1 | 3 |
| Total revenues | 11,139 | 19,749 | 30,888 |
| Expenditures: | | | |
| Current: | | | |
| General government..... | 60 | 517 | 577 |
| Public protection and justice..... | 10,525 | 1,540 | 12,065 |
| Natural resources and recreation..... | | 6,958 | 6,958 |
| Debt service: | | | |
| Principal..... | 149 | 10 | 159 |
| Interest..... | 13 | 4 | 17 |
| Capital outlays..... | 51 | 208 | 259 |
| Total expenditures | 10,798 | 9,237 | 20,035 |
| Excess of revenues over expenditures | 341 | 10,512 | 10,853 |
| Other (uses) of financial resources: | | | |
| Operating transfers-out..... | (218) | (8,184) | (8,402) |
| Operating transfers to component units..... | (1,383) | | (1,383) |
| Other (uses) of financial resources | (1,601) | (8,184) | (9,785) |
| Excess of revenues over expenditures and other (uses) of financial resources | (1,260) | 2,328 | 1,068 |
| Fund balances, July 1, 1994 | 4,319 | 6,417 | 10,736 |
| Fund balances, June 30, 1995 | \$ 3,059 | \$ 8,745 | \$ 11,804 |

STATE OF ILLINOIS
Combining Balance Sheet
Special Revenue Funds
Other Agencies, Boards and Authorities
June 30, 1995
(Expressed in Thousands)

| | Capital Development Board | Illinois Industrial Commission | Liquor Control Commission | Illinois Law Enforcement Training and Standards Board | Racing Board | Emergency Management Agency | Total |
|--|---------------------------------|--------------------------------------|---------------------------------|--|------------------------------|-----------------------------------|------------------|
| | Revolving Fund | Rate Adjustment | Dram Shop | Traffic and Criminal Conviction Surcharge | Race Track Improvement | Federal Aid Disaster | |
| Assets: | | | | | | | |
| Cash and cash equivalents..... | \$ 3,517 | \$ 2,195 | \$ 2,677 | \$ 4,839 | \$ 3,481 | \$ 678 | \$ 17,387 |
| Receivables, net: | | | | | | | |
| Taxes..... | | | | | 66 | | 66 |
| Intergovernmental..... | | | | | | 63,502 | 63,502 |
| Other..... | 2,017 | 2 | | 538 | | | 2,557 |
| Due from other funds..... | | | | | 9 | | 9 |
| Total assets | \$ 5,534 | \$ 2,197 | \$ 2,677 | \$ 5,377 | \$ 3,556 | \$ 64,180 | \$ 83,521 |
| Liabilities: | | | | | | | |
| Accounts payable and accrued liabilities. | \$ 46 | \$ 1,996 | \$ 216 | \$ 189 | \$ 1,237 | \$ 2,161 | \$ 5,845 |
| Intergovernmental payables..... | | | 1 | 5,513 | | 61,257 | 66,771 |
| Due to other funds..... | 48 | 2,465 | 1,066 | 11 | | 762 | 4,352 |
| Deferred revenues..... | | | 25 | | | | 25 |
| Total liabilities | 94 | 4,461 | 1,308 | 5,713 | 1,237 | 64,180 | 76,993 |
| Fund balances (deficits): | | | | | | | |
| Unreserved, undesignated..... | 5,440 | (2,264) | 1,369 | (336) | 2,319 | | 6,528 |
| Total fund balances (deficits) | 5,440 | (2,264) | 1,369 | (336) | 2,319 | -- | 6,528 |
| Total liabilities and fund balances | \$ 5,534 | \$ 2,197 | \$ 2,677 | \$ 5,377 | \$ 3,556 | \$ 64,180 | \$ 83,521 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Special Revenue Funds
Other Agencies, Boards and Authorities
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Capital Development Board | Illinois Industrial Commission | Liquor Control Commission | Illinois Law Enforcement Training and Standards Board | Racing Board | Emergency Management Agency | Total |
|--|---------------------------------|--------------------------------------|---------------------------------|--|------------------------------|-----------------------------------|-----------------|
| | Revolving Fund | Rate Adjustment | Dram Shop | Traffic and Criminal Conviction Surcharge | Race Track Improvement | Federal Aid Disaster | |
| Revenues: | | | | | | | |
| Other taxes..... | | | | | \$ 3,788 | | \$ 3,788 |
| Federal government..... | | | | | | \$ 78,860 | 78,860 |
| Licenses and fees..... | \$ 4,759 | | \$ 4,770 | | | | 9,529 |
| Interest and other investment income..... | | \$ 8 | | | | | 8 |
| Other..... | | 5,332 | | \$ 9,884 | | | 15,216 |
| Total revenues | 4,759 | 5,340 | 4,770 | 9,884 | 3,788 | 78,860 | 107,401 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General government..... | 3,268 | | | | | | 3,268 |
| Social assistance..... | | 6,398 | | | | | 6,398 |
| Public protection and justice..... | | | 3,118 | 10,432 | 3,182 | 78,739 | 95,471 |
| Debt service: | | | | | | | |
| Principal..... | | | 13 | 11 | | | 24 |
| Interest..... | | | 1 | 2 | | | 3 |
| Capital outlays..... | 81 | | 91 | 67 | | 121 | 360 |
| Total expenditures | 3,349 | 6,398 | 3,223 | 10,512 | 3,182 | 78,860 | 105,524 |
| Excess (deficiency) of revenues over (under) expenditures | 1,410 | (1,058) | 1,547 | (628) | 606 | -- | 1,877 |
| Other sources (uses) of financial resources: | | | | | | | |
| Operating transfers-in..... | | 4,666 | 150 | | | | 4,816 |
| Operating transfers-out..... | | (4,727) | (1,031) | | | | (5,758) |
| Capital lease financing..... | | | | 39 | | | 39 |
| Net other sources (uses) of financial resources | | (61) | (881) | 39 | | | (903) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 1,410 | (1,119) | 666 | (589) | 606 | -- | 974 |
| Fund balances (deficit), July 1, 1994 | 4,030 | (1,145) | 703 | 253 | 1,713 | -- | 5,554 |
| Fund balances (deficits), June 30, 1995 | \$ 5,440 | \$ (2,264) | \$ 1,369 | \$ (336) | \$ 2,319 | \$ -- | \$ 6,528 |

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DEBT SERVICE FUNDS

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

SIGNIFICANT DEBT SERVICE FUNDS DESCRIPTIONS

Treasurer

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

Department of Commerce and Community Affairs

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

Bureau of the Budget

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

STATE OF ILLINOIS
Combining Balance Sheet
Debt Service Funds
June 30, 1995
(Expressed in Thousands)

| | <u>Treasurer</u> | | <u>Bureau of</u> | | |
|---|-------------------|------------------|-------------------|---------------|-------------------|
| | General | Other | the Budget | | |
| | Obligation | Code | Build Illinois | | |
| | BR & I | Departments | BR & I | Other | Total |
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 292,779 | \$ 7,593 | \$ 28,994 | \$ 234 | \$ 329,600 |
| Investments..... | | 17,162 | 70,425 | | 87,587 |
| Other receivables, net..... | 1,619 | 44 | 711 | | 2,374 |
| Due from other funds..... | 30 | | | | 30 |
| Loans and notes receivable..... | 25,500 | | | | 25,500 |
| Total assets | \$ 319,928 | \$ 24,799 | \$ 100,130 | \$ 234 | \$ 445,091 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | | \$ 574 | \$ 85 | | \$ 659 |
| Due to other funds..... | | | | \$ 14 | 14 |
| Other liabilities..... | | | | 220 | 220 |
| Total liabilities | | 574 | 85 | 234 | 893 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Long term portion of | | | | | |
| Loans and notes receivable..... | \$ 25,500 | | | | 25,500 |
| Unreserved, designated for debt service..... | 294,428 | 24,225 | 100,045 | | 418,698 |
| Total fund balances | 319,928 | 24,225 | 100,045 | -- | 444,198 |
| Total liabilities and fund balances | \$ 319,928 | \$ 24,799 | \$ 100,130 | \$ 234 | \$ 445,091 |

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, 1995
(Expressed in Thousands)

| | Treasurer General Obligation BR & I | Other Code Departments | Bureau of the Budget Build Illinois BR & I | Other | Total |
|--|--|------------------------------|---|--------------|-------------------|
| Revenues: | | | | | |
| Federal government..... | \$ 385 | | | | \$ 385 |
| Licenses and fees..... | 243 | | | | 243 |
| Interest and other investment income..... | 27,321 | \$ 998 | \$ 9,490 | | 37,809 |
| Other..... | 16 | | | \$ 55 | 71 |
| Total revenues | 27,965 | 998 | 9,490 | 55 | 38,508 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government..... | | 33 | 219 | | 252 |
| Debt service: | | | | | |
| Principal..... | 373,871 | 2,955 | 51,076 | | 427,902 |
| Interest..... | 247,602 | 12,240 | 91,218 | | 351,060 |
| Total expenditures | 621,473 | 15,228 | 142,513 | | 779,214 |
| Excess (deficiency) of revenues over (under) expenditures | (593,508) | (14,230) | (133,023) | 55 | (740,706) |
| Other sources (uses) of financial resources: | | | | | |
| Operating transfers-in..... | 644,221 | 14,575 | 187,571 | 40 | 846,407 |
| Operating transfers-out..... | (2,588) | | (47,987) | (95) | (50,670) |
| Proceeds from certificates of participation..... | | 3,257 | | | 3,257 |
| Net other sources (uses) of financial resources | 641,633 | 17,832 | 139,584 | (55) | 798,994 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 48,125 | 3,602 | 6,561 | -- | 58,288 |
| Fund balances, July 1, 1994, as previously reported | 247,442 | 20,623 | 93,484 | -- | 361,549 |
| Restatement of fund balance | 24,361 | | | | 24,361 |
| Fund balances, July 1, 1994, as restated | 271,803 | 20,623 | 93,484 | -- | 385,910 |
| Fund balances, June 30, 1995 | \$ 319,928 | \$ 24,225 | \$ 100,045 | \$ -- | \$ 444,198 |

STATE OF ILLINOIS
Combining Balance Sheet
Debt Service Funds
Other Code Departments
June 30, 1995
(Expressed in Thousands)

| | Central Management Services Certificate Fund | Commerce and Community Affairs Illinois Civic Center BR & I | Total |
|---|--|---|------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 586 | \$ 7,007 | \$ 7,593 |
| Investments..... | 2,612 | 14,550 | 17,162 |
| Other receivables, net..... | 6 | 38 | 44 |
| Total assets | \$ 3,204 | \$ 21,595 | \$ 24,799 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 574 | | \$ 574 |
| Total liabilities | 574 | | 574 |
| Fund balances: | | | |
| Unreserved, designated for debt service..... | 2,630 | \$ 21,595 | 24,225 |
| Total fund balances | 2,630 | 21,595 | 24,225 |
| Total liabilities and fund balances | \$ 3,204 | \$ 21,595 | \$ 24,799 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
of Financial Resources and Changes in Fund Balances
Debt Service Funds
Other Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Central Management Services Certificate Fund | Commerce and Community Affairs Illinois Civic Center BR & I | Total |
|---|--|---|------------------|
| Revenues: | | | |
| Interest and other investment income..... | \$ 138 | \$ 860 | \$ 998 |
| Total revenues | <u>138</u> | <u>860</u> | <u>998</u> |
| Expenditures: | | | |
| Current: | | | |
| General government..... | | 33 | 33 |
| Debt service: | | | |
| Principal..... | | 2,955 | 2,955 |
| Interest..... | 765 | 11,475 | 12,240 |
| Total expenditures | <u>765</u> | <u>14,463</u> | <u>15,228</u> |
| (Deficiency) of revenues (under) expenditures | <u>(627)</u> | <u>(13,603)</u> | <u>(14,230)</u> |
| Other sources of financial resources: | | | |
| Operating transfers-in..... | | 14,575 | 14,575 |
| Proceeds from certificates of participation..... | 3,257 | | 3,257 |
| Other sources of financial resources | <u>3,257</u> | <u>14,575</u> | <u>17,832</u> |
| (Deficiency) of revenues (under) expenditures and other sources of financial resources | <u>2,630</u> | <u>972</u> | <u>3,602</u> |
| Fund balances, July 1, 1994 | -- | 20,623 | 20,623 |
| Fund balances, June 30, 1995 | <u>\$ 2,630</u> | <u>\$ 21,595</u> | <u>\$ 24,225</u> |

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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 Central Management Services

Certificate of Participation Lease Fund—to account for proceeds from issuance of certificates of participation and purchase equipment to be leased to other State agencies. Also to receive lease payments from other State agencies for the equipment.

Department of Commerce and Community Affairs

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

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

Department of Transportation

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

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

Capital Development Board

Capital Development Fund—to account for proceeds from bond issues and disbursements for capital development projects within the State.

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

Environmental Protection Agency

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

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
June 30, 1995
(Expressed in Thousands)

| | Departments | | | Agencies, Boards and Authorities | | | | Total |
|--|------------------------------|------------------|--|----------------------------------|---------------------------------|----------------|-------------------|-------|
| | Commerce & Community Affairs | Transportation | Central Management Services Certificate of Participation Lease | Capital Development Board | Environmental Protection Agency | Anti-Pollution | Other | |
| Assets: | | | | | | | | |
| Cash and cash equivalents..... | \$ 58,926 | \$ 38,124 | \$ 3 | \$ 14,740 | \$ 3,189 | \$ 549 | \$ 115,531 | |
| Investments..... | | | 15,882 | | | | 15,882 | |
| Receivables, net: | | | | | | | | |
| Intergovernmental..... | | | | 803 | | | 803 | |
| Other..... | | | 27 | | | | 27 | |
| Due from component units..... | | | | 75 | | | 75 | |
| Total assets | \$ 58,926 | \$ 38,124 | \$ 15,912 | \$ 15,618 | \$ 3,189 | \$ 549 | \$ 132,318 | |
| Liabilities: | | | | | | | | |
| Accounts payable and accrued liabilities | \$ 13,123 | \$ 9,494 | | \$ 65,231 | \$ 6 | | \$ 87,854 | |
| Intergovernmental payables..... | 5,702 | 6,076 | | | 744 | | 12,522 | |
| Due to other funds..... | | 1,863 | | 2,804 | | | 4,667 | |
| Due to component units..... | | 22 | | 40 | | | 62 | |
| Deferred revenues..... | | | | 5,937 | | | 5,937 | |
| Total liabilities | 18,825 | 17,455 | | 74,012 | 750 | | 111,042 | |
| Fund balances (deficits): | | | | | | | | |
| Reserved for: | | | | | | | | |
| Encumbrances..... | 74,210 | 259,460 | | 207,457 | 268 | \$ 9 | 541,404 | |
| Other..... | | | \$ 15,912 | | | | 15,912 | |
| Unreserved, undesignated..... | (34,109) | (238,791) | | (265,851) | 2,171 | 540 | (536,040) | |
| Total fund balances (deficits) | 40,101 | 20,669 | 15,912 | (58,394) | 2,439 | 549 | 21,276 | |
| Total liabilities and fund balances | \$ 58,926 | \$ 38,124 | \$ 15,912 | \$ 15,618 | \$ 3,189 | \$ 549 | \$ 132,318 | |

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, 1995
(Expressed in Thousands)

| | Departments | | Agencies, Boards and Authorities | | | | Total |
|--|------------------------------|------------------|--|---------------------------|---------------------------------|----------------|------------------|
| | Commerce & Community Affairs | Transportation | Central Management Services Certificate of Participation Lease | Capital Development Board | Environmental Protection Agency | Anti-Pollution | |
| Revenues: | | | | | | | |
| Federal government..... | | | | \$ 807 | | | \$ 807 |
| Interest and other investment income..... | \$ 42 | | \$ 622 | 5 | | | 669 |
| Other..... | | | | 5,122 | | | 5,122 |
| Total revenues | 42 | | 622 | 5,934 | | | 6,598 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| Health and social services..... | | | | 3,000 | | | 3,000 |
| Education..... | 978 | | | 37,187 | | | 38,165 |
| General government..... | 46,970 | | 255 | 2,859 | | | 50,084 |
| Transportation..... | 1,148 | \$ 275,352 | | 58 | | | 276,558 |
| Public protection and justice..... | | | | 134 | | | 134 |
| Natural resources and recreation..... | 20,543 | | | 26,399 | \$ 30,307 | \$ 5,771 | 83,020 |
| Capital outlays..... | 47 | | | 163,230 | | 611 | 163,888 |
| Total expenditures | 69,686 | 275,352 | 255 | 232,867 | 30,307 | 6,382 | 614,849 |
| Excess (deficiency) of revenues over (under) expenditures | (69,644) | (275,352) | 367 | (226,933) | (30,307) | (6,382) | (608,251) |
| Other sources (uses) of financial resources: | | | | | | | |
| Proceeds from general/special obligation bond issues..... | 133,710 | 268,658 | | 306,434 | 60,515 | 6,903 | 776,220 |
| Operating transfers-in..... | | | | 50 | | | 50 |
| Operating transfers-out..... | | (3,323) | | (178) | (8,000) | | (11,501) |
| Operating transfers to component units..... | (61,095) | | | (99,537) | | (1,125) | (161,757) |
| Proceeds from certificates of participation..... | | | 15,545 | | | | 15,545 |
| Net other sources (uses) of financial resources | 72,615 | 265,335 | 15,545 | 206,769 | 52,515 | 5,778 | 618,557 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | 2,971 | (10,017) | 15,912 | (20,164) | 22,208 | (604) | 10,306 |
| Fund balances (deficit), July 1, 1994 | 37,130 | 30,686 | -- | (38,230) | (19,769) | 1,153 | 10,970 |
| Fund balances (deficit), June 30, 1995 | \$ 40,101 | \$ 20,669 | \$ 15,912 | \$ (58,394) | \$ 2,439 | \$ 549 | \$ 21,276 |

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Commerce and Community Affairs
June 30, 1995
(Expressed in Thousands)

| | Civic Center Bond | Build Illinois Bond | Total |
|---|-------------------------|---------------------------|------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 7,397 | \$ 51,529 | \$ 58,926 |
| Total assets | \$ 7,397 | \$ 51,529 | \$ 58,926 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | | \$ 13,123 | \$ 13,123 |
| Intergovernmental payables..... | | 5,702 | 5,702 |
| Total liabilities | | 18,825 | 18,825 |
| Fund balances (deficit): | | | |
| Reserved for encumbrances..... | | 74,210 | 74,210 |
| Unreserved, undesignated..... | \$ 7,397 | (41,506) | (34,109) |
| Total fund balances | 7,397 | 32,704 | 40,101 |
| Total liabilities and fund balances | \$ 7,397 | \$ 51,529 | \$ 58,926 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Department of Commerce and Community Affairs
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Civic Center Bond | Build Illinois Bond | Total |
|---|-------------------------|---------------------------|-----------------|
| Revenues: | | | |
| Interest and other investment income..... | \$ 42 | | \$ 42 |
| Total revenues | \$ 42 | | \$ 42 |
| Expenditures: | | | |
| Current: | | | |
| Education..... | | \$ 978 | \$ 978 |
| General government..... | \$ 4,678 | 42,292 | 46,970 |
| Transportation..... | | 1,148 | 1,148 |
| Natural resources and recreation..... | | 20,543 | 20,543 |
| Capital outlays..... | | 47 | 47 |
| Total expenditures | 4,678 | 65,008 | 69,686 |
| (Deficiency) of revenues | | | |
| (under) expenditures | (4,636) | (65,008) | (69,644) |
| Other sources (uses) of financial resources: | | | |
| Proceeds from special obligation | | | |
| bond issues..... | | 133,710 | 133,710 |
| Operating transfers to component units..... | | (61,095) | (61,095) |
| Net other sources (uses) of | | | |
| financial resources | | 72,615 | 72,615 |
| (Deficiency) of revenues | | | |
| (under) expenditures and net other | | | |
| sources (uses) of financial resources | (4,636) | 7,607 | 2,971 |
| Fund balances, July 1, 1994 | 12,033 | 25,097 | 37,130 |
| Fund balances, June 30, 1995 | \$ 7,397 | \$ 32,704 | \$ 40,101 |

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Department of Transportation
June 30, 1995
(Expressed in Thousands)

| | Transportation | | Total |
|---|------------------|------------------|------------------|
| | Bond Series-A | Bond Series-B | |
| Assets: | | | |
| Cash and cash equivalents..... | \$ 33,985 | \$ 4,139 | \$ 38,124 |
| Total assets | \$ 33,985 | \$ 4,139 | \$ 38,124 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 6,406 | \$ 3,088 | \$ 9,494 |
| Intergovernmental payables..... | | 6,076 | 6,076 |
| Due to other funds..... | | 1,863 | 1,863 |
| Due to component units..... | | 22 | 22 |
| Total liabilities | 6,406 | 11,049 | 17,455 |
| Fund balances (deficits): | | | |
| Reserved for encumbrances..... | 85,468 | 173,992 | 259,460 |
| Unreserved, undesignated..... | (57,889) | (180,902) | (238,791) |
| Total fund balance (deficit) | 27,579 | (6,910) | 20,669 |
| Total liabilities and fund balance | \$ 33,985 | \$ 4,139 | \$ 38,124 |

STATE OF ILLINOIS
Combining Statement of Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Capital Projects Funds
Department of Transportation
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Transportation | | Total |
|--|------------------|-------------------|------------------|
| | Bond Series-A | Bond Series-B | |
| Expenditures: | | | |
| Current: | | | |
| Transportation..... | \$ 190,584 | \$ 84,768 | \$ 275,352 |
| Total expenditures | 190,584 | 84,768 | 275,352 |
| (Deficiency) of revenues (under) expenditures | (190,584) | (84,768) | (275,352) |
| Other sources (uses) of financial resources: | | | |
| Proceeds from general obligation bond issues..... | 202,911 | 65,747 | 268,658 |
| Operating transfers-out..... | | (3,323) | (3,323) |
| Net other sources (uses) of financial resources | 202,911 | 62,424 | 265,335 |
| (Deficiency) of revenues (under) expenditures and net other sources (uses) of financial resources | 12,327 | (22,344) | (10,017) |
| Fund balances, July 1, 1994 | 15,252 | 15,434 | 30,686 |
| Fund balance (deficit), June 30, 1995 | \$ 27,579 | \$ (6,910) | \$ 20,669 |

STATE OF ILLINOIS
Combining Balance Sheet
Capital Projects Funds
Capital Development Board
June 30, 1995
(Expressed in Thousands)

| | Capital Development | School Construction | CDB Contributory Trust | Total |
|---|------------------------|------------------------|------------------------------|------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 7,002 | \$ 1,470 | \$ 6,268 | \$ 14,740 |
| Intergovernmental receivables, net..... | | | 803 | 803 |
| Due from component units..... | 30 | | 45 | 75 |
| Total assets | \$ 7,032 | \$ 1,470 | \$ 7,116 | \$ 15,618 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 63,799 | \$ 283 | \$ 1,149 | \$ 65,231 |
| Due to other funds..... | 2,774 | | 30 | 2,804 |
| Due to component units..... | 40 | | | 40 |
| Deferred revenues..... | | | 5,937 | 5,937 |
| Total liabilities | 66,613 | 283 | 7,116 | 74,012 |
| Fund balances (deficits): | | | | |
| Reserved for encumbrances..... | 203,133 | 4,324 | | 207,457 |
| Unreserved, undesignated..... | (262,714) | (3,137) | | (265,851) |
| Total fund balances (deficit) | (59,581) | 1,187 | -- | (58,394) |
| Total liabilities and fund balances | \$ 7,032 | \$ 1,470 | \$ 7,116 | \$ 15,618 |

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, 1995
(Expressed in Thousands)

| | Capital Development | School Construction | CDB Contributory Trust | Total |
|--|------------------------|------------------------|------------------------------|--------------------|
| Revenues: | | | | |
| Federal government..... | | | \$ 807 | \$ 807 |
| Interest and other investment income..... | \$ 5 | | | 5 |
| Other..... | | | 5,122 | 5,122 |
| Total revenues | 5 | | 5,929 | 5,934 |
| Expenditures: | | | | |
| Current: | | | | |
| Health and social services..... | 3,000 | | | 3,000 |
| Education..... | 31,172 | \$ 845 | 5,170 | 37,187 |
| General government..... | 2,696 | | 163 | 2,859 |
| Transportation..... | 58 | | | 58 |
| Public protection and justice..... | 134 | | | 134 |
| Natural resources and recreation..... | 26,399 | | | 26,399 |
| Capital outlays..... | 163,230 | | | 163,230 |
| Total expenditures | 226,689 | 845 | 5,333 | 232,867 |
| Excess (deficiency) of revenues over (under) expenditures | (226,684) | (845) | 596 | (226,933) |
| Other sources (uses) of financial resources: | | | | |
| Proceeds from general obligation bond issues..... | 306,434 | | | 306,434 |
| Operating transfers-in..... | 50 | | | 50 |
| Operating transfers-out..... | | (50) | (128) | (178) |
| Operating transfers to component units..... | (99,069) | | (468) | (99,537) |
| Net other sources (uses) of financial resources | 207,415 | (50) | (596) | 206,769 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | (19,269) | (895) | -- | (20,164) |
| Fund balances (deficit), July 1, 1994 | (40,312) | 2,082 | -- | (38,230) |
| Fund balances (deficit), June 30, 1995 | \$ (59,581) | \$ 1,187 | \$ -- | \$ (58,394) |

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ENTERPRISE FUNDS

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

SIGNIFICANT ENTERPRISE FUNDS DESCRIPTIONS

Attorney Registration and Disciplinary Commission

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

Department of Central Management Services

Local Government Health Insurance Reserve Fund--to provide health and dental insurance to participating local government entities. Premiums are collected from units of local government and the insurance plan is administered by private companies.

Department of Corrections

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

Department of Insurance

Office of the Special Deputy Receiver--to account for certain activities of the special deputy appointed by the director of the Department of Insurance. The special deputy is empowered to manage the affairs of insurance companies placed in conservation, rehabilitation or liquidation.

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.

Student Assistance Commission

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

Illinois Opportunity Loan Program Fund--to account for a direct loan program that assists full-time Illinois college students.

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
June 30, 1995
(Expressed in Thousands)

| | Judicial Attorney Registration & Disciplinary Commission Operating | Code Departments | Agencies, Boards & Authorities Commissioner of Banks and Trust Companies Banks and Trust Companies | Student Assistance Commission | Other | Total |
|--|---|---------------------|---|-------------------------------------|-----------------|---------------------|
| Assets: | | | | | | |
| Cash and cash equivalents..... | \$ 2,354 | \$ 18,345 | \$ 4,451 | \$ 19,670 | \$ 1,968 | \$ 46,788 |
| Investments, short-term..... | 2,954 | 14,835 | | 116,898 | 643 | 135,330 |
| Receivables, net: | | | | | | |
| Intergovernmental..... | | 534 | | 6,433 | | 6,967 |
| Other..... | 180 | 14,529 | 4,183 | 6,134 | 18 | 25,044 |
| Due from other funds..... | | 24,225 | 10 | | 4 | 24,239 |
| Inventories..... | | 5,995 | | | 51 | 6,046 |
| Prepaid expenses..... | 72 | 132 | | 487 | 27 | 718 |
| Loans and notes receivable, current..... | | | | 7,737 | | 7,737 |
| Restricted assets (\$61,702 cash equivalents)..... | | | | 70,054 | | 70,054 |
| Total current assets | 5,560 | 78,595 | 8,644 | 227,413 | 2,711 | 322,923 |
| Investments..... | 8,735 | 84,077 | | | 253 | 93,065 |
| Loans and notes receivable..... | | | | 594,567 | | 594,567 |
| Restricted assets..... | | | | 99,557 | | 99,557 |
| Property, plant and equipment, net..... | 1,053 | 1,345 | 1,155 | 462 | 131 | 4,146 |
| Other assets..... | | 6 | | | | 6 |
| Total assets | \$ 15,348 | \$ 164,023 | \$ 9,799 | \$ 921,999 | \$ 3,095 | \$ 1,114,264 |
| Liabilities: | | | | | | |
| Accounts payable and accrued liabilities..... | \$ 211 | \$ 26,763 | \$ 639 | \$ 14,173 | \$ 195 | \$ 41,981 |
| Intergovernmental payables..... | | 1 | | | 2 | 3 |
| Due to other funds..... | | 6,461 | 85 | 196 | 84 | 6,826 |
| Deferred revenues..... | 7,246 | 3,147 | | | 5 | 10,398 |
| Notes payable, current..... | | | | 95,954 | | 95,954 |
| Revenue bonds payable, current..... | | | | 188,735 | | 188,735 |
| Other liabilities..... | 653 | 15,307 | 2,394 | 1,146 | 234 | 19,734 |
| Total current liabilities | 8,110 | 51,679 | 3,118 | 300,204 | 520 | 363,631 |
| Revenue bonds payable..... | | | | 551,585 | | 551,585 |
| Other obligations..... | | 84,077 | 325 | | | 84,402 |
| Total liabilities | 8,110 | 135,756 | 3,443 | 851,789 | 520 | 999,618 |
| Fund equity: | | | | | | |
| Retained earnings: | | | | | | |
| Reserved for: | | | | | | |
| Revenue bond and note retirement..... | | | | 60,662 | | 60,662 |
| Other..... | | 21,708 | | 4,183 | | 25,891 |
| Unreserved..... | 7,238 | 6,559 | 6,356 | 5,365 | 2,575 | 28,093 |
| Total fund equity | 7,238 | 28,267 | 6,356 | 70,210 | 2,575 | 114,646 |
| Total liabilities and fund equity | \$ 15,348 | \$ 164,023 | \$ 9,799 | \$ 921,999 | \$ 3,095 | \$ 1,114,264 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Judicial Attorney Registration & Disciplinary Commission Operating | Code Departments | Agencies, Boards & Authorities Commissioner of Banks and Trust Companies Banks and Trust Companies | Student Assistance Commission | Other | Total |
|---|---|---------------------|---|-------------------------------------|-----------------|-------------------|
| Operating revenues: | | | | | | |
| Charges for sales and services..... | \$ 7,050 | \$ 1,629,992 | \$ 17,219 | | \$ 3,222 | \$ 1,657,483 |
| Contributions..... | | 36,531 | | | | 36,531 |
| Interest and other investment income..... | | | | \$ 67,682 | | 67,682 |
| Other..... | 86 | 36,094 | | 39 | 398 | 36,617 |
| Total operating revenues | 7,136 | 1,702,617 | 17,219 | 67,721 | 3,620 | 1,798,313 |
| Operating expenses: | | | | | | |
| Costs of sales and services..... | | 138,909 | 15,776 | 1,028 | 2,750 | 158,463 |
| Benefit payments and refunds..... | | 31,775 | | | 5 | 31,780 |
| Prizes and claims..... | | 859,018 | | | | 859,018 |
| Interest..... | | | | 45,775 | | 45,775 |
| General and administrative..... | 1,649 | 79,024 | | 11,879 | 463 | 93,015 |
| Depreciation..... | 331 | 726 | 266 | 203 | 9 | 1,535 |
| Other..... | 6,192 | 2,009 | | 1,235 | 162 | 9,598 |
| Total operating expenses | 8,172 | 1,111,461 | 16,042 | 60,120 | 3,389 | 1,199,184 |
| Operating income (loss) | (1,036) | 591,156 | 1,177 | 7,601 | 231 | 599,129 |
| Nonoperating revenues (expenses): | | | | | | |
| Investment income..... | 673 | 501 | | 1,058 | 144 | 2,376 |
| Interest expense..... | | | | (3,490) | | (3,490) |
| Other revenues..... | | 338 | | | 1 | 339 |
| Other expenses..... | | (242) | (16) | | | (258) |
| Income (loss) before operating transfers | (363) | 591,753 | 1,161 | 5,169 | 376 | 598,096 |
| Operating transfers-in..... | | | | 630 | | 630 |
| Operating transfers-out..... | | (585,979) | | (434) | (73) | (586,486) |
| Net income (loss) | (363) | 5,774 | 1,161 | 5,365 | 303 | 12,240 |
| Retained earnings, July 1, 1994 | 7,601 | 22,493 | 5,195 | 64,845 | 2,272 | 102,406 |
| Retained earnings, June 30, 1995 | \$ 7,238 | \$ 28,267 | \$ 6,356 | \$ 70,210 | \$ 2,575 | \$ 114,646 |

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Judicial Attorney Registration & Disciplinary Commission Operating | Code Departments | Agencies, Boards & Authorities Commissioner of Banks and Trust Companies Banks and Trust Companies | Student Assistance Commission | Other | Total |
|---|---|---------------------|---|-------------------------------------|-----------------|-------------------|
| Cash flows from operating activities: | | | | | | |
| Cash received from sales and services..... | \$ 7,850 | \$ 1,664,442 | \$ 18,157 | | \$ 3,222 | \$ 1,693,671 |
| Cash payments to suppliers for goods and services..... | | (193,507) | | \$ (8,742) | (1,073) | (203,322) |
| Cash payments to employees for services..... | (5,111) | (60,592) | (12,882) | (4,489) | (1,008) | (84,082) |
| Cash receipts from other operating activities..... | | 32,413 | | 130,208 | 398 | 163,019 |
| Cash payments for other operating activities..... | (2,701) | (852,427) | (2,609) | (171,281) | (1,296) | (1,030,314) |
| Net cash provided by (used in) operating activities | 38 | 590,329 | 2,666 | (54,304) | 243 | 538,972 |
| Cash flows from noncapital financing activities: | | | | | | |
| Proceeds from borrowing..... | | | | 48,764 | | 48,764 |
| Principal paid on borrowing..... | | | | (52,970) | | (52,970) |
| Interest paid on borrowing..... | | | | (3,190) | | (3,190) |
| Operating transfers-in from other funds..... | | 13 | | 630 | | 643 |
| Operating transfers-out to other funds..... | | (585,946) | | (434) | (67) | (586,447) |
| Other noncapital financing activities..... | | 215 | | | 1 | 216 |
| Net cash (used in) noncapital financing activities | | (585,718) | | (7,200) | (66) | (592,984) |
| Cash flows from capital and related financing activities: | | | | | | |
| Acquisition and construction of capital assets..... | (218) | (829) | (418) | (119) | (85) | (1,649) |
| Principal paid on bond maturities and equipment contracts..... | | | | (8,750) | | (8,750) |
| Proceeds from sale of equipment..... | 25 | | | | | 25 |
| Net cash (used in) capital and related financing activities | (193) | (829) | (418) | (8,869) | (65) | (10,374) |
| Cash flows from investing activities: | | | | | | |
| Purchase of investment securities..... | (5,066) | | | (98,561) | (2,656) | (106,283) |
| Proceeds from sale and maturities of investment securities..... | 4,396 | | | 185,911 | 2,454 | 192,761 |
| Interest and dividends on investments..... | 664 | 365 | | 1,089 | 143 | 2,261 |
| Net cash provided by (used in) investing activities | (6) | 365 | | 88,439 | (59) | 88,739 |
| Net increase (decrease) in cash and cash equivalents | (161) | 4,147 | 2,248 | 18,066 | 53 | 24,353 |
| Cash and cash equivalents, July 1, 1994 | 2,515 | 14,198 | 2,203 | 63,306 | 1,915 | 84,137 |
| Cash and cash equivalents, June 30, 1995 | \$ 2,354 | \$ 18,345 | \$ 4,451 | \$ 81,372 | \$ 1,968 | \$ 108,490 |
| Reconciliation of cash and cash equivalents to the balance sheet: | | | | | | |
| Total cash and cash equivalents per the balance sheet..... | \$ 2,354 | \$ 18,345 | \$ 4,451 | \$ 19,670 | \$ 1,968 | \$ 46,788 |
| Add: restricted cash equivalents..... | | | | 61,702 | | 61,702 |
| Cash and cash equivalents, June 30, 1995 | \$ 2,354 | \$ 18,345 | \$ 4,451 | \$ 81,372 | \$ 1,968 | \$ 108,490 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | | | |
| Operating income (loss) | \$ (1,036) | \$ 591,156 | \$ 1,177 | \$ 7,601 | \$ 231 | \$ 599,129 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | | | |
| Depreciation..... | 331 | 726 | 266 | 203 | 9 | 1,535 |
| Provision for uncollectible accounts..... | | (84) | | | | (84) |
| Changes in assets and liabilities: | | | | | | |
| (Increase) decrease in accounts receivable..... | 10 | (2,415) | 1,274 | (62,311) | (3) | (63,445) |
| (Increase) decrease in due from other funds..... | | (4,157) | (10) | | (1) | (4,168) |
| (Increase) decrease in inventory..... | | 615 | | | 12 | 627 |
| (Increase) decrease in prepaid expenses..... | (10) | (31) | | 189 | (1) | 147 |
| Increase (decrease) in accounts payable and accrued liabilities..... | 11 | 1,158 | (296) | 14 | (23) | 864 |
| Increase (decrease) in intergovernmental payables..... | | (2) | | | 2 | -- |
| Increase (decrease) in due to other funds..... | | 2,516 | 11 | | 16 | 2,543 |
| Increase (decrease) in deferred revenues..... | 704 | 876 | | | 2 | 1,582 |
| Increase (decrease) in other liabilities..... | 28 | (35) | 119 | | (1) | 111 |
| Other..... | | 6 | 125 | | | 131 |
| Total adjustments | 1,074 | (827) | 1,489 | (61,905) | 12 | (60,157) |
| Net cash provided by (used in) operating activities | \$ 38 | \$ 590,329 | \$ 2,666 | \$ (54,304) | \$ 243 | \$ 538,972 |

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Code Departments
June 30, 1995
(Expressed in Thousands)

| | Central Management Services | Corrections | Insurance Office of the Special Deputy Receiver | Lottery State Lottery | Total |
|---|--|-----------------|---|-----------------------------|-------------------|
| | Local Govern- ment Health Insurance Reserve | Commissary | | | |
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 10,530 | \$ 2,143 | \$ 373 | \$ 5,299 | \$ 18,345 |
| Investments, short-term..... | | | | 14,835 | 14,835 |
| Receivables, net: | | | | | |
| Intergovernmental..... | 534 | | | | 534 |
| Other..... | 248 | 1 | 2,312 | 11,968 | 14,529 |
| Due from other funds..... | | 214 | | 24,011 | 24,225 |
| Inventories..... | | 1,757 | | 4,238 | 5,995 |
| Prepaid expenses..... | | | | 132 | 132 |
| Total current assets | 11,312 | 4,115 | 2,685 | 60,483 | 78,595 |
| Investments, long-term..... | | | | 84,077 | 84,077 |
| Property, plant and equipment, net..... | | | | 1,345 | 1,345 |
| Other assets..... | | | 6 | | 6 |
| Total assets | \$ 11,312 | \$ 4,115 | \$ 2,691 | \$ 145,905 | \$ 164,023 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 4,689 | \$ 1,142 | \$ 2,262 | \$ 18,670 | \$ 26,763 |
| Intergovernmental payables..... | 1 | | | | 1 |
| Due to other funds..... | 20 | 2,973 | | 3,468 | 6,461 |
| Deferred revenues..... | | | | 3,147 | 3,147 |
| Other liabilities..... | 43 | | 429 | 14,835 | 15,307 |
| Total current liabilities | 4,753 | 4,115 | 2,691 | 40,120 | 51,679 |
| Other obligations..... | | | | 84,077 | 84,077 |
| Total liabilities | 4,753 | 4,115 | 2,691 | 124,197 | 135,756 |
| Fund equity: | | | | | |
| Retained earnings: | | | | | |
| Reserved for other..... | | | | 21,708 | 21,708 |
| Unreserved..... | 6,559 | | | | 6,559 |
| Total fund equity | 6,559 | -- | -- | 21,708 | 28,267 |
| Total liabilities and fund equity | \$ 11,312 | \$ 4,115 | \$ 2,691 | \$ 145,905 | \$ 164,023 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Central Management Services | Corrections | Insurance | Lottery | |
|--|--|---------------|--|------------------|------------------|
| | Local Govern- ment Health Insurance Reserve | Commissary | Office of the Special Deputy Receiver | State Lottery | Total |
| Operating revenues: | | | | | |
| Charges for sales and services..... | | \$ 25,897 | \$ 29,710 | \$ 1,574,385 | \$ 1,629,992 |
| Contributions..... | \$ 36,531 | | | | 36,531 |
| Other..... | | 98 | | 35,996 | 36,094 |
| Total operating revenues | 36,531 | 25,995 | 29,710 | 1,610,381 | 1,702,617 |
| Operating expenses: | | | | | |
| Costs of sales and services..... | | 24,041 | 8,338 | 106,530 | 138,909 |
| Benefit payments and refunds..... | 31,775 | | | | 31,775 |
| Prizes and claims..... | | | | 859,018 | 859,018 |
| General and administrative..... | 635 | 108 | 19,613 | 58,668 | 79,024 |
| Depreciation..... | | | | 726 | 726 |
| Other..... | | 250 | 1,759 | | 2,009 |
| Total operating expenses | 32,410 | 24,399 | 29,710 | 1,024,942 | 1,111,461 |
| Operating income | 4,121 | 1,596 | -- | 585,439 | 591,156 |
| Nonoperating revenues (expenses): | | | | | |
| Investment income..... | 331 | 56 | | 114 | 501 |
| Other revenues..... | | 338 | | | 338 |
| Other expenses..... | | (242) | | | (242) |
| Income before operating transfers | 4,452 | 1,748 | -- | 585,553 | 591,753 |
| Operating transfers-out..... | | (1,748) | | (584,231) | (585,979) |
| Net income | 4,452 | -- | -- | 1,322 | 5,774 |
| Increase in retained earnings | 4,452 | | | 1,322 | 5,774 |
| Retained earnings, July 1, 1994 | 2,107 | -- | -- | 20,386 | 22,493 |
| Retained earnings, June 30, 1995 | \$ 6,559 | \$ -- | \$ -- | \$ 21,708 | \$ 28,267 |

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Central Management Services | Corrections | Insurance | Lottery | |
|---|--|-----------------|--|-------------------|-------------------|
| | Local Govern- ment Health Insurance Reserve | Commissary | Office of the Special Deputy Receiver | State Lottery | Total |
| Cash flows from operating activities: | | | | | |
| Cash received from sales and services..... | \$ 35,997 | \$ 25,926 | \$ 30,523 | \$ 1,571,996 | \$ 1,664,442 |
| Cash payments to suppliers for goods and services..... | (32,805) | (24,125) | (30,344) | (106,233) | (193,507) |
| Cash payments to employees for services..... | (622) | (108) | | (59,862) | (60,592) |
| Cash receipts from other operating activities..... | | 98 | | 32,315 | 32,413 |
| Cash payments for other operating activities..... | | (250) | | (852,177) | (852,427) |
| Net cash provided by operating activities | 2,570 | 1,541 | 179 | 586,039 | 590,329 |
| Cash flows from noncapital financing activities: | | | | | |
| Operating transfers-in from other funds..... | | 13 | | | 13 |
| Operating transfers-out to other funds..... | | (1,715) | | (584,231) | (585,946) |
| Other noncapital financing activities..... | | 101 | | 114 | 215 |
| Net cash (used in) noncapital financing activities | | (1,601) | | (584,117) | (585,718) |
| Cash flows from capital and related financing activities: | | | | | |
| Acquisition and construction of capital assets..... | | | | (829) | (829) |
| Net cash (used in) capital and related financing activities | | | | (829) | (829) |
| Cash flows from investing activities: | | | | | |
| Interest and dividends on investments..... | 309 | 56 | | | 365 |
| Net cash provided by investing activities | 309 | 56 | | | 365 |
| Net increase (decrease) in cash and cash equivalents | 2,879 | (4) | 179 | 1,093 | 4,147 |
| Cash and cash equivalents, July 1, 1994 | 7,651 | 2,147 | 194 | 4,206 | 14,198 |
| Cash and cash equivalents, June 30, 1995 | \$ 10,530 | \$ 2,143 | \$ 373 | \$ 5,299 | \$ 18,345 |
| Reconciliation of operating income to net cash provided by operating activities: | | | | | |
| Operating income | \$ 4,121 | \$ 1,596 | \$ -- | \$ 585,439 | \$ 591,156 |
| Adjustments to reconcile operating income to net cash provided by operating activities: | | | | | |
| Depreciation..... | | | | 726 | 726 |
| Provision for uncollectible accounts..... | | | | (84) | (84) |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in accounts receivable..... | (577) | 27 | 440 | (2,305) | (2,415) |
| (Increase) decrease in due from other funds..... | | 2 | | (4,159) | (4,157) |
| (Increase) decrease in inventory..... | | (44) | | 659 | 615 |
| (Increase) decrease in prepaid expenses..... | | | | (31) | (31) |
| Increase (decrease) in accounts payable and accrued liabilities..... | (917) | (38) | (270) | 2,383 | 1,158 |
| Increase (decrease) in intergovernmental payables..... | (2) | | | | (2) |
| Increase (decrease) in due to other funds..... | (17) | (2) | | 2,535 | 2,516 |
| Increase (decrease) in deferred revenues..... | | | | 876 | 876 |
| Increase (decrease) in other liabilities..... | (38) | | 3 | | (35) |
| Other..... | | | 6 | | 6 |
| Total adjustments | (1,551) | (55) | 179 | 600 | (827) |
| Net cash provided by operating activities | \$ 2,570 | \$ 1,541 | \$ 179 | \$ 586,039 | \$ 590,329 |

STATE OF ILLINOIS
Combining Balance Sheet
Enterprise Funds
Student Assistance Commission
June 30, 1995
(Expressed in Thousands)

| | Designated Account Purchase Program | Opportunity Loan Program | Total |
|--|--|--------------------------------|-------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 15,401 | \$ 4,269 | \$ 19,670 |
| Investments, short-term..... | 104,789 | 12,109 | 116,898 |
| Receivables, net: | | | |
| Intergovernmental..... | 6,433 | | 6,433 |
| Other..... | 5,223 | 911 | 6,134 |
| Prepaid expenses..... | 37 | 450 | 487 |
| Loans and notes receivable, current..... | 7,737 | | 7,737 |
| Restricted assets (\$61,702 cash equivalents)..... | 70,054 | | 70,054 |
| Total current assets | 209,674 | 17,739 | 227,413 |
| Loans and notes receivable..... | 558,225 | 36,342 | 594,567 |
| Restricted assets..... | 99,557 | | 99,557 |
| Property, plant and equipment, net..... | 462 | | 462 |
| Total assets | \$ 867,918 | \$ 54,081 | \$ 921,999 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 14,173 | | \$ 14,173 |
| Due to other funds..... | 196 | | 196 |
| Notes payable, current..... | 95,954 | | 95,954 |
| Revenue bonds payable, current..... | 187,585 | \$ 1,150 | 188,735 |
| Other liabilities..... | | 1,146 | 1,146 |
| Total current liabilities | 297,908 | 2,296 | 300,204 |
| Revenue bonds payable..... | 505,538 | 46,047 | 551,585 |
| Total liabilities | 803,446 | 48,343 | 851,789 |
| Fund equity: | | | |
| Retained earnings : | | | |
| Reserved for: | | | |
| Revenue bond and note retirement..... | 59,416 | 1,246 | 60,662 |
| Other..... | | 4,183 | 4,183 |
| Unreserved..... | 5,056 | 309 | 5,365 |
| Total fund equity | 64,472 | 5,738 | 70,210 |
| Total liabilities and fund equity | \$ 867,918 | \$ 54,081 | \$ 921,999 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Enterprise Funds
Student Assistance Commission
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Designated Account Purchase Program | Opportunity Loan Program | Total |
|---|--|--------------------------------|------------------|
| Operating revenues: | | | |
| Interest and other investment income..... | \$ 64,525 | \$ 3,157 | \$ 67,682 |
| Other..... | 39 | | 39 |
| Total operating revenues | 64,564 | 3,157 | 67,721 |
| Operating expenses: | | | |
| Costs of sales and services..... | | 1,028 | 1,028 |
| Interest..... | 45,775 | | 45,775 |
| General and administrative..... | 11,879 | | 11,879 |
| Depreciation..... | 185 | 18 | 203 |
| Other..... | 1,235 | | 1,235 |
| Total operating expenses | 59,074 | 1,046 | 60,120 |
| Operating income | 5,490 | 2,111 | 7,601 |
| Nonoperating revenues (expenses): | | | |
| Investment income..... | | 1,058 | 1,058 |
| Interest expense..... | | (3,490) | (3,490) |
| Income (loss) before operating transfers | 5,490 | (321) | 5,169 |
| Operating transfers-in..... | | 630 | 630 |
| Operating transfers-out..... | (434) | | (434) |
| Net income | 5,056 | 309 | 5,365 |
| Retained earnings, July 1, 1994 | 59,416 | 5,429 | 64,845 |
| Retained earnings, June 30, 1995 | \$ 64,472 | \$ 5,738 | \$ 70,210 |

STATE OF ILLINOIS
Combining Statement of Cash Flows
Enterprise Funds
Student Assistance Commission
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Designated Account Purchase Program | Opportunity Loan Program | Total |
|---|--|--------------------------------|--------------------|
| Cash flows from operating activities: | | | |
| Cash payments to suppliers for goods and services..... | \$ (7,870) | \$ (872) | \$ (8,742) |
| Cash payments to employees for services..... | (4,442) | (47) | (4,489) |
| Cash receipts from other operating activities..... | 120,284 | 9,924 | 130,208 |
| Cash payments for other operating activities..... | (171,281) | | (171,281) |
| Net cash provided by (used in) operating activities | <u>(63,309)</u> | <u>9,005</u> | <u>(54,304)</u> |
| Cash flows from noncapital financing activities: | | | |
| Proceeds from borrowing..... | 48,764 | | 48,764 |
| Principal paid on borrowing..... | (52,970) | | (52,970) |
| Interest paid on borrowing..... | | (3,190) | (3,190) |
| Operating transfers-in from other funds..... | | 630 | 630 |
| Operating transfers-out to other funds..... | (434) | | (434) |
| Net cash (used in) noncapital financing activities | <u>(4,640)</u> | <u>(2,560)</u> | <u>(7,200)</u> |
| Cash flows from capital and related financing activities: | | | |
| Acquisition and construction of capital assets..... | (119) | | (119) |
| Principal paid on revenue bond maturities and equipment contracts..... | | (8,750) | (8,750) |
| Net cash (used in) capital and related financing activities | <u>(119)</u> | <u>(8,750)</u> | <u>(8,869)</u> |
| Cash flows from investing activities: | | | |
| Purchase of investment securities..... | (89,168) | (9,393) | (98,561) |
| Proceeds from sale and maturities of investment securities..... | 174,244 | 11,667 | 185,911 |
| Interest and dividends on investments..... | | 1,089 | 1,089 |
| Net cash provided by investing activities | <u>85,076</u> | <u>3,363</u> | <u>88,439</u> |
| Net increase in cash and cash equivalents | 17,008 | 1,058 | 18,066 |
| Cash and cash equivalents, July 1, 1994 | 60,095 | 3,211 | 63,306 |
| Cash and cash equivalents, June 30, 1995 | \$ 77,103 | \$ 4,269 | \$ 81,372 |
| Reconciliation of cash and cash equivalents to the balance sheet: | | | |
| Total cash and cash equivalents per the balance sheet..... | \$ 15,401 | \$ 4,269 | \$ 19,670 |
| Add: restricted cash equivalents..... | 61,702 | | 61,702 |
| Cash and cash equivalents, June 30, 1995 | \$ 77,103 | \$ 4,269 | \$ 81,372 |
| Reconciliation of operating income to net cash provided by (used in) operating activities: | | | |
| Operating income | \$ 5,490 | \$ 2,111 | \$ 7,601 |
| Adjustments to reconcile operating income to net cash provided by (used in) operating activities: | | | |
| Depreciation..... | 185 | 18 | 203 |
| Changes in assets and liabilities: | | | |
| (Increase) decrease in accounts receivable..... | (69,078) | 6,767 | (62,311) |
| (Increase) decrease in prepaid expenses..... | 35 | 154 | 189 |
| Increase (decrease) in accounts payable and accrued liabilities..... | 59 | (45) | 14 |
| Total adjustments | <u>(68,799)</u> | <u>6,894</u> | <u>(61,905)</u> |
| Net cash provided by (used in) operating activities | \$ (63,309) | \$ 9,005 | \$ (54,304) |

INTERNAL SERVICE FUNDS

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

SIGNIFICANT INTERNAL SERVICE FUNDS DESCRIPTIONS

Central Management Services

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

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

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

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

Department of Corrections

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

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
June 30, 1995
(Expressed in Thousands)

| | Departments | | | | Total |
|---|-----------------------------------|---------------------------------|-----------------|-------------------|-------|
| | Central Management Services | Corrections | | Other | |
| | | Working Capital Revolving | | | |
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 121,026 | \$ 3,958 | \$ 2,740 | \$ 127,724 | |
| Receivables, net: | | | | | |
| Intergovernmental..... | 198 | 127 | 38 | 363 | |
| Other..... | 5,469 | 543 | 24 | 6,036 | |
| Due from other funds..... | 52,497 | 5,499 | 1,187 | 59,183 | |
| Due from component units..... | 5,718 | 15 | 12 | 5,745 | |
| Inventories..... | 1,416 | 10,490 | 536 | 12,442 | |
| Prepaid expenses..... | 2,571 | 7 | | 2,578 | |
| Total current assets | 188,895 | 20,639 | 4,537 | 214,071 | |
| Restricted assets..... | 108 | | | 108 | |
| Property, plant and equipment, net..... | 30,681 | 8,429 | 207 | 39,317 | |
| Total assets | \$ 219,684 | \$ 29,068 | \$ 4,744 | \$ 253,496 | |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 129,655 | \$ 3,754 | \$ 242 | \$ 133,651 | |
| Intergovernmental payables..... | 132 | 29 | 4 | 165 | |
| Due to other funds..... | 2,739 | 295 | 224 | 3,258 | |
| Due to component units..... | 77 | | | 77 | |
| Deferred revenues..... | | 3 | | 3 | |
| Other liabilities..... | 21,346 | 1,464 | 450 | 23,260 | |
| Total current liabilities | 153,949 | 5,545 | 920 | 160,414 | |
| Other obligations..... | 11,126 | 8 | | 11,134 | |
| Total liabilities | 165,075 | 5,553 | 920 | 171,548 | |
| Fund equity: | | | | | |
| Contributed capital..... | 9,292 | 8,381 | 1,023 | 18,696 | |
| Retained earnings, unreserved..... | 45,317 | 15,134 | 2,801 | 63,252 | |
| Total fund equity | 54,609 | 23,515 | 3,824 | 81,948 | |
| Total liabilities and fund equity | \$ 219,684 | \$ 29,068 | \$ 4,744 | \$ 253,496 | |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings
Internal Service Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | <u>Departments</u> | | | | Total |
|---|--|--|-----------------|------------------|-------|
| | <u>Central Management Services</u> | <u>Corrections Working Capital Revolving</u> | Other | | |
| Operating revenues: | | | | | |
| Charges for sales and services..... | \$ 789,564 | \$ 39,845 | \$ 8,052 | \$ 837,461 | |
| Interest and other investment income..... | | | 40 | 40 | |
| Other..... | 62 | 73 | 149 | 284 | |
| Total operating revenues | 789,626 | 39,918 | 8,241 | 837,785 | |
| Operating expenses: | | | | | |
| Costs of sales and services..... | 142,245 | 34,829 | 4,889 | 181,963 | |
| Benefit payments and refunds..... | 600,780 | | | 600,780 | |
| Interest..... | 839 | | | 839 | |
| General and administrative..... | 18,218 | 4,384 | 3,757 | 26,359 | |
| Depreciation..... | 18,559 | 1,483 | 79 | 20,121 | |
| Other..... | 3,314 | | | 3,314 | |
| Total operating expenses | 783,955 | 40,696 | 8,725 | 833,376 | |
| Operating income (loss) | 5,671 | (778) | (484) | 4,409 | |
| Nonoperating revenues (expenses): | | | | | |
| Investment income..... | 1,396 | 2 | | 1,398 | |
| Interest expense..... | (1,166) | (1) | | (1,167) | |
| Other revenues..... | 101 | 91 | 2 | 194 | |
| Other expenses..... | (643) | (79) | (7) | (729) | |
| Income (loss) before operating transfers | 5,359 | (765) | (489) | 4,105 | |
| Operating transfers-in..... | | 230 | 50 | 280 | |
| Operating transfers-out..... | | | (69) | (69) | |
| Net income (loss) | 5,359 | (535) | (508) | 4,316 | |
| Retained earnings, July 1, 1994 | 39,958 | 15,669 | 3,309 | 58,936 | |
| Retained earnings, June 30, 1995 | \$ 45,317 | \$ 15,134 | \$ 2,801 | \$ 63,252 | |

STATE OF ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Departments | | | |
|--|-----------------------------------|---------------------------------|-----------------|-------------------|
| | Central Management Services | Corrections | | Total |
| | | Working Capital Revolving | Other | |
| Cash flows from operating activities: | | | | |
| Cash received from sales and services..... | \$ 796,751 | \$ 40,132 | \$ 7,968 | \$ 844,851 |
| Cash payments to suppliers for goods and services..... | (696,645) | (25,183) | (3,565) | (725,393) |
| Cash payments to employees for services..... | (34,355) | (12,671) | (3,882) | (50,908) |
| Cash receipts from other operating activities..... | 62 | | 189 | 251 |
| Cash payments for other operating activities..... | (5) | (994) | (835) | (1,834) |
| Net cash provided by (used in) operating activities | <u>65,808</u> | <u>1,284</u> | <u>(125)</u> | <u>66,967</u> |
| Cash flows from noncapital financing activities: | | | | |
| Operating transfers-in from other funds..... | | 230 | 50 | 280 |
| Operating transfers-out to other funds..... | | | (69) | (69) |
| Residual equity transfers-out..... | (2,750) | | | (2,750) |
| Other noncapital financing activities..... | | 93 | | 93 |
| Net cash provided by (used in) noncapital financing activities | <u>(2,750)</u> | <u>323</u> | <u>(19)</u> | <u>(2,446)</u> |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition and construction of capital assets..... | (1,985) | (847) | (73) | (2,905) |
| Principal paid on bond maturities and equipment contracts..... | (17,189) | (13) | (17) | (17,219) |
| Interest paid on bond maturities and equipment contracts..... | (1,166) | | | (1,166) |
| Net cash (used in) capital and related financing activities | <u>(20,340)</u> | <u>(860)</u> | <u>(90)</u> | <u>(21,290)</u> |
| Cash flows from investing activities: | | | | |
| Interest and dividends on investments..... | 1,337 | | | 1,337 |
| Net cash provided by investing activities | <u>1,337</u> | | | <u>1,337</u> |
| Net increase (decrease) in cash and cash equivalents | <u>44,055</u> | <u>747</u> | <u>(234)</u> | <u>44,568</u> |
| Cash and cash equivalents, July 1, 1994 | 76,971 | 3,211 | 2,974 | 83,156 |
| Cash and cash equivalents, June 30, 1995 | <u>\$ 121,026</u> | <u>\$ 3,958</u> | <u>\$ 2,740</u> | <u>\$ 127,724</u> |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Operating income (loss) | <u>\$ 5,671</u> | <u>\$ (778)</u> | <u>\$ (484)</u> | <u>\$ 4,409</u> |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Depreciation..... | 18,559 | 1,483 | 79 | 20,121 |
| Provision for uncollectible accounts..... | (736) | | 8 | (728) |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in accounts receivable..... | 3,892 | 36 | 1 | 3,929 |
| (Increase) decrease in due from other funds..... | 38,989 | 488 | (89) | 39,388 |
| (Increase) decrease in due from component units..... | (2,589) | 26 | (4) | (2,567) |
| (Increase) decrease in inventory..... | (254) | (690) | 342 | (602) |
| (Increase) decrease in prepaid expenses..... | 3,324 | 1 | | 3,325 |
| Increase (decrease) in accounts payable and accrued liabilities..... | (2,929) | 560 | (150) | (2,519) |
| Increase (decrease) in intergovernmental payables..... | 3 | 3 | (1) | 5 |
| Increase (decrease) in due to other funds..... | 1,423 | 1 | 161 | 1,585 |
| Increase (decrease) in due to component units..... | 77 | | | 77 |
| Increase (decrease) in deferred revenues..... | | 3 | | 3 |
| Increase (decrease) in other liabilities..... | 378 | 151 | 12 | 541 |
| Total adjustments | <u>60,137</u> | <u>2,062</u> | <u>359</u> | <u>62,558</u> |
| Net cash provided by (used in) operating activities | <u>\$ 65,808</u> | <u>\$ 1,284</u> | <u>\$ (125)</u> | <u>\$ 66,967</u> |
| Noncash investing, capital, and financing activities: | | | | |
| Capital leases (initial year): | | | | |
| Fair market value | \$ 1,179 | \$ -- | \$ -- | \$ 1,179 |

STATE OF ILLINOIS
Combining Balance Sheet
Internal Service Funds
Department of Central Management Services
June 30, 1995
(Expressed in Thousands)

| | State Garage Revolving | Statistical Services Revolving | Communi- cations Revolving | Health Insurance Reserve | Total |
|---|------------------------------|--------------------------------------|----------------------------------|--------------------------------|-------------------|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 1,114 | \$ 21,755 | \$ 21,136 | \$ 77,021 | \$ 121,026 |
| Receivables, net: | | | | | |
| Intergovernmental..... | 90 | 8 | 100 | | 198 |
| Other..... | | 1,405 | 3,159 | 905 | 5,469 |
| Due from other funds..... | 5,569 | 14,721 | 18,002 | 14,205 | 52,497 |
| Due from component units..... | 9 | 14 | 3,379 | 2,316 | 5,718 |
| Inventories..... | 1,195 | 221 | | | 1,416 |
| Prepaid expenses..... | | | 2,571 | | 2,571 |
| Total current assets | 7,977 | 38,124 | 48,347 | 94,447 | 188,895 |
| Restricted assets..... | 108 | | | | 108 |
| Property, plant and equipment, net..... | 3,509 | 19,558 | 7,614 | | 30,681 |
| Total assets | \$ 11,594 | \$ 57,682 | \$ 55,961 | \$ 94,447 | \$ 219,684 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities. | \$ 4,528 | \$ 14,081 | \$ 18,635 | \$ 92,411 | \$ 129,655 |
| Intergovernmental payables..... | 25 | 84 | 16 | 7 | 132 |
| Due to other funds..... | 197 | 448 | 320 | 1,774 | 2,739 |
| Due to component units..... | 1 | 41 | 35 | | 77 |
| Other liabilities..... | 2,188 | 10,889 | 8,014 | 255 | 21,346 |
| Total current liabilities | 6,939 | 25,543 | 27,020 | 94,447 | 153,949 |
| Other obligations..... | 2,252 | 3,921 | 4,953 | | 11,126 |
| Total liabilities | 9,191 | 29,464 | 31,973 | 94,447 | 165,075 |
| Fund equity: | | | | | |
| Contributed capital..... | 1,078 | 8,157 | 57 | | 9,292 |
| Retained earnings, unreserved..... | 1,325 | 20,061 | 23,931 | | 45,317 |
| Total fund equity | 2,403 | 28,218 | 23,988 | -- | 54,609 |
| Total liabilities and fund equity | \$ 11,594 | \$ 57,682 | \$ 55,961 | \$ 94,447 | \$ 219,684 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Internal Service Funds
Department of Central Management Services
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | State Garage Revolving | Statistical Services Revolving | Communi- cations Revolving | Health Insurance Reserve | Total |
|--|------------------------------|--------------------------------------|----------------------------------|--------------------------------|------------------|
| Operating revenues: | | | | | |
| Charges for sales and services..... | \$ 28,596 | \$ 52,188 | \$ 100,209 | \$ 608,571 | \$ 789,564 |
| Other..... | 62 | | | | 62 |
| Total operating revenues | 28,658 | 52,188 | 100,209 | 608,571 | 789,626 |
| Operating expenses: | | | | | |
| Costs of sales and services..... | 24,129 | 35,984 | 82,132 | | 142,245 |
| Benefit payments and refunds..... | | | | 600,780 | 600,780 |
| Interest..... | 105 | 734 | | | 839 |
| General and administrative..... | 2,832 | 35 | 6,175 | 9,176 | 18,218 |
| Depreciation..... | 677 | 10,887 | 6,995 | | 18,559 |
| Other..... | 1,195 | | 2,119 | | 3,314 |
| Total operating expenses | 28,938 | 47,640 | 97,421 | 609,956 | 783,955 |
| Operating income (loss) | (280) | 4,548 | 2,788 | (1,385) | 5,671 |
| Nonoperating revenues (expenses): | | | | | |
| Investment income..... | 11 | | | 1,385 | 1,396 |
| Interest expense..... | (72) | | (1,094) | | (1,166) |
| Other revenues..... | 87 | 14 | | | 101 |
| Other expenses..... | | | (643) | | (643) |
| Net income (loss) | (254) | 4,562 | 1,051 | -- | 5,359 |
| Retained earnings, July 1, 1994 | 1,579 | 15,499 | 22,880 | -- | 39,958 |
| Retained earnings, June 30, 1995 | \$ 1,325 | \$ 20,061 | \$ 23,931 | \$ -- | \$ 45,317 |

STATE OF ILLINOIS
Combining Statement of Cash Flows
Internal Service Funds
Department of Central Management Services
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | State Garage Revolving | Statistical Services Revolving | Communications Revolving | Health Insurance Reserve | Total |
|--|------------------------------|--------------------------------------|-----------------------------|--------------------------------|-------------------|
| Cash flows from operating activities: | | | | | |
| Cash received from sales and services..... | \$ 29,521 | \$ 53,952 | \$ 93,983 | \$ 619,295 | \$ 796,751 |
| Cash payments to suppliers for goods and services..... | (18,998) | (23,216) | (81,848) | (572,583) | (696,645) |
| Cash payments to employees for services..... | (10,609) | (15,661) | (6,024) | (2,061) | (34,355) |
| Cash receipts from other operating activities..... | 62 | | | | 62 |
| Cash payments for other operating activities..... | (5) | | | | (5) |
| Net cash provided by (used in) operating activities | (29) | 15,075 | 6,111 | 44,651 | 65,808 |
| Cash flows from noncapital financing activities: | | | | | |
| Residual equity transfers-out..... | | (1,000) | (1,750) | | (2,750) |
| Net cash (used in) noncapital financing activities | | (1,000) | (1,750) | | (2,750) |
| Cash flows from capital and related financing activities: | | | | | |
| Acquisition and construction of capital assets..... | 5 | (1,279) | (711) | | (1,985) |
| Principal paid on bond maturities and equipment contracts..... | (546) | (9,150) | (7,493) | | (17,189) |
| Interest paid on bond maturities and equipment contracts..... | (72) | | (1,094) | | (1,166) |
| Net cash (used in) capital and related financing activities | (613) | (10,429) | (9,298) | | (20,340) |
| Cash flows from investing activities: | | | | | |
| Interest and dividends on investments..... | | | | 1,326 | 1,337 |
| Net cash provided by investing activities | 11 | | | 1,326 | 1,337 |
| Net increase (decrease) in cash and cash equivalents | (631) | 3,646 | (4,937) | 45,977 | 44,055 |
| Cash and cash equivalents, July 1, 1994 | 1,745 | 18,109 | 26,073 | 31,044 | 76,971 |
| Cash and cash equivalents, June 30, 1995 | \$ 1,114 | \$ 21,755 | \$ 21,136 | \$ 77,021 | \$ 121,026 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | | |
| Operating Income (loss) | \$ (280) | \$ 4,548 | \$ 2,788 | \$ (1,385) | \$ 5,671 |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | | |
| Depreciation..... | 677 | 10,887 | 6,995 | | 18,559 |
| Provision for uncollectible accounts..... | (9) | (1,332) | 49 | 556 | (736) |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in accounts receivable..... | (17) | 49 | 6,560 | (2,700) | 3,892 |
| (Increase) decrease in due from other funds..... | 934 | (6,862) | (10,443) | 55,360 | 38,989 |
| (Increase) decrease in due from component units..... | 19 | 13 | (2,343) | (278) | (2,589) |
| (Increase) decrease in inventory..... | (96) | (158) | | | (254) |
| (Increase) decrease in prepaid expenses..... | | | 3,324 | | 3,324 |
| Increase (decrease) in accounts payable and accrued liabilities..... | (1,369) | 7,793 | (644) | (8,709) | (2,929) |
| Increase (decrease) in intergovernmental payables..... | 1 | (16) | 16 | 2 | 3 |
| Increase (decrease) in due to other funds..... | (27) | 31 | (332) | 1,751 | 1,423 |
| Increase (decrease) in due to component units..... | 1 | 41 | 35 | | 77 |
| Increase (decrease) in other liabilities..... | 137 | 81 | 106 | 54 | 378 |
| Total adjustments | 251 | 10,527 | 3,323 | 46,036 | 60,137 |
| Net cash provided by (used in) operating activities | \$ (29) | \$ 15,075 | \$ 6,111 | \$ 44,651 | \$ 65,808 |
| Noncash investing, capital, and financing activities: | | | | | |
| Capital leases (initial year): | | | | | |
| Fair market value | \$ 1,179 | \$ -- | \$ -- | \$ -- | \$ 1,179 |

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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

EXPENDABLE 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.

Industrial Commission

Self-Insurers Security Fund--to cover claims for compensation made on self-insured employers with respect to employment related injuries and diseases.

State Pension Funds

See Note 10 on page 41 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.

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 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.

Child Support Enforcement Agency Fund--to account for that portion of the Child Support Enforcement Trust Fund that holds monies recovered under The Child Support Enforcement Program until they can be paid over to the appropriate third parties.

Department of Revenue

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

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

Metropolitan Pier & Exposition Authority Trust Fund--to receive and account for taxes related to the Metropolitan Pier and Exposition Authority.

Department of Insurance

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

Department of Lottery

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

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STATE OF ILLINOIS
Combining Balance Sheet
Trust and Agency Funds
June 30, 1995
(Expressed in Thousands)

| | Trust | | | Agency | Total |
|---|---------------------|-----------------------------|----------------------|---------------------|----------------------|
| | Expendable | Non- Expendable Other | Pension | | |
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 1,570,688 | \$ 2,109 | \$ 49,153 | \$ 2,218,583 | \$ 3,840,533 |
| Investments..... | 341 | 1,017 | 21,078,172 | 2,069,534 | 23,149,064 |
| Receivables, net: | | | | | |
| Taxes..... | 314,589 | | | 73,140 | 387,729 |
| Intergovernmental..... | 29,018 | | | 1,413 | 30,431 |
| Other..... | 29,751 | 19 | 667,504 | 613,307 | 1,310,581 |
| Due from other funds..... | 4,323 | 1 | 7,530 | 22,635 | 34,489 |
| Due from component units..... | | | 3,207 | 120 | 3,327 |
| Property, plant and equipment, net..... | | 104 | 20,632 | | 20,736 |
| Other assets..... | | | | 855,162 | 855,162 |
| Total assets | \$ 1,948,710 | \$ 3,250 | \$ 21,826,198 | \$ 5,853,894 | \$ 29,632,052 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 28,879 | | \$ 318,044 | \$ 13,553 | \$ 360,476 |
| Intergovernmental payables..... | 2,766 | \$ 6 | | 2,196,435 | 2,199,207 |
| Due to other funds..... | 4,787 | | 154 | 90,840 | 95,781 |
| Due to component units..... | 63 | | | | 63 |
| Deferred revenues..... | 1,063 | | | | 1,063 |
| Depository and other liabilities..... | 5,361 | | | 3,553,066 | 3,558,427 |
| Revenue bonds payable..... | | | 13,972 | | 13,972 |
| Other obligations..... | | | 26 | | 26 |
| Total liabilities | 42,919 | 6 | 332,196 | 5,853,894 | 6,229,015 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Encumbrances..... | 3 | | | | 3 |
| Unemployment compensation benefits..... | 1,888,149 | | | | 1,888,149 |
| Net assets available for plan benefits..... | | | 21,494,002 | | 21,494,002 |
| Endowment and similar funds..... | 1 | | | | 1 |
| Other..... | 244 | | | | 244 |
| Unreserved, undesignated..... | 17,394 | 3,244 | | | 20,638 |
| Total fund balances | 1,905,791 | 3,244 | 21,494,002 | -- | 23,403,037 |
| Total liabilities and fund balances | \$ 1,948,710 | \$ 3,250 | \$ 21,826,198 | \$ 5,853,894 | \$ 29,632,052 |

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
June 30, 1995
(Expressed in Thousands)

| | Elected Officials | Departments | Agencies, Boards and Authorities | | |
|---|---|------------------------------|---|-----------------|---------------------|
| | Attorney General | | Industrial Commission | | |
| | State Projects & Court Order Distribution | Other Code Departments | Self-Insured Employers' Liability | Other | Total |
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 649 | \$ 1,559,642 | \$ 7,802 | \$ 2,595 | \$ 1,570,688 |
| Investments..... | | | | 341 | 341 |
| Receivables, net: | | | | | |
| Taxes..... | | 314,589 | | | 314,589 |
| Intergovernmental..... | | 29,018 | | | 29,018 |
| Other..... | 1,567 | 26,959 | 37 | 1,188 | 29,751 |
| Due from other funds..... | | 2,998 | | 1,325 | 4,323 |
| Total assets | \$ 2,216 | \$ 1,933,206 | \$ 7,839 | \$ 5,449 | \$ 1,948,710 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 263 | \$ 28,572 | \$ 43 | \$ 1 | \$ 28,879 |
| Intergovernmental payables..... | | 2,765 | 1 | | 2,766 |
| Due to other funds..... | 24 | 4,763 | | | 4,787 |
| Due to component units..... | | | | 63 | 63 |
| Deferred revenues..... | | 1,063 | | | 1,063 |
| Depository and other liabilities..... | | 1,650 | 2,585 | 1,126 | 5,361 |
| Total liabilities | 287 | 38,813 | 2,629 | 1,190 | 42,919 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Encumbrances..... | 1 | 1 | | 1 | 3 |
| Unemployment compensation benefits..... | | 1,888,149 | | | 1,888,149 |
| Endowment and similar funds..... | | | | 1 | 1 |
| Other..... | 244 | | | | 244 |
| Unreserved, undesignated..... | 1,684 | 6,243 | 5,210 | 4,257 | 17,394 |
| Total fund balances | 1,929 | 1,894,393 | 5,210 | 4,259 | 1,905,791 |
| Total liabilities and fund balances | \$ 2,216 | \$ 1,933,206 | \$ 7,839 | \$ 5,449 | \$ 1,948,710 |

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, 1995
(Expressed in Thousands)

| | Elected Officials | Departments | Agencies, Boards and Authorities | | |
|--|---|------------------------------|---|-----------------|---------------------|
| | Attorney General | | Industrial Commission | | |
| | State Projects & Court Order Distribution | Other Code Departments | Self-Insured Employers' Liability | Other | Total |
| Revenues: | | | | | |
| Other taxes..... | | \$ 1,444,692 | \$ 306 | \$ 73 | \$ 1,445,071 |
| Federal government..... | | 48,114 | | | 48,114 |
| Interest and other investment income..... | \$ 10 | 83,372 | 367 | 150 | 83,899 |
| Other..... | 1,143 | 370 | | 1,472 | 2,985 |
| Total revenues | 1,153 | 1,576,548 | 673 | 1,695 | 1,580,069 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Health and social services..... | | | | 77 | 77 |
| General government..... | 2,242 | | | 1,293 | 3,535 |
| Social assistance..... | | 1,125,456 | 261 | 46 | 1,125,763 |
| Public protection and justice..... | | 3,965 | | | 3,965 |
| Natural resources and recreation..... | | | | 40 | 40 |
| Capital outlays..... | 10 | | | 88 | 98 |
| Total expenditures | 2,252 | 1,129,421 | 261 | 1,544 | 1,133,478 |
| Excess (deficiency) of revenues over (under) expenditures | (1,099) | 447,127 | 412 | 151 | 446,591 |
| Other sources (uses) of financial resources: | | | | | |
| Operating transfers-in..... | 259 | | | 2,370 | 2,629 |
| Operating transfers-out..... | | (14,435) | | (2,327) | (16,762) |
| Net other sources (uses) of financial resources | 259 | (14,435) | | 43 | (14,133) |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | (840) | 432,692 | 412 | 194 | 432,458 |
| Fund balances, July 1, 1994, as previously reported | 2,769 | 1,461,701 | 4,798 | 4,080 | 1,473,348 |
| Reclassification of fund balance | | | | (15) | (15) |
| Fund balances, July 1, 1994, as restated | 2,769 | 1,461,701 | 4,798 | 4,065 | 1,473,333 |
| Fund balances, June 30, 1995 | \$ 1,929 | \$ 1,894,393 | \$ 5,210 | \$ 4,259 | \$ 1,905,791 |

STATE OF ILLINOIS
Combining Balance Sheet
Expendable Trust Funds
Other Code Departments
June 30, 1995
(Expressed in Thousands)

| | Employment Security Unemployment Compensation Trust | Financial Institutions Unclaimed Property Trust | Nuclear Safety Sheffield 2/82 Agreed Order Fund | Total |
|---|---|---|---|---------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 1,552,361 | \$ 5,031 | \$ 2,250 | \$ 1,559,642 |
| Receivables, net: | | | | |
| Taxes..... | 314,589 | | | 314,589 |
| Intergovernmental..... | 29,018 | | | 29,018 |
| Other..... | 26,948 | | 11 | 26,959 |
| Due from other funds..... | 2,998 | | | 2,998 |
| Total assets | \$ 1,925,914 | \$ 5,031 | \$ 2,261 | \$ 1,933,206 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 27,524 | \$ 1,048 | | \$ 28,572 |
| Intergovernmental payables..... | 2,765 | | | 2,765 |
| Due to other funds..... | 4,763 | | | 4,763 |
| Deferred revenues..... | 1,063 | | | 1,063 |
| Depository and other liabilities..... | 1,650 | | | 1,650 |
| Total liabilities | 37,765 | 1,048 | | 38,813 |
| Fund balances: | | | | |
| Reserved for: | | | | |
| Encumbrances..... | | 1 | | 1 |
| Unemployment compensation benefits..... | 1,888,149 | | | 1,888,149 |
| Unreserved, undesignated..... | | 3,982 | \$ 2,261 | 6,243 |
| Total fund balances | 1,888,149 | 3,983 | 2,261 | 1,894,393 |
| Total liabilities and fund balances | \$ 1,925,914 | \$ 5,031 | \$ 2,261 | \$ 1,933,206 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Uses
of Financial Resources and Changes in Fund Balances
Expendable Trust Funds
Other Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Employment Security Unemployment Compensation Trust | Financial Institutions Unclaimed Property Trust | Nuclear Safety Sheffield 2/82 Agreed Order Fund | Total |
|--|---|---|---|---------------------|
| Revenues: | | | | |
| Other taxes..... | \$ 1,444,692 | | | \$ 1,444,692 |
| Federal government..... | 48,114 | | | 48,114 |
| Interest and other investment income..... | 83,271 | | \$ 101 | 83,372 |
| Other..... | 120 | | 250 | 370 |
| Total revenues | 1,576,197 | | 351 | 1,576,548 |
| Expenditures: | | | | |
| Current: | | | | |
| Social assistance..... | 1,125,456 | | | 1,125,456 |
| Public protection and justice..... | | \$ 3,965 | | 3,965 |
| Total expenditures | 1,125,456 | 3,965 | | 1,129,421 |
| Excess (deficiency) of revenues over (under) expenditures | 450,741 | (3,965) | 351 | 447,127 |
| Other (uses) of financial resources: | | | | |
| Operating transfers-out..... | (14,435) | | | (14,435) |
| Other (uses) of financial resources | (14,435) | | | (14,435) |
| Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources | 436,306 | (3,965) | 351 | 432,692 |
| Fund balances, July 1, 1994 | 1,451,843 | 7,948 | 1,910 | 1,461,701 |
| Fund balances, June 30, 1995 | \$ 1,888,149 | \$ 3,983 | \$ 2,261 | \$ 1,894,393 |

STATE OF ILLINOIS
Combining Balance Sheet
Pension Trust Funds
June 30, 1995
(Expressed in Thousands)

| | General Assembly Retirement System | Judges' Retirement System | State Employees' Retirement System | Teachers' Retirement System | State Universities Retirement System |
|---|---|---------------------------------|---|-----------------------------------|---|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 1,693 | \$ 5,514 | \$ 19,796 | \$ 1,055 | \$ 21,095 |
| Investments..... | 39,081 | 208,586 | 3,894,060 | 12,386,948 | 4,628,200 |
| Other receivables, net | 9 | 132 | 2,195 | 556,240 | 30,225 |
| Due from other funds..... | | 47 | 7,474 | | 9 |
| Due from component units..... | | | | | 3,207 |
| Property, plant and equipment, net..... | 10 | 14 | 4,100 | 3,513 | 12,957 |
| Total assets | \$ 40,793 | \$ 214,293 | \$ 3,927,625 | \$ 12,947,756 | \$ 4,695,693 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 39 | \$ 174 | \$ 4,458 | \$ 305,852 | \$ 7,521 |
| Due to other funds..... | 56 | 15 | 70 | 13 | |
| Depository and other liabilities..... | | | | | |
| Revenue bonds payable..... | | | | | 13,972 |
| Other obligations..... | | | | 26 | |
| Total liabilities | 95 | 189 | 4,528 | 305,891 | 21,493 |
| Fund balances: | | | | | |
| Reserved for net assets available for plan benefits..... | 40,698 | 214,104 | 3,923,097 | 12,641,865 | 4,674,200 |
| Total fund balances | 40,698 | 214,104 | 3,923,097 | 12,641,865 | 4,674,200 |
| Total liabilities and fund balances | \$ 40,793 | \$ 214,293 | \$ 3,927,625 | \$ 12,947,756 | \$ 4,695,693 |

| State Board of Investment | Eliminations | Total |
|---------------------------------|----------------|---------------|
| \$ 44 | \$ (44) | \$ 49,153 |
| 4,063,024 | (4,141,727) | 21,078,172 |
| 92,181 | (13,478) | 667,504 |
| | | 7,530 |
| | | 3,207 |
| 38 | | 20,632 |
| \$ 4,155,287 | \$ (4,155,249) | \$ 21,826,198 |

| | | |
|--------|----------|------------|
| | | \$ 318,044 |
| \$ 50 | \$ (50) | 154 |
| 13,484 | (13,484) | -- |
| | | 13,972 |
| | | 26 |
| 13,534 | (13,534) | 332,196 |

| | | |
|--------------|----------------|---------------|
| 4,141,753 | (4,141,715) | 21,494,002 |
| 4,141,753 | (4,141,715) | 21,494,002 |
| \$ 4,155,287 | \$ (4,155,249) | \$ 21,826,198 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Fund Balances
Pension Trust Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | General Assembly Retirement System | Judges' Retirement System | State Employees' Retirement System | Teachers' Retirement System | State Universities Retirement System |
|---|---|---------------------------------|---|-----------------------------------|---|
| Operating revenues: | | | | | |
| Contributions: | | | | | |
| Employer..... | \$ 2,311 | \$ 11,151 | \$ 136,589 | \$ 598,169 | \$ 128,116 |
| Employee..... | 1,175 | 8,943 | 131,658 | 430,761 | 185,899 |
| Interest and other investment income..... | 3,156 | 16,001 | 290,780 | 771,487 | 293,842 |
| Total operating revenues | 6,642 | 36,095 | 559,027 | 1,800,417 | 607,857 |
| Operating expenses: | | | | | |
| Benefit payments and refunds..... | 6,657 | 29,526 | 351,796 | 1,140,347 | 372,773 |
| Interest..... | | | 15 | | 974 |
| General and administrative..... | 194 | 295 | 5,052 | 9,618 | 5,747 |
| Depreciation..... | 4 | 7 | 461 | 721 | 1,104 |
| Other..... | | | 497 | 90 | |
| Total operating expenses | 6,855 | 29,828 | 357,821 | 1,150,776 | 380,598 |
| Net income (loss) | (213) | 6,267 | 201,206 | 649,641 | 227,259 |
| Fund balances, July 1, 1994 | 40,911 | 207,837 | 3,721,891 | 11,992,224 | 4,446,941 |
| Fund balances, June 30, 1995 | \$ 40,698 | \$ 214,104 | \$ 3,923,097 | \$ 12,641,865 | \$ 4,674,200 |

| State Board of Investment | Eliminations | Total |
|---------------------------------|-----------------------|----------------------|
| | | \$ 876,336 |
| | | 758,436 |
| \$ 322,140 | \$ (322,142) | 1,375,264 |
| <u>322,140</u> | <u>(322,142)</u> | <u>3,010,036</u> |
| 111,800 | (111,800) | 1,901,099 |
| | | 989 |
| 13,858 | (13,858) | 20,906 |
| 7 | (7) | 2,297 |
| | | <u>587</u> |
| <u>125,665</u> | <u>(125,665)</u> | <u>1,925,878</u> |
| <u>196,475</u> | <u>(196,477)</u> | <u>1,084,158</u> |
| <u>3,945,278</u> | <u>(3,945,238)</u> | <u>20,409,844</u> |
| <u>\$ 4,141,753</u> | <u>\$ (4,141,715)</u> | <u>\$ 21,494,002</u> |

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
June 30, 1995
(Expressed in Thousands)

| | Elected Officials | | | Departments | |
|---|--------------------------|---------------------|--|-----------------------------------|-------------------|
| | Secretary of State | Treasurer | Other Elected Officials Office of the Comptroller Social Security | Central Management Services | Public Aid |
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 8,739 | \$ 1,988,668 | \$ 2,145 | \$ 5,283 | \$ 41,540 |
| Investments..... | | | | 620,969 | |
| Receivables, net: | | | | | |
| Taxes..... | | 476 | | | |
| Intergovernmental..... | | | 23 | | |
| Other..... | | 13,621 | | 3,399 | 595,767 |
| Due from other funds..... | | 58 | | 3,558 | |
| Due from component units..... | | | | 120 | |
| Other assets..... | | | | | |
| Total assets | \$ 8,739 | \$ 2,002,823 | \$ 2,168 | \$ 633,329 | \$ 637,307 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | | \$ 81 | | \$ 9,846 | |
| Intergovernmental payables..... | \$ 4,555 | 1,942,628 | \$ | | \$ 20,972 |
| Due to other funds..... | 19 | 13,065 | 2,168 | 2,274 | 66,610 |
| Depository and other liabilities..... | 4,165 | 47,049 | | 621,209 | 549,725 |
| Total liabilities | \$ 8,739 | \$ 2,002,823 | \$ 2,168 | \$ 633,329 | \$ 637,307 |

| <u>Departments (Continued)</u> | | <u>Agencies, Boards and Authorities Guardianship and Advocacy Commission</u> | | |
|--------------------------------|------------------------------|--|------------------|---------------------|
| Revenue | Other Code Departments | Wards Trust | Other | Total |
| \$ 140,703 | \$ 12,306 | \$ 2,412 | \$ 16,787 | \$ 2,218,583 |
| | 1,448,565 | | | 2,069,534 |
| 71,434 | | | 1,230 | 73,140 |
| | 1,354 | | 36 | 1,413 |
| 420 | 35 | | 65 | 613,307 |
| 17,989 | 1,027 | | 3 | 22,635 |
| | | | | 120 |
| | 854,211 | 951 | | 855,162 |
| <u>\$ 230,546</u> | <u>\$ 2,317,498</u> | <u>\$ 3,363</u> | <u>\$ 18,121</u> | <u>\$ 5,853,894</u> |
| \$ 444 | \$ 241 | | \$ 2,941 | \$ 13,553 |
| 219,912 | 151 | | 8,217 | 2,196,435 |
| 3,481 | 2,991 | | 232 | 90,840 |
| 6,709 | 2,314,115 | \$ 3,363 | 6,731 | 3,553,066 |
| <u>\$ 230,546</u> | <u>\$ 2,317,498</u> | <u>\$ 3,363</u> | <u>\$ 18,121</u> | <u>\$ 5,853,894</u> |

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Secretary of State
June 30, 1995
(Expressed in Thousands)

| | International Registration Plan | Local Funds | Total |
|---------------------------------------|---------------------------------------|-----------------|-----------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 4,574 | \$ 4,165 | \$ 8,739 |
| Total assets | \$ 4,574 | \$ 4,165 | \$ 8,739 |
| Liabilities: | | | |
| Intergovernmental payables..... | \$ 4,555 | | \$ 4,555 |
| Due to other funds..... | 19 | | 19 |
| Depository and other liabilities..... | | \$ 4,165 | 4,165 |
| Total liabilities | \$ 4,574 | \$ 4,165 | \$ 8,739 |

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Treasurer
June 30, 1995
(Expressed in Thousands)

| | Protest | Public Treasurers' Investment Pool | Total |
|---|------------------|---|---------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 59,475 | \$ 1,929,193 | \$ 1,988,668 |
| Receivables, net: | | | |
| Taxes..... | 476 | | 476 |
| Other..... | | 13,621 | 13,621 |
| Due from other funds..... | 58 | | 58 |
| Total assets | \$ 60,009 | \$ 1,942,814 | \$ 2,002,823 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | | \$ 81 | \$ 81 |
| Intergovernmental payables..... | | 1,942,628 | 1,942,628 |
| Due to other funds..... | \$ 12,960 | 105 | 13,065 |
| Depository and other liabilities..... | 47,049 | | 47,049 |
| Total liabilities | \$ 60,009 | \$ 1,942,814 | \$ 2,002,823 |

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Central Management Services
June 30, 1995
(Expressed in Thousands)

| | Group Insurance Premium | State Employees' Deferred Compensation Plan | Total |
|---|-------------------------------|---|-------------------|
| Assets: | | | |
| Cash and cash equivalents..... | \$ 4,965 | \$ 318 | \$ 5,283 |
| Investments..... | | 620,969 | 620,969 |
| Other receivables, net..... | 3,399 | | 3,399 |
| Due from other funds..... | 3,558 | | 3,558 |
| Due from component units..... | 120 | | 120 |
| Total assets | \$ 12,042 | \$ 621,287 | \$ 633,329 |
| Liabilities: | | | |
| Accounts payable and accrued liabilities..... | \$ 9,768 | \$ 78 | \$ 9,846 |
| Due to other funds..... | 2,274 | | 2,274 |
| Depository and other liabilities..... | | 621,209 | 621,209 |
| Total liabilities | \$ 12,042 | \$ 621,287 | \$ 633,329 |

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Public Aid
June 30, 1995
(Expressed in Thousands)

| | Public Assistance Recoveries Trust | Social Services Block Grant | Child Support Enforcement Trust Fund | Total |
|---------------------------------------|---|--------------------------------------|--|-------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 37,565 | \$ 3,975 | | \$ 41,540 |
| Other receivables, net..... | 49,862 | | \$ 545,905 | 595,767 |
| Total assets | \$ 87,427 | \$ 3,975 | \$ 545,905 | \$ 637,307 |
| Liabilities: | | | | |
| Intergovernmental payables..... | \$ 20,972 | | | \$ 20,972 |
| Due to other funds..... | 62,635 | \$ 3,975 | | 66,610 |
| Depository and other liabilities..... | 3,820 | | \$ 545,905 | 549,725 |
| Total liabilities | \$ 87,427 | \$ 3,975 | \$ 545,905 | \$ 637,307 |

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Department of Revenue
June 30, 1995
(Expressed in Thousands)

| | County Water Commission Tax | Home Rule Municipal Occupational Tax | Home Rule Counties Occupational Tax | County Option Motor Fuel Tax | Sports Facilities Tax Trust | Metropolitan Pier & Exposition Authority Trust | Tourism Tax |
|---|--------------------------------------|---|--|---------------------------------------|--------------------------------------|--|-----------------|
| Assets: | | | | | | | |
| Cash and cash equivalents..... | \$ 4,202 | \$ 25,643 | \$ 19,144 | \$ 4,833 | \$ 2,757 | \$ 35,783 | \$ 1,387 |
| Receivables, net: | | | | | | | |
| Taxes..... | 1,712 | 21,183 | 13,527 | 2,099 | 1,584 | 4,879 | 800 |
| Other..... | 15 | 63 | 67 | 17 | | 140 | |
| Due from other funds..... | | | | | | | |
| Total assets | \$ 5,929 | \$ 46,889 | \$ 32,738 | \$ 6,949 | \$ 4,341 | \$ 40,802 | \$ 2,187 |
| Liabilities: | | | | | | | |
| Accounts payable and accrued liabilities... | | \$ 309 | | \$ 120 | \$ 6 | \$ 3 | \$ 6 |
| Intergovernmental payables..... | \$ 5,929 | 46,579 | \$ 32,738 | 6,811 | 1,162 | 40,597 | 2,094 |
| Due to other funds..... | | 1 | | 18 | 3,173 | 202 | 87 |
| Depository and other liabilities..... | | | | | | | |
| Total liabilities | \$ 5,929 | \$ 46,889 | \$ 32,738 | \$ 6,949 | \$ 4,341 | \$ 40,802 | \$ 2,187 |

| RTA Sales Tax Trust | Metro East Mass Transit District Tax | Surety Bond | Total |
|------------------------------|--|-----------------|-------------------|
| \$ 37,591 | \$ 2,654 | \$ 6,709 | \$ 140,703 |
| 24,234 | 1,416 | | 71,434 |
| 114 | 4 | | 420 |
| 17,989 | | | 17,989 |
| <u>\$ 79,928</u> | <u>\$ 4,074</u> | <u>\$ 6,709</u> | <u>\$ 230,546</u> |

| | | | |
|------------------|-----------------|-----------------|-------------------|
| | | \$ 444 | |
| \$ 79,928 | \$ 4,074 | | 219,912 |
| | | | 3,481 |
| | | \$ 6,709 | 6,709 |
| <u>\$ 79,928</u> | <u>\$ 4,074</u> | <u>\$ 6,709</u> | <u>\$ 230,546</u> |

STATE OF ILLINOIS
Combining Balance Sheet
Agency Funds
Other Code Departments
June 30, 1995
(Expressed in Thousands)

| | <u>Children and Family Services</u> | <u>Corrections</u> | <u>Financial Institutions</u> | <u>Insurance</u> | <u>Lottery Deferred Lottery Prize Winners Trust</u> |
|--|---|--------------------|-----------------------------------|---------------------|---|
| | Children's Trusts | Resident Trusts | Depository | Security Deposit | |
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 3,130 | \$ 2,236 | | | \$ 4,341 |
| Investments..... | | | | | 1,448,565 |
| Receivables, net: | | | | | |
| Intergovernmental..... | 225 | | | | |
| Other..... | | | | | 24 |
| Due from other funds..... | | 1,027 | | | |
| Other assets..... | | | \$ 12,920 | \$ 841,291 | |
| Total assets | \$ 3,355 | \$ 3,263 | \$ 12,920 | \$ 841,291 | \$ 1,452,930 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities.. | | \$ 210 | | | |
| Intergovernmental payables..... | \$ 151 | | | | |
| Due to other funds..... | 1,486 | 264 | | | \$ 105 |
| Depository and other liabilities..... | 1,718 | 2,789 | \$ 12,920 | \$ 841,291 | 1,452,825 |
| Total liabilities | \$ 3,355 | \$ 3,263 | \$ 12,920 | \$ 841,291 | \$ 1,452,930 |

Mental Health
& Developmental
Disabilities

| Resident Trusts | Total |
|--------------------|---------------------|
| \$ 2,599 | \$ 12,306 |
| | 1,448,565 |
| 1,129 | 1,354 |
| 11 | 35 |
| | 1,027 |
| | 854,211 |
| <u>\$ 3,739</u> | <u>\$ 2,317,498</u> |

| | |
|-----------------|---------------------|
| \$ 31 | \$ 241 |
| | 151 |
| 1,136 | 2,991 |
| 2,572 | 2,314,115 |
| <u>\$ 3,739</u> | <u>\$ 2,317,498</u> |

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | ASSETS | | | | | |
|---|---------------------------------|----------------|------------|---------------------------------------|---------------|----------------------------|
| | Cash and Cash Equivalents | Investments | Taxes | Receivables Intergovern- mental | Other | Due From Other Funds |
| Organization/Fund: | | | | | | |
| Secretary of State: | | | | | | |
| International Registration Plan | | | | | | |
| Balance July 1, 1994 | \$ 11,124 | | | | | |
| Additions | 136,726 | | | | | |
| Deductions | 143,276 | | | | | |
| Balance June 30, 1995 | <u>4,574</u> | | | | | |
| Local Funds | | | | | | |
| Balance July 1, 1994 | 5,788 | | | | | |
| Additions | 3,981 | | | | | |
| Deductions | 5,604 | | | | | |
| Balance June 30, 1995 | <u>4,165</u> | | | | | |
| Treasurer: | | | | | | |
| Protest | | | | | | |
| Balance July 1, 1994 | 71,034 | | \$ 748 | | | |
| Additions | 33,364 | | 476 | | | \$ 58 |
| Deductions | 44,923 | | 748 | | | |
| Balance June 30, 1995 | <u>59,475</u> | | <u>476</u> | | | <u>58</u> |
| Public Treasurers' Investment Pool | | | | | | |
| Balance July 1, 1994 | 2,310,480 | | | | \$ 160 | |
| Additions | 1,929,193 | | | | 13,621 | |
| Deductions | 2,310,480 | | | | 160 | |
| Balance June 30, 1995 | <u>1,929,193</u> | | | | <u>13,621</u> | |
| Other Elected Officials: | | | | | | |
| Office of the Comptroller | | | | | | |
| Social Security | | | | | | |
| Balance July 1, 1994 | 1,496 | | | \$ 468 | | |
| Additions | 4,727 | | | | | |
| Deductions | 4,078 | | | 445 | | |
| Balance June 30, 1995 | <u>2,145</u> | | | <u>23</u> | | |
| Central Management Services: | | | | | | |
| Group Insurance Premium Fund | | | | | | |
| Balance July 1, 1994 | 4,667 | | | | | 4,401 |
| Additions | 56,158 | | | | 3,399 | 3,558 |
| Deductions | 55,860 | | | | | 4,401 |
| Balance June 30, 1995 | <u>4,965</u> | | | | <u>3,399</u> | <u>3,558</u> |
| State Employees' Deferred Compensation Plan | | | | | | |
| Balance July 1, 1994 | 157 | \$ 517,796 | | | | 1 |
| Additions | 72,349 | 198,191 | | | | |
| Deductions | 72,188 | 95,018 | | | | 1 |
| Balance June 30, 1995 | <u>318</u> | <u>620,969</u> | | | | <u>--</u> |

| ASSETS (CONT.) | | | LIABILITIES | | | | |
|--------------------------------|-----------------|------------------|---|------------------------------------|--------------------------|---|----------------------|
| Due From Component Units | Other Assets | Total Assets | Accounts Payable and Accrued Liabilities | Intergovern- mental Payables | Due To Other Funds | Depository and Other Liabilities | Total Liabilities |
| | | \$ 11,124 | | \$ 11,124 | | | \$ 11,124 |
| | | 136,726 | | 136,707 | \$ 19 | | 136,726 |
| | | 143,276 | | 143,276 | | | 143,276 |
| | | <u>4,574</u> | | <u>4,555</u> | <u>19</u> | | <u>4,574</u> |
| | | 5,788 | | | | \$ 5,788 | 5,788 |
| | | 3,981 | | | | 3,981 | 3,981 |
| | | 5,604 | | | | 5,604 | 5,604 |
| | | <u>4,165</u> | | | | <u>4,165</u> | <u>4,165</u> |
| | | 71,782 | | | 2,002 | 69,780 | 71,782 |
| | | 33,898 | | | 12,960 | 20,938 | 33,898 |
| | | 45,671 | | | 2,002 | 43,669 | 45,671 |
| | | <u>60,009</u> | | | <u>12,960</u> | <u>47,049</u> | <u>60,009</u> |
| | | 2,310,640 | \$ 130 | 2,310,390 | 120 | | 2,310,640 |
| | | 1,942,814 | 81 | 1,942,628 | 105 | | 1,942,814 |
| | | 2,310,640 | 130 | 2,310,390 | 120 | | 2,310,640 |
| | | <u>1,942,814</u> | <u>81</u> | <u>1,942,628</u> | <u>105</u> | | <u>1,942,814</u> |
| | | 1,964 | | 6 | 1,958 | | 1,964 |
| | | 4,727 | | | 210 | | 210 |
| | | 4,523 | | 6 | | | 6 |
| | | <u>2,168</u> | | <u>--</u> | <u>2,168</u> | | <u>2,168</u> |
| \$ 89 | | 9,157 | 9,157 | | | | 9,157 |
| 120 | | 63,235 | 9,768 | | 2,274 | | 12,042 |
| 89 | | 60,350 | 9,157 | | | | 9,157 |
| <u>120</u> | | <u>12,042</u> | <u>9,768</u> | | <u>2,274</u> | | <u>12,042</u> |
| | | 517,954 | 174 | | | 517,780 | 517,954 |
| | | 270,540 | 78 | | | 198,963 | 199,041 |
| | | 167,207 | 174 | | | 95,534 | 95,708 |
| | | <u>621,287</u> | <u>78</u> | | | <u>621,209</u> | <u>621,287</u> |

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities—All Agency Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | ASSETS | | | | | |
|--------------------------------------|---------------------------------|-------------|---------------|---------------------------------------|----------------|----------------------------|
| | Cash and Cash Equivalents | Investments | Taxes | Receivables Intergovern- mental | Other | Due From Other Funds |
| Organization/Fund: | | | | | | |
| Department of Public Aid: | | | | | | |
| Public Assistance Recoveries Trust | | | | | | |
| Balance July 1, 1994 | \$ 37,802 | | | | \$ 41,345 | |
| Additions | 190,341 | | | | 136,400 | |
| Deductions | <u>190,578</u> | | | | <u>127,883</u> | |
| Balance June 30, 1995 | <u>37,565</u> | | | | <u>49,862</u> | |
| Social Services Block Grant | | | | | | |
| Balance July 1, 1994 | 5,000 | | | | | |
| Additions | 127,320 | | | | | |
| Deductions | <u>128,345</u> | | | | | |
| Balance June 30, 1995 | <u>3,975</u> | | | | | |
| Child Support Enforcement Trust | | | | | | |
| Balance July 1, 1994 | | | | | | |
| Additions | | | | | 626,770 | |
| Deductions | | | | | <u>80,865</u> | |
| Balance June 30, 1995 | | | | | <u>545,905</u> | |
| Department of Revenue: | | | | | | |
| County Water Commission Tax | | | | | | |
| Balance July 1, 1994 | 3,928 | | \$ 2,709 | | 9 | |
| Additions | 25,371 | | 1,712 | | 15 | |
| Deductions | <u>25,097</u> | | <u>2,709</u> | | <u>9</u> | |
| Balance June 30, 1995 | <u>4,202</u> | | <u>1,712</u> | | <u>15</u> | |
| Home Rule Municipal Occupational Tax | | | | | | |
| Balance July 1, 1994 | 21,471 | | 22,776 | | 32 | |
| Additions | 267,315 | | 21,183 | | 63 | |
| Deductions | <u>263,143</u> | | <u>22,776</u> | | <u>32</u> | |
| Balance June 30, 1995 | <u>25,643</u> | | <u>21,183</u> | | <u>63</u> | |
| Home Rule Counties Occupational Tax | | | | | | |
| Balance July 1, 1994 | 21,069 | | 22,556 | | 38 | |
| Additions | 221,296 | | 13,527 | | 67 | |
| Deductions | <u>223,221</u> | | <u>22,556</u> | | <u>38</u> | |
| Balance June 30, 1995 | <u>19,144</u> | | <u>13,527</u> | | <u>67</u> | |
| County Option Motor Fuel Tax | | | | | | |
| Balance July 1, 1994 | 4,252 | | 1,855 | | 10 | |
| Additions | 22,560 | | 2,099 | | 17 | |
| Deductions | <u>21,979</u> | | <u>1,855</u> | | <u>10</u> | |
| Balance June 30, 1995 | <u>4,833</u> | | <u>2,099</u> | | <u>17</u> | |

| ASSETS (CONT.) | | | LIABILITIES | | | | |
|--------------------------------|-----------------|-----------------|---|------------------------------------|--------------------------|---|----------------------|
| Due From Component Units | Other Assets | Total Assets | Accounts Payable and Accrued Liabilities | Intergovern- mental Payables | Due To Other Funds | Depository and Other Liabilities | Total Liabilities |
| | | \$ 79,147 | | \$ 14,504 | \$ 61,052 | \$ 3,591 | \$ 79,147 |
| | | 326,741 | | 69,457 | 51,487 | 205,797 | 326,741 |
| | | <u>318,461</u> | | <u>62,989</u> | <u>49,904</u> | <u>205,568</u> | <u>318,461</u> |
| | | <u>87,427</u> | | <u>20,972</u> | <u>62,635</u> | <u>3,820</u> | <u>87,427</u> |
| | | 5,000 | | | 5,000 | | 5,000 |
| | | 127,320 | | | 127,320 | | 127,320 |
| | | <u>128,345</u> | | | <u>128,345</u> | | <u>128,345</u> |
| | | <u>3,975</u> | | | <u>3,975</u> | | <u>3,975</u> |
| | | 626,770 | | | | 626,770 | 626,770 |
| | | <u>80,865</u> | | | | <u>80,865</u> | <u>80,865</u> |
| | | <u>545,905</u> | | | | <u>545,905</u> | <u>545,905</u> |
| | | 6,646 | | 6,646 | | | 6,646 |
| | | 27,098 | | 5,929 | | | 5,929 |
| | | <u>27,815</u> | | <u>6,646</u> | | | <u>6,646</u> |
| | | <u>5,929</u> | | <u>5,929</u> | | | <u>5,929</u> |
| | | 44,279 | \$ 127 | 44,147 | 5 | | 44,279 |
| | | 288,561 | 309 | 46,579 | 1 | | 46,889 |
| | | <u>285,951</u> | <u>127</u> | <u>44,147</u> | <u>5</u> | | <u>44,279</u> |
| | | <u>46,889</u> | <u>309</u> | <u>46,579</u> | <u>1</u> | | <u>46,889</u> |
| | | 43,663 | | 43,663 | | | 43,663 |
| | | 234,890 | | 32,738 | | | 32,738 |
| | | <u>245,815</u> | | <u>43,663</u> | | | <u>43,663</u> |
| | | <u>32,738</u> | | <u>32,738</u> | | | <u>32,738</u> |
| | | 6,117 | 111 | 5,996 | 10 | | 6,117 |
| | | 24,676 | 120 | 6,811 | 18 | | 6,949 |
| | | <u>23,844</u> | <u>111</u> | <u>5,996</u> | <u>10</u> | | <u>6,117</u> |
| | | <u>6,949</u> | <u>120</u> | <u>6,811</u> | <u>18</u> | | <u>6,949</u> |

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | ASSETS | | | | | Due From Other Funds |
|---|---------------------------------|-------------|---------------|---------------------------------------|------------|----------------------------|
| | Cash and Cash Equivalents | Investments | Taxes | Receivables Intergovern- mental | Other | |
| Organization/Fund: | | | | | | |
| Sports Facilities Tax Trust | | | | | | |
| Balance July 1, 1994 | \$ 2,285 | | \$ 1,472 | | | |
| Additions | 15,719 | | 1,584 | | | |
| Deductions | <u>15,247</u> | | <u>1,472</u> | | | |
| Balance June 30, 1995 | <u>2,757</u> | | <u>1,584</u> | | | |
| Metropolitan Pier & Exposition Authority Trust | | | | | | |
| Balance July 1, 1994 | 30,633 | | 5,459 | | \$ 82 | |
| Additions | 59,514 | | 4,879 | | 140 | |
| Deductions | <u>54,364</u> | | <u>5,459</u> | | <u>82</u> | |
| Balance June 30, 1995 | <u>35,783</u> | | <u>4,879</u> | | <u>140</u> | |
| Tourism Tax | | | | | | |
| Balance July 1, 1994 | 1,077 | | 744 | | | |
| Additions | 8,012 | | 800 | | | |
| Deductions | <u>7,702</u> | | <u>744</u> | | | |
| Balance June 30, 1995 | <u>1,387</u> | | <u>800</u> | | | |
| RTA Sales Tax Trust | | | | | | |
| Balance July 1, 1994 | 34,454 | | 41,105 | | 58 | \$ 21,730 |
| Additions | 491,026 | | 24,234 | | 114 | 17,989 |
| Deductions | <u>487,889</u> | | <u>41,105</u> | | <u>58</u> | <u>21,730</u> |
| Balance June 30, 1995 | <u>37,591</u> | | <u>24,234</u> | | <u>114</u> | <u>17,989</u> |
| Metro East Transit District | | | | | | |
| Balance July 1, 1994 | 1,502 | | 1,295 | | 2 | |
| Additions | 12,431 | | 1,416 | | 4 | |
| Deductions | <u>11,279</u> | | <u>1,295</u> | | <u>2</u> | |
| Balance June 30, 1995 | <u>2,654</u> | | <u>1,416</u> | | <u>4</u> | |
| Surety Bond | | | | | | |
| Balance July 1, 1994 | 10,810 | | | | | |
| Additions | 6,709 | | | | | |
| Deductions | <u>10,810</u> | | | | | |
| Balance June 30, 1995 | <u>6,709</u> | | | | | |
| Other Code Departments: | | | | | | |
| Children & Family Services: | | | | | | |
| Children's Trust | | | | | | |
| Balance July 1, 1994 | 2,239 | | | \$ 380 | | |
| Additions | 16,753 | | | 225 | | |
| Deductions | <u>15,862</u> | | | <u>380</u> | | |
| Balance June 30, 1995 | <u>3,130</u> | | | <u>225</u> | | |
| Corrections: | | | | | | |
| Resident Trusts | | | | | | |
| Balance July 1, 1994 | 2,006 | | | | 2 | 1,054 |
| Additions | 230 | | | | | |
| Deductions | | | | | <u>2</u> | <u>27</u> |
| Balance June 30, 1995 | <u>2,236</u> | | | | <u>--</u> | <u>1,027</u> |

| ASSETS (CONT.) | | | LIABILITIES | | | | |
|--------------------------------|-----------------|-----------------|---|------------------------------------|--------------------------|---|----------------------|
| Due From Component Units | Other Assets | Total Assets | Accounts Payable and Accrued Liabilities | Intergovern- mental Payables | Due To Other Funds | Depository and Other Liabilities | Total Liabilities |
| | | \$ 3,757 | \$ 12 | \$ 595 | \$ 3,150 | | \$ 3,757 |
| | | 17,303 | 6 | 1,162 | 3,173 | | 4,341 |
| | | 16,719 | 12 | 595 | 3,150 | | 3,757 |
| | | <u>4,341</u> | <u>6</u> | <u>1,162</u> | <u>3,173</u> | | <u>4,341</u> |
| | | 36,174 | 11 | 35,977 | 186 | | 36,174 |
| | | 64,533 | 3 | 40,597 | 202 | | 40,802 |
| | | 59,905 | 11 | 35,977 | 186 | | 36,174 |
| | | <u>40,802</u> | <u>3</u> | <u>40,597</u> | <u>202</u> | | <u>40,802</u> |
| | | 1,821 | 9 | 1,739 | 73 | | 1,821 |
| | | 8,812 | 6 | 2,094 | 87 | | 2,187 |
| | | 8,446 | 9 | 1,739 | 73 | | 1,821 |
| | | <u>2,187</u> | <u>6</u> | <u>2,094</u> | <u>87</u> | | <u>2,187</u> |
| | | 97,347 | | 97,347 | | | 97,347 |
| | | 533,363 | | 79,928 | | | 79,928 |
| | | 550,782 | | 97,347 | | | 97,347 |
| | | <u>79,928</u> | | <u>79,928</u> | | | <u>79,928</u> |
| | | 2,799 | | 2,799 | | | 2,799 |
| | | 13,851 | | 4,074 | | | 4,074 |
| | | 12,576 | | 2,799 | | | 2,799 |
| | | <u>4,074</u> | | <u>4,074</u> | | | <u>4,074</u> |
| | | 10,810 | | | | \$ 10,810 | 10,810 |
| | | 6,709 | | | | 6,709 | 6,709 |
| | | 10,810 | | | | 10,810 | 10,810 |
| | | <u>6,709</u> | | | | <u>6,709</u> | <u>6,709</u> |
| | | 2,619 | | 75 | 1,135 | 1,409 | 2,619 |
| | | 16,978 | | 151 | 1,486 | 1,718 | 3,355 |
| | | 16,242 | | 75 | 1,135 | 1,409 | 2,619 |
| | | <u>3,355</u> | | <u>151</u> | <u>1,486</u> | <u>1,718</u> | <u>3,355</u> |
| | | 3,062 | 140 | | 721 | 2,201 | 3,062 |
| | | 230 | 70 | | | 588 | 658 |
| | | 29 | | | 457 | | 457 |
| | | <u>3,263</u> | <u>210</u> | | <u>264</u> | <u>2,789</u> | <u>3,263</u> |

(continued)

(continued)

STATE OF ILLINOIS
Combining Statement of Changes in Assets and
Liabilities--All Agency Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | ASSETS | | | | | |
|--|---------------------------------|---------------------|------------------|---------------------------------------|-------------------|----------------------------|
| | Cash and Cash Equivalents | Investments | Taxes | Receivables Intergovern- mental | Other | Due From Other Funds |
| Organization/Fund: | | | | | | |
| Financial Institutions: | | | | | | |
| Depository | | | | | | |
| Balance July 1, 1994 | | | | | | |
| Additions | | | | | | |
| Deductions | | | | | | |
| Balance June 30, 1995 | | | | | | |
| Insurance: | | | | | | |
| Security Deposit | | | | | | |
| Balance July 1, 1994 | | | | | | |
| Additions | | | | | | |
| Deductions | | | | | | |
| Balance June 30, 1995 | | | | | | |
| Lottery: | | | | | | |
| Deferred Lottery Prize | | | | | | |
| Winners Trust | | | | | | |
| Balance July 1, 1994 | \$ 15,151 | \$ 1,364,810 | | | \$ 52 | |
| Additions | 162,060 | 244,950 | | | 24 | |
| Deductions | 172,870 | 161,195 | | | 52 | |
| Balance June 30, 1995 | <u>4,341</u> | <u>1,448,565</u> | | | <u>24</u> | |
| Mental Health & Developmental | | | | | | |
| Disabilities: | | | | | | |
| Resident Trusts | | | | | | |
| Balance July 1, 1994 | 3,082 | | | \$ 1,136 | 10 | \$ 1 |
| Additions | 17,321 | | | 1,129 | 11 | |
| Deductions | 17,804 | | | 1,136 | 10 | 1 |
| Balance June 30, 1995 | <u>2,599</u> | | | <u>1,129</u> | <u>11</u> | <u>--</u> |
| Guardianship & Advocacy | | | | | | |
| Commission: | | | | | | |
| Ward's Trusts | | | | | | |
| Balance July 1, 1994 | 2,066 | | | | | |
| Additions | 3,990 | | | | | |
| Deductions | 3,644 | | | | | |
| Balance June 30, 1995 | <u>2,412</u> | | | | | |
| Other: | | | | | | |
| Balance July 1, 1994 | 13,859 | | \$ 1,251 | 48 | 85 | 4 |
| Additions | 645,725 | | 1,230 | (10) | 7 | 3 |
| Deductions | 642,797 | | 1,251 | 2 | 27 | 4 |
| Balance June 30, 1995 | <u>16,787</u> | | <u>1,230</u> | <u>36</u> | <u>65</u> | <u>3</u> |
| Total--All Agency Funds: | | | | | | |
| Balance July 1, 1994 | 2,617,432 | 1,882,606 | 101,970 | 2,032 | 41,886 | 27,190 |
| Additions | 4,530,191 | 443,141 | 73,140 | 1,344 | 780,652 | 21,608 |
| Deductions | 4,929,040 | 256,213 | 101,970 | 1,963 | 209,231 | 26,163 |
| Balance June 30, 1995 | <u>\$ 2,218,583</u> | <u>\$ 2,069,534</u> | <u>\$ 73,140</u> | <u>\$ 1,413</u> | <u>\$ 613,307</u> | <u>\$ 22,635</u> |

| ASSETS (CONT.) | | | LIABILITIES | | | | |
|--------------------------------|-------------------|---------------------|---|------------------------------------|--------------------------|---|----------------------|
| Due From Component Units | Other Assets | Total Assets | Accounts Payable and Accrued Liabilities | Intergovern- mental Payables | Due To Other Funds | Depository and Other Liabilities | Total Liabilities |
| | \$ 12,635 | \$ 12,635 | | | | \$ 12,635 | \$ 12,635 |
| | 535 | 535 | | | | 535 | 535 |
| | 250 | 250 | | | | 250 | 250 |
| | <u>12,920</u> | <u>12,920</u> | | | | <u>12,920</u> | <u>12,920</u> |
| | 779,356 | 779,356 | | | | 779,356 | 779,356 |
| | 261,825 | 261,825 | | | | 261,825 | 261,825 |
| | 199,890 | 199,890 | | | | 199,890 | 199,890 |
| | <u>841,291</u> | <u>841,291</u> | | | | <u>841,291</u> | <u>841,291</u> |
| | | 1,380,013 | | | | 1,380,013 | 1,380,013 |
| | | 407,034 | | | \$ 105 | 245,846 | 245,951 |
| | | 334,117 | | | | 173,034 | 173,034 |
| | | <u>1,452,930</u> | | | <u>105</u> | <u>1,452,825</u> | <u>1,452,930</u> |
| | | 4,229 | \$ 65 | | 1,245 | 2,919 | 4,229 |
| | | 18,461 | 31 | | 1,136 | 17,294 | 18,461 |
| | | 18,951 | 65 | | 1,245 | 17,641 | 18,951 |
| | | <u>3,739</u> | <u>31</u> | | <u>1,136</u> | <u>2,572</u> | <u>3,739</u> |
| | 129 | 2,195 | | | | 2,195 | 2,195 |
| | 822 | 4,812 | | | | 4,812 | 4,812 |
| | | 3,644 | | | | 3,644 | 3,644 |
| | <u>951</u> | <u>3,363</u> | | | | <u>3,363</u> | <u>3,363</u> |
| | | 15,247 | 2,275 | \$ 6,721 | 220 | 6,031 | 15,247 |
| | | 646,955 | 146,388 | 466,633 | 263 | 17,670 | 630,954 |
| | | 644,081 | 145,722 | 465,137 | 251 | 16,970 | 628,080 |
| | | <u>18,121</u> | <u>2,941</u> | <u>8,217</u> | <u>232</u> | <u>6,731</u> | <u>18,121</u> |
| \$ 89 | 792,120 | 5,465,325 | 12,211 | 2,581,729 | 76,877 | 2,794,508 | 5,465,325 |
| 120 | 263,182 | 6,113,378 | 156,860 | 2,835,488 | 200,846 | 1,613,446 | 4,806,640 |
| 89 | 200,140 | 5,724,809 | 155,518 | 3,220,782 | 186,883 | 854,888 | 4,418,071 |
| <u>\$ 120</u> | <u>\$ 855,162</u> | <u>\$ 5,853,894</u> | <u>\$ 13,553</u> | <u>\$ 2,196,435</u> | <u>\$ 90,840</u> | <u>\$ 3,553,066</u> | <u>\$ 5,853,894</u> |

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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 of the primary government except those accounted for in the proprietary and fiduciary fund types.

STATE OF ILLINOIS
Schedule of Changes in General Fixed Assets
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Balance July 1, 1994 | Additions | Deletions/ Net Transfers | Balance June 30, 1995 |
|---|-------------------------|-------------------|-----------------------------|--------------------------|
| Land and land improvements..... | \$ 538,278 | \$ 8,516 | \$ 11,913 | \$ 558,707 |
| Buildings and building improvements.... | 2,431,446 | 34,854 | 92,813 | 2,559,113 |
| Equipment..... | 1,108,319 | 183,407 | (114,009) | 1,177,717 |
| Construction in progress..... | 41,223 | 193,918 | (162,757) | 72,384 |
| Total | \$ 4,119,266 | \$ 420,695 | \$ (172,040) | \$ 4,367,921 |

STATE OF ILLINOIS
Schedule of Changes in General Fixed Assets
By Function
For the Year Ended June 30, 1995
(Expressed in Thousands)

| Function | Balance July 1, 1994 | Additions | Deletions/ Net Transfers | Balance June 30, 1995 |
|---------------------------------------|-------------------------|-------------------|-----------------------------|--------------------------|
| General government: | | | | |
| Legislative..... | \$ 19,071 | \$ 3,657 | \$ (2,686) | \$ 20,042 |
| Elected officials..... | 342,776 | 5,947 | (1,881) | 346,842 |
| Departments and agencies..... | 462,672 | 8,004 | 10,441 | 481,117 |
| Total general government | 824,519 | 17,608 | 5,874 | 848,001 |
| Health and social services..... | 751,022 | 120,349 | (80,631) | 790,740 |
| Public protection and justice..... | 1,220,420 | 21,752 | 65,679 | 1,307,851 |
| Natural resources and recreation..... | 688,705 | 23,178 | 13,961 | 725,844 |
| Transportation..... | 397,096 | 29,529 | (10,553) | 416,072 |
| Social assistance..... | 114,755 | 10,539 | (2,679) | 122,615 |
| Education..... | 81,526 | 3,822 | (934) | 84,414 |
| Construction in progress..... | 41,223 | 193,918 | (162,757) | 72,384 |
| Total general fixed assets | \$ 4,119,266 | \$ 420,695 | \$ (172,040) | \$ 4,367,921 |

STATE OF ILLINOIS
Schedule of General Fixed Assets
By Function
June 30, 1995
(Expressed in Thousands)

| Function | Total | Land and Land Improvements | Buildings and Building Improvements | Equipment |
|--|---------------------|----------------------------------|---|---------------------|
| General government: | | | | |
| Legislative..... | \$ 20,042 | | \$ 2 | \$ 20,040 |
| Elected officials..... | 346,842 | \$ 6,234 | 264,426 | 76,182 |
| Departments and agencies..... | 481,117 | 12,527 | 396,924 | 71,666 |
| Total general government | 848,001 | 18,761 | 661,352 | 167,888 |
| Health and social services..... | 790,740 | 75,076 | 578,145 | 137,519 |
| Public protection and justice..... | 1,307,851 | 98,282 | 926,047 | 283,522 |
| Natural resources and recreation..... | 725,844 | 352,121 | 244,892 | 128,831 |
| Transportation..... | 416,072 | 10,597 | 92,501 | 312,974 |
| Social assistance..... | 122,615 | | | 122,615 |
| Education..... | 84,414 | 3,870 | 56,176 | 24,368 |
| Total general fixed assets allocated to functions | 4,295,537 | <u>\$ 558,707</u> | <u>\$ 2,559,113</u> | <u>\$ 1,177,717</u> |
| Construction in progress..... | 72,384 | | | |
| Total general fixed assets | <u>\$ 4,367,921</u> | | | |

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, 1995
(Expressed in Thousands)

| | Accrued Retirement Costs | General Obligation Bonds | Special Obligation Bonds | Other Long-Term Obligations | Total |
|--|--------------------------------|--------------------------------|--------------------------------|-----------------------------------|----------------------|
| Balance at July 1, 1994 | \$ 8,263,931 | \$ 4,936,259 | \$ 1,763,691 | \$ 1,381,999 | \$ 16,345,880 |
| Compensated absences earned..... | | | | 274,297 | 274,297 |
| Increase in workers' compensation liability..... | | | | 3,245 | 3,245 |
| Debt issues..... | | 649,815 | 135,000 | 81,265 | 866,080 |
| Increase in lease and installment purchase obligations ... | | | | 10,711 | 10,711 |
| Compensated absences taken..... | | | | (237,709) | (237,709) |
| Increase in accreted value of capital appreciation bonds..... | | 107,303 | 13,865 | | 121,168 |
| Principal retirements and terminations..... | | (401,584) | (60,545) | (30,900) | (493,029) |
| Excess of actuarially determined retirement costs computed in accordance with APB Opinion No. 8 over amounts recorded as expenditures in governmental fund types..... | 1,181,721 | | | | 1,181,721 |
| Other..... | | | | (7,723) | (7,723) |
| Balance at June 30, 1995 | \$ 9,445,652 | \$ 5,291,793 | \$ 1,852,011 | \$ 1,475,185 | \$ 18,064,641 |

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COMPONENT UNITS

The Component Units Section includes legally separate organizations for which the elected officials of the primary government are financially accountable. It also includes certain other organizations because of the nature and significance of their relationship with the primary government.

SIGNIFICANT COMPONENT UNITS DESCRIPTIONS

GOVERNMENTAL:

Illinois Grain Insurance Corporation--to promote the State's welfare by improving the economic stability of agriculture.

East St. Louis Finance Advisory Authority--to provide a secure financial basis for and to furnish assistance to the city of East St. Louis.

PROPRIETARY:

The Comprehensive Health Insurance Board--to provide an alternate market for health insurance for eligible Illinois residents having a preexisting health condition.

Illinois Farm Development Authority--to provide loan programs for acquisition and development of agricultural facilities.

Illinois Health Facilities Authority--to provide assistance and alternative methods of financing to health institutions to aid them in providing quality care.

Illinois Development Finance Authority--to provide funding for industrial, commercial and manufacturing development in areas of Illinois with critical unemployment.

Illinois Housing Development Authority--to make loans and issue notes and bonds for the acquisition, construction and rehabilitation of housing and to make loans to encourage home ownership.

Illinois Rural Bond Bank--to provide assistance to rural governmental units by providing adequate capital markets and facilities for borrowing money and financing public improvements at low interest rates.

Illinois State Toll Highway Authority--to operate a toll highway system to promote the public welfare, and to facilitate vehicular traffic by providing convenient, safe, modern and limited access highways within Illinois.

Southwestern Illinois Development Authority--to promote and enhance economic development within the counties of St. Clair and Madison. The Authority is empowered to issue and sell revenue bonds to accomplish its purpose.

UNIVERSITY AND COLLEGE:

Board of Governors of State Colleges and Universities--to operate, manage, control, and maintain Eastern Illinois University, Western Illinois University, Chicago State University, Northeastern Illinois University, Governors State University and the Cooperative Computer Center.

Board of Regents--to manage, operate, control and maintain Illinois State University, Northern Illinois University and Sangamon State University.

Board of Trustees of Southern Illinois University--to operate, manage, control and maintain Southern Illinois University. The Board was created on July 1, 1949. Southern Illinois University consists of campuses at Carbondale and Edwardsville. In addition, the University operates a medical school.

Board of Trustees of University of Illinois--to manage the University of Illinois. The Board is a separately elected body created by law on July 1, 1876. The University of Illinois consists of campuses at Champaign-Urbana and Chicago. In addition, the university operates a medical school.

State Community College of East St. Louis Board of Trustees--to operate the State Community College of East St. Louis. The State Community College of East St. Louis is the only community college to receive a direct appropriation from the General Assembly and have members of the Board of Trustees appointed by the Governor with the advice and consent of the Senate.

STATE OF ILLINOIS
Combining Balance Sheet - Component Units
All Fund Types and Account Groups
June 30, 1995
(Expressed in Thousands)

| | <u>Governmental</u> <u>Fund Types</u> | <u>Proprietary</u> <u>Fund Types</u> |
|--|--|---|
| Assets and other debits | | |
| Assets: | | |
| Cash and cash equivalents..... | \$ 5,877 | \$ 389,862 |
| Investments..... | 154 | 594,867 |
| Receivables, net: | | |
| Intergovernmental..... | 8,361 | 43,570 |
| Other..... | 405 | 36,475 |
| Due from other funds..... | | 17,454 |
| Due from primary government..... | 63 | 4,268 |
| Inventories..... | | 5,833 |
| Prepaid expenses..... | | 4,568 |
| Loans and notes receivable..... | 16,357 | 1,414,553 |
| Restricted assets (\$42,865 cash equivalents)..... | | 363,769 |
| Property, plant and equipment, net..... | 5,297 | 1,700,867 |
| Other assets..... | 71 | 66,930 |
| Total assets | \$ 36,585 | \$ 4,643,016 |
| Liabilities, equity and other credits | | |
| Liabilities: | | |
| Accounts payable and accrued liabilities..... | \$ 53 | \$ 118,499 |
| Intergovernmental payables..... | 3 | 2,376 |
| Due to other funds..... | 520 | 16,934 |
| Due to primary government..... | 2 | 60 |
| Deferred revenues..... | 1,469 | 1,294 |
| Liabilities payable from restricted assets..... | | 27,997 |
| Other liabilities..... | 57 | 127,630 |
| Notes payable..... | | 22,236 |
| Revenue bonds payable..... | | 2,889,587 |
| Other obligations..... | | 536 |
| Total liabilities | 2,104 | 3,207,149 |
| Equity and other credits: | | |
| Contributed capital..... | | 33,530 |
| Investment in fixed assets..... | 5,297 | |
| Retained earnings: | | |
| Reserved for: | | |
| Revenue bond and note retirement..... | | 191,670 |
| Other..... | | 50,634 |
| Unreserved..... | | 1,160,033 |
| Fund balances (deficits): | | |
| Reserved for: | | |
| Encumbrances..... | | |
| Long-term portion of: | | |
| Intergovernmental and other receivables..... | 7,286 | |
| Loans and notes receivable..... | 16,354 | |
| Restricted fund balances..... | | |
| Endowment and similar funds..... | 11 | |
| Other..... | 96 | |
| Unreserved: | | |
| Designated, other..... | | |
| Undesignated..... | 5,437 | |
| Total equity and other credits | 34,481 | 1,435,867 |
| Total liabilities, equity and other credits | \$ 36,585 | \$ 4,643,016 |

| University and College Fund Type | | | | | |
|----------------------------------|-------------------|------------------------------|------------------------|-------------------------|----------------------|
| Board of Governors | | Southern Illinois University | University of Illinois | State Community College | Total |
| \$ 52,605 | \$ 14,726 | \$ 20,181 | \$ 125,938 | \$ 198 | \$ 609,387 |
| 38,291 | 80,379 | 96,370 | 629,725 | | 1,439,786 |
| 3,492 | 348 | 2,943 | | 1,252 | 59,966 |
| 17,050 | 12,932 | 22,381 | 59,018 | 416 | 148,677 |
| 2,575 | 2,388 | 5,125 | 9,352 | | 36,894 |
| 4,952 | 5,515 | 9,032 | 150,359 | 41 | 174,230 |
| 3,782 | 5,259 | 7,623 | 26,540 | | 49,037 |
| 1,548 | 1,272 | 3,870 | 32,768 | | 44,026 |
| 10,228 | 16,125 | 12,882 | 49,061 | | 1,519,206 |
| | | 5,887 | | | 369,656 |
| 604,034 | 830,350 | 724,640 | 2,653,911 | 12,148 | 6,531,247 |
| 2,131 | 3,681 | 185 | 13,790 | | 86,788 |
| \$ 740,688 | \$ 972,975 | \$ 911,119 | \$ 3,750,462 | \$ 14,055 | \$ 11,068,900 |
| \$ 82,475 | \$ 67,008 | \$ 74,459 | \$ 232,330 | \$ 1,664 | \$ 576,488 |
| 99 | | 546 | | | 3,024 |
| 2,496 | 3,048 | 5,134 | 8,762 | | 36,894 |
| 804 | 429 | 1,478 | 38,327 | 125 | 41,225 |
| 14,086 | 5,186 | 22,009 | 23,505 | | 67,549 |
| | | | 35 | | 28,032 |
| 1,605 | 909 | 11,188 | 14,480 | 340 | 156,209 |
| 394 | 13,728 | 1,924 | 1,706 | | 39,988 |
| 93,196 | 99,484 | 53,165 | 238,776 | | 3,374,208 |
| 10,125 | 5,876 | 3,335 | 124,242 | | 144,114 |
| 205,280 | 195,668 | 173,238 | 682,163 | 2,129 | 4,467,731 |
| | | | | | 33,530 |
| 501,278 | 711,633 | 666,259 | 2,376,192 | 12,148 | 4,272,807 |
| | | | | | 191,670 |
| | | | | | 50,634 |
| | | | | | 1,160,033 |
| 1,037 | 1,588 | 15,302 | 20,853 | | 38,780 |
| | | | | | 7,286 |
| | | | | | 16,354 |
| 42,851 | 34,389 | 43,542 | 309,272 | 491 | 430,545 |
| 18,545 | 15,393 | 26,570 | 358,808 | | 419,327 |
| 5,251 | 23,313 | | | | 28,660 |
| 349 | 786 | 796 | 7,156 | | 9,087 |
| (33,903) | (9,795) | (14,588) | (3,982) | (713) | (57,544) |
| 535,408 | 777,307 | 737,881 | 3,068,299 | 11,926 | 6,601,169 |
| \$ 740,688 | \$ 972,975 | \$ 911,119 | \$ 3,750,462 | \$ 14,055 | \$ 11,068,900 |

STATE OF ILLINOIS
Combining Balance Sheet
Component Units - Governmental Funds
June 30, 1995
(Expressed in Thousands)

| | Illinois Grain Insurance Corporation | East St. Louis Finance Advisory Authority | Development Finance Authority | Other | Total |
|---|---|--|-------------------------------------|------------------|------------------|
| Assets: | | | | | |
| Cash and cash equivalents..... | \$ 3,101 | \$ 974 | \$ 113 | \$ 1,689 | \$ 5,877 |
| Investments..... | | | | 154 | 154 |
| Receivables, net: | | | | | |
| Intergovernmental..... | | 3,243 | 4,600 | 518 | 8,361 |
| Other..... | 19 | | | 386 | 405 |
| Due from primary government..... | 63 | | | | 63 |
| Loans and notes receivable..... | | | | 16,357 | 16,357 |
| Property, plant and equipment, net..... | | | | 5,297 | 5,297 |
| Other assets..... | | | | 71 | 71 |
| Total assets | \$ 3,183 | \$ 4,217 | \$ 4,713 | \$ 24,472 | \$ 36,585 |
| Liabilities: | | | | | |
| Accounts payable and accrued liabilities..... | \$ 3 | | | \$ 50 | \$ 53 |
| Intergovernmental payables..... | | | | 3 | 3 |
| Due to other funds..... | | | \$ 1 | 519 | 520 |
| Due to primary government..... | | | | 2 | 2 |
| Deferred revenues..... | | | | 1,469 | 1,469 |
| Other liabilities..... | | | | 57 | 57 |
| Total liabilities | 3 | | 1 | 2,100 | 2,104 |
| Fund equity: | | | | | |
| Investment in fixed assets..... | | | | 5,297 | 5,297 |
| Fund balances: | | | | | |
| Reserved for: | | | | | |
| Long-term portion of: | | | | | |
| Intergovernmental and other receivables | | \$ 2,686 | 4,600 | | 7,286 |
| Loans and notes receivable..... | | | | 16,354 | 16,354 |
| Endowment and similar funds..... | | | | 11 | 11 |
| Other..... | | | | 96 | 96 |
| Unreserved: | | | | | |
| Undesignated..... | 3,180 | 1,531 | 112 | 614 | 5,437 |
| Total fund equity | 3,180 | 4,217 | 4,712 | 22,372 | 34,481 |
| Total liabilities and fund equity | \$ 3,183 | \$ 4,217 | \$ 4,713 | \$ 24,472 | \$ 36,585 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenditures, Other Sources
and Uses of Financial Resources and Changes in Fund Balances
Component Units - Governmental Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Illinois Grain Insurance Corporation | East St. Louis Finance Advisory Authority | Development Finance Authority | Other | Total |
|---|---|--|-------------------------------------|------------------|------------------|
| Revenues: | | | | | |
| Federal government..... | | | | \$ 23,925 | \$ 23,925 |
| Licenses and fees..... | \$ 1,046 | | | | 1,046 |
| Interest and other investment income..... | 131 | \$ 21 | \$ 5 | 125 | 282 |
| Other..... | 224 | 596 | | 1,528 | 2,348 |
| Total revenues | 1,401 | 617 | 5 | 25,578 | 27,601 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Health and social services..... | | | | 1,533 | 1,533 |
| Education..... | | | | 31 | 31 |
| General government..... | 5 | 195 | | 5,527 | 5,727 |
| Social assistance..... | | | | 4 | 4 |
| Natural resources and recreation..... | | | | 1 | 1 |
| Capital outlays..... | | | | 37 | 37 |
| Total expenditures | 5 | 195 | | 7,133 | 7,333 |
| Excess of revenues over expenditures | 1,396 | 422 | 5 | 18,445 | 20,268 |
| Other sources (uses) of financial resources: | | | | | |
| Operating transfers from primary government..... | | 3,795 | | | 3,795 |
| Operating transfers-out..... | | | | (2,048) | (2,048) |
| Net other sources (uses) of financial resources | | 3,795 | | (2,048) | 1,747 |
| Excess of revenues over expenditures and net other sources (uses) of financial resources | 1,396 | 4,217 | 5 | 16,397 | 22,015 |
| Fund balances, July 1, 1994, as previously reported | -- | -- | 4,707 | 663 | 5,370 |
| Reclassification of fund balances | 1,784 | | | 15 | 1,799 |
| Fund balances, July 1, 1994, as restated | 1,784 | -- | 4,707 | 678 | 7,169 |
| Fund balances, June 30, 1995 | \$ 3,180 | \$ 4,217 | \$ 4,712 | \$ 17,075 | \$ 29,184 |

STATE OF ILLINOIS
Combining Balance Sheet
Component Units - Proprietary Funds
June 30, 1995
(Expressed in Thousands)

| | Comprehensive Health Insurance Board | Farm Development Authority | Health Facilities Authority | Development Finance Authority |
|--|---|----------------------------------|-----------------------------------|-------------------------------------|
| Assets: | | | | |
| Cash and cash equivalents..... | \$ 6,385 | \$ 9,297 | \$ 1,384 | \$ 17,709 |
| Investments, short-term..... | 54,385 | 1,748 | 5,609 | 5,500 |
| Receivables, net: | | | | |
| Intergovernmental..... | | | | |
| Other..... | 648 | 929 | 854 | 141 |
| Due from other funds..... | | 2 | | 3,323 |
| Due from primary government..... | | | | 2 |
| Inventories..... | | | | |
| Prepaid expenses..... | 3 | | 14 | 11 |
| Loans and notes receivable, current..... | | | | 1,006 |
| Restricted assets (\$42,865 cash equivalents)..... | | | | 1,000 |
| Total current assets | 61,421 | 11,976 | 7,861 | 28,692 |
| Investments..... | | | | 1,976 |
| Loans and notes receivable..... | | | | 4,177 |
| Restricted assets..... | | | | 1,046 |
| Property, plant and equipment, net..... | 162 | 30 | 48 | 206 |
| Other assets..... | | | 7 | |
| Total assets | \$ 61,583 | \$ 12,006 | \$ 7,916 | \$ 36,097 |
| Liabilities: | | | | |
| Accounts payable and accrued liabilities..... | \$ 2,867 | \$ 44 | \$ 871 | \$ 708 |
| Intergovernmental payables..... | | | | 2,335 |
| Due to other funds..... | | 2 | | 3,322 |
| Due to primary government..... | 4 | 2 | | |
| Deferred revenues..... | | | | |
| Liabilities payable from restricted assets..... | | | | |
| Notes payable, current..... | | | | |
| Revenue bonds payable, current..... | | | | |
| Other liabilities..... | 9,994 | | | |
| Total current liabilities | 12,865 | 48 | 871 | 6,365 |
| Notes payable..... | | | | |
| Revenue bonds payable..... | | | | |
| Other obligations..... | | | | |
| Total liabilities | 12,865 | 48 | 871 | 6,365 |
| Fund equity: | | | | |
| Contributed capital..... | | 12,232 | | 18,508 |
| Retained earnings (deficit): | | | | |
| Reserved for: | | | | |
| Revenue bond and note retirement..... | | | | |
| Other..... | 48,718 | | 1,725 | |
| Unreserved..... | | (274) | 5,320 | 11,224 |
| Total fund equity | 48,718 | 11,958 | 7,045 | 29,732 |
| Total liabilities and fund equity | \$ 61,583 | \$ 12,006 | \$ 7,916 | \$ 36,097 |

| Housing Development Authority | Rural Bond Bank | State Toll Highway Authority | Southwestern Illinois Development Authority | Other | Total |
|-------------------------------------|-----------------------|------------------------------------|--|--------|--------------|
| \$ 2,776 | \$ 158 | \$ 351,737 | \$ 178 | \$ 238 | \$ 389,862 |
| 205,993 | | | 191 | 478 | 273,904 |
| | 43,570 | | | | 43,570 |
| 20,889 | 1,299 | 11,511 | 40 | 164 | 36,475 |
| 14,129 | | | | | 17,454 |
| 293 | | 3,973 | | | 4,268 |
| | | 5,833 | | | 5,833 |
| | 2 | 4,537 | 1 | | 4,568 |
| 22,034 | | | | | 23,040 |
| 18,370 | | 41,751 | | | 61,121 |
| 284,484 | 45,029 | 419,342 | 410 | 880 | 860,095 |
| 315,872 | 3,115 | | | | 320,963 |
| 1,387,336 | | | | | 1,391,513 |
| 166,121 | 4,977 | 130,504 | | | 302,648 |
| 1,012 | 37 | 1,698,785 | 587 | | 1,700,867 |
| 64,992 | | | 1,931 | | 66,930 |
| \$ 2,219,817 | \$ 53,158 | \$ 2,248,631 | \$ 2,928 | \$ 880 | \$ 4,643,016 |
| \$ 68,282 | \$ 70 | \$ 45,442 | \$ 185 | \$ 30 | \$ 118,499 |
| | 41 | | | | 2,376 |
| 13,610 | | | | | 16,934 |
| 14 | 14 | 26 | | | 60 |
| | | | 1,294 | | 1,294 |
| | | 27,997 | | | 27,997 |
| 21,536 | | | 600 | | 22,136 |
| 31,145 | 1,875 | 25,750 | | | 58,770 |
| 116,082 | 1,252 | 302 | | | 127,630 |
| 250,669 | 3,252 | 99,517 | 2,079 | 30 | 375,696 |
| | | | 100 | | 100 |
| 1,827,432 | 46,230 | 957,155 | | | 2,830,817 |
| 3 | | 533 | | | 536 |
| 2,078,104 | 49,482 | 1,057,205 | 2,179 | 30 | 3,207,149 |
| | 2,790 | | | | 33,530 |
| 59,218 | 886 | 131,566 | | | 191,670 |
| | | | 191 | | 50,634 |
| 82,495 | | 1,059,860 | 558 | 850 | 1,160,033 |
| 141,713 | 3,676 | 1,191,426 | 749 | 850 | 1,435,867 |
| \$ 2,219,817 | \$ 53,158 | \$ 2,248,631 | \$ 2,928 | \$ 880 | \$ 4,643,016 |

STATE OF ILLINOIS
Combining Statement of Revenues, Expenses
and Changes in Retained Earnings
Component Units - Proprietary Funds
For the Year Ended June 30, 1995
(Expressed In Thousands)

| | Comprehensive Health Insurance Board | Farm Development Authority | Health Facilities Authority | Development Finance Authority |
|---|---|----------------------------------|-----------------------------------|-------------------------------------|
| Operating revenues: | | | | |
| Charges for sales and services..... | \$ 19,116 | \$ 425 | \$ 1,842 | \$ 2,687 |
| Interest and other investment income..... | | 131 | | 482 |
| Other..... | | | | |
| Total operating revenues | 19,116 | 556 | 1,842 | 3,169 |
| Operating expenses: | | | | |
| Cost of sales and services..... | | | 574 | |
| Benefit payments and refunds..... | 28,293 | | | |
| Interest..... | | | | |
| General and administrative..... | 2,371 | 279 | 593 | 3,126 |
| Depreciation..... | 67 | 9 | 34 | 46 |
| Other..... | | 342 | | 96 |
| Total operating expenses | 30,731 | 630 | 1,201 | 3,268 |
| Operating income (loss) | (11,615) | (74) | 641 | (99) |
| Nonoperating revenues (expenses): | | | | |
| Investment income..... | 3,132 | 82 | 342 | 766 |
| Interest expense..... | | | | (39) |
| Other revenues..... | | | | |
| Other expenses..... | | | | (299) |
| Income (loss) before operating transfers | (8,483) | 8 | 983 | 329 |
| Operating transfers-in..... | | 2 | | |
| Operating transfers from primary government..... | 17,324 | | | |
| Operating transfers-out..... | | (2) | | |
| Operating transfers to primary government..... | | (1) | | |
| Net income | 8,841 | 7 | 983 | 329 |
| Retained earnings (deficit), July 1, 1994, as previously reported | 39,877 | (281) | 6,908 | 10,895 |
| Restatement of retained earnings (deficit) | | | (846) | |
| Retained earnings (deficit), July 1, 1994, as restated | 39,877 | (281) | 6,062 | 10,895 |
| Retained earnings (deficit), June 30, 1995 | \$ 48,718 | \$ (274) | \$ 7,045 | \$ 11,224 |

| Housing Development Authority | Rural Bond Bank | State Toll Highway Authority | Southwestern Illinois Development Authority | Other | Total |
|-------------------------------------|-----------------------|------------------------------------|--|--------|--------------|
| \$ 7,512 | | \$ 314,657 | \$ 110 | \$ 439 | \$ 346,788 |
| 148,824 | \$ 2,924 | | | | 152,361 |
| 6,307 | 144 | | 287 | 17 | 6,755 |
| 162,643 | 3,068 | 314,657 | 397 | 456 | 505,904 |
| | | | 117 | 14 | 705 |
| | | | | | 28,293 |
| 133,522 | 2,670 | 83,842 | | | 220,034 |
| 16,446 | 410 | 113,697 | 41 | 402 | 137,365 |
| 404 | 6 | 65,748 | 2 | | 66,316 |
| | 154 | 73,270 | | 4 | 73,866 |
| 150,372 | 3,240 | 336,557 | 160 | 420 | 526,579 |
| 12,271 | (172) | (21,900) | 237 | 36 | (20,675) |
| | | 27,687 | 15 | 38 | 32,062 |
| | | | (37) | | (76) |
| | | 58,922 | | | 58,922 |
| | | | | | (299) |
| 12,271 | (172) | 64,709 | 215 | 74 | 69,934 |
| 5,813 | | | | | 5,815 |
| 4,531 | 280 | | | | 22,135 |
| (3,765) | | | | | (3,767) |
| | | | | | (1) |
| 18,850 | 108 | 64,709 | 215 | 74 | 94,116 |
| 122,863 | 778 | 1,103,755 | 534 | 776 | 1,286,105 |
| | | 22,962 | | | 22,116 |
| 122,863 | 778 | 1,126,717 | 534 | 776 | 1,308,221 |
| \$ 141,713 | \$ 886 | \$ 1,191,426 | \$ 749 | \$ 850 | \$ 1,402,337 |

STATE OF ILLINOIS
Combining Statement of Cash Flows
Component Units - Proprietary Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Comprehensive Health Insurance Board | Farm Development Authority | Health Facilities Authority | Development Finance Authority |
|---|---|----------------------------------|-----------------------------------|-------------------------------------|
| Cash flows from operating activities: | | | | |
| Cash received from sales and services..... | \$ 19,000 | \$ 637 | \$ 2,136 | |
| Cash payments to suppliers for goods and services..... | (31,033) | (793) | (1,410) | |
| Cash payments to employees for services..... | | (323) | (251) | |
| Cash receipts from other operating activities..... | | 124 | | \$ 8,078 |
| Cash payments for other operating activities..... | | | (846) | (5,055) |
| Net cash provided by (used in) operating activities | (12,033) | (355) | (371) | 3,023 |
| Cash flows from noncapital financing activities: | | | | |
| Proceeds from borrowing..... | | | | 116,923 |
| Principal paid on borrowing..... | | | | (114,269) |
| Interest paid on borrowing..... | | | | (1,733) |
| Operating transfers-in from other funds..... | | 4 | | |
| Operating transfers from primary government..... | 17,324 | | | |
| Operating transfers-out to other funds..... | | (4) | | |
| Other noncapital financing activities..... | | | | |
| Net cash provided by noncapital financing activities | 17,324 | -- | | 921 |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition and construction of capital assets..... | (22) | (17) | (18) | (102) |
| Principal paid on revenue bond maturities and equipment contracts..... | | | | |
| Interest paid on bond maturities and equipment contracts..... | | | | |
| Proceeds from sale of equipment..... | | | | (2) |
| Other capital and related financing activities..... | | | | |
| Net cash (used in) capital and related financing activities | (22) | (17) | (18) | (104) |
| Cash flows from investing activities: | | | | |
| Purchase of investment securities..... | (41,126) | (300) | (22,255) | (5,185) |
| Proceeds from sale and maturities of investment securities..... | 31,890 | 200 | 22,885 | 4,299 |
| Interest and dividends on investments..... | 3,132 | 82 | 318 | 766 |
| Net cash provided by (used in) investing activities | (6,104) | (18) | 948 | (120) |
| Net increase (decrease) in cash and cash equivalents | (835) | (390) | 559 | 3,720 |
| Cash and cash equivalents, July 1, 1994 | 7,220 | 9,687 | 825 | 14,989 |
| Cash and cash equivalents, June 30, 1995 | \$ 6,385 | \$ 9,297 | \$ 1,384 | \$ 18,709 |
| Reconciliation of cash and cash equivalents to the balance sheet: | | | | |
| Total cash and cash equivalents per the balance sheet..... | \$ 6,385 | \$ 9,297 | \$ 1,384 | \$ 17,709 |
| Add: restricted cash equivalents..... | | | | 1,000 |
| Cash and cash equivalents, June 30, 1995 | \$ 6,385 | \$ 9,297 | \$ 1,384 | \$ 18,709 |
| Reconciliation of operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Operating income (loss) | \$ (11,615) | \$ (74) | \$ 641 | \$ (99) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities: | | | | |
| Depreciation..... | 67 | 9 | 34 | 46 |
| Provision for uncollectible accounts..... | | 44 | | 628 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in accounts receivable..... | (116) | (358) | 294 | 1,229 |
| (Increase) decrease in due from other funds..... | | | | 7,267 |
| (Increase) decrease in due from primary government..... | | | | |
| (Increase) decrease in inventory..... | | | | |
| (Increase) decrease in prepaid expenses..... | | | (5) | 279 |
| Increase (decrease) in accounts payable and accrued liabilities..... | (133) | 20 | (498) | 427 |
| Increase (decrease) in intergovernmental payables..... | | | | 404 |
| Increase (decrease) in due to other funds..... | | | | (7,270) |
| Increase (decrease) in due to primary government..... | 2 | 1 | | (1) |
| Increase (decrease) in deferred revenues..... | | | | |
| Increase (decrease) in other liabilities..... | (239) | | | |
| Increase (decrease) in liabilities payable from restricted assets..... | | | | |
| Other..... | 1 | 3 | (837) | 113 |
| Total adjustments | (418) | (281) | (1,012) | 3,122 |
| Net cash provided by (used in) operating activities | \$ (12,033) | \$ (355) | \$ (371) | \$ 3,023 |

| Housing Development Authority | Rural Bond Bank | State Toll Highway Authority | Southwestern Illinois Development Authority | Other | Total |
|-------------------------------------|-----------------------|------------------------------------|--|--------|-------------|
| \$ 215,016 | | \$ 316,988 | \$ 288 | \$ 459 | \$ 554,524 |
| (9,229) | | (123,481) | (280) | (57) | (166,283) |
| (6,631) | | (82,366) | (95) | | (89,666) |
| 2,538,524 | \$ 2,830 | | | 5 | 2,549,561 |
| (2,752,301) | (10,612) | (83,842) | | (401) | (2,853,057) |
| (14,621) | (7,782) | 27,299 | (87) | 6 | (4,921) |
| | 8,730 | | | | 125,653 |
| | (1,325) | | | | (115,594) |
| | | | | | (1,733) |
| 5,813 | | | | | 5,817 |
| 4,531 | 280 | | | | 22,135 |
| (3,765) | | | | | (3,769) |
| | | 8,414 | | | 8,414 |
| 6,579 | 7,685 | 8,414 | | | 40,923 |
| (275) | (3) | (122,268) | (2) | | (122,707) |
| | | (24,660) | | | (24,660) |
| | | 6 | (37) | | (37) |
| | | | | | 6 |
| | | | | | (2) |
| (275) | (3) | (146,922) | (39) | | (147,400) |
| | | | | (922) | (69,788) |
| | | 66,671 | | 741 | 126,686 |
| | | 27,687 | 15 | 33 | 32,033 |
| | | 94,358 | 15 | (148) | 88,931 |
| (8,317) | (100) | (16,851) | (111) | (142) | (22,467) |
| 11,207 | 258 | 410,339 | 289 | 380 | 455,194 |
| \$ 2,890 | \$ 158 | \$ 393,488 | \$ 178 | \$ 238 | \$ 432,727 |
| \$ 2,776 | \$ 158 | \$ 351,737 | \$ 178 | \$ 238 | \$ 389,862 |
| 114 | | 41,751 | | | 42,865 |
| \$ 2,890 | \$ 158 | \$ 393,488 | \$ 178 | \$ 238 | \$ 432,727 |
| \$ 12,271 | \$ (172) | \$ (21,900) | \$ 237 | \$ 36 | \$ (20,675) |
| 404 | 6 | 65,748 | 2 | | 66,316 |
| 285 | | | | | 957 |
| (47,849) | (7,173) | 6,224 | 162 | 8 | (47,579) |
| 1,532 | | (3,893) | | | 8,799 |
| (547) | | (1,593) | | | (4,440) |
| | | 480 | | | (1,593) |
| (8,027) | 43 | (18,740) | 40 | | 794 |
| | 6 | | (253) | (38) | (27,199) |
| (794) | | | | | 410 |
| (1) | 2 | | | | (8,064) |
| | | | | | 3 |
| 12,333 | 218 | | (275) | | (275) |
| | | 973 | | | 12,312 |
| 15,772 | (712) | | | | 973 |
| (26,892) | (7,610) | 49,199 | (324) | (30) | 15,754 |
| \$ (14,621) | \$ (7,782) | \$ 27,299 | \$ (87) | \$ 6 | \$ (4,921) |

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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, 1995
(Expressed in Thousands)

| | General Revenue | | | Special Account | | |
|--|-----------------------|---------------------|-----------------------|------------------|------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | \$ 5,628,000 | \$ 5,776,249 | \$ 148,249 | | | |
| Sales taxes..... | 3,424,000 | 3,493,095 | 69,095 | \$ 1,141,000 | \$ 1,157,266 | \$ 16,266 |
| Public utility taxes..... | 733,000 | 730,937 | (2,063) | | | |
| Federal government..... | 2,570,000 | 3,000,854 | 430,854 | | | |
| Other..... | 1,046,000 | 1,131,079 | 85,079 | | | |
| Less: | | | | | | |
| Refunds..... | 11,290 | 9,260 | (2,030) | | | |
| Total revenues | 13,389,710 | 14,122,954 | 733,244 | 1,141,000 | 1,157,266 | 16,266 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 6,373,279 | 6,330,102 | (43,177) | | | |
| Education..... | 2,589,050 | 2,573,417 | (15,633) | | | |
| General government..... | 994,838 | 980,055 | (14,783) | | | |
| Transportation..... | 37,730 | 37,426 | (304) | | | |
| Social assistance..... | 1,540,465 | 1,521,529 | (18,936) | | | |
| Public protection and justice..... | 1,099,808 | 1,089,062 | (10,746) | | | |
| Natural resources and recreation..... | 94,001 | 93,037 | (964) | | | |
| Capital outlays..... | 79,288 | 77,784 | (1,504) | | | |
| Total expenditures | 12,808,459 | 12,702,412 | (106,047) | | | |
| Excess (deficiency) of revenues over (under) expenditures | 581,251 | 1,420,542 | 839,291 | 1,141,000 | 1,157,266 | 16,266 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | 300,000 | 300,000 | -- | | | |
| Operating transfers-in..... | 415,000 | 434,882 | 19,882 | | | |
| Operating transfers-out..... | (2,067,000) | (2,062,369) | 4,631 | (1,155,000) | (1,155,105) | (105) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (770,749) | 93,055 | 863,804 | (14,000) | 2,161 | 16,161 |
| Budgetary fund balances (deficits), July 1, 1994 | (447,448) | (447,448) | -- | 49,712 | 49,712 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (1,218,197) | \$ (354,393) | \$ 863,804 | \$ 35,712 | \$ 51,873 | \$ 16,161 |

| Education Assistance | | | Common School | | | Total | | |
|----------------------|------------|-----------------------|---------------|--------------|-----------------------|----------------|--------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 443,000 | \$ 454,872 | \$ 11,872 | | | | \$ 6,071,000 | \$ 6,231,121 | \$ 160,121 |
| | | | \$ 12,000 | \$ 12,000 | \$ -- | 4,565,000 | 4,650,361 | 85,361 |
| | | | | | | 745,000 | 742,937 | (2,063) |
| 126,000 | 171,188 | 45,188 | 51,000 | 50,846 | (154) | 2,570,000 | 3,000,854 | 430,854 |
| | | | | | | 1,223,000 | 1,353,113 | 130,113 |
| | | | | | | 11,290 | 9,260 | (2,030) |
| 569,000 | 626,060 | 57,060 | 63,000 | 62,846 | (154) | 15,162,710 | 15,969,126 | 806,416 |
| | | | | | | 6,373,279 | 6,330,102 | (43,177) |
| 629,871 | 629,672 | (199) | 2,151,368 | 2,151,353 | (15) | 5,370,289 | 5,354,442 | (15,847) |
| | | | | | | 994,838 | 980,055 | (14,783) |
| | | | | | | 37,730 | 37,426 | (304) |
| 441 | 441 | -- | | | | 1,540,906 | 1,521,970 | (18,936) |
| | | | | | | 1,099,808 | 1,089,062 | (10,746) |
| | | | | | | 94,001 | 93,037 | (964) |
| 6,176 | 6,174 | (2) | 109 | 109 | -- | 85,573 | 84,067 | (1,506) |
| 636,488 | 636,287 | (201) | 2,151,477 | 2,151,462 | (15) | 15,596,424 | 15,490,161 | (106,263) |
| (67,488) | (10,227) | 57,261 | (2,088,477) | (2,088,616) | (139) | (433,714) | 478,965 | 912,679 |
| | | | | | | 300,000 | 300,000 | -- |
| -- | 31 | 31 | 2,056,000 | 2,084,375 | 28,375 | 2,471,000 | 2,519,288 | 48,288 |
| -- | (119) | (119) | -- | (94) | (94) | (3,222,000) | (3,217,687) | 4,313 |
| (67,488) | (10,315) | 57,173 | (32,477) | (4,335) | 28,142 | (884,714) | 80,566 | 965,280 |
| 102,250 | 102,250 | -- | (126,239) | (126,239) | -- | (421,725) | (421,725) | -- |
| \$ 34,762 | \$ 91,935 | \$ 57,173 | \$ (158,716) | \$ (130,574) | \$ 28,142 | \$ (1,306,439) | \$ (341,159) | \$ 965,280 |

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, 1995
(Expressed in Thousands)

| | Road | | | Motor Fuel Tax-State | | |
|--|-------------------|-------------------|-----------------------|----------------------|-------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Motor fuel taxes..... | | | | \$ 1,127,500 | \$ 1,131,059 | \$ 3,559 |
| Federal government..... | \$ 685,300 | \$ 826,791 | \$ 141,491 | -- | 54 | 54 |
| Other..... | 478,500 | 492,836 | 14,336 | -- | 1,281 | 1,281 |
| Less: | | | | | | |
| Refunds..... | 1,303 | 1,298 | (5) | 25,000 | 13,455 | (11,545) |
| Total revenues | 1,162,497 | 1,318,329 | 155,832 | 1,102,500 | 1,118,939 | 16,439 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 186,796 | 185,135 | (1,661) | 42,092 | 40,734 | (1,358) |
| Transportation..... | 1,137,662 | 1,124,812 | (12,850) | 7,948 | 7,805 | (143) |
| Social assistance..... | 1,440 | 1,440 | -- | | | |
| Public protection and justice..... | 52,733 | 52,728 | (5) | | | |
| Capital outlays..... | 35,455 | 33,079 | (2,376) | 702 | 685 | (17) |
| Total expenditures | 1,414,086 | 1,397,194 | (16,892) | 50,742 | 49,224 | (1,518) |
| Excess (deficiency) of revenues over (under) expenditures | (251,589) | (78,865) | 172,724 | 1,051,758 | 1,069,715 | 17,957 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 423,300 | 427,146 | 3,846 | 82,200 | 83,292 | 1,092 |
| Operating transfers-out..... | (230,900) | (229,274) | 1,626 | (1,130,600) | (1,137,323) | (6,723) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (59,189) | 119,007 | 178,196 | 3,358 | 15,684 | 12,326 |
| Budgetary fund balances (deficits), July 1, 1994 | 176,425 | 176,425 | -- | 104,706 | 104,706 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 117,236 | \$ 295,432 | \$ 178,196 | \$ 108,064 | \$ 120,390 | \$ 12,326 |

| 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) |
| | | | \$ 271,388 | \$ 278,988 | \$ 7,600 | | | |
| | | | 271,388 | 278,988 | 7,600 | | | |
| \$ 14,723 | \$ 14,613 | \$ (110) | 473,328 | 473,323 | (5) | \$ 160,600 | \$ 158,052 | \$ (2,548) |
| 14,723 | 14,613 | (110) | 473,328 | 473,323 | (5) | 160,600 | 158,052 | (2,548) |
| (14,723) | (14,613) | 110 | (201,940) | (194,335) | 7,605 | (160,600) | (158,052) | 2,548 |
| 18,000 | 18,000 | -- | 290,200 | 288,703 | (1,497) | 153,700 | 155,231 | 1,531 |
| (751) | (751) | -- | (35,043) | (35,043) | -- | | | |
| 2,526 | 2,636 | 110 | 53,217 | 59,325 | 6,108 | (6,900) | (2,821) | 4,079 |
| 45,841 | 45,841 | -- | 59,746 | 59,746 | -- | (14,145) | (14,145) | -- |
| \$ 48,367 | \$ 48,477 | \$ 110 | \$ 112,963 | \$ 119,071 | \$ 6,108 | \$ (21,045) | \$ (16,966) | \$ 4,079 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Highway Funds
For the Year Ended June 30, 1995
(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..... | \$ 225,200 | \$ 221,661 | \$ (3,539) | \$ 72,900 | \$ 71,735 | \$ (1,165) |
| Social assistance..... | | | | | | |
| Public protection and justice..... | | | | | | |
| Capital outlays..... | | | | | | |
| Total expenditures | 225,200 | 221,661 | (3,539) | 72,900 | 71,735 | (1,165) |
| Excess (deficiency) of revenues over (under) expenditures | (225,200) | (221,661) | 3,539 | (72,900) | (71,735) | 1,165 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 215,600 | 217,704 | 2,104 | 69,800 | 70,455 | 655 |
| Operating transfers-out..... | | | | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (9,600) | (3,957) | 5,643 | (3,100) | (1,280) | 1,820 |
| Budgetary fund balances (deficits), July 1, 1994 | (19,838) | (19,838) | -- | (6,420) | (6,420) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (29,438) | \$ (23,795) | \$ 5,643 | \$ (9,520) | \$ (7,700) | \$ 1,820 |

| Total | | |
|--------------------|--------------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 1,127,500 | \$ 1,131,059 | \$ 3,559 |
| 685,300 | 826,845 | 141,545 |
| 749,888 | 773,105 | 23,217 |
| <u>26,303</u> | <u>14,753</u> | <u>(11,550)</u> |
| <u>2,536,385</u> | <u>2,716,256</u> | <u>179,871</u> |
| 228,888 | 225,869 | (3,019) |
| 2,092,361 | 2,072,001 | (20,360) |
| 1,440 | 1,440 | -- |
| 52,733 | 52,728 | (5) |
| 36,157 | 33,764 | (2,393) |
| <u>2,411,579</u> | <u>2,385,802</u> | <u>(25,777)</u> |
| <u>124,806</u> | <u>330,454</u> | <u>205,648</u> |
| 1,252,800 | 1,260,531 | 7,731 |
| <u>(1,397,294)</u> | <u>(1,402,391)</u> | <u>(5,097)</u> |
| <u>(19,688)</u> | <u>188,594</u> | <u>208,282</u> |
| <u>346,315</u> | <u>346,315</u> | <u>--</u> |
| <u>\$ 326,627</u> | <u>\$ 534,909</u> | <u>\$ 208,282</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)
University Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Board of Governors | | | Board of Regents | | |
|--|--------------------|-----------------|--------------------------|-------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | | | | | | |
| Other..... | \$ 74,299 | \$ 75,981 | \$ 1,682 | \$ 88,896 | \$ 85,144 | \$ (3,752) |
| Less: | | | | | | |
| Refunds..... | | | | | | |
| Total revenues | 74,299 | 75,981 | 1,682 | 88,896 | 85,144 | (3,752) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 69,461 | 69,387 | (74) | 83,806 | 79,792 | (4,014) |
| Social assistance..... | 139 | 92 | (47) | 68 | 63 | (5) |
| Capital outlays..... | 4,146 | 4,113 | (33) | 6,721 | 6,099 | (622) |
| Total expenditures | 73,746 | 73,592 | (154) | 90,595 | 85,954 | (4,641) |
| Excess (deficiency) of revenues over (under) expenditures | 553 | 2,389 | 1,836 | (1,699) | (810) | 889 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | -- | 33 | 33 | -- | 12 | 12 |
| Operating transfers-out..... | (134) | (134) | -- | (124) | (123) | 1 |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 419 | 2,288 | 1,869 | (1,823) | (921) | 902 |
| Budgetary fund balances (deficits), July 1, 1994 | (3,012) | (3,012) | -- | (6,791) | (6,791) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (2,593) | \$ (724) | \$ 1,869 | \$ (8,614) | \$ (7,712) | \$ 902 |

| Southern Illinois University Income | | | University of Illinois Income | | | Other | | |
|-------------------------------------|-----------|-----------------------|-------------------------------|------------|-----------------------|--------------|--------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 71,923 | \$ 69,405 | \$ (2,518) | \$ 163,596 | \$ 186,670 | \$ 23,074 | \$ 20 | \$ 17 | (3) |
| | | | | | | 704 | 642 | (62) |
| | | | | | | 37 | 28 | (9) |
| 71,923 | 69,405 | (2,518) | 163,596 | 186,670 | 23,074 | 687 | 631 | (56) |
| 67,710 | 66,291 | (1,419) | 151,003 | 150,988 | (15) | 1,451 | 1,080 | (371) |
| 137 | 118 | (19) | 335 | 335 | -- | 18 | 1 | (17) |
| 6,962 | 6,915 | (47) | 14,057 | 14,057 | -- | 35 | 23 | (12) |
| 74,809 | 73,324 | (1,485) | 165,395 | 165,380 | (15) | 1,504 | 1,104 | (400) |
| (2,886) | (3,919) | (1,033) | (1,799) | 21,290 | 23,089 | (817) | (473) | 344 |
| -- | 39 | 39 | -- | 52 | 52 | -- | 4 | 4 |
| (117) | (117) | -- | (166) | (166) | -- | (13) | (13) | -- |
| (3,003) | (3,997) | (994) | (1,965) | 21,176 | 23,141 | (830) | (482) | 348 |
| 3,484 | 3,484 | -- | (18,657) | (18,657) | -- | 509 | 509 | -- |
| \$ 481 | \$ (513) | \$ (994) | \$ (20,622) | \$ 2,519 | \$ 23,141 | \$ (321) | \$ 27 | \$ 348 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | <u>Total</u> | | |
|--|--------------------|-------------------|---------------------|
| | <u>Final</u> | | <u>Variance</u> |
| | <u>Budget</u> | <u>Actual</u> | <u>Over (Under)</u> |
| Revenues: | | | |
| Federal government..... | \$ 20 | \$ 17 | \$ (3) |
| Other..... | 399,418 | 417,842 | 18,424 |
| Less: | | | |
| Refunds..... | 37 | 28 | (9) |
| Total revenues | <u>399,401</u> | <u>417,831</u> | <u>18,430</u> |
| Expenditures: | | | |
| Current: | | | |
| Education..... | 373,431 | 367,538 | (5,893) |
| Social assistance..... | 697 | 609 | (88) |
| Capital outlays..... | 31,921 | 31,207 | (714) |
| Total expenditures | <u>406,049</u> | <u>399,354</u> | <u>(6,695)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(6,648)</u> | <u>18,477</u> | <u>25,125</u> |
| Other sources (uses) of financial resources: | | | |
| Operating transfers-in..... | -- | 140 | 140 |
| Operating transfers-out..... | (554) | (553) | 1 |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | <u>(7,202)</u> | <u>18,064</u> | <u>25,266</u> |
| Budgetary fund balances (deficits), July 1, 1994 | <u>(24,467)</u> | <u>(24,467)</u> | <u>--</u> |
| Budgetary fund balances (deficits), June 30, 1995 | <u>\$ (31,669)</u> | <u>\$ (6,403)</u> | <u>\$ 25,266</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)
University Funds
Board of Governors
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Governors State Income | | | Chicago State Income | | |
|--|------------------------|-----------------|--------------------------|----------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 7,069 | \$ 7,229 | \$ 160 | \$ 12,259 | \$ 12,536 | \$ 277 |
| Total revenues | 7,069 | 7,229 | 160 | 12,259 | 12,536 | 277 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 6,666 | 6,654 | (12) | 12,183 | 12,182 | (1) |
| Social assistance..... | 7 | 7 | -- | 35 | 21 | (14) |
| Capital outlays..... | 508 | 494 | (14) | 441 | 441 | -- |
| Total expenditures | 7,181 | 7,155 | (26) | 12,659 | 12,644 | (15) |
| Excess (deficiency) of revenues over (under) expenditures | (112) | 74 | 186 | (400) | (108) | 292 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | -- | 2 | 2 | -- | 9 | 9 |
| Operating transfers-out..... | (13) | (22) | (9) | (22) | (29) | (7) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (125) | 54 | 179 | (422) | (128) | 294 |
| Budgetary fund balances (deficits), July 1, 1994 | (451) | (451) | -- | (885) | (885) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (576) | \$ (397) | \$ 179 | \$ (1,307) | \$ (1,013) | \$ 294 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Governors
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Eastern Illinois Income | | | Northeastern Illinois Income | | |
|--|-------------------------|-----------------|--------------------------|------------------------------|-----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 20,673 | \$ 21,141 | \$ 468 | \$ 14,846 | \$ 15,182 | \$ 336 |
| Total revenues | 20,673 | 21,141 | 468 | 14,846 | 15,182 | 336 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 18,705 | 18,693 | (12) | 12,635 | 12,610 | (25) |
| Social assistance..... | 28 | 24 | (4) | 29 | 26 | (3) |
| Capital outlays..... | 758 | 753 | (5) | 1,549 | 1,535 | (14) |
| Total expenditures | 19,491 | 19,470 | (21) | 14,213 | 14,171 | (42) |
| Excess (deficiency) of revenues over (under) expenditures | 1,182 | 1,671 | 489 | 633 | 1,011 | 378 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | -- | 6 | 6 | -- | 14 | 14 |
| Operating transfers-out..... | (37) | (26) | 11 | (27) | (30) | (3) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 1,145 | 1,651 | 506 | 606 | 995 | 389 |
| Budgetary fund balances (deficits), July 1, 1994 | (2,110) | (2,110) | -- | 255 | 255 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (965) | \$ (459) | \$ 506 | \$ 861 | \$ 1,250 | \$ 389 |

| Western Illinois Income | | | Total | | |
|-------------------------|-----------|-----------------------|--------------|-----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 19,452 | \$ 19,893 | \$ 441 | \$ 74,299 | \$ 75,981 | \$ 1,682 |
| 19,452 | 19,893 | 441 | 74,299 | 75,981 | 1,682 |
| 19,272 | 19,248 | (24) | 69,461 | 69,387 | (74) |
| 40 | 14 | (26) | 139 | 92 | (47) |
| 890 | 890 | -- | 4,146 | 4,113 | (33) |
| 20,202 | 20,152 | (50) | 73,746 | 73,592 | (154) |
| (750) | (259) | 491 | 553 | 2,389 | 1,836 |
| -- | 2 | 2 | -- | 33 | 33 |
| (35) | (27) | 8 | (134) | (134) | -- |
| (785) | (284) | 501 | 419 | 2,288 | 1,869 |
| 179 | 179 | -- | (3,012) | (3,012) | -- |
| \$ (606) | \$ (105) | \$ 501 | \$ (2,593) | \$ (724) | \$ 1,869 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
University Funds
Board of Regents
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Sangamon State Income | | | Illinois State Income | | |
|--|-----------------------|-----------------|-----------------------|-----------------------|-----------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 5,740 | \$ 5,498 | \$ (242) | \$ 39,025 | \$ 37,378 | \$ (1,647) |
| Total revenues | 5,740 | 5,498 | (242) | 39,025 | 37,378 | (1,647) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 5,169 | 5,169 | -- | 38,249 | 34,451 | (3,798) |
| Social assistance..... | 7 | 7 | -- | 25 | 23 | (2) |
| Capital outlays..... | 535 | 535 | -- | 3,034 | 2,414 | (620) |
| Total expenditures | 5,711 | 5,711 | -- | 41,308 | 36,888 | (4,420) |
| Excess (deficiency) of revenues over (under) expenditures | 29 | (213) | (242) | (2,283) | 490 | 2,773 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | -- | 1 | 1 | -- | 3 | 3 |
| Operating transfers-out..... | (8) | (16) | (8) | (54) | (48) | 6 |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 21 | (228) | (249) | (2,337) | 445 | 2,782 |
| Budgetary fund (deficits), July 1, 1994 | (201) | (201) | -- | (866) | (866) | -- |
| Budgetary fund (deficits), June 30, 1995 | \$ (180) | \$ (429) | \$ (249) | \$ (3,203) | \$ (421) | \$ 2,782 |

| Northern Illinois Income | | | Total | | |
|--------------------------|------------|-----------------------|--------------|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 44,131 | \$ 42,268 | \$ (1,863) | \$ 88,896 | \$ 85,144 | \$ (3,752) |
| 44,131 | 42,268 | (1,863) | 88,896 | 85,144 | (3,752) |
| 40,388 | 40,172 | (216) | 83,806 | 79,792 | (4,014) |
| 36 | 33 | (3) | 68 | 63 | (5) |
| 3,152 | 3,150 | (2) | 6,721 | 6,099 | (622) |
| 43,576 | 43,355 | (221) | 90,595 | 85,954 | (4,641) |
| 555 | (1,087) | (1,642) | (1,699) | (810) | 889 |
| -- | 8 | 8 | -- | 12 | 12 |
| (62) | (59) | 3 | (124) | (123) | 1 |
| 493 | (1,138) | (1,631) | (1,823) | (921) | 902 |
| (5,724) | (5,724) | -- | (6,791) | (6,791) | -- |
| \$ (5,231) | \$ (6,862) | \$ (1,631) | \$ (8,614) | \$ (7,712) | \$ 902 |

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, 1995
(Expressed in Thousands)

| | Auditor General | | | Elected Officials | | |
|--|-----------------|-----------------|--------------------------|-------------------|-----------------|--------------------------|
| | Audit Expense | | | | | |
| | 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..... | \$ -- | \$ 27 | \$ 27 | | | |
| Other..... | | | | \$ 5,300 | \$ 5,135 | \$ (165) |
| Less: | | | | | | |
| Refunds..... | | | | | | |
| Total revenues | -- | 27 | 27 | 5,300 | 5,135 | (165) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | | | |
| Education..... | | | | | | |
| General government..... | 8,964 | 8,329 | (635) | 44,879 | 42,781 | (2,098) |
| Transportation..... | | | | | | |
| Social assistance..... | | | | | | |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | | | | | | |
| Debt service: | | | | | | |
| Principal..... | | | | | | |
| Capital outlays..... | | | | 7 | 7 | -- |
| Total expenditures | 8,964 | 8,329 | (635) | 44,886 | 42,788 | (2,098) |
| Excess (deficiency) of revenues over (under) expenditures | (8,964) | (8,302) | 662 | (39,586) | (37,653) | 1,933 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | | | | | | |
| Operating transfers-in..... | 8,964 | 9,188 | 224 | 35,064 | 36,937 | 1,873 |
| Operating transfers-out..... | -- | (216) | (216) | (7) | (6) | 1 |
| Budgetary funds-nonbudgeted accounts | | | | | | |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | -- | 670 | 670 | (4,529) | (722) | 3,807 |
| Budgetary fund balances, July 1, 1994 | 1,023 | 1,023 | -- | 9,792 | 9,792 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 1,023 | \$ 1,693 | \$ 670 | \$ 5,263 | \$ 9,070 | \$ 3,807 |

| Code Departments | | | Agencies, Boards & Commissions | | | Other | | |
|------------------|--------------|-----------------------|--------------------------------|------------|-----------------------|--------------|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 1,263,863 | \$ 1,284,915 | \$ 21,052 | | | | | | |
| 444,787 | 443,826 | (961) | \$ 18,809 | \$ 17,424 | \$ (1,385) | | | |
| 204,886 | 204,886 | -- | 14,692 | 14,089 | (603) | | | |
| 1,160,651 | 1,220,176 | 59,525 | 68,756 | 100,015 | 31,259 | \$ 6,646 | \$ 11,227 | \$ 4,581 |
| 3,120,880 | 3,189,450 | 68,570 | 193,376 | 160,805 | (32,571) | 124,983 | 124,706 | (277) |
| 734,332 | 725,218 | (9,114) | 563 | 178 | (385) | 1,028 | 375 | (653) |
| 5,460,735 | 5,618,035 | 157,300 | 295,070 | 292,155 | (2,915) | 130,601 | 135,558 | 4,957 |
| 2,292,078 | 2,177,414 | (114,664) | 448 | 265 | (183) | 38,327 | 26,886 | (11,441) |
| 49,030 | 49,030 | -- | 117,854 | 58,018 | (59,836) | 6,762 | 2,800 | (3,962) |
| 3,000,738 | 2,841,203 | (159,535) | 50,408 | 49,743 | (665) | 56,599 | 33,116 | (23,483) |
| 191,456 | 186,946 | (4,510) | | | | 4,440 | 3,960 | (480) |
| | | | | | | 624 | 415 | (209) |
| 56,216 | 49,692 | (6,524) | 96,756 | 75,057 | (21,699) | 46,980 | 37,825 | (9,155) |
| 97,349 | 88,526 | (8,823) | 172,618 | 145,935 | (26,683) | 21,488 | 13,766 | (7,722) |
| | | | | | | 3,000 | 2,588 | (412) |
| 17,295 | 16,833 | (462) | 2,228 | 1,794 | (434) | 7,819 | 6,775 | (1,044) |
| 5,704,162 | 5,409,644 | (294,518) | 440,312 | 330,812 | (109,500) | 186,039 | 128,131 | (57,908) |
| (243,427) | 208,391 | 451,818 | (145,242) | (38,657) | 106,585 | (55,438) | 7,427 | 62,865 |
| 387,000 | 387,000 | -- | | | | | | |
| 1,034,196 | 1,034,187 | (9) | 58,002 | 57,472 | (530) | 9,299 | 8,920 | (379) |
| (1,595,528) | (1,636,204) | (40,676) | (8,474) | (9,152) | (678) | (2,832) | (9,156) | (6,324) |
| (72,053) | (72,053) | -- | | | | | | |
| (489,812) | (78,679) | 411,133 | (95,714) | 9,663 | 105,377 | (48,971) | 7,191 | 56,162 |
| 163,225 | 163,225 | -- | 111,767 | 111,767 | -- | 114,483 | 114,483 | -- |
| \$ (326,587) | \$ 84,546 | \$ 411,133 | \$ 16,053 | \$ 121,430 | \$ 105,377 | \$ 65,512 | \$ 121,674 | \$ 56,162 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Total | | |
|--|---------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | |
| Income taxes..... | \$ 1,263,863 | \$ 1,284,915 | \$ 21,052 |
| Sales taxes..... | 444,787 | 443,826 | (961) |
| Motor fuel taxes..... | 18,809 | 17,424 | (1,385) |
| Public utility taxes..... | 219,578 | 218,975 | (603) |
| Federal government..... | 1,236,053 | 1,331,445 | 95,392 |
| Other..... | 3,444,539 | 3,480,096 | 35,557 |
| Less: | | | |
| Refunds..... | 735,923 | 725,771 | (10,152) |
| Total revenues | 5,891,706 | 6,050,910 | 159,204 |
| Expenditures: | | | |
| Current: | | | |
| Health and social services..... | 2,330,853 | 2,204,565 | (126,288) |
| Education..... | 173,646 | 109,848 | (63,798) |
| General government..... | 3,161,588 | 2,975,172 | (186,416) |
| Transportation..... | 195,896 | 190,906 | (4,990) |
| Social assistance..... | 624 | 415 | (209) |
| Public protection and justice..... | 199,952 | 162,574 | (37,378) |
| Natural resources and recreation..... | 291,455 | 248,227 | (43,228) |
| Debt service: | | | |
| Principal..... | 3,000 | 2,588 | (412) |
| Capital outlays..... | 27,349 | 25,409 | (1,940) |
| Total expenditures | 6,384,363 | 5,919,704 | (464,659) |
| Excess (deficiency) of revenues over (under) expenditures | (492,657) | 131,206 | 623,863 |
| Other sources (uses) of financial resources: | | | |
| Proceeds from general and special obligation bond issues..... | 387,000 | 387,000 | -- |
| Operating transfers-in..... | 1,145,525 | 1,146,704 | 1,179 |
| Operating transfers-out..... | (1,606,841) | (1,654,734) | (47,893) |
| Budgetary funds-nonbudgeted accounts | (72,053) | (72,053) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (639,026) | (61,877) | 577,149 |
| Budgetary fund balances, July 1, 1994 | 400,290 | 400,290 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (238,736) | \$ 338,413 | \$ 577,149 |

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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
Elected Officials
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Attorney General | | | Secretary of State | | |
|--|----------------------------------|----------|--------------------------|--------------------|-----------|--------------------------|
| | Violent Crime Victims Assistance | | | Live and Learn | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 5,300 | \$ 5,135 | \$ (165) | | | |
| Total revenues | 5,300 | 5,135 | (165) | | | |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 6,924 | 6,640 | (284) | \$ 21,455 | \$ 21,371 | (84) |
| Capital outlays..... | 1 | 1 | -- | 6 | 6 | -- |
| Total expenditures | 6,925 | 6,641 | (284) | 21,461 | 21,377 | (84) |
| (Deficiency) of revenues (under) expenditures | (1,625) | (1,506) | 119 | (21,461) | (21,377) | 84 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | 20,904 | 20,904 | -- |
| Operating transfers-out..... | (7) | (6) | 1 | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (1,632) | (1,512) | 120 | (557) | (473) | 84 |
| Budgetary fund balances, July 1, 1994 | 4,775 | 4,775 | -- | 2,429 | 2,429 | -- |
| Budgetary fund balances, June 30, 1995 | \$ 3,143 | \$ 3,263 | \$ 120 | \$ 1,872 | \$ 1,956 | \$ 84 |

| Treasurer | | | Total | | |
|--------------|-----------|-----------------------|--------------|----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 5,300 | \$ 5,135 | \$ (165) |
| | | | 5,300 | 5,135 | (165) |
| \$ 16,500 | \$ 14,770 | \$ (1,730) | 44,879 | 42,781 | (2,098) |
| | | | 7 | 7 | -- |
| 16,500 | 14,770 | (1,730) | 44,886 | 42,788 | (2,098) |
| (16,500) | (14,770) | 1,730 | (39,586) | (37,653) | 1,933 |
| 14,160 | 16,033 | 1,873 | 35,064 | 36,937 | 1,873 |
| | | | (7) | (6) | 1 |
| (2,340) | 1,263 | 3,603 | (4,529) | (722) | 3,807 |
| 2,588 | 2,588 | -- | 9,792 | 9,792 | -- |
| \$ 248 | \$ 3,851 | \$ 3,603 | \$ 5,263 | \$ 9,070 | \$ 3,807 |

STATE OF ILLINOIS
Combining Schedule of Expenditures, Other
Sources of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Office of the Treasurer
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | State Treasurer's Bank Services Trust | | | Estate Tax Collection Distributive | | |
|---|--|-----------------|--------------------------|------------------------------------|-----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | \$ 5,000 | \$ 3,737 | \$ (1,263) | \$ 11,500 | \$ 11,033 | \$ (467) |
| Total expenditures | 5,000 | 3,737 | (1,263) | 11,500 | 11,033 | (467) |
| (Deficiency) of revenues (under) expenditures | (5,000) | (3,737) | 1,263 | (11,500) | (11,033) | 467 |
| Other sources of financial resources: | | | | | | |
| Operating transfers-in..... | 4,200 | 5,000 | 800 | 9,960 | 11,033 | 1,073 |
| Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources | (800) | 1,263 | 2,063 | (1,540) | -- | 1,540 |
| Budgetary fund balances, July 1, 1994 | 2,588 | 2,588 | -- | | | |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 1,788 | \$ 3,851 | \$ 2,063 | \$ (1,540) | -- | \$ 1,540 |

| Total | | |
|--------------|-----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 16,500 | \$ 14,770 | \$ (1,730) |
| 16,500 | 14,770 | (1,730) |
| (16,500) | (14,770) | 1,730 |
| 14,160 | 16,033 | 1,873 |
| (2,340) | 1,263 | 3,603 |
| 2,588 | 2,588 | -- |
| \$ 248 | \$ 3,851 | \$ 3,603 |

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, 1995
(Expressed in Thousands)

| | Central Management Services | | | Children and Family Services | | |
|--|-----------------------------|---------------------|--------------------------|------------------------------|--------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | | | | | | |
| Sales taxes..... | | | | | | |
| Public utility taxes..... | | | | | | |
| Federal government..... | \$ 43,407 | \$ 11,977 | \$ (31,430) | \$ 203,980 | \$ 272,444 | \$ 68,464 |
| Other..... | 719,034 | 682,085 | (36,949) | | | |
| Less: | | | | | | |
| Refunds..... | | | | | | |
| Total revenues | 762,441 | 694,062 | (68,379) | 203,980 | 272,444 | 68,464 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 314,938 | 302,047 | (12,891) |
| Education..... | | | | | | |
| General government..... | 672,210 | 671,658 | (552) | | | |
| Transportation..... | | | | | | |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 111 | 111 | -- | 264 | 234 | (30) |
| Total expenditures | 672,321 | 671,769 | (552) | 315,202 | 302,281 | (12,921) |
| Excess (deficiency) of revenues over (under) expenditures | 90,120 | 22,293 | (67,827) | (111,222) | (29,837) | 81,385 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | | | | | | |
| Operating transfers-in..... | | | | 165 | 165 | -- |
| Operating transfers-out..... | (20) | (20) | -- | (16,135) | (16,135) | -- |
| Budgetary funds-nonbudgeted accounts | (72,053) | (72,053) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | 18,047 | (49,780) | (67,827) | (127,192) | (45,807) | 81,385 |
| Budgetary fund balances (deficits), July 1, 1994 | (74,164) | (74,164) | -- | 26,558 | 26,558 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (56,117) | \$ (123,944) | \$ (67,827) | \$ (100,634) | \$ (19,249) | \$ 81,385 |

| Commerce and Community Affairs | | | Conservation | | | Insurance | | |
|--------------------------------|-----------|-----------------------|--------------|-----------|-----------------------|--------------|-----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 20,757 | \$ 22,363 | \$ 1,606 | \$ 8,530 | \$ 5,579 | \$ (2,951) | \$ 19,580 | \$ 19,209 | \$ (371) |
| | | | 48,718 | 47,228 | (1,490) | | | |
| | | | 580 | 558 | (22) | 135 | 95 | (40) |
| 20,757 | 22,363 | 1,606 | 56,668 | 52,249 | (4,419) | 19,445 | 19,114 | (331) |
| 45,102 | 35,584 | (9,518) | 77 | 43 | (34) | | | |
| | | | | | | 18,920 | 18,159 | (761) |
| | | | 54,573 | 51,989 | (2,584) | | | |
| 135 | 135 | -- | 12,355 | 12,200 | (155) | 514 | 503 | (11) |
| 45,237 | 35,719 | (9,518) | 67,005 | 64,232 | (2,773) | 19,434 | 18,662 | (772) |
| (24,480) | (13,356) | 11,124 | (10,337) | (11,983) | (1,646) | 11 | 452 | 441 |
| 49,039 | 49,866 | 827 | 25,040 | 25,040 | -- | | | |
| (39,199) | (39,199) | -- | (10,909) | (10,909) | -- | | | |
| (14,640) | (2,689) | 11,951 | 3,794 | 2,148 | (1,646) | 11 | 452 | 441 |
| 34,024 | 34,024 | -- | 52,553 | 52,553 | -- | 13,247 | 13,247 | -- |
| \$ 19,384 | \$ 31,335 | \$ 11,951 | \$ 56,347 | \$ 54,701 | \$ (1,646) | \$ 13,258 | \$ 13,699 | \$ 441 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Nuclear Safety | | | Public Aid | | |
|--|-----------------|-----------------|--------------------------|---------------------|---------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | | | | | | |
| Sales taxes..... | | | | | | |
| Public utility taxes..... | | | | | | |
| Federal government..... | \$ 2,016 | \$ 69 | \$ (1,947) | \$ 845,790 | \$ 871,785 | \$ 25,995 |
| Other..... | 26,595 | 28,612 | 2,017 | 936,292 | 943,111 | 6,819 |
| Less: | | | | | | |
| Refunds..... | 110 | 52 | (58) | 14,500 | 5,792 | (8,708) |
| Total revenues | 28,501 | 28,629 | 128 | 1,767,582 | 1,809,104 | 41,522 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 1,867,358 | 1,779,898 | (87,460) |
| Education..... | | | | | | |
| General government..... | | | | | | |
| Transportation..... | | | | | | |
| Public protection and justice..... | 494 | 477 | (17) | | | |
| Natural resources and recreation..... | 34,282 | 28,652 | (5,630) | | | |
| Capital outlays..... | 1,473 | 1,250 | (223) | | | |
| Total expenditures | 36,249 | 30,379 | (5,870) | 1,867,358 | 1,779,898 | (87,460) |
| Excess (deficiency) of revenues over (under) expenditures | (7,748) | (1,750) | 5,998 | (99,776) | 29,206 | 128,982 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | | | | 387,000 | 387,000 | -- |
| Operating transfers-in..... | | | | 65,499 | 64,324 | (1,175) |
| Operating transfers-out..... | | | | (475,902) | (492,657) | (16,755) |
| Budgetary funds-nonbudgeted accounts | | | | | | |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (7,748) | (1,750) | 5,998 | (123,179) | (12,127) | 111,052 |
| Budgetary fund balances (deficits), July 1, 1994 | 10,560 | 10,560 | -- | (117,717) | (117,717) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 2,812 | \$ 8,810 | \$ 5,998 | \$ (240,896) | \$ (129,844) | \$ 111,052 |

| Revenue | | | Transportation | | | Veterans' Affairs | | |
|--------------|--------------|-----------------------|----------------|------------|-----------------------|-------------------|----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 1,263,863 | \$ 1,284,915 | \$ 21,052 | | | | | | |
| 444,787 | 443,826 | (961) | | | | | | |
| 204,886 | 204,886 | -- | | | | | | |
| | | | | | | \$ 8,293 | \$ 9,625 | \$ 1,332 |
| 337,807 | 403,451 | 65,644 | | | | 10,655 | 10,623 | (32) |
| 718,807 | 718,607 | (200) | | | | 49 | 47 | (2) |
| 1,532,536 | 1,618,471 | 85,935 | | | | 18,899 | 20,201 | 1,302 |
| | | | | | | 20,935 | 18,509 | (2,426) |
| 1,805,384 | 1,800,733 | (4,651) | \$ 191,456 | \$ 186,946 | \$ (4,510) | | | |
| 3,500 | 2,900 | (600) | | | | | | |
| 648 | 634 | (14) | | | | 104 | 104 | -- |
| 1,809,532 | 1,804,267 | (5,265) | 191,456 | 186,946 | (4,510) | 21,039 | 18,613 | (2,426) |
| (276,996) | (185,796) | 91,200 | (191,456) | (186,946) | 4,510 | (2,140) | 1,588 | 3,728 |
| 683,797 | 680,794 | (3,003) | 190,406 | 186,064 | (4,342) | | | |
| (490,387) | (487,359) | 3,028 | (1,577) | (331) | 1,246 | (60) | (60) | -- |
| (83,586) | 7,639 | 91,225 | (2,627) | (1,213) | 1,414 | (2,200) | 1,528 | 3,728 |
| 196,934 | 196,934 | -- | 9,251 | 9,251 | -- | 2,851 | 2,851 | -- |
| \$ 113,348 | \$ 204,573 | \$ 91,225 | \$ 6,624 | \$ 8,038 | \$ 1,414 | \$ 651 | \$ 4,379 | \$ 3,728 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Other Code Departments | | | Total | | |
|--|------------------------|------------------|--------------------------|---------------------|------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | | | | \$ 1,263,863 | \$ 1,284,915 | \$ 21,052 |
| Sales taxes..... | | | | 444,787 | 443,826 | (961) |
| Public utility taxes..... | | | | 204,886 | 204,886 | -- |
| Federal government..... | \$ 48,635 | \$ 48,697 | \$ 62 | 1,160,651 | 1,220,176 | 59,525 |
| Other..... | 1,001,442 | 1,032,768 | 31,326 | 3,120,880 | 3,189,450 | 68,570 |
| Less: | | | | | | |
| Refunds..... | 151 | 67 | (84) | 734,332 | 725,218 | (9,114) |
| Total revenues | 1,049,926 | 1,081,398 | 31,472 | 5,460,735 | 5,618,035 | 157,300 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 88,847 | 76,960 | (11,887) | 2,292,078 | 2,177,414 | (114,664) |
| Education..... | 49,030 | 49,030 | -- | 49,030 | 49,030 | -- |
| General government..... | 477,965 | 333,185 | (144,780) | 3,000,738 | 2,841,203 | (159,535) |
| Transportation..... | | | | 191,456 | 186,946 | (4,510) |
| Public protection and justice..... | 36,802 | 31,056 | (5,746) | 56,216 | 49,692 | (6,524) |
| Natural resources and recreation..... | 4,994 | 4,985 | (9) | 97,349 | 88,526 | (8,823) |
| Capital outlays..... | 1,691 | 1,662 | (29) | 17,295 | 16,833 | (462) |
| Total expenditures | 659,329 | 496,878 | (162,451) | 5,704,162 | 5,409,644 | (294,518) |
| Excess (deficiency) of revenues over (under) expenditures | 390,597 | 584,520 | 193,923 | (243,427) | 208,391 | 451,818 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | | | | 387,000 | 387,000 | -- |
| Operating transfers-in..... | 20,250 | 27,934 | 7,684 | 1,034,196 | 1,034,187 | (9) |
| Operating transfers-out..... | (561,339) | (589,534) | (28,195) | (1,595,528) | (1,636,204) | (40,676) |
| Budgetary funds-nonbudgeted accounts | | | | (72,053) | (72,053) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (150,492) | 22,920 | 173,412 | (489,812) | (78,679) | 411,133 |
| Budgetary fund balances (deficits), July 1, 1994 | 9,128 | 9,128 | -- | 163,225 | 163,225 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (141,364) | \$ 32,048 | \$ 173,412 | \$ (326,587) | \$ 84,546 | \$ 411,133 |

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Central Management Services
For the Year Ended June 30, 1995
(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..... | | | | \$ 43,407 | \$ 11,977 | \$ (31,430) |
| Other..... | \$ 73,441 | \$ 73,441 | \$ -- | 645,593 | 608,644 | (36,949) |
| Total revenues | 73,441 | 73,441 | -- | 689,000 | 620,621 | (68,379) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 1,736 | 1,292 | (444) | 670,474 | 670,366 | (108) |
| Capital outlays..... | 38 | 38 | -- | 73 | 73 | -- |
| Total expenditures | 1,774 | 1,330 | (444) | 670,547 | 670,439 | (108) |
| Excess (deficiency) of revenues over (under) expenditures | 71,667 | 72,111 | 444 | 18,453 | (49,818) | (68,271) |
| Other (uses) of financial resources: | | | | | | |
| Operating transfers-out..... | (20) | (20) | -- | | | |
| Budgetary funds-nonbudgeted accounts | (72,053) | (72,053) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures, other (uses) of financial resources and budgetary funds-nonbudgeted accounts | (406) | 38 | 444 | 18,453 | (49,818) | (68,271) |
| Budgetary fund balances (deficits), July 1, 1994 | 1,027 | 1,027 | -- | (75,191) | (75,191) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 621 | \$ 1,065 | \$ 444 | \$ (56,738) | \$ (125,009) | \$ (68,271) |

| Total | | |
|--------------------|---------------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 43,407 | \$ 11,977 | \$ (31,430) |
| 719,034 | 682,085 | (36,949) |
| <u>762,441</u> | <u>694,062</u> | <u>(68,379)</u> |
| 672,210 | 671,658 | (552) |
| 111 | 111 | -- |
| <u>672,321</u> | <u>671,769</u> | <u>(552)</u> |
| 90,120 | 22,293 | (67,827) |
| (20) | (20) | -- |
| <u>(72,053)</u> | <u>(72,053)</u> | <u>--</u> |
| 18,047 | (49,780) | (67,827) |
| <u>(74,164)</u> | <u>(74,164)</u> | <u>--</u> |
| <u>\$ (56,117)</u> | <u>\$ (123,944)</u> | <u>\$ (67,827)</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 Children and Family Services
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Child Care and Development | | | DCFS Training | | |
|--|----------------------------|-------------------|-----------------------|-------------------|-------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 51,600 | \$ 42,225 | \$ (9,375) | \$ 10,841 | \$ 9,944 | \$ (897) |
| Total revenues | 51,600 | 42,225 | (9,375) | 10,841 | 9,944 | (897) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 51,616 | 46,021 | (5,595) | 11,001 | 10,248 | (753) |
| Capital outlays..... | 12 | 12 | -- | 12 | 12 | -- |
| Total expenditures | 51,628 | 46,033 | (5,595) | 11,013 | 10,260 | (753) |
| (Deficiency) of revenues (under) expenditures | (28) | (3,808) | (3,780) | (172) | (316) | (144) |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | | | |
| Operating transfers-out..... | (8) | (8) | -- | (2) | (2) | -- |
| (Deficiency) of revenues (under) expenditures and other sources (uses) of financial resources | (36) | (3,816) | (3,780) | (174) | (318) | (144) |
| Budgetary fund balances (deficits), July 1, 1994 | (6,028) | (6,028) | -- | (1,257) | (1,257) | -- |
| Budgetary fund (deficits), June 30, 1995 | \$ (6,064) | \$ (9,844) | \$ (3,780) | \$ (1,431) | \$ (1,575) | (144) |

| DCFS Children's Services | | | Total | | |
|--------------------------|------------|-----------------------|--------------|-------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 141,539 | \$ 220,275 | \$ 78,736 | \$ 203,980 | \$ 272,444 | \$ 68,464 |
| 141,539 | 220,275 | 78,736 | 203,980 | 272,444 | 68,464 |
| 252,321 | 245,778 | (6,543) | 314,938 | 302,047 | (12,891) |
| 240 | 210 | (30) | 264 | 234 | (30) |
| 252,561 | 245,988 | (6,573) | 315,202 | 302,281 | (12,921) |
| (111,022) | (25,713) | 85,309 | (111,222) | (29,837) | 81,385 |
| 165 | 165 | -- | 165 | 165 | -- |
| (16,125) | (16,125) | -- | (16,135) | (16,135) | -- |
| (126,982) | (41,673) | 85,309 | (127,192) | (45,807) | 81,385 |
| 33,843 | 33,843 | -- | 26,558 | 26,558 | -- |
| \$ (93,139) | \$ (7,830) | \$ 85,309 | \$ (100,634) | \$ (19,249) | \$ 81,385 |

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, 1995
(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..... | \$ 9,767 | \$ 9,767 | \$ -- | \$ 12 | \$ -- | \$ (12) |
| Total revenues | 9,767 | 9,767 | -- | 12 | -- | (12) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | | | | 23,364 | 22,536 | (828) |
| Capital outlays..... | | | | 123 | 123 | -- |
| Total expenditures | | | | 23,487 | 22,659 | (828) |
| Excess (deficiency) of revenues over (under) expenditures | 9,767 | 9,767 | -- | (23,475) | (22,659) | 816 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 27,519 | 27,519 | -- | 21,520 | 22,347 | 827 |
| Operating transfers-out..... | (39,175) | (39,175) | -- | (16) | (16) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (1,889) | (1,889) | -- | (1,971) | (328) | 1,643 |
| Budgetary fund balances, July 1, 1994 | 19,513 | 19,513 | -- | 2,571 | 2,571 | -- |
| Budgetary fund balances, June 30, 1995 | \$ 17,624 | \$ 17,624 | \$ -- | \$ 600 | \$ 2,243 | \$ 1,643 |

| Local Tourism | | | Build Illinois Capital Revolving Loan | | | Total | | |
|-----------------|----------|--------------------------|--|-----------|--------------------------|-----------------|-----------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 8,000 | \$ 8,000 | \$ -- | \$ 2,978 | \$ 4,596 | \$ 1,618 | \$ 20,757 | \$ 22,363 | \$ 1,606 |
| 8,000 | 8,000 | -- | 2,978 | 4,596 | 1,618 | 20,757 | 22,363 | 1,606 |
| 8,000 | 7,978 | (22) | 13,738 | 5,070 | (8,668) | 45,102 | 35,584 | (9,518) |
| | | | 12 | 12 | -- | 135 | 135 | -- |
| 8,000 | 7,978 | (22) | 13,750 | 5,082 | (8,668) | 45,237 | 35,719 | (9,518) |
| -- | 22 | 22 | (10,772) | (486) | 10,286 | (24,480) | (13,356) | 11,124 |
| | | | | | | 49,039 | 49,866 | 827 |
| (7) | (7) | -- | (1) | (1) | -- | (39,199) | (39,199) | -- |
| (7) | 15 | 22 | (10,773) | (487) | 10,286 | (14,640) | (2,689) | 11,951 |
| 162 | 162 | -- | 11,778 | 11,778 | -- | 34,024 | 34,024 | -- |
| \$ 155 | \$ 177 | \$ 22 | \$ 1,005 | \$ 11,291 | \$ 10,286 | \$ 19,384 | \$ 31,335 | \$ 11,951 |

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, 1995
(Expressed in Thousands)

| | State Boating Act | | | State Parks | | |
|--|-------------------|-----------------|-----------------------|---------------|---------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 752 | \$ 717 | (35) | | | |
| Other..... | 3,168 | 3,215 | 47 | \$ 5,339 | \$ 5,190 | (149) |
| Less: | | | | | | |
| Refunds..... | 30 | 18 | (12) | | | |
| Total revenues | 3,890 | 3,914 | 24 | 5,339 | 5,190 | (149) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | | | | | | |
| Natural resources and recreation..... | 7,965 | 7,797 | (168) | 5,106 | 4,545 | (561) |
| Capital outlays..... | 501 | 493 | (8) | 776 | 748 | (28) |
| Total expenditures | 8,466 | 8,290 | (176) | 5,882 | 5,293 | (589) |
| Excess (deficiency) of revenues over (under) expenditures | (4,576) | (4,376) | 200 | (543) | (103) | 440 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 5,040 | 5,040 | -- | | | |
| Operating transfers-out..... | (17) | (17) | -- | (9) | (9) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 447 | 647 | 200 | (552) | (112) | 440 |
| Budgetary fund balances, July 1, 1994 | 3,031 | 3,031 | -- | 735 | 735 | -- |
| Budgetary fund balances, June 30, 1995 | \$ 3,478 | \$ 3,678 | 200 | \$ 183 | \$ 623 | 440 |

| Wildlife and Fish | | | Open Space Lands Acquisition | | | Park and Conservation | | |
|-------------------|----------|-----------------------|------------------------------|-----------|-----------------------|-----------------------|-----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 4,807 | \$ 4,578 | \$ (229) | \$ 11,381 | \$ 11,550 | \$ 169 | \$ 2,971 | \$ 284 | \$ (2,687) |
| 23,753 | 21,824 | (1,929) | | | | 5,077 | 5,449 | 372 |
| 550 | 540 | (10) | | | | | | |
| 28,010 | 25,862 | (2,148) | 11,381 | 11,550 | 169 | 8,048 | 5,733 | (2,315) |
| 77 | 43 | (34) | | | | | | |
| 26,704 | 24,850 | (1,854) | 7,199 | 7,198 | (1) | 7,599 | 7,599 | -- |
| 2,337 | 2,220 | (117) | 11 | 11 | -- | 8,730 | 8,728 | (2) |
| 29,118 | 27,113 | (2,005) | 7,210 | 7,209 | (1) | 16,329 | 16,327 | (2) |
| (1,108) | (1,251) | (143) | 4,171 | 4,341 | 170 | (8,281) | (10,594) | (2,313) |
| (1,447) | (1,447) | -- | (3) | (3) | -- | 20,000 | 20,000 | -- |
| | | | | | | (9,433) | (9,433) | -- |
| (2,555) | (2,698) | (143) | 4,168 | 4,338 | 170 | 2,286 | (27) | (2,313) |
| 6,568 | 6,568 | -- | 15,881 | 15,881 | -- | 26,338 | 26,338 | -- |
| \$ 4,013 | \$ 3,870 | \$ (143) | \$ 20,049 | \$ 20,219 | \$ 170 | \$ 28,624 | \$ 26,311 | \$ (2,313) |

(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)
Special State Funds
Department of Conservation
For the Year Ended June 30, 1995
(Expressed in Thousands)

(continued)

| | Total | | |
|--|------------------|------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | |
| Federal government..... | \$ 8,530 | \$ 5,579 | \$ (2,951) |
| Other..... | 48,718 | 47,228 | (1,490) |
| Less: | | | |
| Refunds..... | 580 | 558 | (22) |
| Total revenues | 56,668 | 52,249 | (4,419) |
| Expenditures: | | | |
| Current: | | | |
| General government..... | 77 | 43 | (34) |
| Natural resources and recreation..... | 54,573 | 51,989 | (2,584) |
| Capital outlays..... | 12,355 | 12,200 | (155) |
| Total expenditures | 67,005 | 64,232 | (2,773) |
| Excess (deficiency) of revenues over (under) expenditures | (10,337) | (11,983) | (1,646) |
| Other sources (uses) of financial resources: | | | |
| Operating transfers-in..... | 25,040 | 25,040 | -- |
| Operating transfers-out..... | (10,909) | (10,909) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 3,794 | 2,148 | (1,646) |
| Budgetary fund balances, July 1, 1994 | 52,553 | 52,553 | -- |
| Budgetary fund balances, June 30, 1995 | \$ 56,347 | \$ 54,701 | \$ (1,646) |

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Insurance
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Insurance Producer Administration | | | Insurance Financial Regulation | | |
|--|-----------------------------------|-----------------|-----------------------|--------------------------------|-----------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 8,178 | \$ 8,786 | \$ 608 | \$ 11,402 | \$ 10,423 | \$ (979) |
| Less: | | | | | | |
| Refunds..... | 35 | 31 | (4) | 100 | 64 | (36) |
| Total revenues | 8,143 | 8,755 | 612 | 11,302 | 10,359 | (943) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public protection and justice..... | 8,455 | 8,175 | (280) | 10,465 | 9,984 | (481) |
| Capital outlays..... | 292 | 288 | (4) | 222 | 215 | (7) |
| Total expenditures | 8,747 | 8,463 | (284) | 10,687 | 10,199 | (488) |
| Excess (deficiency) of revenues over (under) expenditures | (604) | 292 | 896 | 615 | 160 | (455) |
| Budgetary fund balances, July 1, 1994 | 4,938 | 4,938 | -- | 8,309 | 8,309 | -- |
| Budgetary fund balances, June 30, 1995 | \$ 4,334 | \$ 5,230 | \$ 896 | \$ 8,924 | \$ 8,469 | \$ (455) |

| Total | | |
|------------------|------------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 19,580 | \$ 19,209 | \$ (371) |
| 135 | 95 | (40) |
| <u>19,445</u> | <u>19,114</u> | <u>(331)</u> |
| 18,920 | 18,159 | (761) |
| 514 | 503 | (11) |
| <u>19,434</u> | <u>18,662</u> | <u>(772)</u> |
| 11 | 452 | 441 |
| <u>13,247</u> | <u>13,247</u> | <u>--</u> |
| <u>\$ 13,258</u> | <u>\$ 13,699</u> | <u>\$ 441</u> |

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, 1995
(Expressed in Thousands)

| | Radiation Protection | | | By-Product Material Safety | | |
|--|----------------------|---------------|--------------------------|----------------------------|--------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 2,000 | \$ 61 | \$ (1,939) | | | |
| Other..... | 1,888 | 4,606 | 2,718 | \$ 6,500 | \$ 6,500 | -- |
| Less: | | | | | | |
| Refunds..... | 100 | 52 | (48) | | | |
| Total revenues | 3,788 | 4,615 | 827 | 6,500 | 6,500 | -- |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | 7,761 | 4,717 | (3,044) | 6,500 | 6,500 | -- |
| Capital outlays..... | 296 | 277 | (19) | | | |
| Total expenditures | 8,057 | 4,994 | (3,063) | 6,500 | 6,500 | -- |
| (Deficiency) of revenues (under) expenditures | (4,269) | (379) | 3,890 | -- | -- | -- |
| Budgetary fund balances (deficits), July 1, 1994 | 1,146 | 1,146 | -- | | | |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (3,123) | \$ 767 | \$ 3,890 | \$ -- | \$ -- | \$ -- |

| Nuclear Safety Emergency Preparedness | | | Radioactive Waste Facility Development and Operation | | | Total | | |
|--|----------|--------------------------|---|----------|--------------------------|-----------------|----------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 16 | \$ 8 | \$ (8) | \$ 4,283 | \$ 4,283 | -- | \$ 2,016 | \$ 69 | \$ (1,947) |
| 13,924 | 13,223 | (701) | 4,283 | 4,283 | -- | 26,595 | 28,612 | 2,017 |
| | | | 10 | -- | (10) | 110 | 52 | (58) |
| 13,940 | 13,231 | (709) | 4,273 | 4,283 | 10 | 28,501 | 28,629 | 128 |
| 494 | 477 | (17) | 7,456 | 5,590 | (1,866) | 494 | 477 | (17) |
| 12,565 | 11,845 | (720) | 15 | 11 | (4) | 34,282 | 28,652 | (5,630) |
| 1,162 | 962 | (200) | 7,471 | 5,601 | (1,870) | 1,473 | 1,250 | (223) |
| 14,221 | 13,284 | (937) | 7,471 | 5,601 | (1,870) | 36,249 | 30,379 | (5,870) |
| (281) | (53) | 228 | (3,198) | (1,318) | 1,880 | (7,748) | (1,750) | 5,998 |
| (122) | (122) | -- | 9,536 | 9,536 | -- | 10,560 | 10,560 | -- |
| \$ (403) | \$ (175) | \$ 228 | \$ 6,338 | \$ 8,218 | \$ 1,880 | \$ 2,812 | \$ 8,810 | \$ 5,998 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Public Aid
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | University of Illinois Hospital Services | | | County Hospital Services | | |
|--|---|-------------------|--------------------------|--------------------------|--------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 97,100 | \$ 137,520 | \$ 40,420 | \$ 257,182 | \$ 231,386 | \$ (25,796) |
| Other..... | 146,000 | 160,354 | 14,354 | 280,655 | 266,507 | (14,148) |
| Less: | | | | | | |
| Refunds..... | | | | 5,000 | -- | (5,000) |
| Total revenues | 243,100 | 297,874 | 54,774 | 532,837 | 497,893 | (34,944) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 269,000 | 241,034 | (27,966) | 537,837 | 481,543 | (56,294) |
| Total expenditures | 269,000 | 241,034 | (27,966) | 537,837 | 481,543 | (56,294) |
| Excess (deficiency) of revenues over (under) expenditures | (25,900) | 56,840 | 82,740 | (5,000) | 16,350 | 21,350 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | | | | | | |
| Operating transfers-in..... | 44,700 | 44,700 | -- | | | |
| Operating transfers-out..... | (88,900) | (105,656) | (16,756) | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (70,100) | (4,116) | 65,984 | (5,000) | 16,350 | 21,350 |
| Budgetary fund balance (deficits), July 1, 1994 | | | | (50,258) | (50,258) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (70,100) | \$ (4,116) | \$ 65,984 | \$ (55,258) | \$ (33,908) | \$ 21,350 |

| Care Provider Fund for Persons with Developmental Disabilities | | | Long Term Care Provider | | | Hospital Provider | | |
|---|-----------|--------------------------|-------------------------|------------|--------------------------|-------------------|-------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 13,909 | \$ 17,788 | \$ 3,879 | \$ 146,660 | \$ 167,532 | \$ 20,872 | \$ 329,089 | \$ 315,252 | \$ (13,837) |
| 13,965 | 15,454 | 1,489 | 170,100 | 176,314 | 6,214 | 321,722 | 319,923 | (1,799) |
| 1,000 | 21 | (979) | 1,000 | -- | (1,000) | 7,500 | 5,771 | (1,729) |
| 26,874 | 33,221 | 6,347 | 315,760 | 343,846 | 28,086 | 643,311 | 629,404 | (13,907) |
| 27,873 | 27,840 | (33) | 322,892 | 321,291 | (1,601) | 682,035 | 681,221 | (814) |
| 27,873 | 27,840 | (33) | 322,892 | 321,291 | (1,601) | 682,035 | 681,221 | (814) |
| (999) | 5,381 | 6,380 | (7,132) | 22,555 | 29,687 | (38,724) | (51,817) | (13,093) |
| | | | 124,200 | 124,200 | -- | 262,800 | 262,800 | -- |
| | | | -- | 10 | 10 | -- | 113 | 113 |
| (1) | -- | 1 | (124,200) | (124,200) | -- | (262,800) | (262,800) | -- |
| (1,000) | 5,381 | 6,381 | (7,132) | 22,565 | 29,697 | (38,724) | (51,704) | (12,980) |
| (4,246) | (4,246) | -- | (20,813) | (20,813) | -- | (44,223) | (44,223) | -- |
| \$ (5,246) | \$ 1,135 | \$ 6,381 | \$ (27,945) | \$ 1,752 | \$ 29,697 | \$ (82,947) | \$ (95,927) | \$ (12,980) |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Public Aid
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Trauma Center | | | Local Initiative | | |
|--|---------------|-----------------|-----------------------|------------------|-------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 1,850 | \$ 2,307 | \$ 457 | | | |
| Other..... | 3,850 | 4,559 | 709 | | | |
| Less: | | | | | | |
| Refunds..... | | | | | | |
| Total revenues | 5,700 | 6,866 | 1,166 | | | |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 6,500 | 6,278 | (222) | \$ 21,221 | \$ 20,691 | \$ (530) |
| Total expenditures | 6,500 | 6,278 | (222) | 21,221 | 20,691 | (530) |
| Excess (deficiency) of revenues over (under) expenditures | (800) | 588 | 1,388 | (21,221) | (20,691) | 530 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | | | | | | |
| Operating transfers-in..... | | | | 20,799 | 19,501 | (1,298) |
| Operating transfers-out..... | | | | (1) | (1) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (800) | 588 | 1,388 | (423) | (1,191) | (768) |
| Budgetary fund balance (deficits), July 1, 1994 | 1,651 | 1,651 | -- | 172 | 172 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 851 | \$ 2,239 | \$ 1,388 | \$ (251) | \$ (1,019) | \$ (768) |

| Total | | |
|---------------------|---------------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 845,790 | \$ 871,785 | \$ 25,995 |
| 936,292 | 943,111 | 6,819 |
| 14,500 | 5,792 | (8,708) |
| <u>1,767,582</u> | <u>1,809,104</u> | <u>41,522</u> |
| 1,867,358 | 1,779,898 | (87,460) |
| <u>1,867,358</u> | <u>1,779,898</u> | <u>(87,460)</u> |
| (99,776) | 29,206 | 128,982 |
| 387,000 | 387,000 | -- |
| 65,499 | 64,324 | (1,175) |
| <u>(475,902)</u> | <u>(492,657)</u> | <u>(16,755)</u> |
| (123,179) | (12,127) | 111,052 |
| <u>(117,717)</u> | <u>(117,717)</u> | <u>--</u> |
| <u>\$ (240,896)</u> | <u>\$ (129,844)</u> | <u>\$ 111,052</u> |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | State Gaming | | | State and Local Sales Tax Reform | | |
|--|--------------------|------------------|--------------------------|----------------------------------|------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | | | | | | |
| Sales taxes..... | | | | \$ 143,420 | \$ 136,802 | \$ (6,618) |
| Public utility taxes..... | | | | | | |
| Other..... | \$ 196,368 | \$ 265,923 | \$ 69,555 | | | |
| Less: | | | | | | |
| Refunds..... | 200 | -- | (200) | | | |
| Total revenues | 196,168 | 265,923 | 69,755 | 143,420 | 136,802 | (6,618) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 255,820 | 255,157 | (663) | 28,684 | 28,684 | -- |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 495 | 482 | (13) | | | |
| Total expenditures | 256,315 | 255,639 | (676) | 28,684 | 28,684 | -- |
| Excess (deficiency) of revenues over (under) expenditures | (60,147) | 10,284 | 70,431 | 114,736 | 108,118 | (6,618) |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | | | |
| Operating transfers-out..... | (2) | (2) | -- | (114,736) | (111,708) | 3,028 |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (60,149) | 10,282 | 70,431 | -- | (3,590) | (3,590) |
| Budgetary fund balances (deficits), July 1, 1994 | 22,851 | 22,851 | -- | 19,366 | 19,366 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (37,298) | \$ 33,133 | \$ 70,431 | \$ 19,366 | \$ 15,776 | \$ (3,590) |

| R.T.A. Occupation and Use Tax Replacement | | | Illinois Sports Facilities | | | Horse Racing Tax Allocation | | |
|---|-----------|-----------------------|----------------------------|-----------|-----------------------|-----------------------------|----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 18,000 | \$ 18,000 | \$ -- | \$ 5,053 | \$ 5,075 | \$ 22 |
| | | | 18,000 | 18,000 | -- | 5,053 | 5,075 | 22 |
| \$ 14,342 | \$ 14,342 | \$ -- | 18,000 | 18,000 | -- | 2,239 | 2,231 | (8) |
| | | | | | | 3,500 | 2,900 | (600) |
| | | | | | | 11 | 11 | -- |
| 14,342 | 14,342 | -- | 18,000 | 18,000 | -- | 5,750 | 5,142 | (608) |
| (14,342) | (14,342) | -- | -- | -- | -- | (697) | (67) | 630 |
| 14,342 | 13,964 | (378) | | | | (1) | (1) | -- |
| -- | (378) | (378) | -- | -- | -- | (698) | (68) | 630 |
| (270) | (270) | -- | | | | 1,071 | 1,071 | -- |
| \$ (270) | \$ (648) | \$ (378) | \$ -- | \$ -- | \$ -- | \$ 373 | \$ 1,003 | \$ 630 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Revenue
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Income Tax Refund | | | Illinois Tax Increment | | |
|--|--------------------|----------------|-----------------------|------------------------|-----------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | \$ 691,733 | \$ 712,785 | \$ 21,052 | | | |
| Sales taxes..... | | | | \$ 12,975 | \$ 13,327 | \$ 352 |
| Public utility taxes..... | | | | | | |
| Other..... | | | | 140 | 144 | 4 |
| Less: | | | | | | |
| Refunds..... | 718,607 | 718,607 | -- | | | |
| Total revenues | (26,874) | (5,822) | 21,052 | 13,115 | 13,471 | 356 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | | | | 13,016 | 13,016 | -- |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | | | | | | |
| Total expenditures | | | | 13,016 | 13,016 | -- |
| Excess (deficiency) of revenues over (under) expenditures | (26,874) | (5,822) | 21,052 | 99 | 455 | 356 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 5,592 | 5,592 | -- | | | |
| Operating transfers-out..... | (14) | (14) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (21,296) | (244) | 21,052 | 99 | 455 | 356 |
| Budgetary fund balances (deficits), July 1, 1994 | 686 | 686 | -- | 774 | 774 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (20,610) | \$ 442 | \$ 21,052 | \$ 873 | \$ 1,229 | \$ 356 |

| McCormick Place Expansion Project | | | Local Government Distributive | | | Local Government Distributive Surcharge | | |
|-----------------------------------|-----------|-----------------------|-------------------------------|------------|-----------------------|---|----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 19,392 | \$ 19,744 | \$ 352 | | | |
| \$ 58,000 | \$ 54,063 | \$ (3,937) | | | | | | |
| 58,000 | 54,063 | (3,937) | 19,392 | 19,744 | 352 | | | |
| 58,000 | 54,063 | (3,937) | 645,386 | 645,386 | -- | \$ 8,632 | \$ 8,632 | -- |
| 58,000 | 54,063 | (3,937) | 645,386 | 645,386 | -- | 8,632 | 8,632 | -- |
| -- | -- | -- | (625,994) | (625,642) | 352 | (8,632) | (8,632) | -- |
| | | | 625,992 | 623,367 | (2,625) | | | |
| | | | (12) | (12) | -- | (4) | (4) | -- |
| -- | -- | -- | (14) | (2,287) | (2,273) | (8,636) | (8,636) | -- |
| | | | 763 | 763 | -- | 8,661 | 8,661 | -- |
| \$ -- | \$ -- | \$ -- | \$ 749 | \$ (1,524) | \$ (2,273) | \$ 25 | \$ 25 | -- |

(continued)

(continued)

| | Personal Property Tax Replacement | | | Build Illinois | | |
|--|-----------------------------------|-------------------|-----------------------|-------------------|----------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Income taxes..... | \$ 572,130 | \$ 572,130 | \$ -- | | | |
| Sales taxes..... | | | | \$ 269,000 | \$ 273,953 | \$ 4,953 |
| Public utility taxes..... | 204,886 | 204,886 | -- | | | |
| Other..... | 2,044 | 2,044 | -- | 58,202 | 58,202 | -- |
| Less: | | | | | | |
| Refunds..... | | | | | | |
| Total revenues | 779,060 | 779,060 | -- | 327,202 | 332,155 | 4,953 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 761,265 | 761,222 | (43) | | | |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 142 | 141 | (1) | | | |
| Total expenditures | 761,407 | 761,363 | (44) | | | |
| Excess (deficiency) of revenues over (under) expenditures | 17,653 | 17,697 | 44 | 327,202 | 332,155 | 4,953 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 13 | 13 | -- | 37,858 | 37,858 | -- |
| Operating transfers-out..... | (5,605) | (5,605) | -- | (370,013) | (370,013) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 12,061 | 12,105 | 44 | (4,953) | -- | 4,953 |
| Budgetary fund balances (deficits), July 1, 1994 | 143,032 | 143,032 | -- | | | |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 155,093 | \$ 155,137 | \$ 44 | \$ (4,953) | \$ -- | \$ 4,953 |

| Total | | |
|-----------------|--------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 1,263,863 | \$ 1,284,915 | \$ 21,052 |
| 444,787 | 443,826 | (961) |
| 204,886 | 204,886 | -- |
| 337,807 | 403,451 | 65,644 |
| 718,807 | 718,607 | (200) |
| 1,532,536 | 1,618,471 | 85,935 |
| 1,805,384 | 1,800,733 | (4,651) |
| 3,500 | 2,900 | (600) |
| 648 | 634 | (14) |
| 1,809,532 | 1,804,267 | (5,265) |
| (276,996) | (185,796) | 91,200 |
| 683,797 | 680,794 | (3,003) |
| (490,387) | (487,359) | 3,028 |
| (83,586) | 7,639 | 91,225 |
| 196,934 | 196,934 | -- |
| \$ 113,348 | \$ 204,573 | \$ 91,225 |

STATE OF ILLINOIS
Combining Schedule of 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, 1995
(Expressed in Thousands)

| | Public Transportation | | | Downstate Public Transportation | | |
|--|-----------------------|------------------|--------------------------|---------------------------------|-----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Transportation..... | \$ 158,000 | \$ 157,099 | \$ (901) | \$ 20,806 | \$ 17,614 | \$ (3,192) |
| Total expenditures | 158,000 | 157,099 | (901) | 20,806 | 17,614 | (3,192) |
| (Deficiency) of revenues (under) expenditures | (158,000) | (157,099) | 901 | (20,806) | (17,614) | 3,192 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 158,000 | 153,139 | (4,861) | 20,598 | 20,691 | 93 |
| Operating transfers-out..... | (13) | (13) | -- | (1,563) | (317) | 1,246 |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (13) | (3,973) | (3,960) | (1,771) | 2,760 | 4,531 |
| Budgetary fund balances, July 1, 1994 | 4,001 | 4,001 | -- | 5,236 | 5,236 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 3,988 | \$ 28 | \$ (3,960) | \$ 3,465 | \$ 7,996 | \$ 4,531 |

| Metro-East Transportation | | | Total | | |
|---------------------------|-----------|-----------------------|--------------|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 12,650 | \$ 12,233 | \$ (417) | \$ 191,456 | \$ 186,946 | \$ (4,510) |
| 12,650 | 12,233 | (417) | 191,456 | 186,946 | (4,510) |
| (12,650) | (12,233) | 417 | (191,456) | (186,946) | 4,510 |
| 11,808 | 12,234 | 426 | 190,406 | 186,064 | (4,342) |
| (1) | (1) | -- | (1,577) | (331) | 1,246 |
| (843) | -- | 843 | (2,627) | (1,213) | 1,414 |
| 14 | 14 | -- | 9,251 | 9,251 | -- |
| \$ (829) | \$ 14 | \$ 843 | \$ 6,624 | \$ 8,038 | \$ 1,414 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Department of Veterans' Affairs
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Quincy Veterans Home | | | Manteno Veterans Home | | |
|--|----------------------|-----------------|--------------------------|-----------------------|-----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 5,324 | \$ 6,120 | \$ 796 | \$ 2,969 | \$ 3,505 | \$ 536 |
| Other..... | 7,038 | 6,931 | (107) | 3,617 | 3,692 | 75 |
| Less: | | | | | | |
| Refunds..... | 23 | 23 | -- | 26 | 24 | (2) |
| Total revenues | 12,339 | 13,028 | 689 | 6,560 | 7,173 | 613 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 14,053 | 12,277 | (1,776) | 6,882 | 6,232 | (650) |
| Capital outlays..... | 50 | 50 | -- | 54 | 54 | -- |
| Total expenditures | 14,103 | 12,327 | (1,776) | 6,936 | 6,286 | (650) |
| Excess (deficiency) of revenues over (under) expenditures | (1,764) | 701 | 2,465 | (376) | 887 | 1,263 |
| Other (uses) of financial resources: | | | | | | |
| Operating transfers-out..... | (38) | (38) | -- | (22) | (22) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources | (1,802) | 663 | 2,465 | (398) | 865 | 1,263 |
| Budgetary fund balances, July 1, 1994 | 1,926 | 1,926 | -- | 925 | 925 | -- |
| Budgetary fund balances, June 30, 1995 | \$ 124 | \$ 2,589 | \$ 2,465 | \$ 527 | \$ 1,790 | \$ 1,263 |

| Total | | |
|-----------------|-----------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 8,293 | \$ 9,625 | \$ 1,332 |
| 10,655 | 10,623 | (32) |
| 49 | 47 | (2) |
| <u>18,899</u> | <u>20,201</u> | <u>1,302</u> |
| 20,935 | 18,509 | (2,426) |
| 104 | 104 | -- |
| <u>21,039</u> | <u>18,613</u> | <u>(2,426)</u> |
| <u>(2,140)</u> | <u>1,588</u> | <u>3,728</u> |
| <u>(60)</u> | <u>(60)</u> | <u>--</u> |
| <u>(2,200)</u> | <u>1,528</u> | <u>3,728</u> |
| <u>2,851</u> | <u>2,851</u> | <u>--</u> |
| <u>\$ 651</u> | <u>\$ 4,379</u> | <u>\$ 3,728</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
Other Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Agriculture | | | Alcoholism and Substance Abuse | | |
|---|----------------------|-------------------|--------------------------|--|---------------|--------------------------|
| | Agricultural Premium | | | Alcoholism & Substance Abuse Block Grant | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | | | | \$ 48,035 | \$ 48,035 | -- |
| Other..... | \$ 17,804 | \$ 18,001 | \$ 197 | 453 | 453 | -- |
| Less: | | | | | | |
| Refunds..... | 1 | -- | (1) | | | |
| Total revenues | 17,803 | 18,001 | 198 | 48,488 | 48,488 | -- |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 57,055 | 46,111 | (10,944) |
| Education..... | 15,093 | 15,093 | -- | | | |
| General government..... | 9,315 | 9,220 | (95) | | | |
| Public protection and justice..... | 5,480 | 5,433 | (47) | | | |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 317 | 313 | (4) | 281 | 280 | (1) |
| Total expenditures | 30,205 | 30,059 | (146) | 57,336 | 46,391 | (10,945) |
| Excess (deficiency) of revenues over (under) expenditures | (12,402) | (12,058) | 344 | (8,848) | 2,097 | 10,945 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 11,750 | 9,691 | (2,059) | | | |
| Operating transfers-out..... | (54) | (54) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources | (706) | (2,421) | (1,715) | (8,848) | 2,097 | 10,945 |
| Budgetary fund balances (deficits), July 1, 1994 | (326) | (326) | -- | (1,123) | (1,123) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (1,032) | \$ (2,747) | \$ (1,715) | \$ (9,971) | \$ 974 | \$ 10,945 |

| Energy and Natural Resources | | | Financial Institutions | | | Lottery | | |
|------------------------------|----------|-----------------------|------------------------|-----------|-----------------------|---------------|-------------|-----------------------|
| Coal Technology Development | | | State Pensions | | | State Lottery | | |
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 44,450 | \$ 78,729 | \$ 34,279 | \$ 892,458 | \$ 886,419 | \$ (6,039) |
| | | | | | | 50 | 43 | (7) |
| | | | 44,450 | 78,729 | 34,279 | 892,408 | 886,376 | (6,032) |
| | | | 33,937 | 33,937 | -- | | | |
| | | | 19,072 | 19,072 | -- | 449,578 | 304,893 | (144,685) |
| | | | 9,250 | 8,447 | (803) | | | |
| \$ 4,994 | \$ 4,985 | (9) | | | | | | |
| 6 | 6 | -- | 158 | 141 | (17) | 491 | 484 | (7) |
| 5,000 | 4,991 | (9) | 62,417 | 61,597 | (820) | 450,069 | 305,377 | (144,692) |
| (5,000) | (4,991) | 9 | (17,967) | 17,132 | 35,099 | 442,339 | 580,999 | 138,660 |
| 8,500 | 6,472 | (2,028) | | | | -- | 11,771 | 11,771 |
| | | | | | | (560,036) | (588,345) | (28,309) |
| 3,500 | 1,481 | (2,019) | (17,967) | 17,132 | 35,099 | (117,697) | 4,425 | 122,122 |
| 6,806 | 6,806 | -- | 21,955 | 21,955 | -- | (20,660) | (20,660) | -- |
| \$ 10,306 | \$ 8,287 | (2,019) | \$ 3,988 | \$ 39,087 | \$ 35,099 | \$ (138,357) | \$ (16,235) | \$ 122,122 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Mental Health & Developmental Disabilities | | | State Police | | |
|---|--|-----------------|--------------------------|-----------------------|----------------|--------------------------|
| | Mental Health | | | State Police Services | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | | | | \$ 600 | \$ 662 | \$ 62 |
| Other..... | \$ 32,031 | \$ 33,646 | \$ 1,615 | 14,246 | 15,520 | 1,274 |
| Less: | | | | | | |
| Refunds..... | 100 | 24 | (76) | | | |
| Total revenues | 31,931 | 33,622 | 1,691 | 14,846 | 16,182 | 1,336 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 31,792 | 30,849 | (943) | | | |
| Education..... | | | | | | |
| General government..... | | | | | | |
| Public protection and justice..... | | | | 22,072 | 17,176 | (4,896) |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 10 | 10 | -- | 428 | 428 | -- |
| Total expenditures | 31,802 | 30,859 | (943) | 22,500 | 17,604 | (4,896) |
| Excess (deficiency) of revenues over (under) expenditures | 129 | 2,763 | 2,634 | (7,654) | (1,422) | 6,232 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | | | |
| Operating transfers-out..... | (1,244) | (1,131) | 113 | (5) | (4) | 1 |
| Excess (deficiency) of revenues over (under) expenditures, and other sources (uses) of financial resources | (1,115) | 1,632 | 2,747 | (7,659) | (1,426) | 6,233 |
| Budgetary fund balances (deficits), July 1, 1994 | 162 | 162 | -- | 2,314 | 2,314 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (953) | \$ 1,794 | \$ 2,747 | \$ (5,345) | \$ 888 | \$ 6,233 |

| Total | | |
|---------------------|------------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 48,635 | \$ 48,697 | \$ 62 |
| 1,001,442 | 1,032,768 | 31,326 |
| 151 | 67 | (84) |
| <u>1,049,926</u> | <u>1,081,398</u> | <u>31,472</u> |
| 88,847 | 76,960 | (11,887) |
| 49,030 | 49,030 | -- |
| 477,965 | 333,185 | (144,780) |
| 36,802 | 31,056 | (5,746) |
| 4,994 | 4,985 | (9) |
| 1,691 | 1,662 | (29) |
| <u>659,329</u> | <u>496,878</u> | <u>(162,451)</u> |
| <u>390,597</u> | <u>584,520</u> | <u>193,923</u> |
| 20,250 | 27,934 | 7,684 |
| <u>(561,339)</u> | <u>(589,534)</u> | <u>(28,195)</u> |
| <u>(150,492)</u> | <u>22,920</u> | <u>173,412</u> |
| <u>9,128</u> | <u>9,128</u> | <u>--</u> |
| <u>\$ (141,364)</u> | <u>\$ 32,048</u> | <u>\$ 173,412</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
Agencies, Boards and Commissions
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Commerce Commission | | | Environmental Protection Agency | | |
|--|---------------------|-----------------|--------------------------|---------------------------------|------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Motor fuel taxes..... | | | | | | |
| Public utility taxes..... | \$ 14,692 | \$ 14,089 | \$ (603) | \$ 62,508 | \$ 71,972 | \$ 9,464 |
| Federal government..... | 193 | 318 | 125 | 85,180 | 63,083 | (22,097) |
| Other..... | 28,392 | 14,288 | (14,104) | | | |
| Less: | | | | | | |
| Refunds..... | 31 | 21 | (10) | 300 | 15 | (285) |
| Total revenues | 43,246 | 28,674 | (14,572) | 147,388 | 135,040 | (12,348) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 448 | 265 | (183) |
| Education..... | | | | | | |
| General government..... | | | | 1,776 | 1,731 | (45) |
| Public protection and justice..... | 43,933 | 28,308 | (15,625) | 573 | 551 | (22) |
| Natural resources and recreation..... | 971 | 950 | (21) | 153,605 | 138,310 | (15,295) |
| Capital outlays..... | 493 | 339 | (154) | 977 | 764 | (213) |
| Total expenditures | 45,397 | 29,597 | (15,800) | 157,379 | 141,621 | (15,758) |
| Excess (deficiency) of revenues over (under) expenditures | (2,151) | (923) | 1,228 | (9,991) | (6,581) | 3,410 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 752 | 752 | -- | 25,000 | 25,000 | -- |
| Operating transfers-out..... | | | | (582) | (640) | (58) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (1,399) | (171) | 1,228 | 14,427 | 17,779 | 3,352 |
| Budgetary fund balances (deficits), July 1, 1994 | 2,854 | 2,854 | -- | 76,238 | 76,238 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 1,455 | \$ 2,683 | \$ 1,228 | \$ 90,665 | \$ 94,017 | \$ 3,352 |

| State Board of Education | | | State Fire Marshal | | | Other Agencies, Boards, and Commissions | | |
|--------------------------|-------------|--------------------------|--------------------|-----------|--------------------------|--|-----------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 18,809 | \$ 17,424 | \$ (1,385) | | | |
| \$ 6,055 | \$ 27,725 | \$ 21,670 | | | | | | |
| 16,387 | 16,868 | 481 | 12,042 | 12,129 | 87 | \$ 51,375 | \$ 54,437 | \$ 3,062 |
| | | | 130 | 101 | (29) | 102 | 41 | (61) |
| 22,442 | 44,593 | 22,151 | 30,721 | 29,452 | (1,269) | 51,273 | 54,396 | 3,123 |
| 116,362 | 56,671 | (59,691) | 1,492 | 1,347 | (145) | | | |
| | | | 581 | 579 | (2) | 48,051 | 47,433 | (618) |
| | | | 14,283 | 12,058 | (2,225) | 37,967 | 34,140 | (3,827) |
| | | | 18,042 | 6,675 | (11,367) | | | |
| 20 | 19 | (1) | 359 | 308 | (51) | 379 | 364 | (15) |
| 116,382 | 56,690 | (59,692) | 34,757 | 20,967 | (13,790) | 86,397 | 81,937 | (4,460) |
| (93,940) | (12,097) | 81,843 | (4,036) | 8,485 | 12,521 | (35,124) | (27,541) | 7,583 |
| | | | -- | 1 | 1 | 32,250 | 31,719 | (531) |
| (1) | (1) | -- | (7,842) | (8,462) | (620) | (49) | (49) | -- |
| (93,941) | (12,098) | 81,843 | (11,878) | 24 | 11,902 | (2,923) | 4,129 | 7,052 |
| (3,278) | (3,278) | -- | 6,778 | 6,778 | -- | 29,175 | 29,175 | -- |
| \$ (97,219) | \$ (15,376) | \$ 81,843 | \$ (5,100) | \$ 6,802 | \$ 11,902 | \$ 26,252 | \$ 33,304 | \$ 7,052 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Agencies, Boards and Commissions
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Total | | |
|--|------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | |
| Motor fuel taxes..... | \$ 18,809 | \$ 17,424 | \$ (1,385) |
| Public utility taxes..... | 14,692 | 14,089 | (603) |
| Federal government..... | 68,756 | 100,015 | 31,259 |
| Other..... | 193,376 | 160,805 | (32,571) |
| Less: | | | |
| Refunds..... | 563 | 178 | (385) |
| Total revenues | 295,070 | 292,155 | (2,915) |
| Expenditures: | | | |
| Current: | | | |
| Health and social services..... | 448 | 265 | (183) |
| Education..... | 117,854 | 58,018 | (59,836) |
| General government..... | 50,408 | 49,743 | (665) |
| Public protection and justice..... | 96,756 | 75,057 | (21,699) |
| Natural resources and recreation..... | 172,618 | 145,935 | (26,683) |
| Capital outlays..... | 2,228 | 1,794 | (434) |
| Total expenditures | 440,312 | 330,812 | (109,500) |
| Excess (deficiency) of revenues over (under) expenditures | (145,242) | (38,657) | 106,585 |
| Other sources (uses) of financial resources: | | | |
| Operating transfers-in..... | 58,002 | 57,472 | (530) |
| Operating transfers-out..... | (8,474) | (9,152) | (678) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (95,714) | 9,663 | 105,377 |
| Budgetary fund balances (deficits), July 1, 1994 | 111,767 | 111,767 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 16,053 | \$ 121,430 | \$ 105,377 |

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources of Financial Resources and Changes in
Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Commerce Commission
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Transportation Regulatory | | | Public Utility | | |
|---|---------------------------|-----------------|--------------------------|-----------------|-----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Public utility taxes..... | | | | \$ 14,692 | \$ 14,089 | \$ (603) |
| Federal government..... | | | | 193 | 318 | 125 |
| Other..... | \$ 27,765 | \$ 13,624 | \$ (14,141) | 627 | 664 | 37 |
| Less: | | | | | | |
| Refunds..... | 30 | 21 | (9) | 1 | -- | (1) |
| Total revenues | 27,735 | 13,603 | (14,132) | 15,511 | 15,071 | (440) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public protection and justice..... | 29,389 | 14,085 | (15,304) | 14,544 | 14,223 | (321) |
| Natural resources and recreation..... | | | | 971 | 950 | (21) |
| Capital outlays..... | 283 | 131 | (152) | 210 | 208 | (2) |
| Total expenditures | 29,672 | 14,216 | (15,456) | 15,725 | 15,381 | (344) |
| (Deficiency) of revenues (under) expenditures | (1,937) | (613) | 1,324 | (214) | (310) | (96) |
| Other sources of financial resources: | | | | | | |
| Operating transfers-in..... | 750 | 751 | 1 | 2 | 1 | (1) |
| Excess (deficiency) of revenues over (under) expenditures and other sources of financial resources | (1,187) | 138 | 1,325 | (212) | (309) | (97) |
| Budgetary fund balances, July 1, 1994 | 1,444 | 1,444 | -- | 1,410 | 1,410 | -- |
| Budgetary fund balances, June 30, 1995 | \$ 257 | \$ 1,582 | \$ 1,325 | \$ 1,198 | \$ 1,101 | \$ (97) |

| Total | | |
|--------------|-----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 14,692 | \$ 14,089 | \$ (603) |
| 193 | 318 | 125 |
| 28,392 | 14,288 | (14,104) |
| 31 | 21 | (10) |
| 43,246 | 28,674 | (14,572) |
| 43,933 | 28,308 | (15,625) |
| 971 | 950 | (21) |
| 493 | 339 | (154) |
| 45,397 | 29,597 | (15,800) |
| (2,151) | (923) | 1,228 |
| 752 | 752 | -- |
| (1,399) | (171) | 1,228 |
| 2,854 | 2,854 | -- |
| \$ 1,455 | \$ 2,683 | \$ 1,228 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Environmental Protection Agency
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Solid Waste Management | | | Water Pollution Control Revolving | | |
|--|------------------------|------------------|-----------------------|-----------------------------------|------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | | | | \$ 62,508 | \$ 71,972 | \$ 9,464 |
| Other..... | \$ 13,605 | \$ 12,785 | \$ (820) | 39,964 | 32,653 | (7,311) |
| Less: | | | | | | |
| Refunds..... | 100 | 15 | (85) | | | |
| Total revenues | 13,505 | 12,770 | (735) | 102,472 | 104,625 | 2,153 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | | | |
| General government..... | | | | | | |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | 15,658 | 12,691 | (2,967) | 86,493 | 86,052 | (441) |
| Capital outlays..... | 237 | 194 | (43) | 87 | 87 | -- |
| Total expenditures | 15,895 | 12,885 | (3,010) | 86,580 | 86,139 | (441) |
| Excess (deficiency) of revenues over (under) expenditures | (2,390) | (115) | 2,275 | 15,892 | 18,486 | 2,594 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | | | |
| Operating transfers-out..... | (4) | (4) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (2,394) | (119) | 2,275 | 15,892 | 18,486 | 2,594 |
| Budgetary fund balances, July 1, 1994 | 13,286 | 13,286 | -- | 44,105 | 44,105 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 10,892 | \$ 13,167 | \$ 2,275 | \$ 59,997 | \$ 62,591 | \$ 2,594 |

| Used Tire Management | | | Hazardous Waste | | | Permit and Inspection | | |
|----------------------|----------|-----------------------|-----------------|----------|-----------------------|-----------------------|----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 6,151 | \$ 7,130 | \$ 979 | \$ 5,753 | \$ 3,872 | \$ (1,881) | \$ 3,706 | \$ 6,643 | \$ 2,937 |
| | | | | | | 200 | -- | (200) |
| 6,151 | 7,130 | 979 | 5,753 | 3,872 | (1,881) | 3,506 | 6,643 | 3,137 |
| 448 | 265 | (183) | | | | | | |
| 29 | 29 | -- | | | | 544 | 522 | (22) |
| 7,280 | 5,570 | (1,710) | 10,743 | 5,453 | (5,290) | 9,431 | 6,642 | (2,789) |
| 55 | 53 | (2) | 169 | 169 | -- | 270 | 105 | (165) |
| 7,812 | 5,917 | (1,895) | 10,912 | 5,622 | (5,290) | 10,245 | 7,269 | (2,976) |
| (1,661) | 1,213 | 2,874 | (5,159) | (1,750) | 3,409 | (6,739) | (626) | 6,113 |
| (560) | (618) | (58) | (2) | (2) | -- | (7) | (7) | -- |
| (2,221) | 595 | 2,816 | (5,161) | (1,752) | 3,409 | (6,746) | (633) | 6,113 |
| 6,198 | 6,198 | -- | 8,761 | 8,761 | -- | 2,853 | 2,853 | -- |
| \$ 3,977 | \$ 6,793 | \$ 2,816 | \$ 3,600 | \$ 7,009 | \$ 3,409 | \$ (3,893) | \$ 2,220 | \$ 6,113 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Environmental Protection Agency
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Vehicle Inspection | | | Total | | |
|--|--------------------|-----------------|-----------------------|------------------|------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | | | | \$ 62,508 | \$ 71,972 | \$ 9,464 |
| Other..... | \$ 16,001 | \$ -- | \$ (16,001) | 85,180 | 63,083 | (22,097) |
| Less: | | | | | | |
| Refunds..... | | | | 300 | 15 | (285) |
| Total revenues | 16,001 | -- | (16,001) | 147,388 | 135,040 | (12,348) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 448 | 265 | (183) |
| General government..... | 1,776 | 1,731 | (45) | 1,776 | 1,731 | (45) |
| Public protection and justice..... | | | | 573 | 551 | (22) |
| Natural resources and recreation..... | 24,000 | 21,902 | (2,098) | 153,605 | 138,310 | (15,295) |
| Capital outlays..... | 159 | 156 | (3) | 977 | 764 | (213) |
| Total expenditures | 25,935 | 23,789 | (2,146) | 157,379 | 141,621 | (15,758) |
| Excess (deficiency) of revenues over (under) expenditures | (9,934) | (23,789) | (13,855) | (9,991) | (6,581) | 3,410 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 25,000 | 25,000 | -- | 25,000 | 25,000 | -- |
| Operating transfers-out..... | (9) | (9) | -- | (582) | (640) | (58) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 15,057 | 1,202 | (13,855) | 14,427 | 17,779 | 3,352 |
| Budgetary fund balances, July 1, 1994 | 1,035 | 1,035 | -- | 76,238 | 76,238 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 16,092 | \$ 2,237 | \$ (13,855) | \$ 90,665 | \$ 94,017 | \$ 3,352 |

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Uses of Financial Resources and Changes in
Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
State Board of Education
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Drivers Education | | | Special Education Medicaid Matching | | |
|--|-------------------|-------------------|--------------------------|--|--------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | | | | \$ 6,055 | \$ 27,725 | \$ 21,670 |
| Other..... | \$ 16,387 | \$ 16,868 | \$ 481 | | | |
| Total revenues | 16,387 | 16,868 | 481 | 6,055 | 27,725 | 21,670 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 16,362 | 16,287 | (75) | 100,000 | 40,384 | (59,616) |
| Capital outlays..... | 20 | 19 | (1) | | | |
| Total expenditures | 16,382 | 16,306 | (76) | 100,000 | 40,384 | (59,616) |
| Excess (deficiency) of revenues over (under) expenditures | 5 | 562 | 557 | (93,945) | (12,659) | 81,286 |
| Other (uses) of financial resources: | | | | | | |
| Operating transfers-out..... | (1) | (1) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources | 4 | 561 | 557 | (93,945) | (12,659) | 81,286 |
| Budgetary fund (deficits), July 1, 1994 | (2,142) | (2,142) | -- | (1,136) | (1,136) | -- |
| Budgetary fund (deficits), June 30, 1995 | \$ (2,138) | \$ (1,581) | 557 | \$ (95,081) | \$ (13,795) | 81,286 |

| Total | | |
|--------------------|--------------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 6,055 | \$ 27,725 | \$ 21,670 |
| 16,387 | 16,868 | 481 |
| <u>22,442</u> | <u>44,593</u> | <u>22,151</u> |
| 116,362 | 56,671 | (59,691) |
| 20 | 19 | (1) |
| <u>116,382</u> | <u>56,690</u> | <u>(59,692)</u> |
| <u>(93,940)</u> | <u>(12,097)</u> | <u>81,843</u> |
| <u>(1)</u> | <u>(1)</u> | <u>--</u> |
| <u>(93,941)</u> | <u>(12,098)</u> | <u>81,843</u> |
| <u>(3,278)</u> | <u>(3,278)</u> | <u>--</u> |
| <u>\$ (97,219)</u> | <u>\$ (15,376)</u> | <u>\$ 81,843</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
State Fire Marshal
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Fire Prevention | | | Underground Storage Tank | | |
|--|-----------------|-----------------|-----------------------|--------------------------|-----------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Motor fuel taxes..... | | | | \$ 18,809 | \$ 17,424 | \$ (1,385) |
| Other..... | \$ 11,006 | \$ 11,170 | \$ 164 | 1,036 | 959 | (77) |
| Less: | | | | | | |
| Refunds..... | 8 | 2 | (6) | 122 | 99 | (23) |
| Total revenues | 10,998 | 11,168 | 170 | 19,723 | 18,284 | (1,439) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 1,492 | 1,347 | (145) | | | |
| General government..... | 60 | 60 | -- | 521 | 519 | (2) |
| Public protection and justice..... | 12,702 | 10,511 | (2,191) | 1,581 | 1,547 | (34) |
| Natural resources and recreation..... | | | | 18,042 | 6,675 | (11,367) |
| Capital outlays..... | 245 | 218 | (27) | 114 | 90 | (24) |
| Total expenditures | 14,499 | 12,136 | (2,363) | 20,258 | 8,831 | (11,427) |
| Excess (deficiency) of revenues over (under) expenditures | (3,501) | (968) | 2,533 | (535) | 9,453 | 9,988 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | -- | 1 | 1 | | | |
| Operating transfers-out..... | (264) | (264) | -- | (7,578) | (8,198) | (620) |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (3,765) | (1,231) | 2,534 | (8,113) | 1,255 | 9,368 |
| Budgetary fund balances, July 1, 1994 | 4,141 | 4,141 | -- | 2,637 | 2,637 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 376 | \$ 2,910 | \$ 2,534 | \$ (5,476) | \$ 3,892 | \$ 9,368 |

| Total | | |
|-------------------|-----------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 18,809 | \$ 17,424 | \$ (1,385) |
| 12,042 | 12,129 | 87 |
| 130 | 101 | (29) |
| <u>30,721</u> | <u>29,452</u> | <u>(1,269)</u> |
| 1,492 | 1,347 | (145) |
| 581 | 579 | (2) |
| 14,283 | 12,058 | (2,225) |
| 18,042 | 6,675 | (11,367) |
| 359 | 308 | (51) |
| <u>34,757</u> | <u>20,967</u> | <u>(13,790)</u> |
| (4,036) | 8,485 | 12,521 |
| -- | 1 | 1 |
| <u>(7,842)</u> | <u>(8,462)</u> | <u>(620)</u> |
| (11,878) | 24 | 11,902 |
| <u>6,778</u> | <u>6,778</u> | <u>--</u> |
| <u>\$ (5,100)</u> | <u>\$ 6,802</u> | <u>\$ 11,902</u> |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Commissioner of Banks & Trust Companies | | | Criminal Justice Information Authority | | |
|--|---|-----------|--------------------------|---|----------|--------------------------|
| | Banks and Trust Companies | | | Motor Vehicle Theft Prevention | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 15,662 | \$ 18,155 | \$ 2,493 | \$ 5,450 | \$ 5,661 | \$ 211 |
| Less: | | | | | | |
| Refunds..... | 2 | 2 | -- | 100 | 39 | (61) |
| Total revenues | 15,660 | 18,153 | 2,493 | 5,350 | 5,622 | 272 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | | | | | | |
| General government..... | 339 | 252 | (87) | | | |
| Public protection and justice..... | 17,005 | 14,988 | (2,017) | 10,496 | 8,705 | (1,791) |
| Capital outlays..... | 343 | 328 | (15) | 9 | 9 | -- |
| Total expenditures | 17,687 | 15,568 | (2,119) | 10,505 | 8,714 | (1,791) |
| Excess (deficiency) of revenues over (under) expenditures | (2,027) | 2,585 | 4,612 | (5,155) | (3,092) | 2,063 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | | | |
| Operating transfers-out..... | (49) | (49) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (2,076) | 2,536 | 4,612 | (5,155) | (3,092) | 2,063 |
| Budgetary fund balances (deficits), July 1, 1994 | 1,229 | 1,229 | -- | 8,614 | 8,614 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (847) | \$ 3,765 | \$ 4,612 | \$ 3,459 | \$ 5,522 | \$ 2,063 |

| Housing Development Authority | | | Local Governmental Law Enforcement Officers Training Board Traffic and Criminal Conviction Surcharge | | | Metropolitan Fair and Exposition Authority Metropolitan Fair and Exposition Improvement Bond | | |
|-------------------------------|-----------|-----------------------|---|-----------|-----------------------|---|-----------|-----------------------|
| Illinois Affordable Housing | | | | | | | | |
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 19,463 | \$ 20,320 | \$ 857 | \$ 10,800 | \$ 10,301 | \$ (499) | | | |
| 19,463 | 20,320 | 857 | 10,800 | 10,301 | (499) | | | |
| 15,462 | 15,462 | -- | 10,466 | 10,447 | (19) | \$ 32,250 | \$ 31,719 | \$ (531) |
| | | | 27 | 27 | -- | | | |
| 15,462 | 15,462 | -- | 10,493 | 10,474 | (19) | 32,250 | 31,719 | (531) |
| 4,001 | 4,858 | 857 | 307 | (173) | (480) | (32,250) | (31,719) | 531 |
| | | | | | | 32,250 | 31,719 | (531) |
| 4,001 | 4,858 | 857 | 307 | (173) | (480) | -- | -- | -- |
| 20,033 | 20,033 | -- | (701) | (701) | -- | | | |
| \$ 24,034 | \$ 24,891 | \$ 857 | \$ (394) | \$ (874) | \$ (480) | \$ -- | \$ -- | \$ -- |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Special State Funds
Other Agencies, Boards and Commissions
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Total | | |
|--|------------------|------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | |
| Other..... | \$ 51,375 | \$ 54,437 | \$ 3,062 |
| Less: | | | |
| Refunds..... | 102 | 41 | (61) |
| Total revenues | <u>51,273</u> | <u>54,396</u> | <u>3,123</u> |
| Expenditures: | | | |
| Current: | | | |
| Education..... | | | |
| General government..... | 48,051 | 47,433 | (618) |
| Public protection and justice..... | 37,967 | 34,140 | (3,827) |
| Capital outlays..... | 379 | 364 | (15) |
| Total expenditures | <u>86,397</u> | <u>81,937</u> | <u>(4,460)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(35,124)</u> | <u>(27,541)</u> | <u>7,583</u> |
| Other sources (uses) of financial resources: | | | |
| Operating transfers-in..... | 32,250 | 31,719 | (531) |
| Operating transfers-out..... | (49) | (49) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | <u>(2,923)</u> | <u>4,129</u> | <u>7,052</u> |
| Budgetary fund balances (deficits), July 1, 1994 | <u>29,175</u> | <u>29,175</u> | -- |
| Budgetary fund balances (deficits), June 30, 1995 | <u>\$ 26,252</u> | <u>\$ 33,304</u> | <u>\$ 7,052</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)
Bond Financed Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Commerce and Community Affairs | | | Energy and Natural Resources | | |
|--|--------------------------------|------------------|--------------------------|------------------------------|----------------|--------------------------|
| | Build Illinois Bond | | | Coal Development | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | | | | | | |
| Total revenues | | | | | | |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | | | |
| Education..... | \$ 1,127 | \$ 1,127 | -- | | | |
| General government..... | 42,967 | 42,292 | (675) | | | |
| Transportation..... | 1,906 | 1,531 | (375) | | | |
| Natural resources and recreation..... | 24,461 | 22,590 | (1,871) | \$ 8,196 | \$ 6,904 | (1,292) |
| Debt service: | | | | | | |
| Principal..... | | | | | | |
| Capital outlays..... | 58,777 | 58,765 | (12) | | | |
| Total expenditures | 129,238 | 126,305 | (2,933) | 8,196 | 6,904 | (1,292) |
| (Deficiency) of revenues (under) expenditures | (129,238) | (126,305) | 2,933 | (8,196) | (6,904) | 1,292 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | 135,000 | 133,710 | (1,290) | 3,127 | 2,965 | (162) |
| Operating transfers-in..... | | | | 6,351 | 3,938 | (2,413) |
| Operating transfers-out..... | | | | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 5,762 | 7,405 | 1,643 | 1,282 | (1) | (1,283) |
| Budgetary fund balances (deficit), July 1, 1994 | 40,749 | 40,749 | -- | 1 | 1 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 46,511 | \$ 48,154 | \$ 1,643 | \$ 1,283 | \$ -- | \$ (1,283) |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances—Budget and Actual (Non-GAAP)
Bond Financed Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Transportation | | | Capital Development Board | | |
|--|------------------|------------------|--------------------------|---------------------------|------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | | | | \$ -- | \$ 5 | \$ 5 |
| Total revenues | | | | -- | 5 | 5 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 3,000 | 3,000 | -- |
| Education..... | | | | 24,687 | 24,656 | (31) |
| General government..... | | | | 1,777 | 1,417 | (360) |
| Transportation..... | \$ 280,946 | \$ 279,031 | \$ (1,915) | 58 | 58 | -- |
| Natural resources and recreation..... | | | | 26,922 | 26,479 | (443) |
| Debt service: | | | | | | |
| Principal..... | | | | | | |
| Capital outlays..... | | | | 298,680 | 248,271 | (50,409) |
| Total expenditures | 280,946 | 279,031 | (1,915) | 355,124 | 303,881 | (51,243) |
| (Deficiency) of revenues (under) expenditures | (280,946) | (279,031) | 1,915 | (355,124) | (303,876) | 51,248 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general and special obligation bond issues..... | 289,905 | 306,658 | 16,753 | 200,279 | 272,373 | 72,094 |
| Operating transfers-in..... | | | | 38,050 | 38,050 | -- |
| Operating transfers-out..... | (38,000) | (38,000) | -- | (3,938) | (3,938) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (29,041) | (10,373) | 18,668 | (120,733) | 2,609 | 123,342 |
| Budgetary fund balances (deficit), July 1, 1994 | 42,742 | 42,742 | -- | (3,187) | (3,187) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 13,701 | \$ 32,369 | \$ 18,668 | \$ (123,920) | \$ (578) | \$ 123,342 |

| Environmental Protection Agency | | | | | | | | |
|---------------------------------|-----------|-----------------------|--------------|----------|-----------------------|--------------|-----------|-----------------------|
| Anti-Pollution | | | Other | | | Total | | |
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ -- | \$ 42 | \$ 42 | \$ -- | \$ 47 | \$ 47 |
| | | | -- | 42 | 42 | -- | 47 | 47 |
| | | | | | | 3,000 | 3,000 | -- |
| | | | 97 | 97 | -- | 25,911 | 25,880 | (31) |
| | | | 4,688 | 4,677 | (11) | 49,432 | 48,386 | (1,046) |
| | | | | | | 282,910 | 280,620 | (2,290) |
| \$ 65,842 | \$ 64,842 | \$ (1,000) | | | | 125,421 | 120,815 | (4,606) |
| | | | 603 | 601 | (2) | 358,060 | 307,637 | (50,423) |
| 65,842 | 64,842 | (1,000) | 5,388 | 5,375 | (13) | 844,734 | 786,338 | (58,396) |
| (65,842) | (64,842) | 1,000 | (5,388) | (5,333) | 55 | (844,734) | (786,291) | 58,443 |
| 56,688 | 60,515 | 3,827 | | | | 684,999 | 776,221 | 91,222 |
| | | | (2,463) | (50) | 2,413 | 44,401 | 41,988 | (2,413) |
| | | | | | | (44,401) | (41,988) | 2,413 |
| (9,154) | (4,327) | 4,827 | (7,851) | (5,383) | 2,468 | (159,735) | (10,070) | 149,665 |
| 7,509 | 7,509 | -- | 14,189 | 14,189 | -- | 102,003 | 102,003 | -- |
| \$ (1,645) | \$ 3,182 | \$ 4,827 | \$ 6,338 | \$ 8,806 | \$ 2,468 | \$ (57,732) | \$ 91,933 | \$ 149,665 |

STATE OF ILLINOIS
Combining Schedule of Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Bond Financed Funds
Department of Transportation
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Transportation Bond Series "A" | | | Transportation Bond Series "B" | | |
|--|--------------------------------|------------------|--------------------------|--------------------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Transportation..... | \$ 194,590 | \$ 194,590 | \$ -- | \$ 86,356 | \$ 84,441 | \$ (1,915) |
| Total expenditures | 194,590 | 194,590 | -- | 86,356 | 84,441 | (1,915) |
| (Deficiency) of revenues (under) expenditures | (194,590) | (194,590) | -- | (86,356) | (84,441) | 1,915 |
| Other sources (uses) of financial resources: | | | | | | |
| Proceeds from general obligation bond issues..... | 184,944 | 202,911 | 17,967 | 104,961 | 103,747 | (1,214) |
| Operating transfers-out..... | | | | (38,000) | (38,000) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (9,646) | 8,321 | 17,967 | (19,395) | (18,694) | 701 |
| Budgetary fund balances, July 1, 1994 | 25,664 | 25,664 | -- | 17,078 | 17,078 | -- |
| Budgetary fund balances (deficit) , June 30, 1995 | \$ 16,018 | \$ 33,985 | \$ 17,967 | \$ (2,317) | \$ (1,616) | \$ 701 |

| Total | | |
|-----------------|------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 280,946 | \$ 279,031 | \$ (1,915) |
| 280,946 | 279,031 | (1,915) |
| (280,946) | (279,031) | 1,915 |
| 289,905 | 306,658 | 16,753 |
| (38,000) | (38,000) | -- |
| (29,041) | (10,373) | 18,668 |
| 42,742 | 42,742 | -- |
| \$ 13,701 | \$ 32,369 | \$ 18,668 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Debt Service Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | General Obligations | | | Build Illinois | | |
|--|-------------------------------|--------------------|--------------------------|-------------------------------|------------------|--------------------------|
| | Bond, Retirement and Interest | | | Bond, Retirement and Interest | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 150 | \$ 370 | \$ 220 | | | |
| Other..... | 6,010 | 27,195 | 21,185 | \$ 10 | \$ 510 | \$ 500 |
| Total revenues | 6,160 | 27,565 | 21,405 | 10 | 510 | 500 |
| Expenditures: | | | | | | |
| Debt service: | | | | | | |
| Principal..... | 1,070,621 | 1,060,871 | (9,750) | 188,004 | 188,004 | -- |
| Interest..... | 247,602 | 247,602 | -- | | | |
| Total expenditures | 1,318,223 | 1,308,473 | (9,750) | 188,004 | 188,004 | -- |
| Excess (deficiency) of revenues over (under) expenditures | (1,312,063) | (1,280,908) | 31,155 | (187,994) | (187,494) | 500 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | 1,340,298 | 1,329,972 | (10,326) | 184,224 | 187,571 | 3,347 |
| Operating transfers-out..... | (3,000) | (2,588) | 412 | | | |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | 25,235 | 46,476 | 21,241 | (3,770) | 77 | 3,847 |
| Budgetary fund balances, July 1, 1994 | 246,303 | 246,303 | -- | 1,146 | 1,146 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 271,538 | \$ 292,779 | \$ 21,241 | \$ (2,624) | \$ 1,223 | \$ 3,847 |

| Illinois Civic Center Bond, Retirement and Interest | | | Matured Bond and Coupon | | | Total | | |
|--|-----------|--------------------------|-------------------------|--------|--------------------------|-----------------|-------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 50 | \$ 265 | \$ 215 | \$ 150 | \$ 370 | \$ 220 |
| | | | 50 | 265 | 215 | 6,070 | 27,970 | 21,900 |
| | | | | | | 6,220 | 28,340 | 22,120 |
| \$ 14,430 | \$ 13,629 | \$ (801) | 500 | 80 | (420) | 1,273,555 | 1,262,584 | (10,971) |
| | | | | | | 247,602 | 247,602 | -- |
| 14,430 | 13,629 | (801) | 500 | 80 | (420) | 1,521,157 | 1,510,186 | (10,971) |
| (14,430) | (13,629) | 801 | (450) | 185 | 635 | (1,514,937) | (1,481,846) | 33,091 |
| 14,576 | 14,575 | (1) | | | | 1,539,098 | 1,532,118 | (6,980) |
| | | | | | | (3,000) | (2,588) | 412 |
| 146 | 946 | 800 | (450) | 185 | 635 | 21,161 | 47,684 | 26,523 |
| 6,061 | 6,061 | -- | 694 | 694 | -- | 254,204 | 254,204 | -- |
| \$ 6,207 | \$ 7,007 | \$ 800 | \$ 244 | \$ 879 | \$ 635 | \$ 275,365 | \$ 301,888 | \$ 26,523 |

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, 1995
(Expressed in Thousands)

| | Secretary of State Library Services | | | Code Departments | | |
|--|--|-------------------|--------------------------|---------------------|--------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 4,000 | \$ 5,007 | \$ 1,007 | \$ 1,310,452 | \$ 1,056,465 | \$ (253,987) |
| Other..... | | | | 86,723 | 104,317 | 17,594 |
| Less: | | | | | | |
| Refunds..... | | | | 2,545 | 254 | (2,291) |
| Total revenues | 4,000 | 5,007 | 1,007 | 1,394,630 | 1,160,528 | (234,102) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 625,162 | 500,882 | (124,280) |
| Education..... | | | | | | |
| General government..... | 5,730 | 5,085 | (645) | 562,485 | 319,305 | (243,180) |
| Transportation..... | | | | 134,310 | 134,310 | -- |
| Social assistance..... | | | | 250,383 | 190,137 | (60,246) |
| Public protection and justice..... | | | | 14,306 | 10,575 | (3,731) |
| Natural resources and recreation..... | | | | 10,181 | 8,006 | (2,175) |
| Capital outlays..... | 70 | 70 | -- | 9,947 | 6,477 | (3,470) |
| Total expenditures | 5,800 | 5,155 | (645) | 1,606,774 | 1,169,692 | (437,082) |
| Excess (deficiency) of revenues over (under) expenditures | (1,800) | (148) | 1,652 | (212,144) | (9,164) | 202,980 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | 31,674 | 31,674 | -- |
| Operating transfers-out..... | | | | (6,602) | (7,622) | (1,020) |
| Budgetary funds-nonbudgeted accounts | | | | (30,588) | (30,588) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (1,800) | (148) | 1,652 | (217,660) | (15,700) | 201,960 |
| Budgetary fund balances (deficits), July 1, 1994 | (1,197) | (1,197) | -- | (48,550) | (48,550) | -- |
| Reclassifications between budgetary/nonbudgetary funds-net | | | | | | |
| Budgetary fund balances (deficits), July 1, 1994 as reclassified | (1,197) | (1,197) | -- | (48,550) | (48,550) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (2,997) | \$ (1,345) | \$ 1,652 | \$ (266,210) | \$ (64,250) | \$ 201,960 |

| Agencies, Boards & Commissions | | | Illinois Community College Board AFDC Opportunities | | | Other | | |
|--------------------------------|-------------|-----------------------|--|----------|-----------------------|--------------|-----------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 1,015,073 | \$ 925,538 | \$ (89,535) | | | | \$ 81,985 | \$ 60,772 | \$ (21,213) |
| \$1,788 | 12 | (1,776) | | | | 1,135 | 1,530 | 395 |
| | | | | | | 210 | 1 | (209) |
| 1,016,861 | 925,550 | (91,311) | | | | 82,910 | 62,301 | (20,609) |
| | | | | | | 16,580 | 9,205 | (7,375) |
| 959,586 | 814,592 | (144,994) | \$ 6,000 | \$ 6,000 | -- | 17,880 | 11,413 | (6,467) |
| | | | | | | 25,831 | 17,082 | (8,749) |
| | | | | | | 1,992 | 1,842 | (150) |
| 99,129 | 80,897 | (18,232) | | | | 19,829 | 12,338 | (7,491) |
| 66,944 | 42,712 | (24,232) | | | | 8,783 | 5,387 | (3,396) |
| 2,580 | 2,165 | (415) | | | | 2,124 | 2,050 | (74) |
| 1,128,239 | 940,366 | (187,873) | 6,000 | 6,000 | -- | 93,019 | 59,317 | (33,702) |
| (111,378) | (14,816) | 96,562 | (6,000) | (6,000) | -- | (10,109) | 2,984 | 13,093 |
| | | | 6,000 | 7,216 | 1,216 | 872 | 425 | (447) |
| | | | | | | (840) | (183) | 657 |
| (325) | (325) | -- | | | | (2,321) | (2,321) | -- |
| (111,703) | (15,141) | 96,562 | -- | 1,216 | 1,216 | (12,398) | 905 | 13,303 |
| (76,101) | (76,101) | -- | 250 | 250 | -- | 4,595 | 4,595 | -- |
| | | | | | | 300 | 300 | -- |
| (76,101) | (76,101) | -- | 250 | 250 | -- | 4,895 | 4,895 | -- |
| \$ (187,804) | \$ (91,242) | \$ 96,562 | \$ 250 | \$ 1,466 | \$ 1,216 | \$ (7,503) | \$ 5,800 | \$ 13,303 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Total | | |
|--|---------------------|---------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | |
| Federal government..... | \$ 2,411,510 | \$ 2,047,782 | \$ (363,728) |
| Other..... | 89,646 | 105,859 | 16,213 |
| Less: | | | |
| Refunds..... | 2,755 | 255 | (2,500) |
| Total revenues | <u>2,498,401</u> | <u>2,153,386</u> | <u>(345,015)</u> |
| Expenditures: | | | |
| Current: | | | |
| Health and social services..... | 641,742 | 510,087 | (131,655) |
| Education..... | 983,466 | 832,005 | (151,461) |
| General government..... | 594,046 | 341,472 | (252,574) |
| Transportation..... | 134,310 | 134,310 | -- |
| Social assistance..... | 252,375 | 191,979 | (60,396) |
| Public protection and justice..... | 133,264 | 103,810 | (29,454) |
| Natural resources and recreation..... | 85,908 | 56,105 | (29,803) |
| Capital outlays..... | 14,721 | 10,762 | (3,959) |
| Total expenditures | <u>2,839,832</u> | <u>2,180,530</u> | <u>(659,302)</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(341,431)</u> | <u>(27,144)</u> | <u>314,287</u> |
| Other sources (uses) of financial resources: | | | |
| Operating transfers-in..... | 38,546 | 39,315 | 769 |
| Operating transfers-out..... | (7,442) | (7,805) | (363) |
| Budgetary funds-nonbudgeted accounts | <u>(33,234)</u> | <u>(33,234)</u> | <u>--</u> |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | <u>(343,561)</u> | <u>(28,868)</u> | <u>314,693</u> |
| Budgetary fund balances (deficits), July 1, 1994 | (121,003) | (121,003) | -- |
| Reclassifications between budgetary/nonbudgetary funds-net | 300 | 300 | -- |
| Budgetary fund balances (deficits), July 1, 1994 as reclassified | <u>(120,703)</u> | <u>(120,703)</u> | <u>--</u> |
| Budgetary fund balances (deficits), June 30, 1995 | <u>\$ (464,264)</u> | <u>\$ (149,571)</u> | <u>\$ 314,693</u> |

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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, 1995
(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..... | \$ 49,647 | \$ 37,323 | \$ (12,324) | \$ 398,453 | \$ 311,897 | \$ (86,556) |
| Other..... | | | | 763 | 539 | (224) |
| Less: | | | | | | |
| Refunds..... | | | | 2,020 | 250 | (1,770) |
| Total revenues | 49,647 | 37,323 | (12,324) | 397,196 | 312,186 | (85,010) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 54,388 | 38,867 | (15,521) | | | |
| General government..... | | | | 562,275 | 319,097 | (243,178) |
| Transportation..... | | | | | | |
| Social assistance..... | | | | | | |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 85 | 82 | (3) | 133 | 97 | (36) |
| Total expenditures | 54,473 | 38,949 | (15,524) | 562,408 | 319,194 | (243,214) |
| Excess (deficiency) of revenues over (under) expenditures | (4,826) | (1,626) | 3,200 | (165,212) | (7,008) | 158,204 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | | | |
| Operating transfers-out..... | | | | (602) | (405) | 197 |
| Budgetary funds-nonbudgeted accounts..... | (224) | (224) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (5,050) | (1,850) | 3,200 | (165,814) | (7,413) | 158,401 |
| Budgetary fund balances (deficits), July 1, 1994 | (1,713) | (1,713) | -- | (50,288) | (50,288) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (6,763) | \$ (3,563) | \$ 3,200 | \$ (216,102) | \$ (57,701) | \$ 158,401 |

| Employment Security | | | Mental Health and Developmental Disabilities | | | Public Aid | | |
|---------------------|------------|--------------------------|---|-----------|--------------------------|-----------------|-----------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 162,000 | \$ 140,183 | \$ (21,817) | \$ 24,916 | \$ 22,371 | \$ (2,545) | \$ 47,333 | \$ 39,030 | \$ (8,303) |
| 27,000 | 24,081 | (2,919) | 166 | -- | (166) | -- | 4 | 4 |
| 400 | 4 | (396) | | | | | | |
| 188,600 | 164,260 | (24,340) | 25,082 | 22,371 | (2,711) | 47,333 | 39,034 | (8,299) |
| | | | 26,151 | 22,685 | (3,466) | 7,259 | 6,345 | (914) |
| 210 | 208 | (2) | | | | | | |
| 194,685 | 159,781 | (34,904) | | | | 55,698 | 30,356 | (25,342) |
| 215 | 215 | -- | 222 | 222 | -- | 417 | 416 | (1) |
| 195,110 | 160,204 | (34,906) | 26,373 | 22,907 | (3,466) | 63,374 | 37,117 | (26,257) |
| (6,510) | 4,056 | 10,566 | (1,291) | (536) | 755 | (16,041) | 1,917 | 17,958 |
| | | | | | | 31,674 | 31,674 | -- |
| | | | | | | (6,000) | (7,217) | (1,217) |
| (1,378) | (1,378) | -- | | | | (28,543) | (28,543) | -- |
| (7,888) | 2,678 | 10,566 | (1,291) | (536) | 755 | (18,910) | (2,169) | 16,741 |
| (1,024) | (1,024) | -- | 1,446 | 1,446 | -- | 2,215 | 2,215 | -- |
| \$ (8,912) | \$ 1,654 | \$ 10,566 | \$ 155 | \$ 910 | \$ 755 | \$ (16,695) | \$ 46 | \$ 16,741 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Public Health | | | Rehabilitation Services | | |
|--|--------------------|--------------------|--------------------------|-------------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 188,977 | \$ 196,490 | \$ 7,513 | \$ 174,836 | \$ 130,423 | \$ (44,413) |
| Other..... | 49,308 | 45,382 | (3,926) | 591 | 1,251 | 660 |
| Less: | | | | | | |
| Refunds..... | 120 | -- | (120) | 5 | -- | (5) |
| Total revenues | 238,165 | 241,872 | 3,707 | 175,422 | 131,674 | (43,748) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 295,001 | 241,202 | (53,799) | 164,793 | 131,780 | (33,013) |
| General government..... | | | | | | |
| Transportation..... | | | | | | |
| Social assistance..... | | | | | | |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 3,519 | 2,418 | (1,101) | 4,734 | 2,437 | (2,297) |
| Total expenditures | 298,520 | 243,620 | (54,900) | 169,527 | 134,217 | (35,310) |
| Excess (deficiency) of revenues over (under) expenditures | (60,355) | (1,748) | 58,607 | 5,895 | (2,543) | (8,438) |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | | | |
| Operating transfers-out..... | | | | | | |
| Budgetary funds-nonbudgeted accounts..... | | | | (439) | (439) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (60,355) | (1,748) | 58,607 | 5,456 | (2,982) | (8,438) |
| Budgetary fund balances (deficits), July 1, 1994 | (16,359) | (16,359) | -- | (1,391) | (1,391) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (76,714) | \$ (18,107) | \$ 58,607 | \$ 4,065 | \$ (4,373) | \$ (8,438) |

| Transportation | | | Other Code Departments | | | Total | | |
|----------------|------------|-----------------------|------------------------|-----------|-----------------------|--------------|--------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 172,885 | \$ 105,145 | \$ (67,740) | \$ 91,405 | \$ 73,603 | \$ (17,802) | \$ 1,310,452 | \$ 1,056,465 | \$ (253,987) |
| 7,500 | 31,166 | 23,666 | 1,395 | 1,894 | 499 | 86,723 | 104,317 | 17,594 |
| | | | | | | 2,545 | 254 | (2,291) |
| 180,385 | 136,311 | (44,074) | 92,800 | 75,497 | (17,303) | 1,394,630 | 1,160,528 | (234,102) |
| | | | 77,570 | 60,003 | (17,567) | 625,162 | 500,882 | (124,280) |
| | | | | | | 562,485 | 319,305 | (243,180) |
| 134,310 | 134,310 | -- | | | | 134,310 | 134,310 | -- |
| | | | | | | 250,383 | 190,137 | (60,246) |
| | | | 14,306 | 10,575 | (3,731) | 14,306 | 10,575 | (3,731) |
| | | | 10,181 | 8,006 | (2,175) | 10,181 | 8,006 | (2,175) |
| | | | 622 | 590 | (32) | 9,947 | 6,477 | (3,470) |
| 134,310 | 134,310 | -- | 102,679 | 79,174 | (23,505) | 1,606,774 | 1,169,692 | (437,082) |
| 46,075 | 2,001 | (44,074) | (9,879) | (3,677) | 6,202 | (212,144) | (9,164) | 202,980 |
| | | | | | | 31,674 | 31,674 | -- |
| | | | | | | (6,602) | (7,622) | (1,020) |
| | | | (4) | (4) | -- | (30,588) | (30,588) | -- |
| 46,075 | 2,001 | (44,074) | (9,883) | (3,681) | 6,202 | (217,660) | (15,700) | 201,960 |
| 656 | 656 | -- | 17,908 | 17,908 | -- | (48,550) | (48,550) | -- |
| \$ 46,731 | \$ 2,657 | \$ (44,074) | \$ 8,025 | \$ 14,227 | \$ 6,202 | \$ (266,210) | \$ (64,250) | \$ 201,960 |

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, 1995
(Expressed in Thousands)

| | Federal Projects | | | Local Effort Day Care | | |
|--|-------------------|-------------------|--------------------------|-----------------------|-----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 28,447 | \$ 16,123 | \$ (12,324) | \$ 21,200 | \$ 21,200 | \$ -- |
| Total revenues | 28,447 | 16,123 | (12,324) | 21,200 | 21,200 | -- |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 32,293 | 16,772 | (15,521) | 22,095 | 22,095 | -- |
| Capital outlays..... | 85 | 82 | (3) | | | |
| Total expenditures | 32,378 | 16,854 | (15,524) | 22,095 | 22,095 | -- |
| (Deficiency) of revenues (under) expenditures | (3,931) | (731) | 3,200 | (895) | (895) | -- |
| Budgetary funds-nonbudgeted accounts | (224) | (224) | -- | | | |
| (Deficiency) of revenues (under) expenditures and budgetary funds- nonbudgeted accounts | (4,155) | (955) | 3,200 | (895) | (895) | -- |
| Budgetary fund (deficits), July 1, 1994 | (1,637) | (1,637) | -- | (76) | (76) | -- |
| Budgetary fund (deficits), June 30, 1995 | \$ (5,792) | \$ (2,592) | \$ 3,200 | \$ (971) | \$ (971) | -- |

| Total | | |
|-----------------|------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 49,647 | \$ 37,323 | \$ (12,324) |
| 49,647 | 37,323 | (12,324) |
| 54,388 | 38,867 | (15,521) |
| 85 | 82 | (3) |
| 54,473 | 38,949 | (15,524) |
| (4,826) | (1,626) | 3,200 |
| (224) | (224) | -- |
| (5,050) | (1,850) | 3,200 |
| (1,713) | (1,713) | -- |
| \$ (6,763) | \$ (3,563) | \$ 3,200 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
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, 1995
(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..... | \$ 15,864 | \$ 10,818 | \$ (5,046) | \$ 106,601 | \$ 78,018 | \$ (28,583) |
| Other..... | 12 | -- | (12) | -- | 1 | 1 |
| Less: | | | | | | |
| Refunds..... | 300 | -- | (300) | 600 | 9 | (591) |
| Total revenues | 15,576 | 10,818 | (4,758) | 106,001 | 78,010 | (27,991) |
| Expenditures: | | | | | | |
| General government..... | 15,690 | 11,782 | (3,908) | 121,877 | 75,969 | (45,908) |
| Capital outlays..... | 6 | 4 | (2) | 25 | 21 | (4) |
| Total expenditures | 15,696 | 11,786 | (3,910) | 121,902 | 75,990 | (45,912) |
| Excess (deficiency) of revenues over (under) expenditures | (120) | (968) | (848) | (15,901) | 2,020 | 17,921 |
| Other (uses) of financial resources: | | | | | | |
| Operating transfers-out..... | (197) | -- | 197 | | | |
| Excess (deficiency) of revenues over (under) expenditures and other (uses) of financial resources | (317) | (968) | (651) | (15,901) | 2,020 | 17,921 |
| Budgetary fund (deficits), July 1, 1994 | (2,239) | (2,239) | -- | (3,561) | (3,561) | -- |
| Budgetary fund (deficits), June 30, 1995 | \$ (2,556) | \$ (3,207) | \$ (651) | \$ (19,462) | \$ (1,541) | \$ 17,921 |

| Community Services Block Grant | | | Community Development/ Small Cities Block Grant | | | Job Training Partnership | | |
|--------------------------------|------------|--------------------------|--|-------------|--------------------------|--------------------------|-------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 19,020 | \$ 18,451 | \$ (569) | \$ 55,253 | \$ 53,747 | \$ (1,506) | \$ 201,715 | \$ 150,863 | \$ (50,852) |
| | | | 704 | 174 | (530) | 47 | 364 | 317 |
| 170 | 1 | (169) | 300 | 2 | (298) | 650 | 238 | (412) |
| 18,850 | 18,450 | (400) | 55,657 | 53,919 | (1,738) | 201,112 | 150,989 | (50,123) |
| 25,533 | 16,971 | (8,562) | 162,718 | 59,287 | (103,431) | 236,457 | 155,088 | (81,369) |
| 9 | 9 | -- | 21 | 21 | -- | 72 | 42 | (30) |
| 25,542 | 16,980 | (8,562) | 162,739 | 59,308 | (103,431) | 236,529 | 155,130 | (81,399) |
| (6,692) | 1,470 | 8,162 | (107,082) | (5,389) | 101,693 | (35,417) | (4,141) | 31,276 |
| (14) | (14) | -- | (15) | (15) | -- | (376) | (376) | -- |
| (6,706) | 1,456 | 8,162 | (107,097) | (5,404) | 101,693 | (35,793) | (4,517) | 31,276 |
| (4,483) | (4,483) | -- | (8,001) | (8,001) | -- | (32,004) | (32,004) | -- |
| \$ (11,189) | \$ (3,027) | \$ 8,162 | \$ (115,098) | \$ (13,405) | \$ 101,693 | \$ (67,797) | \$ (36,521) | \$ 31,276 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
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, 1995
(Expressed in Thousands)

| | <u>Total</u> | | |
|---|---------------------|--------------------|---------------------|
| | <u>Final</u> | | <u>Variance</u> |
| | <u>Budget</u> | <u>Actual</u> | <u>Over (Under)</u> |
| Revenues: | | | |
| Federal government..... | \$ 398,453 | \$ 311,897 | \$ (86,556) |
| Other..... | 763 | 539 | (224) |
| Less: | | | |
| Refunds..... | 2,020 | 250 | (1,770) |
| Total revenues | <u>397,196</u> | <u>312,186</u> | <u>(85,010)</u> |
| Expenditures: | | | |
| General government..... | 562,275 | 319,097 | (243,178) |
| Capital outlays..... | 133 | 97 | (36) |
| Total expenditures | <u>562,408</u> | <u>319,194</u> | <u>(243,214)</u> |
| Excess (deficiency) of revenues | | | |
| over (under) expenditures | <u>(165,212)</u> | <u>(7,008)</u> | <u>158,204</u> |
| Other (uses) of financial resources: | | | |
| Operating transfers-out..... | (602) | (405) | 197 |
| Excess (deficiency) of revenues over | | | |
| (under) expenditures and other (uses) | | | |
| of financial resources | <u>(165,814)</u> | <u>(7,413)</u> | <u>158,401</u> |
| Budgetary fund (deficits), July 1, 1994 | <u>(50,288)</u> | <u>(50,288)</u> | <u>--</u> |
| Budgetary fund (deficits), June 30, 1995 | <u>\$ (216,102)</u> | <u>\$ (57,701)</u> | <u>\$ 158,401</u> |

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Employment Security
For the Year Ended June 30, 1995
(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..... | \$ 162,000 | \$ 140,183 | \$ (21,817) | \$ 12,000 | \$ 13,960 | \$ 1,960 |
| Other..... | 15,000 | 10,121 | (4,879) | | | |
| Less: | | | | | | |
| Refunds..... | 300 | -- | (300) | 100 | 4 | (96) |
| Total revenues | 176,700 | 150,304 | (26,396) | 11,900 | 13,956 | 2,056 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 210 | 208 | (2) | | | |
| Social assistance..... | 177,685 | 144,773 | (32,912) | 17,000 | 15,008 | (1,992) |
| Capital outlays..... | 215 | 215 | -- | | | |
| Total expenditures | 178,110 | 145,196 | (32,914) | 17,000 | 15,008 | (1,992) |
| Excess (deficiency) of revenues over (under) expenditures | (1,410) | 5,108 | 6,518 | (5,100) | (1,052) | 4,048 |
| Budgetary funds-nonbudgeted accounts | | | | (1,378) | (1,378) | -- |
| Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts | (1,410) | 5,108 | 6,518 | (6,478) | (2,430) | 4,048 |
| Budgetary fund balances (deficits), July 1, 1994 | (2,547) | (2,547) | -- | 1,523 | 1,523 | -- |
| Budgetary fund balance (deficits), June 30, 1995 | \$ (3,957) | \$ 2,561 | \$ 6,518 | \$ (4,955) | \$ (907) | \$ 4,048 |

| Total | | |
|-------------------|-----------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 162,000 | \$ 140,183 | \$ (21,817) |
| 27,000 | 24,081 | (2,919) |
| 400 | 4 | (396) |
| <u>188,600</u> | <u>164,260</u> | <u>(24,340)</u> |
| 210 | 208 | (2) |
| 194,685 | 159,781 | (34,904) |
| 215 | 215 | -- |
| <u>195,110</u> | <u>160,204</u> | <u>(34,906)</u> |
| (6,510) | 4,056 | 10,566 |
| <u>(1,378)</u> | <u>(1,378)</u> | <u>--</u> |
| (7,888) | 2,678 | 10,566 |
| <u>(1,024)</u> | <u>(1,024)</u> | <u>--</u> |
| <u>\$ (8,912)</u> | <u>\$ 1,654</u> | <u>\$ 10,566</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 Mental Health and Developmental Disabilities
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Federal Projects | | | Community Mental Health | | |
|--|------------------|---------------|--------------------------|-------------------------|----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 11,512 | \$ 9,091 | \$ (2,421) | \$ 13,404 | \$ 13,280 | \$ (124) |
| Other..... | 166 | -- | (166) | | | |
| Total revenues | 11,678 | 9,091 | (2,587) | 13,404 | 13,280 | (124) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 12,288 | 8,958 | (3,330) | 13,863 | 13,727 | (136) |
| Capital outlays..... | 222 | 222 | -- | | | |
| Total expenditures | 12,510 | 9,180 | (3,330) | 13,863 | 13,727 | (136) |
| (Deficiency) of revenues (under) expenditures | (832) | (89) | 743 | (459) | (447) | 12 |
| Budgetary fund balances, July 1, 1994 | 1,037 | 1,037 | -- | 409 | 409 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 205 | \$ 948 | \$ 743 | \$ (50) | \$ (38) | 12 |

| Total | | |
|-----------------|---------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 24,916 | \$ 22,371 | \$ (2,545) |
| 166 | -- | (166) |
| <u>25,082</u> | <u>22,371</u> | <u>(2,711)</u> |
| 26,151 | 22,685 | (3,466) |
| 222 | 222 | -- |
| <u>26,373</u> | <u>22,907</u> | <u>(3,466)</u> |
| <u>(1,291)</u> | <u>(536)</u> | <u>755</u> |
| 1,446 | 1,446 | -- |
| <u>\$ 155</u> | <u>\$ 910</u> | <u>\$ 755</u> |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Department of Public Aid
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Employment & Training | | | Special Purposes Trust | | |
|--|-----------------------|-----------------|--------------------------|------------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 6,400 | \$ 10,810 | \$ 4,410 | \$ 40,933 | \$ 28,220 | \$ (12,713) |
| Other..... | | | | -- | 4 | 4 |
| Total revenues | 6,400 | 10,810 | 4,410 | 40,933 | 28,224 | (12,709) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 7,259 | 6,345 | (914) |
| Social assistance..... | 21,981 | 3,645 | (18,336) | 33,717 | 26,711 | (7,006) |
| Capital outlays..... | 19 | 19 | -- | 398 | 397 | (1) |
| Total expenditures | 22,000 | 3,664 | (18,336) | 41,374 | 33,453 | (7,921) |
| Excess (deficiency) of revenues over (under) expenditures | (15,600) | 7,146 | 22,746 | (441) | (5,229) | (4,788) |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | 31,674 | 31,674 | -- |
| Operating transfers-out..... | (6,000) | (7,217) | (1,217) | | | |
| Budgetary funds-nonbudgeted accounts | | | | (28,543) | (28,543) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other sources (uses) of financial resources and budgetary funds-nonbudgeted accounts | (21,600) | (71) | 21,529 | 2,690 | (2,098) | (4,788) |
| Budgetary fund balances (deficits), July 1, 1994 | 2,530 | 2,530 | -- | (315) | (315) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (19,070) | \$ 2,459 | \$ 21,529 | \$ 2,375 | \$ (2,413) | \$ (4,788) |

| Total | | |
|--------------------|-----------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 47,333 | \$ 39,030 | \$ (8,303) |
| -- | 4 | 4 |
| <u>47,333</u> | <u>39,034</u> | <u>(8,299)</u> |
| 7,259 | 6,345 | (914) |
| 55,698 | 30,356 | (25,342) |
| 417 | 416 | (1) |
| <u>63,374</u> | <u>37,117</u> | <u>(26,257)</u> |
| <u>(16,041)</u> | <u>1,917</u> | <u>17,958</u> |
| 31,674 | 31,674 | -- |
| (6,000) | (7,217) | (1,217) |
| <u>(28,543)</u> | <u>(28,543)</u> | <u>--</u> |
| <u>(18,910)</u> | <u>(2,169)</u> | <u>16,741</u> |
| <u>2,215</u> | <u>2,215</u> | <u>--</u> |
| <u>\$ (16,695)</u> | <u>\$ 46</u> | <u>\$ 16,741</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, 1995
(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..... | \$ 38,488 | \$ 43,943 | \$ 5,455 | \$ 129,288 | \$ 126,623 | \$ (2,665) |
| Other..... | 4,588 | 2,459 | (2,129) | 44,720 | 42,923 | (1,797) |
| Less: | | | | | | |
| Refunds..... | 10 | -- | (10) | 100 | -- | (100) |
| Total revenues | 43,066 | 46,402 | 3,336 | 173,908 | 169,546 | (4,362) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 67,805 | 45,374 | (22,431) | 199,348 | 170,661 | (28,687) |
| Capital outlays..... | 2,743 | 1,923 | (820) | 534 | 253 | (281) |
| Total expenditures | 70,548 | 47,297 | (23,251) | 199,882 | 170,914 | (28,968) |
| Excess (deficiency) of revenues over (under) expenditures | (27,482) | (895) | 26,587 | (25,974) | (1,368) | 24,606 |
| Budgetary fund (deficits), July 1, 1994 | (4,004) | (4,004) | -- | (11,975) | (11,975) | -- |
| Budgetary fund balance (deficits), June 30, 1995 | \$ (31,486) | \$ (4,899) | \$ 26,587 | \$ (37,949) | \$ (13,343) | \$ 24,606 |

| Maternal and Child Health Services Block Grant | | | Total | | |
|---|-----------|--------------------------|-----------------|-------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 21,201 | \$ 25,924 | \$ 4,723 | \$ 188,977 | \$ 196,490 | \$ 7,513 |
| | | | 49,308 | 45,382 | (3,926) |
| 10 | -- | (10) | 120 | -- | (120) |
| 21,191 | 25,924 | 4,733 | 238,165 | 241,872 | 3,707 |
| 27,848 | 25,167 | (2,681) | 295,001 | 241,202 | (53,799) |
| 242 | 242 | -- | 3,519 | 2,418 | (1,101) |
| 28,090 | 25,409 | (2,681) | 298,520 | 243,620 | (54,900) |
| (6,899) | 515 | 7,414 | (60,355) | (1,748) | 58,607 |
| (380) | (380) | -- | (16,359) | (16,359) | -- |
| \$ (7,279) | \$ 135 | \$ 7,414 | \$ (76,714) | \$ (18,107) | \$ 58,607 |

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, 1995
(Expressed in Thousands)

| | Vocational Rehabilitation | | | Old Age Survivors Insurance | | |
|---|---------------------------|-------------------|--------------------------|-----------------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 108,608 | \$ 76,730 | \$ (31,878) | \$ 66,228 | \$ 53,693 | \$ (12,535) |
| Other..... | 590 | 1,248 | 658 | 1 | 3 | 2 |
| Less: | | | | | | |
| Refunds..... | 5 | -- | (5) | | | |
| Total revenues | 109,193 | 77,978 | (31,215) | 66,229 | 53,696 | (12,533) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 98,682 | 79,503 | (19,179) | 66,111 | 52,277 | (13,834) |
| Capital outlays..... | 1,602 | 1,317 | (285) | 3,132 | 1,120 | (2,012) |
| Total expenditures | 100,284 | 80,820 | (19,464) | 69,243 | 53,397 | (15,846) |
| Excess (deficiency) of revenues over (under) expenditures | 8,909 | (2,842) | (11,751) | (3,014) | 299 | 3,313 |
| Budgetary funds-nonbudgeted accounts | (439) | (439) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts | 8,470 | (3,281) | (11,751) | (3,014) | 299 | 3,313 |
| Budgetary fund balances (deficits), July 1, 1994 | 1,992 | 1,992 | -- | (3,383) | (3,383) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 10,462 | \$ (1,289) | \$ (11,751) | \$ (6,397) | \$ (3,084) | \$ 3,313 |

| Total | | |
|----------------|----------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 174,836 | \$ 130,423 | \$ (44,413) |
| 591 | 1,251 | 660 |
| 5 | -- | (5) |
| <u>175,422</u> | <u>131,674</u> | <u>(43,748)</u> |

| | | |
|----------------|----------------|-----------------|
| 164,793 | 131,780 | (33,013) |
| 4,734 | 2,437 | (2,297) |
| <u>169,527</u> | <u>134,217</u> | <u>(35,310)</u> |

| | | |
|-------|---------|---------|
| 5,895 | (2,543) | (8,438) |
| (439) | (439) | -- |

| | | |
|-----------------|-------------------|-------------------|
| 5,456 | (2,982) | (8,438) |
| (1,391) | (1,391) | -- |
| <u>\$ 4,065</u> | <u>\$ (4,373)</u> | <u>\$ (8,438)</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, 1995
(Expressed in Thousands)

| | Federal/Local Airport | | | Federal Mass Transit | | |
|--|-----------------------|-----------------|-----------------------|----------------------|---------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 165,000 | \$ 89,133 | \$ (75,867) | \$ 7,885 | \$ 16,012 | \$ 8,127 |
| Other..... | 7,500 | 31,148 | 23,648 | -- | 18 | 18 |
| Total revenues | 172,500 | 120,281 | (52,219) | 7,885 | 16,030 | 8,145 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Transportation..... | 118,283 | 118,283 | -- | 16,027 | 16,027 | -- |
| Total expenditures | 118,283 | 118,283 | -- | 16,027 | 16,027 | -- |
| Excess (deficiency) of revenues over (under) expenditures | 54,217 | 1,998 | (52,219) | (8,142) | 3 | 8,145 |
| Budgetary fund balances, July 1, 1994 | 654 | 654 | -- | 2 | 2 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 54,871 | \$ 2,652 | \$ (52,219) | \$ (8,140) | \$ 5 | \$ 8,145 |

| Total | | |
|--------------|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 172,885 | \$ 105,145 | \$ (67,740) |
| 7,500 | 31,166 | 23,666 |
| 180,385 | 136,311 | (44,074) |
| 134,310 | 134,310 | -- |
| 134,310 | 134,310 | -- |
| 46,075 | 2,001 | (44,074) |
| 656 | 656 | -- |
| \$ 46,731 | \$ 2,657 | \$ (44,074) |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Other Code Departments
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Aging | | | Alcoholism and Substance Abuse | | |
|---|------------------------------|-------------------|--------------------------|--------------------------------|-------------------|--------------------------|
| | Services for Older Americans | | | Alcoholism and Substance Abuse | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 48,276 | \$ 47,734 | \$ (542) | \$ 25,046 | \$ 13,779 | \$ (11,267) |
| Other..... | 4 | -- | (4) | 387 | 544 | 157 |
| Total revenues | 48,280 | 47,734 | (546) | 25,433 | 14,323 | (11,110) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 51,555 | 47,513 | (4,042) | 26,015 | 12,490 | (13,525) |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 20 | 20 | -- | 173 | 165 | (8) |
| Total expenditures | 51,575 | 47,533 | (4,042) | 26,188 | 12,655 | (13,533) |
| Excess (deficiency) of revenues over (under) expenditures | (3,295) | 201 | 3,496 | (755) | 1,668 | 2,423 |
| Budgetary funds-nonbudgeted accounts | (4) | (4) | -- | | | |
| Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts | (3,299) | 197 | 3,496 | (755) | 1,668 | 2,423 |
| Budgetary fund balances (deficits), July 1, 1994 | (8,868) | (8,868) | -- | (3,405) | (3,405) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (12,167) | \$ (8,671) | \$ 3,496 | \$ (4,160) | \$ (1,737) | \$ 2,423 |

| Energy and Natural Resources | | | Military Affairs | | | Total | | |
|------------------------------|-----------|-----------------------|-------------------------------------|-----------|-----------------------|--------------|-----------|-----------------------|
| Petroleum Violation | | | Federal Support Agreement Revolving | | | Total | | |
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ -- | \$ 31 | \$ 31 | \$ 18,083 | \$ 12,059 | \$ (6,024) | \$ 91,405 | \$ 73,603 | \$ (17,802) |
| 1,004 | 1,350 | 346 | | | | 1,395 | 1,894 | 499 |
| 1,004 | 1,381 | 377 | 18,083 | 12,059 | (6,024) | 92,800 | 75,497 | (17,303) |
| | | | | | | 77,570 | 60,003 | (17,567) |
| | | | 14,306 | 10,575 | (3,731) | 14,306 | 10,575 | (3,731) |
| 10,181 | 8,006 | (2,175) | | | | 10,181 | 8,006 | (2,175) |
| 79 | 55 | (24) | 350 | 350 | -- | 622 | 590 | (32) |
| 10,260 | 8,061 | (2,199) | 14,656 | 10,925 | (3,731) | 102,679 | 79,174 | (23,505) |
| (9,256) | (6,680) | 2,576 | 3,427 | 1,134 | (2,293) | (9,879) | (3,677) | 6,202 |
| | | | | | | (4) | (4) | -- |
| (9,256) | (6,680) | 2,576 | 3,427 | 1,134 | (2,293) | (9,883) | (3,681) | 6,202 |
| 31,309 | 31,309 | -- | (1,128) | (1,128) | -- | 17,908 | 17,908 | -- |
| \$ 22,053 | \$ 24,629 | \$ 2,576 | \$ 2,299 | \$ 6 | \$ (2,293) | \$ 8,025 | \$ 14,227 | \$ 6,202 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures and Changes
In Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Federal Trust Funds
Agencies, Boards and Commissions
For the Year Ended June 30, 1995
(Expressed In Thousands)

| | State Board of Education | | | Other Agencies, Boards and Commissions | | |
|---|--------------------------|--------------------|--------------------------|--|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 895,818 | \$ 803,979 | \$ (91,839) | \$ 119,255 | \$ 121,559 | \$ 2,304 |
| Other..... | 184 | 8 | (176) | 1,604 | 4 | (1,600) |
| Total revenues | 896,002 | 803,987 | (92,015) | 120,859 | 121,563 | 704 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 959,586 | 814,592 | (144,994) | | | |
| Public protection and justice..... | | | | 99,129 | 80,897 | (18,232) |
| Natural resources and recreation..... | | | | 66,944 | 42,712 | (24,232) |
| Capital outlays..... | 624 | 415 | (209) | 1,956 | 1,750 | (206) |
| Total expenditures | 960,210 | 815,007 | (145,203) | 168,029 | 125,359 | (42,670) |
| (Deficiency) of revenues (under) expenditures | (64,208) | (11,020) | 53,188 | (47,170) | (3,796) | 43,374 |
| Budgetary funds-nonbudgeted accounts | (325) | (325) | -- | | | |
| (Deficiency) of revenues (under) expenditures and budgetary funds-nonbudgeted accounts | (64,533) | (11,345) | 53,188 | (47,170) | (3,796) | 43,374 |
| Budgetary fund (deficits), July 1, 1994 | (74,448) | (74,448) | -- | (1,653) | (1,653) | -- |
| Budgetary fund (deficits), June 30, 1995 | \$ (138,981) | \$ (85,793) | \$ 53,188 | \$ (48,823) | \$ (5,449) | \$ 43,374 |

| Total | | |
|---------------------|--------------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 1,015,073 | \$ 925,538 | \$ (89,535) |
| 1,788 | 12 | (1,776) |
| <u>1,016,861</u> | <u>925,550</u> | <u>(91,311)</u> |
| 959,586 | 814,592 | (144,994) |
| 99,129 | 80,897 | (18,232) |
| 66,944 | 42,712 | (24,232) |
| 2,580 | 2,165 | (415) |
| <u>1,128,239</u> | <u>940,366</u> | <u>(187,873)</u> |
| <u>(111,378)</u> | <u>(14,816)</u> | <u>96,562</u> |
| <u>(325)</u> | <u>(325)</u> | <u>--</u> |
| <u>(111,703)</u> | <u>(15,141)</u> | <u>96,562</u> |
| <u>(76,101)</u> | <u>(76,101)</u> | <u>--</u> |
| <u>\$ (187,804)</u> | <u>\$ (91,242)</u> | <u>\$ 96,562</u> |

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, 1995
(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..... | \$ 311,905 | \$ 274,210 | \$ (37,695) | \$ 578,501 | \$ 524,403 | \$ (54,098) |
| Other..... | | | | 184 | 8 | (176) |
| Total revenues | 311,905 | 274,210 | (37,695) | 578,685 | 524,411 | (54,274) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | 319,742 | 270,528 | (49,214) | 634,583 | 539,593 | (94,990) |
| Capital outlays..... | 83 | 80 | (3) | 537 | 331 | (206) |
| Total expenditures | 319,825 | 270,608 | (49,217) | 635,120 | 539,924 | (95,196) |
| Excess (deficiency) of revenues over (under) expenditures | (7,920) | 3,602 | 11,522 | (56,435) | (15,513) | 40,922 |
| Budgetary funds-nonbudgeted accounts | (244) | (244) | -- | (70) | (70) | -- |
| Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts | (8,164) | 3,358 | 11,522 | (56,505) | (15,583) | 40,922 |
| Budgetary fund (deficits), July 1, 1994 | (39,592) | (39,592) | -- | (33,588) | (33,588) | -- |
| Budgetary fund (deficits), June 30, 1995 | \$ (47,756) | \$ (36,234) | 11,522 | \$ (90,093) | \$ (49,171) | \$ 40,922 |

| SBE Job Training Partnership Act | | | Total | | |
|----------------------------------|----------|-----------------------|--------------|-------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 5,412 | \$ 5,366 | \$ (46) | \$ 895,818 | \$ 803,979 | \$ (91,839) |
| | | | 184 | 8 | (176) |
| 5,412 | 5,366 | (46) | 896,002 | 803,987 | (92,015) |
| 5,261 | 4,471 | (790) | 959,586 | 814,592 | (144,994) |
| 4 | 4 | -- | 624 | 415 | (209) |
| 5,265 | 4,475 | (790) | 960,210 | 815,007 | (145,203) |
| 147 | 891 | 744 | (64,208) | (11,020) | 53,188 |
| (11) | (11) | -- | (325) | (325) | -- |
| 136 | 880 | 744 | (64,533) | (11,345) | 53,188 |
| (1,268) | (1,268) | -- | (74,448) | (74,448) | -- |
| \$ (1,132) | \$ (388) | \$ 744 | \$ (138,981) | \$ (85,793) | \$ 53,188 |

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, 1995
(Expressed in Thousands)

| | Abandoned Mined Lands Reclamation Council | | | Environmental Protection Agency | | |
|--|---|-----------------|--------------------------|---------------------------------|-------------------|--------------------------|
| | Federal Trust | | | U.S. Environmental Protection | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | \$ 9,500 | \$ 9,730 | \$ 230 | \$ 35,778 | \$ 35,176 | \$ (602) |
| Other..... | | | | 1,604 | 4 | (1,600) |
| Total revenues | 9,500 | 9,730 | 230 | 37,382 | 35,180 | (2,202) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | 20,074 | 9,446 | (10,628) | 46,870 | 33,266 | (13,604) |
| Capital outlays..... | 69 | 62 | (7) | 1,602 | 1,403 | (199) |
| Total expenditures | 20,143 | 9,508 | (10,635) | 48,472 | 34,669 | (13,803) |
| Excess (deficiency) of revenues over (under) expenditures | (10,643) | 222 | 10,865 | (11,090) | 511 | 11,601 |
| Budgetary fund balances (deficits), July 1, 1994 | (1,093) | (1,093) | -- | (2,534) | (2,534) | -- |
| Budgetary fund balance (deficits), June 30, 1995 | \$ (11,736) | \$ (871) | \$ 10,865 | \$ (13,624) | \$ (2,023) | \$ 11,601 |

| Criminal Justice Information Authority | | | Emergency Management Agency | | | Total | | |
|--|------------|-----------------------|-----------------------------|-----------|-----------------------|--------------|------------|-----------------------|
| Criminal Justice Trust | | | Federal Aid Disaster | | | | | |
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 24,977 | \$ 21,536 | \$ (3,441) | \$ 49,000 | \$ 55,117 | \$ 6,117 | \$ 119,255 | \$ 121,559 | \$ 2,304 |
| | | | | | | 1,604 | 4 | (1,600) |
| 24,977 | 21,536 | (3,441) | 49,000 | 55,117 | 6,117 | 120,859 | 121,563 | 704 |
| 26,835 | 20,564 | (6,271) | 72,294 | 60,333 | (11,961) | 99,129 | 80,897 | (18,232) |
| | | | | | | 66,944 | 42,712 | (24,232) |
| 142 | 142 | -- | 143 | 143 | -- | 1,956 | 1,750 | (206) |
| 26,977 | 20,706 | (6,271) | 72,437 | 60,476 | (11,961) | 168,029 | 125,359 | (42,670) |
| (2,000) | 830 | 2,830 | (23,437) | (5,359) | 18,078 | (47,170) | (3,796) | 43,374 |
| (3,579) | (3,579) | -- | 5,553 | 5,553 | -- | (1,653) | (1,653) | -- |
| \$ (5,579) | \$ (2,749) | \$ 2,830 | \$ (17,884) | \$ 194 | \$ 18,078 | \$ (48,823) | \$ (5,449) | \$ 43,374 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Central Management Services | | | Corrections | | |
|--|-----------------------------|------------------|-----------------------|-------------------|-------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 186,752 | \$ 179,957 | \$ (6,795) | \$ 41,300 | \$ 39,298 | \$ (2,002) |
| Less: | | | | | | |
| Refunds..... | | | | 10 | 6 | (4) |
| Total revenues | 186,752 | 179,957 | (6,795) | 41,290 | 39,292 | (1,998) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Education..... | | | | | | |
| General government..... | 184,531 | 174,013 | (10,518) | | | |
| Transportation..... | | | | | | |
| Public protection and justice..... | | | | 42,387 | 40,808 | (1,579) |
| Capital outlays..... | 4,424 | 4,256 | (168) | 2,690 | 1,642 | (1,048) |
| Total expenditures | 188,955 | 178,269 | (10,686) | 45,077 | 42,450 | (2,627) |
| Excess (deficiency) of revenues over (under) expenditures | (2,203) | 1,688 | 3,891 | (3,787) | (3,158) | 629 |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | -- | 2 | 2 | -- | 1 | 1 |
| Operating transfers-out..... | (29) | (29) | -- | (52) | (52) | -- |
| Excess (deficiency) of revenues over (under) expenditures and other sources (uses) of financial resources | (2,232) | 1,661 | 3,893 | (3,839) | (3,209) | 630 |
| Budgetary fund balances (deficits), July 1, 1994 | 10,337 | 10,337 | -- | (2,569) | (2,569) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ 8,105 | \$ 11,998 | \$ 3,893 | \$ (6,408) | \$ (5,778) | \$ 630 |

| Other | | | Total | | |
|--------------|-----------|-----------------------|--------------|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 11,997 | \$ 12,113 | \$ 116 | \$ 240,049 | \$ 231,368 | \$ (8,681) |
| | | | 10 | 6 | (4) |
| 11,997 | 12,113 | 116 | 240,039 | 231,362 | (8,677) |
| 5,662 | 3,983 | (1,679) | 5,662 | 3,983 | (1,679) |
| 10,338 | 6,974 | (3,364) | 194,869 | 180,987 | (13,882) |
| 702 | 615 | (87) | 702 | 615 | (87) |
| | | | 42,387 | 40,808 | (1,579) |
| 891 | 353 | (538) | 8,005 | 6,251 | (1,754) |
| 17,593 | 11,925 | (5,668) | 251,625 | 232,644 | (18,981) |
| (5,596) | 188 | 5,784 | (11,586) | (1,282) | 10,304 |
| -- | 99 | 99 | -- | 102 | 102 |
| (295) | (147) | 148 | (376) | (228) | 148 |
| (5,891) | 140 | 6,031 | (11,962) | (1,408) | 10,554 |
| 1,577 | 1,577 | -- | 9,345 | 9,345 | -- |
| \$ (4,314) | \$ 1,717 | \$ 6,031 | \$ (2,617) | \$ 7,937 | \$ 10,554 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Sources and Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
Revolving Funds
Department of Central Management Services
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | State Garage | | | Statistical Services | | |
|--|-------------------|-------------------|-----------------------|----------------------|------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Other..... | \$ 30,207 | \$ 29,782 | \$ (425) | \$ 62,780 | \$ 55,469 | \$ (7,311) |
| Total revenues | 30,207 | 29,782 | (425) | 62,780 | 55,469 | (7,311) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 31,209 | 28,151 | (3,058) | 54,807 | 48,057 | (6,750) |
| Capital outlays..... | 870 | 817 | (53) | 3,291 | 3,263 | (28) |
| Total expenditures | 32,079 | 28,968 | (3,111) | 58,098 | 51,320 | (6,778) |
| Excess (deficiency) of revenues over (under) expenditures | (1,872) | 814 | 2,686 | 4,682 | 4,149 | (533) |
| Other sources (uses) of financial resources: | | | | | | |
| Operating transfers-in..... | | | | -- | 1 | 1 |
| Operating transfers-out..... | (5) | (5) | -- | (9) | (9) | -- |
| Excess (deficiency) of revenues over expenditures and other sources (uses) of financial resources | (1,877) | 809 | 2,686 | 4,673 | 4,141 | (532) |
| Budgetary fund balances (deficits), July 1, 1994 | (4,595) | (4,595) | -- | 10,682 | 10,682 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (6,472) | \$ (3,786) | \$ 2,686 | \$ 15,355 | \$ 14,823 | \$ (532) |

| Communications | | | Total | | |
|----------------|-----------|-----------------------|--------------|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 93,765 | \$ 94,706 | \$ 941 | \$ 186,752 | \$ 179,957 | \$ (6,795) |
| 93,765 | 94,706 | 941 | 186,752 | 179,957 | (6,795) |
| 98,515 | 97,805 | (710) | 184,531 | 174,013 | (10,518) |
| 263 | 176 | (87) | 4,424 | 4,256 | (168) |
| 98,778 | 97,981 | (797) | 188,955 | 178,269 | (10,686) |
| (5,013) | (3,275) | 1,738 | (2,203) | 1,688 | 3,891 |
| -- | 1 | 1 | -- | 2 | 2 |
| (15) | (15) | -- | (29) | (29) | -- |
| (5,028) | (3,289) | 1,739 | (2,232) | 1,661 | 3,893 |
| 4,250 | 4,250 | -- | 10,337 | 10,337 | -- |
| \$ (778) | \$ 961 | \$ 1,739 | \$ 8,105 | \$ 11,998 | \$ 3,893 |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
Other Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Central Management Services | | | Public Aid | | |
|--|-----------------------------|-----------------|--------------------------|---------------------------------|------------------|--------------------------|
| | | | | Child Support Enforcement Trust | | |
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Sales taxes..... | | | | | | |
| Motor fuel taxes..... | | | | | | |
| Federal government..... | \$ 1,767 | \$ 499 | \$ (1,268) | \$ 68,555 | \$ 52,668 | \$ (15,887) |
| Other..... | 85,395 | 92,322 | 6,927 | 158,593 | 150,278 | (8,315) |
| Total revenues | 87,162 | 92,821 | 5,659 | 227,148 | 202,946 | (24,202) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | | | | 51 | 51 | -- |
| Education..... | | | | | | |
| General government..... | 100,847 | 89,490 | (11,357) | | | |
| Social assistance..... | | | | 97,490 | 83,143 | (14,347) |
| Public protection and justice..... | | | | | | |
| Natural resources and recreation..... | | | | | | |
| Capital outlays..... | 14 | 13 | (1) | 5,122 | 4,818 | (304) |
| Total expenditures | 100,861 | 89,503 | (11,358) | 102,663 | 88,012 | (14,651) |
| Excess (deficiency) of revenues over (under) expenditures | (13,699) | 3,318 | 17,017 | 124,485 | 114,934 | (9,551) |
| Other (uses) of financial resources: | | | | | | |
| Operating transfers-out..... | -- | (3) | (3) | (6,000) | (6,000) | -- |
| Budgetary funds-nonbudgeted accounts | | | | (120,031) | (120,031) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other (uses) of financial resources and budgetary funds-nonbudgeted accounts | (13,699) | 3,315 | 17,014 | (1,546) | (11,097) | (9,551) |
| Budgetary fund balances (deficits), July 1, 1994, as previously reported | (3,527) | (3,527) | -- | 17,841 | 17,841 | -- |
| Reclassifications between budgetary-nonbudgetary funds-net | | | | | | |
| Budgetary fund balances (deficits), July 1, 1994 as reclassified | (3,527) | (3,527) | -- | 17,841 | 17,841 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (17,226) | \$ (212) | \$ 17,014 | \$ 16,295 | \$ 6,744 | \$ (9,551) |

| Revenue | | | Capital Development Board CDB Contributory Trust | | | Student Assistance Commission State Scholarship Commission Student Loan | | |
|--------------|------------|-----------------------|---|----------|-----------------------|--|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| \$ 261,106 | \$ 261,106 | \$ -- | | | | | | |
| 22,290 | 22,290 | -- | | | | | | |
| 22,000 | 23,830 | 1,830 | \$ 260 | \$ 466 | \$ 206 | \$ 143,002 | \$ 121,411 | \$ (21,591) |
| 657 | 690 | 33 | 6,896 | 6,896 | -- | 51,558 | 61,163 | 9,605 |
| 306,053 | 307,916 | 1,863 | 7,156 | 7,362 | 206 | 194,560 | 182,574 | (11,986) |
| | | | | | | 195,670 | 183,057 | (12,613) |
| 27,836 | 23,982 | (3,854) | | | | | | |
| | | | 75 | 69 | (6) | 1,005 | 999 | (6) |
| 27,836 | 23,982 | (3,854) | 75 | 69 | (6) | 196,675 | 184,056 | (12,619) |
| 278,217 | 283,934 | 5,717 | 7,081 | 7,293 | 212 | (2,115) | (1,482) | 633 |
| | | | -- | (128) | (128) | -- | (85) | (85) |
| (284,555) | (284,555) | -- | (6,088) | (6,088) | -- | | | |
| (6,338) | (621) | 5,717 | 993 | 1,077 | 84 | (2,115) | (1,567) | 548 |
| 22,278 | 22,278 | -- | 5,143 | 5,143 | -- | 31,908 | 31,908 | -- |
| 22,278 | 22,278 | -- | 5,143 | 5,143 | -- | 31,908 | 31,908 | -- |
| \$ 15,940 | \$ 21,657 | \$ 5,717 | \$ 6,136 | \$ 6,220 | \$ 84 | \$ 29,793 | \$ 30,341 | \$ 548 |

(continued)

(continued)

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures,
Other Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Funds
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Other | | | Total | | |
|--|-----------------|-----------------|-----------------------|------------------|------------------|-----------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Sales taxes..... | | | | \$ 261,106 | \$ 261,106 | \$ -- |
| Motor fuel taxes..... | | | | 22,290 | 22,290 | -- |
| Federal government..... | \$ 3,614 | \$ 1,914 | \$ (1,700) | 239,198 | 200,788 | (38,410) |
| Other..... | 6,273 | 6,157 | (116) | 309,372 | 317,506 | 8,134 |
| Total revenues | 9,887 | 8,071 | (1,816) | 831,966 | 801,690 | (30,276) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Health and social services..... | 3,424 | 229 | (3,195) | 3,475 | 280 | (3,195) |
| Education..... | 835 | 167 | (668) | 196,505 | 183,224 | (13,281) |
| General government..... | 937 | 379 | (558) | 129,620 | 113,851 | (15,769) |
| Social assistance..... | 4 | 4 | -- | 97,494 | 83,147 | (14,347) |
| Public protection and justice..... | 3,990 | 1,485 | (2,505) | 3,990 | 1,485 | (2,505) |
| Natural resources and recreation..... | 3,426 | 2,831 | (595) | 3,426 | 2,831 | (595) |
| Capital outlays..... | 177 | 176 | (1) | 6,393 | 6,075 | (318) |
| Total expenditures | 12,793 | 5,271 | (7,522) | 440,903 | 390,893 | (50,010) |
| Excess (deficiency) of revenues over (under) expenditures | (2,906) | 2,800 | 5,706 | 391,063 | 410,797 | 19,734 |
| Other (uses) of financial resources: | | | | | | |
| Operating transfers-out..... | -- | (1) | (1) | (6,000) | (6,217) | (217) |
| Budgetary funds-nonbudgeted accounts | (1,426) | (1,426) | -- | (412,100) | (412,100) | -- |
| Excess (deficiency) of revenues over (under) expenditures, other (uses) of financial resources and budgetary funds-nonbudgeted accounts | (4,332) | 1,373 | 5,705 | (27,037) | (7,520) | 19,517 |
| Budgetary fund balances (deficits), July 1, 1994, as previously reported | 3,532 | 3,532 | -- | 77,175 | 77,175 | -- |
| Reclassifications between budgetary-nonbudgetary funds-net | 94 | 94 | -- | 94 | 94 | -- |
| Budgetary fund balances (deficits), July 1, 1994 as reclassified | 3,626 | 3,626 | -- | 77,269 | 77,269 | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (706) | \$ 4,999 | \$ 5,705 | \$ 50,232 | \$ 69,749 | \$ 19,517 |

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STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures, Other
Uses of Financial Resources and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Fund
Department of Central Management Services
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Local Government Health Insurance Reserve | | | Group Insurance Premium | | |
|---|--|-----------------|--------------------------|-------------------------|-------------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Federal government..... | | | | \$ 1,767 | \$ 499 | \$ (1,268) |
| Other..... | \$ 30,162 | \$ 36,663 | \$ 6,501 | 55,233 | 55,659 | 426 |
| Total revenues | 30,162 | 36,663 | 6,501 | 57,000 | 56,158 | (842) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 45,181 | 33,825 | (11,356) | 55,666 | 55,665 | (1) |
| Capital outlays..... | 14 | 13 | (1) | | | |
| Total expenditures | 45,195 | 33,838 | (11,357) | 55,666 | 55,665 | (1) |
| Excess (deficiency) of revenues over (under) expenditures | (15,033) | 2,825 | 17,858 | 1,334 | 493 | (841) |
| Other (uses) of financial resources: | | | | | | |
| Operating transfers-out..... | -- | (3) | (3) | | | |
| Excess (deficiency) of revenues over expenditures, other (uses) of financial resources | (15,033) | 2,822 | 17,855 | 1,334 | 493 | (841) |
| Budgetary fund balances (deficits), July 1, 1994 | 808 | 808 | -- | (4,335) | (4,335) | -- |
| Budgetary fund balances (deficits), June 30, 1995 | \$ (14,225) | \$ 3,630 | \$ 17,855 | \$ (3,001) | \$ (3,842) | \$ (841) |

| Total | | |
|--------------------|-----------------|--------------------------|
| Final Budget | Actual | Variance Over (Under) |
| \$ 1,767 | \$ 499 | \$ (1,268) |
| <u>85,395</u> | <u>92,322</u> | <u>6,927</u> |
| <u>87,162</u> | <u>92,821</u> | <u>5,659</u> |
| | | |
| 100,847 | 89,490 | (11,357) |
| 14 | 13 | (1) |
| <u>100,861</u> | <u>89,503</u> | <u>(11,358)</u> |
| | | |
| (13,699) | 3,318 | 17,017 |
| | | |
| -- | (3) | (3) |
| | | |
| (13,699) | 3,315 | 17,014 |
| | | |
| (3,527) | (3,527) | -- |
| | | |
| <u>\$ (17,226)</u> | <u>\$ (212)</u> | <u>\$ 17,014</u> |

STATE OF ILLINOIS
Combining Schedule of Revenues, Expenditures and Changes
in Budgetary Fund Balances-Budget and Actual (Non-GAAP)
State Trust Fund
Department of Revenue
For the Year Ended June 30, 1995
(Expressed in Thousands)

| | Home Rule Municipal Retailers Occupation Tax | | | County Option Motor Fuel Tax | | |
|---|---|------------------|--------------------------|------------------------------|-----------------|--------------------------|
| | Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| Revenues: | | | | | | |
| Sales taxes..... | \$ 261,106 | \$ 261,106 | \$ -- | | | |
| Motor fuel taxes..... | | | | \$ 22,290 | \$ 22,290 | \$ -- |
| Federal government..... | | | | | | |
| Other..... | 510 | 510 | -- | 147 | 147 | -- |
| Total revenues | 261,616 | 261,616 | -- | 22,437 | 22,437 | -- |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 209 | 209 | -- | 366 | 366 | -- |
| Total expenditures | 209 | 209 | -- | 366 | 366 | -- |
| Excess (deficiency) of revenues over (under) expenditures | 261,407 | 261,407 | -- | 22,071 | 22,071 | -- |
| Budgetary funds-nonbudgeted accounts | (262,936) | (262,936) | -- | (21,619) | (21,619) | -- |
| Excess (deficiency) of revenues over (under) expenditures and budgetary funds-nonbudgeted accounts | (1,529) | (1,529) | -- | 452 | 452 | -- |
| Budgetary fund balances, July 1, 1994 | 18,185 | 18,185 | -- | 4,093 | 4,093 | -- |
| Budgetary fund balances (deficit), June 30, 1995 | \$ 16,656 | \$ 16,656 | \$ -- | \$ 4,545 | \$ 4,545 | \$ -- |

| Federal Home Investment Trust | | | Total | | |
|-------------------------------|-----------|-----------------------|--------------|------------|-----------------------|
| Final Budget | Actual | Variance Over (Under) | Final Budget | Actual | Variance Over (Under) |
| | | | \$ 261,106 | \$ 261,106 | -- |
| | | | 22,290 | 22,290 | -- |
| \$ 22,000 | \$ 23,830 | \$ 1,830 | 22,000 | 23,830 | 1,830 |
| -- | 33 | 33 | 657 | 690 | 33 |
| 22,000 | 23,863 | 1,863 | 306,053 | 307,916 | 1,863 |
| 27,261 | 23,407 | (3,854) | 27,836 | 23,982 | (3,854) |
| 27,261 | 23,407 | (3,854) | 27,836 | 23,982 | (3,854) |
| (5,261) | 456 | 5,717 | 278,217 | 283,934 | 5,717 |
| | | | (284,555) | (284,555) | -- |
| (5,261) | 456 | 5,717 | (6,338) | (621) | 5,717 |
| | | | 22,278 | 22,278 | -- |
| \$ (5,261) | \$ 456 | \$ 5,717 | \$ 15,940 | \$ 21,657 | \$ 5,717 |

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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)

| | 1995 | 1994 | 1993 | 1992 | 1991 |
|--|---------------------|-------------------|-------------------|---------------------|-----------------------|
| Revenues: | | | | | |
| Income taxes..... | \$ 6,862,484 | \$ 6,341,405 | \$ 5,927,379 | \$ 5,645,604 | \$ 5,472,105 |
| Sales taxes..... | 6,271,692 | 5,984,237 | 5,514,941 | 5,183,617 | 5,263,439 |
| Motor fuel taxes..... | 1,154,482 | 1,098,820 | 1,056,565 | 1,032,741 | 1,020,294 |
| Public utility taxes..... | 985,016 | 1,011,616 | 970,740 | 952,493 | 927,745 |
| Other taxes..... | 3,266,077 | 3,110,413 | 2,739,100 | 1,972,536 | 1,903,844 |
| Federal government..... | 8,639,857 | 8,404,474 | 8,078,948 | 7,075,372 | 5,583,518 |
| Licenses and fees..... | 1,001,099 | 996,453 | 1,144,715 | 1,317,403 | 839,862 |
| Interest and other investment income..... | 311,898 | 202,119 | 171,410 | 254,302 | 339,960 |
| Other..... | 1,035,374 | 1,308,394 | 552,133 | 470,987 | 416,791 |
| Total revenues | 29,527,979 | 28,457,931 | 26,155,931 | 23,905,055 | 21,767,558 |
| Expenditures: | | | | | |
| Current: | | | | | |
| Health and social services..... | 8,623,643 | 7,855,039 | 7,387,137 | 6,369,477 | 5,117,272 |
| Education..... | 5,395,845 | 5,128,035 | 4,857,626 | 4,679,110 | 4,667,968 |
| General government..... | 4,571,183 | 4,417,418 | 4,182,189 | 3,967,119 | 4,147,658 |
| Social assistance..... | 3,995,466 | 4,698,546 | 4,706,918 | 4,649,024 | 3,935,452 |
| Transportation..... | 2,713,372 | 2,535,653 | 2,372,496 | 2,605,775 | 2,540,051 |
| Public protection and justice..... | 1,437,874 | 1,412,870 | 1,168,459 | 1,114,520 | 1,089,656 |
| Natural resources and recreation..... | 388,607 | 426,270 | 369,944 | 394,158 | 429,966 |
| Debt service: | | | | | |
| Principal..... | 443,676 | 427,646 | 394,935 | 379,301 | 354,320 |
| Interest..... | 444,490 | 396,971 | 380,755 | 350,639 | 343,337 |
| Capital outlays..... | 290,361 | 263,573 | 272,729 | 253,729 | 367,077 |
| Total expenditures | 28,304,517 | 27,562,021 | 26,093,188 | 24,762,852 | 22,992,757 |
| Excess (deficiency) of revenues over (under) expenditures | 1,223,462 | 895,910 | 62,743 | (857,797) | (1,225,199) |
| Other sources (uses) of financial resources: | | | | | |
| Proceeds from notes and general/special obligation bond issues..... | 776,220 | 686,929 | 522,808 | 588,673 | 621,703 |
| Proceeds from general/special obligation refunding bond issues..... | | 501,162 | 880,673 | 436,203 | |
| Operating transfers-in..... | 4,149,874 | 3,559,780 | 3,546,143 | 3,402,400 | 3,204,329 |
| Operating transfers from component units..... | 40 | 113 | | | |
| Operating transfers-out..... | (3,564,180) | (3,002,277) | (4,136,820) | (3,965,878) | (3,861,013) |
| Operating transfers to component units..... | (1,377,869) | (1,284,315) | | | |
| Capital lease financing..... | 10,711 | 23,148 | 41,719 | 21,245 | 35,642 |
| Payment to refunded bond escrow agent..... | | (501,162) | (880,673) | (438,686) | |
| Proceeds from certificates of participation..... | 18,802 | | | | |
| Proceeds from certificates of participation refunding | | | | 2,483 | |
| Net other sources (uses) of financial resources | 13,598 | (16,622) | (26,150) | 46,440 | 661 |
| Excess (deficiency) of revenues over (under) expenditures and net other sources (uses) of financial resources | \$ 1,237,060 | \$ 879,288 | \$ 36,593 | \$ (811,357) | \$ (1,224,538) |

* As restated

| | 1990 * | 1989 | 1988 | 1987 | 1986 |
|----|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ | 5,338,959 | \$ 4,677,087 | \$ 4,347,136 | \$ 3,971,306 | \$ 3,585,762 |
| | 4,825,537 * | 3,937,291 | 3,702,870 | 3,468,103 | 3,355,355 |
| | 947,840 | 725,929 | 702,731 | 689,929 | 671,353 |
| | 913,222 | 910,247 | 886,181 | 915,512 | 870,579 |
| | 1,980,669 | 2,047,575 | 1,989,493 | 2,046,166 | 2,011,006 |
| | 5,083,032 | 4,687,304 | 4,470,240 | 3,761,450 | 3,796,707 |
| | 830,495 | 776,878 | 740,294 | 702,947 | 685,193 |
| | 373,813 | 302,439 | 196,881 | 148,446 | 188,549 |
| | 390,013 | 278,257 | 529,767 | 626,084 | 595,538 |
| | <u>20,683,580</u> | <u>18,343,007</u> | <u>17,565,593</u> | <u>16,329,943</u> | <u>15,760,042</u> |
| | 4,501,034 | 3,885,003 | 3,406,599 | 3,409,809 | 3,177,599 |
| | 4,480,114 | 4,047,950 | 3,808,737 | 3,891,431 | 3,638,366 |
| | 3,608,186 | 2,459,592 | 2,211,305 | 2,067,110 | 1,948,132 |
| | 3,350,807 | 2,983,126 | 3,321,992 | 2,500,106 | 2,540,554 |
| | 2,207,848 | 1,954,240 | 1,877,167 | 1,863,351 | 1,916,634 |
| | 988,815 | 888,238 | 844,861 | 781,381 | 733,545 |
| | 420,014 | 363,986 | 310,510 | 306,999 | 211,231 |
| | 324,240 | 280,653 | 262,899 | 254,236 | 225,226 |
| | 378,989 | 367,814 | 407,287 | 421,635 | 379,307 |
| | 367,790 | 303,723 | 299,659 | 253,260 | 262,734 |
| | <u>20,627,837</u> | <u>17,534,325</u> | <u>16,751,016</u> | <u>15,749,318</u> | <u>15,033,328</u> |
| | 55,743 | 808,682 | 814,577 | 580,625 | 726,714 |
| | 635,530 | 529,152 | 553,609 | 356,845 | 561,419 |
| | 181,164 | | | 340,738 | 258,548 |
| | 2,893,649 | 2,515,717 | 2,324,086 | 2,381,840 | 2,120,986 |
| | (3,520,707) | (2,960,409) | (2,788,269) | (2,838,487) | (2,545,184) |
| | 39,369 | 20,272 | 36,671 | 31,244 | 36,300 |
| | (224,211) | | | (340,738) | (258,548) |
| | 16,671 | | | | |
| | <u>21,465</u> | <u>104,732</u> | <u>126,097</u> | <u>(68,558)</u> | <u>173,521</u> |
| \$ | <u>77,208</u> | \$ <u>913,414</u> | \$ <u>940,674</u> | \$ <u>512,067</u> | \$ <u>900,235</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 |
| 1985 | 11,401 | \$ 82,330,000 | \$ 3,487,000 | \$ 123,542 | \$ 3,363,458 | 4.09 % | \$ 295.01 |
| 1986 | 11,349 | 86,281,000 | 3,947,880 | 141,161 | 3,806,719 | 4.41 | 335.42 |
| 1987 | 11,393 | 92,988,000 | 4,132,020 | 155,318 | 3,976,702 | 4.28 | 349.05 |
| 1988 | 11,392 | 99,720,000 | 4,456,376 | 167,180 | 4,289,196 | 4.30 | 376.51 |
| 1989 | 11,410 | 107,416,000 | 4,756,265 | 203,301 | 4,552,964 | 4.24 | 399.03 |
| 1990 | 11,431 | 117,543,328 | 5,144,930 | 214,029 | 4,930,901 | 4.19 | 431.36 |
| 1991 | 11,543 | 127,707,027 | 5,520,230 | 251,506 | 5,268,724 | 4.13 | 456.44 |
| 1992 | 11,613 | 136,609,057 | 5,918,461 | 257,655 | 5,660,806 | 4.14 | 487.45 |
| 1993 | 11,697 | 144,468,536 | 6,274,656 | 355,254 | 5,919,402 | 4.10 | 506.06 |
| 1994 | 11,752 e | 153,656,735 e | 6,699,950 | 361,549 | 6,338,401 | 4.13 | 539.35 |
| 1995 | (a) | | 7,143,804 | 416,068 | 6,727,736 | | |

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
(Primary Government and Component Units)
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 |
|-------------------------------------|------------|------------|-----------------------|---------------|--------|---------------|--------|
| 1986 | \$ 206,500 | \$ 260,745 | \$ 467,245 | \$ 15,760,042 | 2.96 % | \$ 15,033,328 | 3.11 % |
| 1987 | 230,535 | 291,451 | 521,986 | 16,329,943 | 3.20 | 15,749,318 | 3.31 |
| 1988 | 238,385 | 296,343 | 534,728 | 17,565,593 | 3.04 | 16,751,016 | 3.19 |
| 1989 | 256,620 | 305,289 | 561,909 | 18,343,007 | 3.06 | 17,534,325 | 3.20 |
| 1990 | 294,075 | 302,188 | 596,263 | 20,683,580 | 2.88 | 20,627,837 | 2.89 |
| 1991 | 323,270 | 299,723 | 622,993 | 21,767,558 | 2.86 | 22,992,757 | 2.71 |
| 1992 | 349,878 | 296,405 | 646,283 | 23,905,055 | 2.70 | 24,762,852 | 2.61 |
| 1993 | 369,687 | 318,813 | 688,500 | 26,155,931 | 2.63 | 26,093,188 | 2.64 |
| 1994 | 410,292 | 323,309 | 733,601 | 28,463,037 | 2.58 | 27,567,179 | 2.66 |
| 1995 | 427,902 | 350,295 | 778,197 | 29,555,580 | 2.63 | 28,311,850 | 2.75 |

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

| Fiscal Year | Gross Revenues | Direct Operating Expenses | Net Revenue Available for Debt Service | Debt Service Requirements | | | Coverage |
|---|----------------|---------------------------|--|---------------------------|----------|-----------|----------|
| | | | | Principal | Interest | Total | |
| PRIMARY GOVERNMENT | | | | | | | |
| Illinois Student Assistance Commission - | | | | | | | |
| 1986 | \$ 22,189 | \$ 3,943 | \$ 18,246 | \$ 11,230 | \$ 8,330 | \$ 19,560 | .93 |
| 1987 | 27,063 | 4,619 | 22,444 | 16,770 | 13,152 | 29,922 | .75 |
| 1988 | 32,251 | 4,717 | 27,534 | 27,480 | 18,395 | 45,875 | .60 |
| 1989 | 33,440 | 5,668 | 27,772 | 30,960 | 21,744 | 52,704 | .53 |
| 1990 | 59,665 (a) | 7,101 | 52,564 | 56,795 (a) | 31,251 | 88,046 | .60 |
| 1991 | 73,133 (b) | 12,859 | 60,274 | 33,200 (b) | 17,184 | 50,384 | 1.20 |
| 1992 | 121,320 (c) | 9,600 | 111,720 | 58,690 (c) | 38,526 | 97,216 | 1.15 |
| 1993 | 131,411 (d) | 12,591 | 118,820 | 68,930 (d) | 40,367 | 109,297 | 1.09 |
| 1994 | 202,314 (e) | 13,053 | 189,261 | 140,680 (e) | 42,548 | 183,228 | 1.03 |
| 1995 | 117,416 (f) | 14,142 | 103,274 | 61,720 (f) | 44,596 | 106,316 | 0.97 |

COMPONENT UNITS

Illinois State Toll Highway Authority -

| | | | | | | | |
|------|----------------|-----------|------------|----------------|-----------|------------|------|
| 1986 | \$ 349,930 (g) | \$ 62,185 | \$ 287,745 | \$ 204,354 (g) | \$ 13,122 | \$ 217,476 | 1.32 |
| 1987 | 355,896 (h) | 61,978 | 293,918 | 119,875 (h) | 15,823 | 135,698 | 2.17 |
| 1988 | 241,031 | 67,178 | 173,853 | 4,865 | 39,935 | 44,800 | 3.88 |
| 1989 | 213,941 | 75,269 | 138,672 | 4,025 | 40,776 | 44,801 | 3.10 |
| 1990 | 246,602 | 85,909 | 160,693 | 4,285 | 40,517 | 44,802 | 3.59 |
| 1991 | 247,381 | 99,256 | 148,125 | 15,735 | 40,231 | 55,966 | 2.65 |
| 1992 | 258,248 | 101,506 | 156,742 | 27,230 | 48,385 | 75,615 | 2.07 |
| 1993 | 262,209 | 90,311 | 171,898 | 17,710 | 47,818 | 65,528 | 2.62 |
| 1994 | 293,092 | 127,132 | 165,960 | 21,545 | 52,149 | 73,694 | 2.25 |
| 1995 | 314,657 | 186,967 | 127,690 | 24,250 | 53,962 | 78,212 | 1.63 |

Illinois Housing Development Authority -

| | | | | | | | |
|------|-------------|-----------|------------|-------------|------------|------------|------|
| 1986 | \$ 178,761 | \$ 12,710 | \$ 166,051 | \$ 21,131 | \$ 140,306 | \$ 161,437 | 1.03 |
| 1987 | 183,597 | 10,940 | 172,657 | 210,920 | 155,580 | 366,500 | .47 |
| 1988 | 181,256 | 10,589 | 170,667 | 119,682 | 152,505 | 272,187 | .63 |
| 1989 | 191,766 | 13,137 | 178,629 | 73,811 | 157,220 | 231,031 | .77 |
| 1990 | 198,080 | 11,426 | 186,654 | 89,455 | 165,763 | 255,218 | .73 |
| 1991 | 521,256 (i) | 12,224 | 509,032 | 421,485 (i) | 176,302 | 597,787 | .85 |
| 1992 | 277,018 (j) | 12,979 | 264,039 | 146,388 (j) | 184,577 | 330,965 | .80 |
| 1993 | 272,645 (k) | 14,651 | 257,994 | 328,676 (k) | 172,455 | 501,131 | .51 |
| 1994 | 329,589 (l) | 18,429 | 311,160 | 793,354 (l) | 149,209 | 942,563 | .33 |
| 1995 | 220,268 (m) | 16,446 | 203,822 | 226,107 (m) | 121,482 | 347,589 | .59 |

Illinois Rural Bond Bank -

| | | | | | | | |
|----------|----------|--------|--------|-------|--------|--------|------|
| 1992 (n) | \$ 1,343 | \$ 700 | \$ 643 | \$ 95 | \$ 279 | \$ 374 | 1.72 |
| 1993 | 1,917 | 535 | 1,382 | 630 | 1,384 | 2,014 | .69 |
| 1994 | 2,528 | 642 | 1,886 | 1,135 | 1,730 | 2,865 | .66 |
| 1995 | 3,068 | 564 | 2,504 | 1,325 | 2,455 | 3,780 | .66 |

- (a) The Commission advance refunded their previously issued bonds in January, 1990. The amount of the proceeds utilized for refunding was \$27,570.
- (b) The Commission redeemed \$33.2 million of principal with bond proceeds in February, 1991.
- (c) The Commission redeemed \$58.69 million of principal with bond proceeds in January, 1992.
- (d) The Commission redeemed \$68.27 million of principal with bond proceeds in December, 1992.
- (e) The Commission redeemed \$135.86 million of principal with bond proceeds in February, 1994.
- (f) The Commission redeemed \$49.695 million of principal with bond proceeds in February, 1995.
- (g) The Authority advance refunded their previously issued bonds in December, 1985. The amount of the proceeds utilized for refunding was \$167,200.
- (h) The Authority advance refunded their previously issued bonds in February, 1987. The amount of the proceeds utilized for refunding was \$139,145.
- (i) The Authority advance refunded their previously issued bonds throughout the year. The amount of the proceeds used for refunding was \$301,737.
- (j) The Authority advance refunded their previously issued bonds throughout the year. The amount of the proceeds used for refunding was \$58,750.
- (k) The Authority redeemed \$58.005 million of principal with bond proceeds throughout the year. In addition, the Authority used \$4.241 million from the sale of mortgage loan receivables to redeem previously issued bonds.
- (l) The Authority redeemed \$146.645 million of principal with bond proceeds throughout the year.
- (m) The Authority redeemed \$57.625 million of principal with bond proceeds in November, 1994.
- (n) First year the Authority issued revenue bonds.

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

| Fiscal Year | Revenues/ Other Additions | Expenditures/ Other Deductions | Net Revenue/ Additions Available for Debt Service | Debt Service Requirements | | | Coverage |
|-------------|------------------------------|-----------------------------------|---|---------------------------|-----------|-----------|----------|
| | | | | Principal | Interest | Total | |
| 1986 | \$ 236,851 | \$ 216,319 | \$ 20,532 | \$ 15,212 | \$ 11,933 | \$ 27,145 | 0.76 |
| 1987 | 282,713 | 244,686 | 38,027 | 17,426 | 13,860 | 31,286 | 1.22 |
| 1988 | 287,026 | 251,129 | 35,897 | 18,011 | 12,477 | 30,488 | 1.18 |
| 1989 | 270,353 | 244,188 | 26,165 | 19,667 | 11,470 | 31,137 | 0.84 |
| 1990 | 304,535 | 262,707 | 41,828 | 20,358 | 12,078 | 32,436 | 1.29 |
| 1991 | 313,066 | 253,813 | 59,253 | 20,031 | 22,233 | 42,264 | 1.40 |
| 1992 | 336,807 | 272,979 | 63,828 | 20,160 | 26,176 | 46,336 | 1.38 |
| 1993 | 413,427 | 345,794 | 67,633 | 19,323 | 27,546 | 46,869 | 1.44 |
| 1994 | 361,832 | 295,495 | 66,337 | 21,600 | 27,224 | 48,824 | 1.36 |
| 1995 | 362,303 | 291,301 | 71,002 | 21,495 | 29,232 | 50,727 | 1.40 |

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

STATE OF ILLINOIS
Population by
Age Group

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

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

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

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

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

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

| Year | Amount (millions) | Percent Change | Per Capita Personal Income | |
|------|----------------------|-------------------|-------------------------------|------------------|
| | | | Illinois | United States |
| 1986 | \$ 176,497 | 5.09 % | \$ 15,482 | \$ 14,658 |
| 1987 | 184,628 | 4.61 | 16,214 | 15,340 |
| 1988 | 196,392 | 6.37 | 17,241 | 16,239 |
| 1989 | 209,713 | 6.78 | 18,412 | 17,342 |
| 1990 | 224,218 | 6.92 | 19,651 | 18,326 |
| 1991 | 234,407 | 4.54 | 20,475 | 19,145 |
| 1992 | 244,018 | 4.10 | 21,173 | 19,769 |
| 1993 | 259,014 | 6.15 | 22,309 | 20,687 |
| 1994 | 269,834 | 4.18 | 23,091 | 21,429 |
| 1995 | 286,658 | 6.24 | 24,393 | 22,625 |

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

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

| Year | Total Employment | Unemployment | |
|-------|---------------------|--------------|-------------------|
| | | Unemployed | Rate (Percent) |
| 1986 | 5,180,842 | 500,917 | 8.8 % |
| 1987 | 5,252,933 | 443,833 | 7.8 |
| 1988 | 5,381,292 | 405,617 | 7.0 |
| 1989 | 5,568,758 | 361,875 | 6.1 |
| 1990 | 5,590,325 | 359,517 | 6.0 |
| 1991 | 5,530,108 | 379,567 | 6.4 |
| 1992 | 5,454,633 | 474,833 | 8.0 |
| 1993 | 5,528,716 | 440,283 | 7.4 |
| 1994* | 5,616,466 | 388,492 | 6.5 |
| 1995* | 5,721,583 | 315,092 | 5.2 |

* Due to changes in the employment survey, the results of the employment survey beginning in 1994 and after are not comparable to earlier reports.

*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)

| | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Mining | 27 | 24 | 22 | 21 | 20 | 19 | 18 | 17 | 15 | 14 |
| Construction | 174 | 191 | 201 | 209 | 218 | 213 | 200 | 197 | 206 | 215 |
| Manufacturing | 943 | 927 | 959 | 981 | 988 | 965 | 921 | 928 | 944 | 955 |
| Transportation and Public Utilities | 280 | 289 | 298 | 302 | 307 | 307 | 302 | 307 | 314 | 320 |
| Wholesale and Retail Trade | 1,171 | 1,205 | 1,232 | 1,271 | 1,263 | 1,259 | 1,240 | 1,238 | 1,261 | 1,291 |
| Finance, Insurance and Real Estate | 344 | 354 | 365 | 370 | 375 | 380 | 376 | 381 | 390 | 396 |
| Services | 1,113 | 1,148 | 1,203 | 1,269 | 1,326 | 1,357 | 1,385 | 1,437 | 1,486 | 1,541 |
| Government | 702 | 722 | 729 | 743 | 755 | 770 | 773 | 775 | 777 | 787 |
| Total | <u>4,754</u> | <u>4,860</u> | <u>5,009</u> | <u>5,166</u> | <u>5,252</u> | <u>5,270</u> | <u>5,215</u> | <u>5,280</u> | <u>5,393</u> | <u>5,519</u> |

Source: U.S. Department of Labor.

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

| Year | Contracts For Future Construction | | Residential Building Activity | |
|------|---|--|----------------------------------|-------------------------|
| | (millions) | | Permits | Valuation (millions) |
| 1986 | \$ 8,705 | | 46,131 | \$ 2,747 |
| 1987 | 9,029 | | 51,284 | 3,631 |
| 1988 | 10,247 | | 46,184 | 3,639 |
| 1989 | 10,700 | | 47,440 | 3,982 |
| 1990 | 11,800 | | 41,070 | 3,696 |
| 1991 | 8,923 | | 32,367 | 3,008 |
| 1992 | 10,026 | | 37,358 | 3,582 |
| 1993 | 10,851 | | 40,381 | 3,882 |
| 1994 | 11,041 | | 47,168 | 4,891 |
| 1995 | 11,182 | | 48,506 | 4,918 |

**Sources: 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 |
| 1986 | \$ 67,352 | 5.7 % | 6.2 % |
| 1987 | 72,793 | 8.1 | 6.3 |
| 1988 | 77,561 | 6.6 | 7.1 |
| 1989 | 80,967 | 4.4 | 6.6 |
| 1990 | 86,235 | 6.5 | 6.0 |
| 1991 | 90,390 | 4.8 | 2.3 |
| 1992 | 91,792 | 1.6 | 2.3 |
| 1993 | 93,746 | 2.1 | 5.9 |
| 1994 | 97,406 | 3.9 | 7.4 |
| 1995 | 101,814 | 4.5 | 7.0 |

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

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

| Year | Livestock | | | | | Crops | | | | | Total Livestock and Crops |
|--------|-----------|--------|----------------|------------------------------|------------------------------|----------|----------|--------|-------------|-------------|---------------------------|
| | Cattle | Hogs | Dairy Products | Other Livestock and Products | Total Livestock and Products | Com | Soybeans | Wheat | Other Crops | Total Crops | |
| 1985 | \$ 668 | \$ 993 | \$ 352 | \$ 50 | \$ 2,063 | \$ 3,431 | \$ 1,933 | \$ 121 | \$ 219 | \$ 5,704 | \$ 7,767 |
| 1986 | 757 | 1,008 | 339 | 51 | 2,155 | 2,550 | 1,776 | 84 | 202 | 4,612 | 6,767 |
| 1987 | 798 | 1,062 | 346 | 56 | 2,262 | 1,858 | 1,733 | 126 | 196 | 3,913 | 6,175 |
| 1988 | 812 | 1,024 | 338 | 70 | 2,244 | 1,795 | 1,982 | 213 | 227 | 4,217 | 6,461 |
| 1989 | 791 | 984 | 365 | 108 | 2,248 | 1,992 | 1,820 | 372 | 274 | 4,458 | 6,706 |
| 1990 | 802 | 1,206 | 357 | 112 | 2,477 | 2,768 | 2,059 | 259 | 375 | 5,461 | 7,938 |
| 1991 | 740 | 1,172 | 339 | 93 | 2,344 | 2,681 | 1,958 | 125 | 401 | 5,165 | 7,509 |
| 1992 | 720 | 1,042 | 352 | 88 | 2,202 | 2,780 | 2,026 | 199 | 426 | 5,431 | 7,633 |
| 1993 | 711 | 1,112 | 327 | 98 | 2,248 | 2,868 | 2,302 | 182 | 483 | 5,835 | 8,083 |
| 1994 | 688 | 941 | 335 | 101 | 2,065 | 2,949 | 2,547 | 178 | 484 | 6,158 | 8,223 |
| 1995 * | | | | | | | | | | | |

* Information unavailable

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

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

| Company | Number of Employees | Number of Illinois Installations |
|-------------------------------|------------------------|--|
| Caterpillar, Inc. | 19,715 | 7 |
| Abbott Laboratories | 14,000 | 3 |
| Motorola Inc. | 8,000 | 3 |
| Argonne National Laboratory | 5,754 | 1 |
| Ford Motor Co. | 5,024 | 2 |
| Chrysler Corp. | 4,050 | 1 |
| Olin Corp. | 4,000 | 2 |
| Diamond-Star Motors | 3,800 | 1 |
| Honeywell | 3,700 | 2 |
| Rauland Div. | 3,500 | 1 |
| Maytag | 3,160 | 2 |
| Granite City Steel | 3,100 | 1 |
| DMGN Deere Harvester Works | 3,000 | 1 |
| World Color Press | 2,830 | 3 |
| Sundstrand Corp. | 2,700 | 1 |
| Northrop Grumman Corp. | 2,600 | 1 |
| Archer Daniels Midland Co. | 2,500 | 1 |
| Baxter Healthcare Corp. | 2,500 | 1 |
| Chicago Tribune | 2,500 | 1 |
| Electro-Motive | 2,500 | 1 |
| Brach Corp., E.J. | 2,400 | 1 |
| Nabisco Brands | 2,400 | 1 |
| Northwestern Steel & Wire | 2,338 | 1 |
| Rock Island Arsenal | 2,144 | 1 |
| Donnelley & Sons | 2,000 | 2 |
| Fel-Pro Inc. | 2,000 | 1 |
| General Tire Co. | 2,000 | 1 |
| Panduit Corp. | 2,000 | 1 |
| Ingersoll Milling Machine Co. | 1,800 | 1 |
| Iowa Beef Processors | 1,800 | 1 |
| Kraft General Foods | 1,800 | 1 |
| Champion Laboratories Inc. | 1,768 | 2 |
| Excel Corp. | 1,745 | 1 |
| Harper-Wyman Co. | 1,700 | 2 |
| Kelly Springfield Tire Co. | 1,609 | 1 |
| Acme Metals Inc. | 1,600 | 1 |
| Keystone Steel & Wire | 1,600 | 1 |
| Signode Corp., Packaging Div. | 1,600 | 1 |

*Source: Illinois' Manufacturer's Directory,
1994 (latest statistics available).*

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. |
|---------------|---------|-------------|--------|-----------------------------|
| 1986 | 22,302 | 40,931 | 63,233 | 7.3 % |
| 1987 | 21,573 | 39,188 | 60,761 | 6.9 |
| 1988 | 20,585 | 39,011 | 59,596 | 6.3 |
| 1989 | 19,603 | 40,528 | 60,131 | 6.2 |
| 1990 | 18,646 | 43,011 | 61,657 | 6.0 |
| 1991 | 15,903 | 44,132 | 60,035 | 6.1 |
| 1992 | 12,848 | 47,484 | 60,332 | 6.2 |
| 1993 | 7,937 | 34,207 | 42,144 | 4.5 |
| 1994 | 9,246 | 44,781 | 54,026 | 5.3 |
| 1995 <i>a</i> | 3,380 | 22,531 | 25,911 | 5.2 |

a - through June

Source: Illinois Department of Mines and Minerals.