



TRADITIONAL BUDGETARY FINANCIAL REPORT

ILLINOIS



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER
illinoiscomptroller.gov

FOR FISCAL YEAR
ENDED JUNE 30, 2023

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Illinois' Funds System

There were 763 active individual funds in the Illinois Office of Comptroller's Statewide Accounting Management System (SAMS) at the end of fiscal year 2023.

For reporting purposes, these funds are segregated into two major categories: Appropriated Funds and Non-Appropriated Funds.

The Appropriated Funds category is further broken down into eight related fund groups: General, Highway, Special State, Bond-Financed, Debt Service, Federal Trust, Revolving, and State Trust funds. Historically, the General Funds and Special State Funds have included individual funds that have not had appropriations (authority to spend) but were either supporting expenditures from another appropriated fund or subject to appropriation. Several individual funds within the Special State, Federal Trust, and State Trust fund groups also reflect spending from appropriation and no-appropriation accounts pursuant to statute.

The Non-Appropriated Funds category is composed of Federal Trust funds and State Trust funds.

In fiscal year 2023, as shown in the Schedule of Appropriations, Expenditures and Lapsed Balances, the General Assembly passed – and the Governor approved – appropriations totaling \$189.250 billion from 613 individual funds. Warrants issued – or, actual spending – charged to these appropriations totaled \$120.226 billion, with another \$5.600 billion issued against no-appropriation accounts under the Appropriated Funds category.

The State's largest and most important fund group is the General Funds. Appropriations from the General Funds in fiscal year 2023 totaled \$47.722 billion, or 25.2% of total appropriations from all funds. Warrants charged against these appropriations totaled \$46.696 billion, or 38.8% of total warrants issued against all appropriations.

Due to the multiple types of payables on June 30, 2023, the term "lapse period spending" was changed to "lapse period transactions." "Lapse period spending" included expenditures for vouchers payable on June 30 and vouchers presented during the lapse period. Currently, June 30 payables also include intergovernmental payments, the movement of monies between funds by appropriation (voucher/receipt) and statutory transfers (transfers-in and transfers-out). These receipts and transfers, which on a cash basis are posted to the next fiscal year, have been combined with "lapse period spending" to create "lapse period transactions."

This report is divided into two sections. The first section looks at transactions in the General Funds, followed by transactions in Appropriated Funds (including General Funds), as these funds represent the Illinois state budget for fiscal year 2023. At the end of this section is a summary of transactions in all funds (Appropriated and Non-Appropriated).

The second section of the report consists of the financial statements prepared on a budgetary basis.

General Funds Revenues

General Funds revenues in fiscal year 2023 totaled \$53.134 billion¹

75.4% of General Funds revenues came from two major tax sources:

55.7%, or \$29.578 billion, came from state income taxes: \$23.750 billion, or 44.7%, from the individual income tax and \$5.828 billion, or 11.0%, from the corporate income tax. Per 35 ILCS 5/901(e), the Education Assistance Fund receives 7.3% of net income taxes (\$2.304 billion in fiscal year 2023). Per formulas established under 35 ILCS 5/901(f), the Fund for the Advancement of Education and the Commitment to Human Services Fund each received \$857 million of net income taxes.

19.7%, or \$10.451 billion, came from state sales taxes.

Of the remaining 24.6% of General Funds revenues:

11.7%, or \$6.229 billion, came from federal sources, with the largest portion reflecting reimbursements for health and social services spending.

12.9%, or \$6.876 billion, came from other state sources, including \$1.481 billion from Income Tax Refund Fund transfers, \$751 million from public utility taxes, \$726 million from Lottery Fund transfers, \$503 million from inheritance taxes, \$492 million from insurance tax and fees, \$439 million from transfers from the Build Illinois Fund, \$407 million from investment income, \$253 million from transfers from the Capital Projects Fund, \$244 million from the Cook County intergovernmental transfer, \$235 million from cigarette taxes, and \$225 million from corporate franchise tax and fees.

Total General Funds revenues in fiscal year 2023 *increased* compared to total revenues in fiscal year 2022 by \$2.064 billion, or 4.0%. Over the past 20 fiscal years, total General Funds revenues have experienced an average annual increase of \$1.407 billion, including the high-point \$12.046 billion gain in fiscal year 2018, and the low-point \$6.119 billion loss in fiscal year 2016. Over the past five fiscal years, total General Funds revenues have experienced an average annual increase of \$2.337 billion.

20-Year History General Funds Revenues (millions)

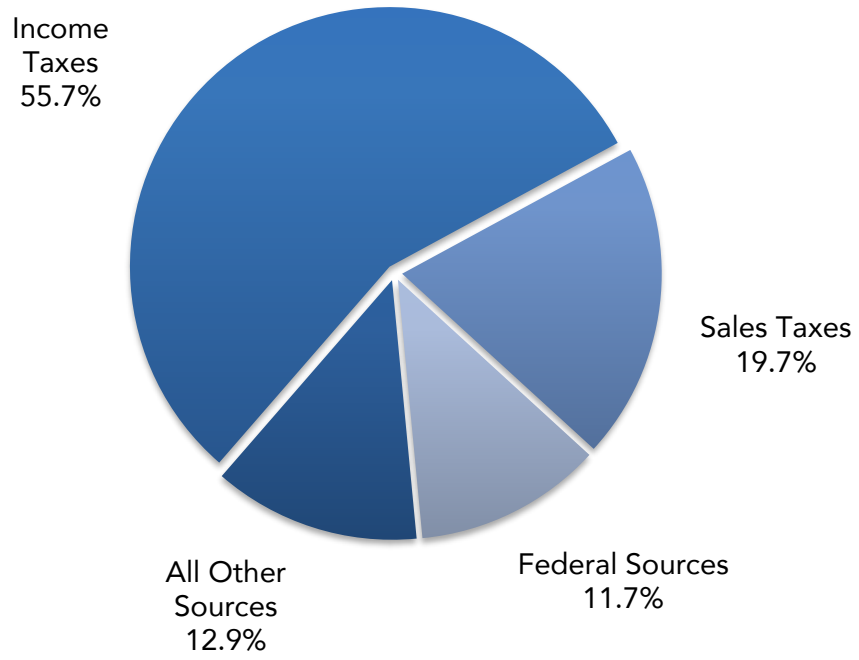
Fiscal Year	Total Revenues	Change		Fiscal Year	Total Revenues	Change	
		Amount	Percent			Amount	Percent
2004	\$27,049	+\$2,062	+8.3%	2014	\$37,043	+\$440	+1.2%
2005	28,183	+1,134	+4.2	2015	36,617	(426)	(1.2)
2006	28,635	+452	+1.6	2016	30,498	(6,119)	(16.7)
2007	30,272	+1,637	+5.7	2017	29,405	(1,093)	(3.6)
2008	33,838	+3,566	+11.8	2018	41,451	+12,046	+41.0
2009	32,120	(1,718)	(5.1)	2019	40,195	(1,256)	(3.0)
2010	30,329	(1,791)	(5.6)	2020	40,120	(75)	(0.2)
2011	33,797	+3,468	+11.4	2021	47,250	+7,130	+17.8
2012	34,072	+275	+0.8	2022	51,070	+3,820	+8.1
2013	36,603	+2,531	+7.4	2023	53,134	+2,064	+4.0

¹ For comparative purposes, the analysis above and table on page 5 exclude transfers between General Funds.

GENERAL FUNDS ANALYSIS OF REVENUES
(millions)

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023 Increase or Decrease Amount	FY 2023 or Decrease Percent	FY 2023 Where the Dollar Came From
STATE SOURCES:								
CASH RECEIPTS:								
Income Taxes								
Individual.....	\$ 19,236	\$ 18,471	\$ 22,525	\$ 24,839	\$ 23,750	\$ (1,089)	(4.4) %	
Corporate.....	2,389	2,081	3,563	5,407	5,828	421	7.8	
Total, Income Taxes.....	21,625	20,552	26,088	30,246	29,578	(668)	(2.2)	55.7 %
Sales Taxes.....	8,409	8,255	9,368	10,234	10,451	217	2.1	19.7
Short-term Borrowing.....	0	1,198	0	0	0	0	N/A	0.0
Other Sources								
Public Utility Taxes.....	863	831	752	750	751	1		
Inheritance Tax (gross).....	388	283	450	603	503	(100)		
Insurance Tax & Fees.....	396	361	480	455	492	37		
Investment Income.....	145	137	57	30	407	377		
Cook County Intergovernmental Transfer	244	244	244	244	244	0		
Cigarette Taxes.....	361	267	281	254	235	(19)		
Corporate Franchise Tax & Fees.....	247	210	322	216	225	9		
Liquor Gallonage Taxes.....	172	177	177	183	181	(2)		
Other Taxes, Licenses, Fees & Earnings	710	760	339	443	590	147		
Total, Other Sources.....	3,526	3,270	3,102	3,178	3,628	450	14.2	6.8
TOTAL, CASH RECEIPTS.....	\$ 33,560	\$ 33,275	\$ 38,558	\$ 43,658	\$ 43,657	\$ (1)	(0.0) %	82.2 %
TRANSFERS IN FROM OTHER STATE FUNDS:								
Income Tax Refund Fund.....	\$ 327	\$ 617	\$ 281	\$ 242	\$ 1,481	\$ 1,239		
Lottery Fund.....	731	630	777	820	726	(94)		
Build Illinois Fund.....	348	321	263	368	439	71		
Capital Projects Fund.....	190	443	20	283	253	(30)		
State Gaming Fund.....	269	195	0	140	157	17		
Cannabis Regulation Fund.....	0	18	71	115	111	(4)		
Warrant Escheat Fund.....	22	23	26	31	28	(3)		
McCormick Place Expansion Project Fund..	22	27	19	21	18	(3)		
Underground Storage Tank Fund.....	10	10	10	10	10	0		
Illinois Sports Facilities Fund.....	9	9	0	24	9	(15)		
Solid Waste Management Fund.....	5	5	5	5	5	0		
State Whistleblower Reward and Protection Fund.....	62	26	6	3	1	(2)		
Protest Fund.....	3	0	4	3	0	(3)		
Metropolitan Exposition Auditorium & Office Building Fund.....	15	29	32	0	0	0		
Coronavirus Urgent Remediation Emergency Borrowing Fund.....	0	0	1,998	0	0	0		
Treasurer's Investments.....	700	400	400	0	0	0		
Budget Implementation Acts.....	0	60	0	0	0	0		
Interfund Borrowing.....	250	462	0	0	0	0		
Treasurer's Investments - Contingency Fund Exchange.....	50	0	0	0	0	0		
All Other Funds.....	22	19	36	27	10	(17)		
TOTAL, TRANSFERS IN.....	\$ 3,035	\$ 3,294	\$ 3,948	\$ 2,092	\$ 3,248	\$ 1,156	55.3 %	6.1 %
TOTAL, STATE SOURCES.....	\$ 36,595	\$ 36,569	\$ 42,506	\$ 45,750	\$ 46,905	\$ 1,155	2.5 %	88.3 %
FEDERAL SOURCES:								
CASH RECEIPTS:								
Department of Healthcare and Family Services.....								
	\$ 3,335	\$ 3,265	\$ 4,041	\$ 4,217	\$ 3,531	\$ (686)		
Department of Human Services.....	190	258	277	218	173	(45)		
All Other Agencies.....	5	6	5	9	7	(2)		
TOTAL, CASH RECEIPTS.....	\$ 3,530	\$ 3,529	\$ 4,323	\$ 4,444	\$ 3,711	\$ (733)		
TRANSFERS IN:								
Federal Trust Funds.....	\$ 70	\$ 22	\$ 421	\$ 876	\$ 2,518	\$ 1,642		
TOTAL, FEDERAL SOURCES.....	\$ 3,600	\$ 3,551	\$ 4,744	\$ 5,320	\$ 6,229	\$ 909	17.1 %	11.7 %
TOTAL, REVENUES.....	\$ 40,195	\$ 40,120	\$ 47,250	\$ 51,070	\$ 53,134	\$ 2,064	4.0 %	100.0 %
Short-term Borrowing.....	0	1,198	0	0	0	0		
Interfund Borrowing.....	250	462	0	0	0	0		
Treasurer's Investments.....	700	400	400	0	0	0		
Treasurer's Investments - Contingency Fund Exchange.....	50	0	0	0	0	0		
TOTAL, BASE REVENUES.....	\$ 39,195	\$ 38,060	\$ 46,850	\$ 51,070	\$ 53,134	\$ 2,064	4.0 %	

GENERAL FUNDS
WHERE THE FISCAL YEAR 2023 DOLLAR CAME FROM



FIFTY YEAR HISTORY
GENERAL FUNDS
CASH RECEIPTS FROM STATE SOURCES
(millions)

Fiscal Year	Major Taxes										Total
	Income	Sales	Public Utility	Cigarette	Inheritance	Insurance	Corporation Franchise	Liquor Gallonage	Investment Income	All Other	
1974	\$ 1,413	\$ 1,351	\$ 202	\$ 158	\$ 81	\$ 53	\$ 26	\$ 74	\$ 82	\$ 94	\$ 3,534
1975	1,580	1,482	241	157	76	60	26	78	101	88	3,889
1976	1,687	1,666	274	167	72	75	26	77	57	111	4,212
1977	1,965	1,813	329	164	86	86	27	76	48	100	4,694
1978	2,117	2,003	372	180	115	94	33	76	57	96	5,143
1979	2,392	2,185	429	175	140	95	36	77	98	94	5,721
1980	2,610	2,368	455	172	126	94	37	77	160	108	6,207 *
1981	2,727	2,322	530	177	145	91	41	77	163	110	6,383
1982	2,866	2,322	586	169	162	74	42	75	143	121	6,560
1983	2,799	2,383	635	169	143	107	43	73	95	253	6,700 *
1984	3,727	2,639	629	162	109	117	64	72	119	171	7,809 *
1985	3,458	3,120	646	162	63	116	56	70	147	184	8,022 *
1986	3,547	3,236	636	190	57	124	61	69	126	173	8,219 *
1987	3,958	3,255	575	247	83	137	74	67	93	248	8,737 *
1988	4,161	3,509	561	245	84	135	75	68	92	173	9,103
1989	4,285	3,728	597	232	98	168	79	65	137	163	9,552
1990	4,552	3,827	684	316	108	165	87	64	161	182	10,146
1991	4,820	3,863	690	314	113	170	85	64	128	189	10,436
1992	5,054	3,986	703	305	123	213	83	59	80	472	11,078 *
1993	5,296	4,094	735	313	170	186	93	59	59	618	11,623 *
1994	5,702	4,371	784	300	159	157	90	59	60	1,028	12,710 *
1995	6,231	4,651	743	300	182	159	102	57	121	732	13,278 *
1996	6,647	4,798	833	300	187	160	101	58	133	454	13,671 *
1997	7,224	4,992	873	300	199	146	121	57	144	445	14,501
1998	7,983	5,274	912	346	250	91	118	58	182	370	15,584
1999	8,347	5,609	1,019	403	347	208	117	58	212	445	16,765
2000	8,923	6,027	1,116	400	348	209	139	128	233	476	17,999
2001	9,032	5,958	1,146	400	361	246	146	124	274	686	18,373
2002	8,274	6,051	1,104	400	329	272	159	123	135	795	17,642
2003	8,079	6,059	1,006	400	237	313	142	123	66	2,413	18,838 *
2004	8,208	6,331	1,079	400	222	362	163	127	55	1,035	17,982 *
2005	9,151	6,595	1,056	450	310	342	181	147	73	1,850	20,155 *
2006	10,063	7,092	1,074	400	272	317	181	152	153	1,829	21,533 *
2007	11,158	7,136	1,131	350	264	310	193	156	204	1,689	22,591 *
2008	12,180	7,215	1,157	350	373	298	225	158	212	3,176	25,344 *
2009	10,933	6,773	1,168	350	288	334	201	158	81	3,098	23,384 *
2010	9,871	6,308	1,089	355	243	322	208	159	26	2,003	20,584 *
2011	13,076	6,833	1,147	355	122	316	207	157	28	1,979	24,220 *
2012	17,973	7,226	995	354	235	345	192	164	21	745	28,250
2013	19,715	7,355	1,033	353	293	334	205	165	20	748	30,221
2014	19,806	7,676	1,013	353	276	333	203	165	20	868	30,713
2015	18,119	8,030	1,006	353	333	353	211	167	25	979	29,576
2016	14,862	8,063	926	353	306	398	207	170	24	818	26,127
2017	14,065	8,043	884	353	261	391	207	171	36	969	25,380
2018	19,742	7,810	896	344	358	432	207	172	79	963	31,003
2019	21,625	8,409	863	361	388	396	247	172	145	954	33,560
2020	20,552	8,255	831	267	283	361	210	177	137	2,202	33,275 *
2021	26,088	9,368	752	281	450	480	322	177	57	583	38,558
2022	30,246	10,234	750	254	603	455	216	183	30	687	43,658
2023	29,578	10,451	751	235	503	492	225	181	407	834	43,657

* For comparative purposes: excludes Corporate Personal Property Replacement Taxes in fiscal 1980 (\$391 million); includes amnesty taxes in fiscal 1985, fiscal 1986, fiscal 2004, fiscal 2011, and fiscal year 2020; includes short-term borrowing in fiscal 1983 (\$150 million), fiscal 1984 (\$50 million), fiscal 1987 (\$100 million), fiscal 1992 (\$185 million), fiscal 1993 (\$300 million), fiscal 1994 (\$600 million), fiscal 1995 (\$300 million), fiscal 1996 (\$200 million), fiscal 2003 (\$1.675 billion), fiscal 2005 (\$765 million), fiscal 2006 (\$1.0 billion), fiscal 2007 (\$900 million), fiscal 2008 (\$2.4 billion), fiscal 2009 (\$2.4 billion), fiscal 2010 (\$1.250 billion), fiscal 2011 (\$1.3 billion), and fiscal year 2020 (\$1.198 billion).

Note: Beginning with fiscal year 2018 (pursuant to Public Act 100-0023) the number of funds that make up the State's General Funds was expanded from four to seven, therefore, the General Funds now reflect the four original funds (General Revenue Fund, General Revenue-Common School Special Account Fund, Education Assistance Fund, and Common School Fund) and three additional funds (Fund for the Advancement of Education, Commitment to Human Services Fund, and Budget Stabilization Fund).

General Funds Expenditures

Total General Funds expenditures amounted to \$50.837 billion in fiscal year 2023²

The General Funds are used to provide a major portion of expenditures for education, health and social services, and the overall administrative expenses of state government.

The largest spending program in fiscal year 2023 from the General Funds was Education, with expenditures of \$20.235 billion, or 39.8% of total General Funds spending. Spending for elementary and secondary education (including teachers' retirement funds contributions) accounted for \$16.066 billion, or 79.4% of this spending program, with the remaining \$4.169 billion spent on higher education, which include universities (and contributions to the university retirement system), community colleges, and scholarships.

The second-largest spending program was Health and Social Services, with total expenditures of \$16.835 billion, or 33.1% of General Funds spending. The Department of Healthcare and Family Services accounted for half of these expenditures.

Spending for other programs of \$9.625 billion, or 18.9% of spending, included expenditures of \$4.469 billion for General Government, \$3.008 billion for Public Protection and Justice, \$2.036 billion for Employment and Economic Development, and \$112 million for Environment and Business Regulation.

Transfers-out from the General Funds to other state funds comprised \$4.196 billion, or 8.3% of General Funds expenditures. General Obligation bond debt service costs accounted for 27.4% of this amount.

Total General Funds expenditures in fiscal year 2023 increased by \$2.544 billion, or 5.3%, over fiscal year 2022.

The General Funds balance on a budgetary basis (available cash balance on June 30 less lapse period transactions) was \$2.226 billion at the end of fiscal year 2023, an improvement of \$2.290 billion from the balance of negative \$64 million at the end of fiscal year 2022.

20-Year History General Funds Expenditures (millions)

Fiscal Year	Total Expenditures	Change		Fiscal Year	Total Expenditures	Change	
		Amount	Percent			Amount	Percent
2004	\$26,365	+\$1,504	+6.0%	2014	\$36,976	+\$1,333	+3.7%
2005	28,247	+1,882	+7.1	2015	35,621	(1,355)	(3.7)
2006	28,452	+205	+0.7	2016	31,326	(4,295)	(12.1)
2007	30,116	+1,664	+5.8	2017	34,057	+2,731	+8.7
2008	34,537	+4,421	+14.7	2018	38,991	+4,934	+14.5
2009	34,959	+422	+1.2	2019	40,267	+1,276	+3.3
2010	32,751	(2,208)	(6.3)	2020	39,959	(308)	(0.8)
2011	32,384	(367)	(1.1)	2021	44,527	+4,568	+11.4
2012	34,373	+1,989	+6.1	2022	48,293	+3,766	+8.5
2013	35,643	+1,270	+3.7	2023	50,837	+2,544	+5.3

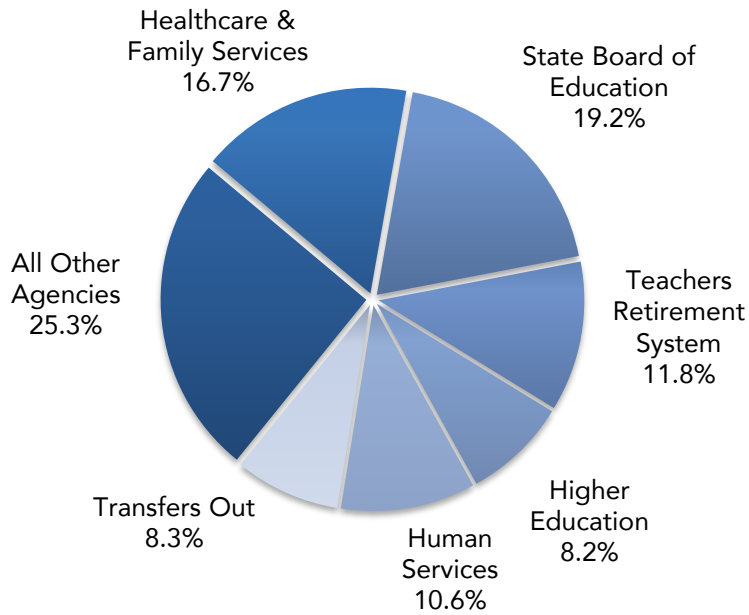
² For comparative purposes, the analysis above and table on page 9 exclude transfers between General Funds.

GENERAL FUNDS ANALYSIS OF EXPENDITURES
(millions)

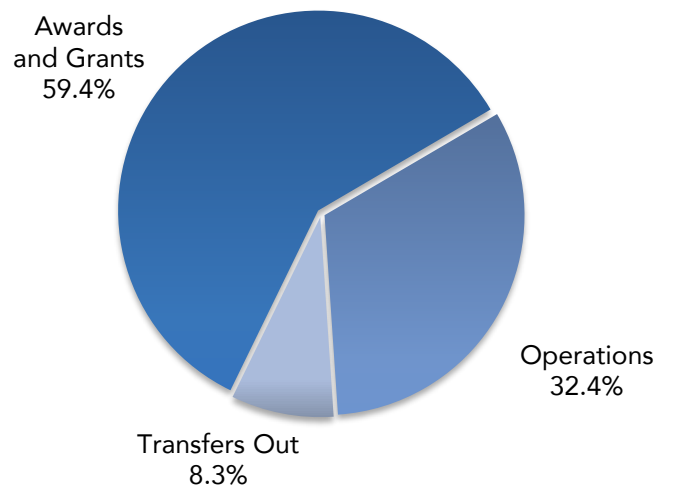
WARRANTS ISSUED:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023		FY 2023 Where the Dollar Was Spent
						Increase or Decrease Amount	Percent	
BY AGENCY:								
State Board of Education.....	\$ 8,376	\$ 8,886	\$ 8,873	\$ 9,274	\$ 9,756	\$ 482	5.2 %	19.2 %
Healthcare and Family Services.....	7,633	6,743	7,548	7,810	8,476	666	8.5	16.7
Teachers Retirement System.....	4,592	4,946	5,278	5,838	6,001	163	2.8	11.8
Human Services.....	3,740	4,001	4,228	4,456	5,407	951	21.3	10.6
Higher Education Agencies:								
Universities Retirement System.....	1,445	1,644	1,785	1,888	1,934	46	2.4	
Student Assistance Commission.....	436	499	530	781	664	(117)	(15.0)	
University of Illinois.....	595	622	622	650	652	2	0.3	
Community College Board.....	211	247	244	261	317	56	21.5	
Southern Illinois University.....	184	193	194	203	206	3	1.5	
All Other.....	355	373	372	391	396	5	1.3	
Total, Higher Education Agencies.....	3,226	3,578	3,747	4,174	4,169	(5)	(0.1)	8.2
All Other Agencies:								
Central Management Services.....	2,101	2,082	2,078	2,852	1,906	(946)	(33.2)	
Employment Security.....	19	20	108	70	1,855	1,785	2,550.0	
Corrections.....	1,519	1,490	1,502	1,523	1,725	202	13.3	
State Employees Retirement System....	1,395	1,638	1,705	1,721	1,698	(23)	(1.3)	
Aging.....	919	984	1,055	1,132	1,289	157	13.9	
Children and Family Services.....	780	839	999	1,122	1,289	167	14.9	
Judicial Agencies.....	521	580	609	629	665	36	5.7	
Secretary of State.....	257	257	268	273	323	50	18.3	
State Police.....	265	277	271	288	319	31	10.8	
Other Agencies.....	1,044	1,059	1,108	1,752	1,818	66	3.8	
Total, All Other Agencies.....	8,820	9,226	9,703	11,362	12,887	1,525	13.4	25.3
Prior Year Adjustments.....	(26)	(17)	(50)	(38)	(55)	(17)	N/A	(0.1)
BY CATEGORY:								
Awards and Grants.....	\$ 24,224	\$ 24,917	\$ 26,212	\$ 28,168	\$ 30,203	\$ 2,035	7.2 %	59.4 %
Operations.....	12,148	12,456	13,156	14,737	16,482	1,745	11.8	32.4
Permanent Improvements and Highway Construction.....	10	7	8	8	10	2	25.0	0.0
Refunds.....	5	0	1	1	1	0	N/A	0.0
Prior Year Adjustments.....	(26)	(17)	(50)	(38)	(55)	(17)	N/A	(0.1)
BY FUNCTION:								
Education.....	\$ 16,432	\$ 17,667	\$ 18,164	\$ 19,564	\$ 20,235	\$ 671	3.4 %	39.8 %
Health and Social Services.....	13,281	12,787	14,047	14,786	16,835	2,049	13.9	33.1
General Government.....	4,047	4,274	4,390	5,549	4,469	(1,080)	(19.5)	8.8
Public Protection and Justice.....	2,467	2,516	2,557	2,623	3,008	385	14.7	5.9
Employment and Economic Development....	70	73	152	220	2,036	1,816	825.5	4.0
Environment and Business Regulation....	79	63	66	171	112	(59)	(34.5)	0.2
Refunds.....	5	0	1	1	1	0	N/A	0.0
Transportation.....	6	0	0	0	0	0	N/A	0.0
Prior Year Adjustments.....	(26)	(17)	(50)	(38)	(55)	(17)	N/A	(0.1)
TOTAL, WARRANTS ISSUED.....	\$ 36,361	\$ 37,363	\$ 39,327	\$ 42,876	\$ 46,641	\$ 3,765	8.8 %	91.7 %
TRANSFERS OUT.....	3,906	2,596	5,200	5,417	4,196	(1,221)	(22.5)	8.3
TOTAL, EXPENDITURES.....	\$ 40,267	\$ 39,959	\$ 44,527	\$ 48,293	\$ 50,837	\$ 2,544	5.3 %	100.0 %
Repayment of Interfund Borrowing.....	10	280	127	710	0	(710)	N/A	
Treasurer's Investments.....	700	0	800	0	0	0	N/A	
Treasurer's Investments - Contingency								
Fund Exchange.....	50	0	0	0	0	0	N/A	
Repayment of Short-Term Borrowing.....	0	0	1,209	0	0	0	N/A	
TOTAL, BASE EXPENDITURES.....	\$ 39,507	\$ 39,679	\$ 42,391	\$ 47,583	\$ 50,837	\$ 3,254	6.8 %	

GENERAL FUNDS WHERE THE FISCAL YEAR 2023 DOLLAR WAS SPENT

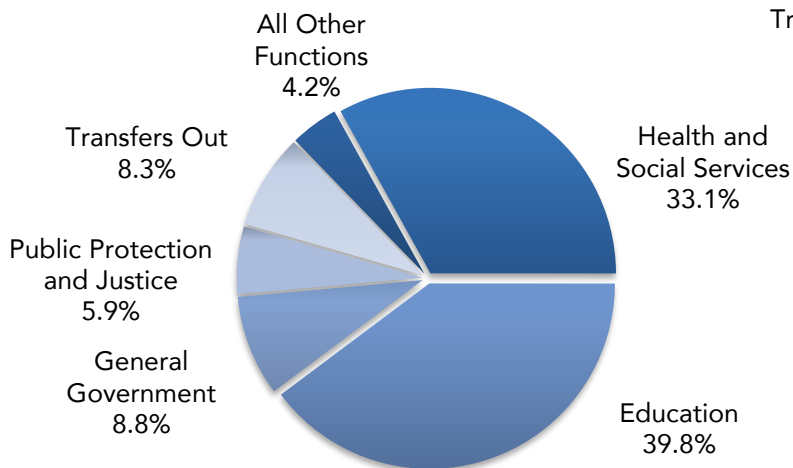
By Agency



By Category



By Function



GENERAL FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2023

(millions)

AVAILABLE BALANCE CONCEPT

BUDGETARY BALANCE CONCEPT

BEGINNING BALANCES

\$ 2,063 Available Cash Balance on June 30, 2022

Less Lapse Period - Warrants Issued from
Fiscal Year 2022 Appropriations and
Fiscal Year 2022 Transfers Out:

Operations.....	\$	609
Awards and Grants.....		773
Permanent Improvements.....		2
Receipt Adjustment (June 30).....		0
Vouchers Payable (June 30).....		816
Net Transfers Payable (June 30).....		(73)
Total.....	\$	<u>2,127</u>

Fund Balance - Budgetary Basis to begin

Fiscal Year 2023..... \$ (64)

PLUS REVENUES

State Sources:

Cash Receipts:

\$ 29,578	Income Taxes	\$ 29,578
10,451	Sales Taxes	10,451
3,628	Other Sources	3,628
<u>3,248</u>	Transfers In	<u>3,241</u>
\$ 46,905	Total, State Sources	\$ 46,898

Federal Sources:

Cash Receipts

\$ 3,711	Cash Receipts	\$ 3,711
<u>2,518</u>	Transfers In	<u>2,518</u>
\$ 6,229	Total, Federal Sources	\$ 6,229

\$ 53,134 Total, Revenues \$ 53,127

LESS EXPENDITURES

From FY 2023 Appropriations and Lapse Period
Spending from FY 2022 Appropriations

From Fiscal Year 2023 Appropriations

\$ 16,389	Operations	\$ 16,482
30,010	Awards and Grants	30,203
1	Refunds	1
10	Permanent Improvements	10
764	Vouchers Payable Adjustment	0
<u>(55)</u>	Prior Year Adjustments	<u>(55)</u>
\$ 47,119	Total, Warrants Issued	\$ 46,641
<u>4,226</u>	Transfers Out	<u>4,196</u>
\$ 51,345	Total, Expenditures	\$ 50,837

EQUALS ENDING BALANCES

\$ 3,852 Available Cash Balance on June 30, 2023

Less Lapse Period - Warrants Issued from
Fiscal Year 2023 Appropriations and
Fiscal Year 2023 Transfers Out:

Operations.....	\$	701
Awards and Grants.....		965
Permanent Improvements.....		4
Receipt Adjustment (June 30).....		0
Vouchers Payable (June 30).....		52
Net Transfers Payable (June 30).....		(96)
Total.....	\$	<u>1,626</u>

Fund Balance - Budgetary Basis to begin

Fiscal Year 2024..... \$ 2,226

TWENTY YEAR HISTORY

GENERAL FUNDS

END OF MONTH AVAILABLE CASH BALANCES

(millions)

<u>Month</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
July.....	\$ 536	\$ 513	\$ 727	\$ 712	\$ 676	\$ 301	\$ 393	\$ 256	\$ 636	\$ 129
August.....	437	297	708	623	596	164	198	116	283	181
September...	319	292	600	597	761	188	207	166	265	154
October.....	258	340	572	454	892	214	137	132	215	274
November....	256	191	537	520	539	109	151	180	203	150
December....	346	251	486	429	589	215	150	186	144	138
January.....	303	236	537	485	537	251	222	202	173	177
February....	182	162	493	299	327	108	106	138	224	154
March.....	339	303	486	303	210	191	362	130	215	134
April.....	490	317	537	241	324	123	304	283	175	251
May.....	134	360	385	616	374	242	153	372	79	205
June.....	182	497	590	642	141	280	130	469	40	154

<u>Month</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
July.....	\$ 101	\$ 214	\$ 70	\$ 228	\$ 1114	\$ 400	\$ 671	\$ 694	\$ 1040	\$ 2318
August.....	231	228	164	201	1042	374	552	667	1012	1945
September...	162	115	291	309	581	502	847	862	937	2128
October.....	255	231	342	167	562	421	757	684	676	1925
November....	159	212	276	247	420	239	335	603	569	1870
December....	204	142	298	163	502	190	396	722	625	2023
January.....	244	220	266	329	825	520	530	588	974	2093
February....	138	204	365	326	324	259	313	469	646	1826
March.....	169	205	510	433	414	308	594	697	1168	2007
April.....	277	324	256	555	646	678	726	793	2667	2958
May.....	294	279	283	687	354	531	246	999	2055	3360
June.....	74	621	246	1077	125	466	531	975	2063	3852

Appropriated Funds Revenues

Total Appropriated Funds revenues in fiscal year 2023 were \$125.574 billion

Together with revenues and expenditures from the General Funds, transactions in the remainder of the Appropriated Funds group make up the Illinois State Budget.

General Funds revenues account for just over 42.0% of total Appropriated Funds revenues; subsequently, the two major state tax sources to the General Funds are also important revenue sources under Appropriated Funds.

In fiscal year 2023, \$35.210 billion, or 28.0%, of Appropriated Funds revenues came from individual and corporate income taxes, while \$13.105 billion, or 10.5%, came from state sales taxes.

Another \$33.724 billion, or 26.9%, came from federal sources. Of this total, \$3.742 billion, or 11.1%, was directed to the General Funds (including reimbursements for Medicaid and other social services expenditures), while the state received \$1.982 billion for highway purposes. Of the remaining \$28.000 billion, \$18.121 billion was directed to Special State Funds, \$9.466 billion was deposited into the numerous Federal Trust Funds in the State Treasury, and \$413 million went to all other funds.

Bond sales of \$3.545 billion accounted for 2.8% of Appropriated Funds revenues.

The remaining \$39.990 billion, or 31.8%, of Appropriated Funds revenues included \$5.220 billion from corporate personal property replacement taxes, \$5.050 billion from transfers by warrant, \$4.361 billion from health care provider assessment fees and taxes, \$3.154 billion from the State Employees Retirement System, \$2.565 billion from the motor fuel tax, \$2.322 billion from lottery tickets and licenses, \$1.606 billion from motor vehicle and operators licenses, \$1.280 billion from public utility taxes, \$961 million from video gaming taxes, \$785 million from cigarette taxes, \$715 million from investment income, \$648 million from insurance taxes and fees, \$535 million from inheritance tax, \$465 million from riverboat gambling taxes and fees, \$455 million from optional health insurance deductions, and \$9.868 billion from various other sources.

Fiscal year 2023 total Appropriated Funds revenues decreased by \$953 million (0.8%) compared to fiscal year 2022. Specifically, state sources increased by \$5.555 billion and bond sales increased by \$491 million, while federal sources decreased by \$6.999 billion (17.2%), largely due to the monies received through the American Rescue Plan Act in fiscal year 2022.

The State Employees Retirement System Fund added \$3.154 billion to the appropriated funds gross total, due to the fund becoming an appropriated fund in fiscal year 2023; lottery tickets and licenses grew by \$925 million, sales taxes increased by \$773 million, investment income increased by \$634 million, and health care provider assessment fees and taxes increased by \$527 million. These increases in state sources were partially offset by a net decrease in income tax revenues of \$760 million (individual income tax receipts decreased by \$1.247 billion and corporate income tax receipts increased by \$487 million).

The average annual increase in Appropriated Funds revenues (excluding short-term borrowing and the State Employees Retirement System Fund) over the past five fiscal years is \$7.429 billion, reflecting a \$3.803 billion decrease in fiscal year 2019, a \$5.718 billion increase in fiscal year 2020, a \$16.884 billion increase in fiscal year 2021, a \$22.454 billion increase in fiscal year 2022, and a \$4.107 billion decrease in fiscal year 2023.

APPROPRIATED FUNDS ANALYSIS OF REVENUES
(millions)

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023 Increase or Decrease Amount	FY 2023 Percent	FY 2023 Where the Dollar Came From
STATE SOURCES:								
CASH RECEIPTS:								
Income Taxes (gross)								
Individual.....	\$ 22,604	\$ 21,658	\$ 26,352	\$ 29,137	\$ 27,890	\$ (1,247)	(4.3) %	
Corporate.....	3,029	2,599	4,456	6,833	7,320	487	7.1	
Total, Income Taxes (gross).....	25,633	24,257	30,808	35,970	35,210	(760)	(2.1)	28.0 %
Sales Taxes.....	10,094	9,937	11,374	12,332	13,105	773	6.3	10.5
Short-Term Borrowing.....	0	1,198	0	0	0	0	N/A	0.0
Other State Sources								
Corporate Personal Property								
Replacement Taxes.....	1,935	1,881	2,761	5,243	5,220	(23)		
Fund Transfers.....	4,236	4,176	3,697	5,219	5,050 *	(169)		
Health Care Provider Assessment								
Fees & Taxes.....	2,496	3,590	3,918	3,834	4,361	527		
State Employees Retirement System Fund	2,774	0	0	0	3,154	3,154		
Motor Fuel Tax (gross).....	1,351	2,319	2,380	2,523	2,565	42		
Lottery Tickets & Licenses.....	1,330	1,164	1,528	1,397	2,322	925		
Motor Vehicle & Operators Licenses....	1,599	1,458	1,691	1,596	1,606	10		
Public Utility Taxes.....	1,415	1,347	1,262	1,260	1,280	20		
Revolving Funds.....	666	579	614	821	998 *	177		
Video Gaming Tax.....	479	449	593	901	961	60		
Cigarette Taxes.....	769	851	917	841	785	(56)		
Investment Income.....	256	237	101	81	715	634		
Insurance Tax & Fees.....	512	470	625	609	648	39		
Inheritance Tax (gross).....	413	301	479	642	535	(107)		
Riverboat Gambling Taxes & Fees.....	464	365	225	411	465	54		
Optional Health Insurance Deductions..	340	345	409	429	455	26		
Liquor Gallonage Taxes.....	297	303	312	320	316	(4)		
Hotel Tax.....	296	251	94	228	311	83		
Recreational Cannabis.....	0	67	199	276	263	(13)		
County Intergovernmental Transfers....	244	244	244	244	244	0		
Corporate Franchise Tax & Fees.....	257	219	332	224	234	10		
Tobacco Settlement.....	138	128	145	663	167	(496)		
Sports Wagering.....	0	7	113	111	149	38		
Other Taxes, Licenses, Fees & Earnings	4,322	4,535	5,651	6,291	6,878 *	587		
Total, Other State Sources.....	26,589	25,286	28,290	34,164	39,682	5,518	16.2	31.6
TOTAL, CASH RECEIPTS.....	\$ 62,316	\$ 60,678	\$ 70,472	\$ 82,466	\$ 87,997	\$ 5,531	6.7 %	70.1 %
TRANSFERS IN FROM OTHER STATE FUNDS:								
Unclaimed Property Trust Fund.....	\$ 250	\$ 229	\$ 281	\$ 213	\$ 236	\$ 23		
Child Support Enforcement Trust Fund....	23	23	47	24	41	17		
Warrant Escheat Fund.....	22	23	26	31	28	(3)		
State Whistleblower Reward and Protection Fund.....	62	26	6	3	1	(2)		
Protest Fund.....	3	0	7	5	0	(5)		
All Other Funds.....	96	23	3	8	2	(6)		
TOTAL, TRANSFERS IN.....	\$ 456	\$ 324	\$ 370	\$ 284	\$ 308	\$ 24	8.5 %	0.2 %
TOTAL, STATE SOURCES.....	\$ 62,772	\$ 61,002	\$ 70,842	\$ 82,750	\$ 88,305	\$ 5,555	6.7 %	70.3 %
FEDERAL SOURCES:								
CASH RECEIPTS:								
General Funds.....	\$ 3,530	\$ 3,529	\$ 4,323	\$ 4,444	\$ 3,711	\$ (733)		
Highway Funds.....	1,262	1,649	1,812	1,691	1,982	291		
Special State Funds.....	9,735	11,793	14,730	16,225	18,121	1,896		
Federal Trust Funds.....	4,500	4,655	7,283	17,804	9,439	(8,365)		
All Other Funds.....	337	3,733	533	501	413	(88)		
TOTAL, CASH RECEIPTS.....	\$ 19,364	\$ 25,359	\$ 28,681	\$ 40,665	\$ 33,666	\$ (6,999)		
TRANSFERS IN:								
Social Services Block Grant Fund:								
General Funds.....	\$ 70	\$ 22	\$ 25	\$ 30	\$ 31	\$ 1		
Federal Trust Funds.....	34	29	25	28	27	(1)		
TOTAL, TRANSFERS IN.....	\$ 104	\$ 51	\$ 50	\$ 58	\$ 58	\$ 0		
TOTAL, FEDERAL SOURCES.....	\$ 19,468	\$ 25,410	\$ 28,731	\$ 40,723	\$ 33,724	\$ (6,999)	(17.2) %	26.9 %
SALE OF BONDS:								
Bond Proceeds.....	\$ 1,174	\$ 1,975	\$ 4,226	\$ 2,315	\$ 2,301	\$ (14)		
Refunding Bond Proceeds.....	831	0	274	739	1,244	505		
TOTAL, SALE OF BONDS.....	\$ 2,005	\$ 1,975	\$ 4,500	\$ 3,054	\$ 3,545	\$ 491	16.1 %	2.8 %
TOTAL, REVENUES - APPROPRIATED FUNDS.....	\$ 84,245	\$ 88,387	\$ 104,073	\$ 126,527	\$ 125,574	\$ (953)	(0.8) %	100.0 %
Short-Term Borrowing	0	1,198	0	0	0	0	N/A	
TOTAL, BASE REVENUES.....	\$ 84,245	\$ 87,189	\$ 104,073	\$ 126,527	\$ 125,574	\$ (953)	(0.8) %	

* Include receipts from intergovernmental vouchers payable on June 30 processed during the lapse period.

Appropriated Funds Expenditures

Total Appropriated Funds expenditures amounted to \$125.693 billion in fiscal year 2023³

The largest spending agency from Appropriated Funds was the Department of Healthcare and Family Services with expenditures of \$36.069 billion, or 28.7% of fiscal year 2023 appropriated expenditures. Of this total, \$34.050 billion, or 94.4%, was expended primarily for medical assistance.

The second-largest spending agency was the State Board of Education with expenditures of \$14.698 billion, or 11.7% of appropriated spending. Approximately \$7.929 billion, or 53.9%, of this total was for general apportionment payments to local school districts.

Expenditures by the Department of Revenue totaled \$13.417 billion, or 10.7% of appropriated expenditures, in fiscal year 2023. Included in this total was \$4.717 billion for refunds, \$2.432 billion for payments to local governments from the Local Government Distributive Fund (primarily a portion of net state income taxes), and \$4.615 billion from the Personal Property Tax Replacement Fund.

Spending by the Department of Human Services was \$8.932 billion, or 7.1% of appropriated spending. Of this total, \$7.166 billion, or 80.2%, was spent for various grant programs.

Department of Transportation expenditures totaled \$6.867 billion, or 5.5% of total spending from Appropriated Funds. About \$2.877 billion, or 41.9% of this total, was for highway construction.

Teachers' Retirement System expenditures totaled \$6.154 billion, or 4.9% of total appropriated spending.

Department of Central Management Services spending totaled \$5.859 billion, or 4.7% of appropriated spending. About \$4.957 billion, or 84.6% of this total, was spent on employee health insurance.

State Employees' Retirement System expenditures totaled \$5.144 billion, or 4.1% of total appropriated spending.

Spending by Higher Education agencies totaled \$4.698 billion, or 3.7% of appropriated spending in fiscal year 2023. The State Universities Retirement System accounted for about \$2.149 billion, or 45.7% of this total.

Expenditures by the State Treasurer's Office totaled \$4.675 billion, or 3.7% of total appropriated expenditures. About \$4.620 billion, or 98.8% of the State Treasurer's Office total, was for debt service.

Spending by all other agencies in fiscal year 2023 totaled \$19.313 billion, or 15.3% of appropriated spending. Six agencies' spending each exceeded \$1.000 billion: the Department of Employment Security at \$2.172 billion, the Department of Corrections at \$1.774 billion, the Department of Commerce and Economic Opportunity at \$1.579 billion, the Department of Children and Family Services at \$1.578 billion, the Department of the Lottery at \$1.536 billion, and the Department on Aging at \$1.380 billion.

The largest increases in spending included \$5.146 billion by the Department of Healthcare and Family Services, \$3.297 billion by the State Employees' Retirement System, \$2.362 billion by the Department of Revenue, \$1.279 billion by the Department of Human Services, and \$892 million by the Department of the Lottery.

Total warrants issued from Appropriated Funds in fiscal year 2023 increased by \$12.813 billion, or 11.4% more than spending in fiscal year 2022.

The budgetary basis fund balance (available cash balance on June 30 less lapse period transactions) in Appropriated Funds was \$20.226 billion at the end of fiscal year 2023, which is \$308 million less than the adjusted budgetary basis fund balance of \$20.534 billion at the end of fiscal year 2022.

³ For comparative purposes, the analysis above and table on page 16 exclude transfers.

APPROPRIATED FUNDS ANALYSIS OF WARRANTS ISSUED
(millions)

WARRANTS ISSUED:	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2023		FY 2023 Where the Dollar Was Spent
						Increase or Decrease Amount	Percent	
BY AGENCY:								
Healthcare and Family Services.....	\$ 21,319	\$ 24,350	\$ 28,853	\$ 30,923	\$ 36,069	\$ 5,146	16.6 %	28.7 %
State Board of Education.....	10,639	11,304	12,177	13,961	14,698	737	5.3	11.7
Revenue.....	6,243	6,089	8,477	11,055	13,417	2,362	21.4	10.7
Human Services.....	5,622	5,996	6,610	7,653	8,932	1,279	16.7	7.1
Transportation.....	4,705	5,670	6,922	6,341	6,867	526	8.3	5.5
Teachers Retirement System.....	4,593	5,211	5,437	5,984	6,154	170	2.8	4.9
Central Management Services.....	6,006	5,955	5,843	6,760	5,859	(901)	(13.3)	4.7
State Employees Retirement System..	4,203	1,718	1,778	1,847	5,144	3,297	178.5	4.1
Higher Education Agencies:								
Universities Retirement System...	1,659	1,859	2,000	2,106	2,149	43	2.0	
Student Assistance Commission...	560	607	606	854	753	(101)	(11.8)	
University of Illinois.....	600	629	629	665	666	1	0.2	
Community College Board.....	353	393	407	424	491	67	15.8	
Southern Illinois University.....	186	195	195	204	207	3	1.5	
All Other.....	360	378	399	413	432	19	4.6	
Total, Higher Education Agencies...	3,718	4,061	4,236	4,666	4,698	32	0.7	3.7
Treasurer.....	5,285	3,158	5,760	5,147	4,675	(472)	(9.2)	3.7
All Other Agencies:								
Employment Security.....	221	237	427	3,083	2,172	(911)	(29.5)	
Corrections.....	1,583	1,538	1,613	1,707	1,774	67	3.9	
Commerce and Economic Opportunity	576	619	1,548	1,511	1,579	68	4.5	
Children and Family Services.....	1,153	1,239	1,303	1,355	1,578	223	16.5	
Lottery.....	666	471	696	644	1,536	892	138.5	
Aging.....	988	1,065	1,144	1,216	1,380	164	13.5	
Innovation and Technology.....	315	491	657	706	840	134	19.0	
Public Health.....	441	570	953	956	778	(178)	(18.6)	
Judicial Agencies.....	530	593	619	645	680	35	5.4	
Environmental Protection.....	869	743	743	759	667	(92)	(12.1)	
State Police.....	555	571	564	617	623	6	1.0	
Illinois Emergency Management Agency and Office of Homeland Security.....	131	579	1,093	794	609	(185)	(23.3)	
Governor's Office of Management and Budget.....	534	523	566	759	601	(158)	(20.8)	
Capital Development Board.....	211	252	368	369	596	227	61.5	
Secretary of State.....	388	383	395	420	490	70	16.7	
Natural Resources.....	271	276	291	341	332	(9)	(2.6)	
Metropolitan Pier and Exposition Authority.....	208	200	152	141	205	64	45.4	
All Other.....	1,678	1,836	1,841	2,610	2,873	263	10.1	
Total, All Other Agencies.....	11,318	12,186	14,973	18,633	19,313	680	3.6	15.3
Prior Year Adjustments.....	(157)	(36)	(88)	(90)	(133)	(43)	N/A	(0.1)
BY CATEGORY:								
Awards and Grants.....	\$ 51,833	\$ 54,963	\$ 64,420	\$ 72,897	\$ 83,625	\$ 10,728	14.7 %	66.5 %
Operations.....	21,162	22,040	23,986	28,419	28,615	196	0.7	22.8
Debt Service.....	5,760	3,622	6,266	5,852	5,210	(642)	(11.0)	4.1
Refunds.....	2,728	2,446	3,378	3,005	4,776	1,771	58.9	3.8
Highway/Waterway Construction.....	1,942	2,370	2,642	2,402	2,882	480	20.0	2.3
Permanent Improvements.....	226	257	374	395	718	323	81.8	0.6
Prior Year Adjustments.....	(157)	(36)	(88)	(90)	(133)	(43)	N/A	(0.1)
BY FUNCTION:								
Health and Social Services.....	\$ 29,583	\$ 33,397	\$ 39,022	\$ 42,295	\$ 48,983	\$ 6,688	15.8 %	39.0 %
Education.....	19,224	20,851	22,163	24,949	25,954	1,005	4.0	20.7
General Government.....	15,939	13,588	15,492	20,019	24,227	4,208	21.0	19.3
Transportation.....	4,705	5,670	6,922	6,341	6,867	526	8.3	5.5
Debt Service.....	5,760	3,622	6,266	5,852	5,210	(642)	(11.0)	4.1
Refunds.....	2,728	2,446	3,378	3,005	4,776	1,771	58.9	3.8
Employment and Economic Development	1,157	1,207	2,253	4,919	4,194	(725)	(14.7)	3.3
Public Protection and Justice.....	3,052	3,530	3,545	3,719	3,945	226	6.1	3.1
Environment and Business Regulation	1,503	1,387	2,025	1,871	1,670	(201)	(10.7)	1.3
Prior Year Adjustments.....	(157)	(36)	(88)	(90)	(133)	(43)	N/A	(0.1)
TOTAL, WARRANTS ISSUED.....	\$ 83,494	\$ 85,662	\$ 100,978	\$ 112,880	\$ 125,693	\$ 12,813	11.4 %	100.0 %

APPROPRIATED FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2023

(millions)

AVAILABLE BALANCE CONCEPT

BUDGETARY BALANCE CONCEPT

BEGINNING BALANCES

\$ 25,281 Available Cash Balance on June 30, 2022

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2022
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,358
Awards and Grants.....	3,030
Refunds.....	2
Highway/Waterway Construction....	4
Permanent Improvements.....	3
Receipt Adjustment (June 30)....	(443)
Net Transfers Payable (June 30)..	0
Vouchers Payable (June 30).....	<u>1,132</u>
Total.....	\$ 5,086

	Fund Balance - Budgetary Basis to begin Fiscal Year 2023.....	\$ 20,195
<u>347</u>	Adjustment for Fund Classification Changes.....	<u>339</u>
\$ 25,628	Adjusted Balances	\$ 20,534

PLUS REVENUES

\$ 88,426	State Sources:	
<u>308</u>	Cash Receipts	\$ 87,997
\$ 88,734	Transfers In	<u>308</u>
	Total, State Sources	\$ 88,305

\$ 33,666	Federal Sources:	
<u>58</u>	Cash Receipts	\$ 33,666
\$ 33,724	Transfers In	<u>58</u>
	Total, Federal Sources	\$ 33,724

\$ <u>3,545</u>	Sale of Bonds	\$ <u>3,545</u>
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\$ 126,003	Total, Revenues	\$ 125,574
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LESS EXPENDITURES

From FY 2023 Appropriations and Lapse Period
Spending from FY 2022 Appropriations

From Fiscal Year 2023 Appropriations

\$ 28,532	Operations	\$ 28,615
83,235	Awards and Grants	83,625
2,882	Highway/Waterway Construction	2,882
4,778	Refunds	4,776
5,210	Debt Service	5,210
717	Permanent Improvements	718
831	Vouchers Payable Adjustment	0
<u>(133)</u>	Prior Year Adjustments	<u>(133)</u>
\$ 126,052	Total, Warrants Issued	\$ 125,693
<u>188</u>	Transfers Out	<u>189</u>
\$ 126,240	Total, Expenditures	\$ 125,882

EQUALS ENDING BALANCES

\$ 25,391 Available Cash Balance on June 30, 2023

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2023
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,449
Awards and Grants.....	3,420
Refunds.....	1
Highway/Waterway Construction....	3
Permanent Improvements.....	4
Receipt Adjustment (June 30)....	(13)
Net Transfers Payable (June 30)..	0
Vouchers Payable (June 30).....	<u>301</u>
Total.....	\$ 5,165

	Fund Balance - Budgetary Basis to begin Fiscal Year 2024.....	\$ 20,226
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APPROPRIATED FUNDS TEN YEAR HISTORY
(millions)

Fund Group	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
CASH RECEIPTS										
General Funds.....	\$ 34,580	\$ 32,872	\$ 28,752	\$ 27,831	\$ 36,240	\$ 37,091	\$ 36,803	\$ 42,881	\$ 48,102	\$ 47,368
Highway Funds.....	4,225	4,538	4,410	4,452	4,062	4,136	5,606	6,505	6,513	7,386
Special State Funds.....	21,574	24,701	23,157	24,233	33,956	29,198	30,830	38,763	44,658	47,541
Bond Financed Funds.....	4,227	0	1,084	1,133	1,302	559	1,597	2,034	1,979	2,129
Debt Service Funds.....	835	798	835	2,304	960	2,182	1,215	1,679	2,386	3,091
Federal Trust Funds.....	5,148	4,856	4,846	4,825	4,581	4,700	4,855	7,440	18,225	10,041
Revolving Funds.....	618	534	335	617	409	559	252	509	808	984
State Trust Funds.....	4,593	2,614	1,741	1,951	5,037	4,887	5,307	2,626	3,071	6,654
TOTAL, CASH RECEIPTS...	\$ 75,800	\$ 70,913	\$ 65,160	\$ 67,346	\$ 86,547	\$ 83,312	\$ 86,465	\$ 102,437	\$ 125,742	\$ 125,194
APPROPRIATIONS										
General Funds.....	\$ 32,146	\$ 31,799	\$ 28,536	\$ 31,783	\$ 36,179	\$ 37,234	\$ 39,113	\$ 40,695	\$ 43,750	\$ 47,721
Highway Funds.....	8,387	8,093	8,070	7,954	8,507	8,999	16,965	17,590	18,246	17,941
Special State Funds.....	31,649	33,710	33,550	39,982	36,166	36,216	41,114	47,785	53,710	61,666
Bond Financed Funds.....	11,387	9,882	4,346	4,955	4,534	7,559	28,130	29,584	28,164	26,866
Debt Service Funds.....	3,600	4,285	3,536	5,237	3,960	5,850	3,626	6,301	5,814	5,265
Federal Trust Funds.....	8,160	8,058	8,288	8,752	8,282	8,401	12,239	26,545	31,708	26,323
Revolving Funds.....	953	905	927	1,468	938	1,217	1,227	1,231	1,219	1,319
State Trust Funds.....	931	638	604	625	605	676	688	1,315	1,882	2,149
TOTAL, APPROPRIATIONS..	\$ 97,213	\$ 97,370	\$ 87,857	\$ 100,756	\$ 99,171	\$ 106,152	\$ 143,102	\$ 171,046	\$ 184,493	\$ 189,250
WARRANTS ISSUED										
General Funds.....	\$ 31,479	\$ 30,763	\$ 26,750	\$ 29,421	\$ 35,381	\$ 36,361	\$ 37,363	\$ 39,327	\$ 42,876	\$ 46,641
Highway Funds.....	3,626	3,728	4,039	3,748	3,813	3,707	4,532	4,905	4,882	5,240
Special State Funds.....	22,512	25,285	22,356	28,298	29,366	27,276	30,859	35,556	41,035	48,167
Bond Financed Funds.....	2,394	2,226	777	1,352	531	574	1,319	1,940	1,738	2,203
Debt Service Funds.....	3,589	4,050	3,536	5,212	3,960	5,760	3,622	6,266	5,679	5,210
Federal Trust Funds.....	5,061	4,781	4,906	4,787	4,597	4,721	5,117	9,881	13,542	10,852
Revolving Funds.....	704	681	546	733	699	705	818	963	994	1,140
State Trust Funds.....	4,298	2,257	1,248	1,184	5,181	4,389	2,032	2,140	2,134	6,240
TOTAL, WARRANTS ISSUED.	\$ 73,663	\$ 73,771	\$ 64,158	\$ 74,735	\$ 83,528	\$ 83,493	\$ 85,662	\$ 100,978	\$ 112,880	\$ 125,693

ALL FUNDS SUMMARY OF TRANSACTIONS

Fiscal Year Ended June 30, 2023

(millions)

AVAILABLE BALANCE CONCEPT

BUDGETARY BALANCE CONCEPT

BEGINNING BALANCES

\$ 28,477 Available Cash Balance on June 30, 2022

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2022
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,595
Awards and Grants.....	3,036
Refunds.....	6
Permanent Improvements.....	3
Highway/Waterway Construction....	7
Receipt Adjustment (June 30)....	(814)
Vouchers Payable (June 30).....	<u>1,248</u>
Total.....	\$ 5,081

Fund Balance - Budgetary Basis to begin

Fiscal Year 2023..... \$ 23,396

PLUS CASH RECEIPTS

\$ 35,217	State Sources:	
19,389	Income Taxes (gross)	\$ 35,217
153,096	Sales Taxes	19,389
4,135	Other State Sources	152,295
<u>211,837</u>	Sale of Bonds	<u>4,135</u>
	Total, State Sources	\$ 211,036
\$ <u>33,725</u>	Federal Sources	\$ <u>33,725</u>
\$ 245,562	Total, Cash Receipts	\$ 244,761

LESS WARRANTS ISSUED

Warrants Charged to FY 2023 and Lapse Period
Warrants Charged FY 2022

Warrants Charged to FY 2023

\$ 128,786	Operations	\$ 128,655
100,167	Awards and Grants	100,538
3,872	Highway/Waterway Construction	3,868
5,118	Refunds	5,114
5,704	Debt Service	5,704
717	Permanent Improvements	718
827	Vouchers Payable Adjustment	0
<u>(116)</u>	Prior Year Adjustments	<u>(116)</u>
\$ 245,075	Total, Warrants Issued	\$ 244,481

EQUALS ENDING BALANCES

\$ 28,964 Available Cash Balance on June 30, 2023

Lapse Period Transactions - Lapse
Period Warrants Charged to FY 2023
and Intergovernmental Receipt Adjustment:

Operations.....	\$ 1,464
Awards and Grants.....	3,407
Refunds.....	2
Permanent Improvements.....	4
Highway/Waterway Construction....	4
Receipt Adjustment (June 30)....	(13)
Vouchers Payable (June 30).....	<u>420</u>
Total.....	\$ 5,288

Fund Balance - Budgetary Basis to begin

Fiscal Year 2024..... \$ 23,676

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INDEPENDENT AUDITOR'S REPORT

Honorable Frank J. Mautino
Auditor General
State of Illinois

Report on the Audit of the Financial Statements

Opinions

As Special Assistant Auditors for the Auditor General, we have audited the accompanying financial statements of the State of Illinois, which comprise the statement of fund balances-budgetary basis and the statement of revenues and expenditures-budgetary basis for the appropriated and non-appropriated funds for the fiscal year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund balances, and the revenues and expenditures of the appropriated and non-appropriated funds, for the fiscal year ended June 30, 2023, of the State of Illinois, in accordance with the financial reporting provisions of the State of Illinois as described in Note 1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the appropriated and non-appropriated funds of the State of Illinois as of June 30, 2023, or changes in net position, or cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described more fully in Note 1, the financial statements are prepared by the State of Illinois, Office of Comptroller – Fiscal Office Responsibilities using accounting practices prescribed or permitted by the State of Illinois (State Comptroller Act), which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the State Comptroller Act. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ management is responsible for the preparation and fair presentation of these financial statements in accordance with financial reporting provisions prescribed or permitted by the State of Illinois (State Comptroller Act). The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements of the State of Illinois, which comprise the statement of fund balances-budgetary basis and statement of revenues and expenditures-budgetary basis for the fiscal year ended June 30, 2023, and the related notes to the financial statements. The schedule of changes in fund balances – appropriated funds – budgetary basis, schedule of changes in fund balances – non-appropriated funds – budgetary basis, and schedule of appropriations, expenditures, and lapsed balances – budgetary basis (accompanying supplementary information) are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole, on the basis of accounting described in Note 1.

Other Information

The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ management is responsible for the other information included in the Traditional Budgetary Financial Report. The other information comprises the Illinois’ Funds System, General Funds, Appropriated Funds, and All Funds Summary of Transactions data listed in the Table of Contents but does not include the financial statements and our auditor’s report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or whether the other information otherwise appears to be materially

misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2023, on our consideration of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control over financial reporting and compliance.

Sikich LLP

Decatur, Illinois
December 7, 2023

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Financial

Statements

and

Supplemental

Schedules

STATE OF ILLINOIS
STATEMENT OF FUND BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

	Total (Memorandum only)	Appropriated Funds			Non-Appropriated Funds		
		Total	General	Other	Total	Federal	State
Fund Balances - Budgetary Basis, June 30, 2022	\$ 23,395,519,602.54	\$ 20,194,672,979.47	\$ (63,613,281.00)	\$ 20,258,286,260.47	\$ 3,200,846,623.07	\$ 500,000.00	\$ 3,200,346,623.07
Adjustments for Changes in Fund Classifications	0.00	338,877,349.07	0.00	338,877,349.07	(338,877,349.07)	0.00	(338,877,349.07)
Adjusted Fund Balances - Budgetary Basis, June 30, 2022	\$ 23,395,519,602.54	\$ 20,533,550,328.54	\$ (63,613,281.00)	\$ 20,597,163,609.54	\$ 2,861,969,274.00	\$ 500,000.00	\$ 2,861,469,274.00
Cash Receipts	244,748,755,405.15	125,194,484,966.25	47,368,058,217.58	77,826,426,748.67	119,554,270,438.90	58,526,082.00	119,495,744,356.90
Expenditures Paid*	239,180,671,384.28	120,514,996,192.38	44,919,092,332.07	75,595,903,860.31	118,665,675,191.90	0.00	118,665,675,191.90
Net Transfers	0.00	178,232,729.07	1,466,415,646.13	(1,288,182,917.06)	(178,232,729.07)	(58,526,082.00)	(119,706,647.07)
Available Cash Balances, June 30, 2023	\$ 28,963,603,623.41	\$ 25,391,271,831.48	\$ 3,851,768,250.64	\$ 21,539,503,580.84	\$ 3,572,331,791.93	\$ 500,000.00	\$ 3,571,831,791.93
Transactions* - Lapse Period	5,287,140,748.19	5,164,775,507.82	1,625,630,479.37	3,539,145,028.45	122,365,240.37	0.00	122,365,240.37
Fund Balances - Budgetary Basis, June 30, 2023	\$ 23,676,462,875.22	\$ 20,226,496,323.66	\$ 2,226,137,771.27	\$ 18,000,358,552.39	\$ 3,449,966,551.56	\$ 500,000.00	\$ 3,449,466,551.56

* See Note 2.

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

STATE OF ILLINOIS
STATEMENT OF REVENUES AND EXPENDITURES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

	Total (memorandum only)		Appropriated Funds			Non-Appropriated Funds		
	Total	General	Other	Total	Federal	State	Total	
REVENUES:								
State Sources:								
Income Taxes.....	\$ 35,217,033,484.24	\$ 29,577,556,908.97	\$ 5,632,125,947.10	\$ 7,350,628.17	\$ 0.00	\$ 7,350,628.17	\$ 7,350,628.17	
Sales Taxes.....	19,388,902,245.14	10,451,458,315.83	2,653,919,160.37	6,283,524,768.94	0.00	6,283,524,768.94	6,283,524,768.94	
Sale of Bonds.....	4,134,733,922.10	3,544,877,850.55	3,544,877,850.55	589,856,071.55	0.00	589,856,071.55	589,856,071.55	
Other State Sources.....	152,296,175,077.15	3,628,209,318.68	36,053,322,461.41	112,614,643,297.06	0.00	112,614,643,297.06	112,614,643,297.06	
Federal Sources.....	33,724,945,362.69	3,710,833,674.10	29,955,216,015.41	58,895,673.18	58,526,082.00	369,591.18	369,591.18	
TOTAL, REVENUES.....	\$ 244,761,790,091.32	\$ 47,368,058,217.58	\$ 77,839,461,434.84	\$ 119,554,270,438.90	\$ 58,526,082.00	\$ 119,495,744,356.90		
EXPENDITURES:								
General Government.....	\$ 131,925,683,799.43	\$ 4,468,857,820.80	\$ 19,758,524,569.69	\$ 107,698,301,408.94	\$ 0.00	\$ 107,698,301,408.94	\$ 107,698,301,408.94	
Health and Social Services.....	49,355,412,226.76	16,834,780,856.19	32,148,107,217.17	372,524,153.40	0.00	372,524,153.40	372,524,153.40	
Education.....	34,188,145,491.86	20,234,548,102.22	5,719,828,566.57	8,233,768,823.07	0.00	8,233,768,823.07	8,233,768,823.07	
Transportation.....	8,267,089,633.84	6,866,827,434.03	6,866,827,434.03	1,400,262,199.81	0.00	1,400,262,199.81	1,400,262,199.81	
Debt Service.....	5,703,526,091.01	0.00	5,209,858,535.59	493,667,555.42	0.00	493,667,555.42	493,667,555.42	
Refunds (taxes and other).....	5,114,296,505.13	1,029,316.27	4,775,413,997.84	337,853,191.02	0.00	337,853,191.02	337,853,191.02	
Employment and Economic Development.....	4,212,616,437.54	2,036,250,310.41	2,157,570,920.03	18,795,207.10	0.00	18,795,207.10	18,795,207.10	
Public Protection and Justice.....	4,140,466,619.25	3,007,879,249.78	936,949,488.70	195,637,880.77	0.00	195,637,880.77	195,637,880.77	
Environment and Business Regulation.....	1,689,441,655.27	112,525,972.66	1,557,250,687.91	19,664,994.70	0.00	19,664,994.70	19,664,994.70	
Voided Warrants Issued in Prior Years.....	(115,831,641.45)	(54,548,183.63)	(78,847,383.86)	17,563,926.04	0.00	17,563,926.04	17,563,926.04	
TOTAL, EXPENDITURES.....	\$ 244,480,846,818.64	\$ 46,641,323,444.70	\$ 79,051,484,033.67	\$ 118,788,039,340.27	\$ 0.00	\$ 118,788,039,340.27		
TRANSFERS:								
From Other Funds.....	\$ 28,655,354,176.21	\$ 15,431,223,497.85	\$ 12,848,793,172.56	\$ 375,337,505.80	\$ 0.00	\$ 375,337,505.80	\$ 375,337,505.80	
To Other Funds.....	28,655,354,176.21	13,868,207,218.46	14,233,575,630.88	553,571,326.87	58,526,082.00	495,045,244.87	495,045,244.87	
NET TRANSFERS.....	\$ 0.00	\$ 1,563,016,279.39	\$ (1,384,782,458.32)	\$ (178,233,821.07)	\$ (58,526,082.00)	\$ (119,707,739.07)		
NET CHANGE IN FUND BALANCES - BUDGETARY BASIS.....	\$ 280,943,272.68	\$ (307,054,004.88)	\$ (2,596,805,057.15)	\$ 587,997,277.56	\$ 0.00	\$ 587,997,277.56		

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

STATE OF ILLINOIS

Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The Illinois State Comptroller is the chief fiscal control officer of the State of Illinois and is responsible for maintaining the State's central fiscal accounting records. The Illinois Office of Comptroller provides (1) an accounting control over monies in the State Treasury and (2) a control over the issuance of warrants for payment of agencies' expenditures, including ascertaining that sufficient appropriations and fund balances exist before payments are made.

The Treasurer is custodian of the State's cash and investments and is accountable for the balances in many separate funds, which are either in the State Treasury or outside the State Treasury.

The Illinois Office of Comptroller's control over funds in the State Treasury is maintained through the following procedures: (1) receipts can be ordered into the State Treasury only by the Illinois Office of Comptroller; (2) expenditures can be made from the State Treasury only by warrants issued by the Illinois Office of Comptroller; and (3) transfers between funds in the State Treasury must be approved by the Illinois Office of Comptroller.

Accounting control for funds outside the State Treasury, composed primarily of the Treasurer's clearing accounts, is the responsibility of other State agencies. Further, the Illinois Office of Comptroller is not responsible for determining that all cash received by State agencies is deposited into the State Treasury, or for determining that all State agencies' internal accounting controls and procedures are such that expenditures represent payments for goods and services received by agencies.

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, elected offices, departments and agencies, as well as boards, commissions, authorities and universities 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 branch 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), Lieutenant Governor, Attorney General, Secretary of State, Comptroller and Treasurer. The judicial branch is composed of a seven-member Supreme Court, five Appellate Court districts, and 25 Circuit Court judicial districts.

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. The financial statements include all the funds of the "primary government" and its "component units" held in the State Treasury.

C. Basis of Presentation

This presentation is not in accordance with Generally Accepted Accounting Principles (GAAP) and does not include all the assets and liabilities of the State. The accounts of the State are organized on the basis of funds, each of which is considered to be a separate accounting entity. For the purpose of this report,

these funds are segregated into two major categories – Appropriated Funds and Non-Appropriated Funds – and four sub-categories as follows:

Appropriated Funds:

General

Prior to fiscal year 2018, General Funds on a budgetary basis consisted of four funds: the General Revenue Fund, the Common School Fund, the Education Assistance Fund and the General Revenue-Common School Special Account Fund. Beginning in fiscal year 2018, pursuant to Public Act 100-0023 (15 ILCS 20/50-40), the General Funds consist of seven funds: the General Revenue Fund, the Common School Fund, the Education Assistance Fund, the General Revenue-Common School Special Account Fund, the Fund for the Advancement of Education, the Commitment to Human Services Fund and the Budget Stabilization Fund. The major portion of expenditures for health and social services, education, and the overall administrative expenditures of the State are paid from the General Funds.

Other

Other Appropriated Funds consist of the remaining funds that received an appropriation or are considered either supporting expenditures from another appropriated fund or subject to appropriation. These include the Highway, Special State, Bond Financed, Debt Service, and Revolving Funds. Federal Trust and State Trust Funds are included if they received an appropriation.

Non-Appropriated Funds:

Federal

These trust funds are for specific federal programs or for receiving block grants, which are distributed to other funds.

State

These trust funds that do not have appropriations are for various purposes. Many are used to account for the distribution of local tax monies collected by the State and for other specific purposes such as retirement system fund activities.

D. Measurement Focus/Basis of Accounting

The measurement focus and the basis of accounting used in the financial statements are not in accordance with GAAP. For such information, see the *Annual Comprehensive Financial Report*. “Measurement focus” refers to what is being measured; “basis of accounting” refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

To comply with certain statutory reporting requirements prescribed by the Illinois General Assembly, the financial statements presented herein have been prepared on a basis of accounting used by the State of Illinois for budgetary purposes. The measurement focus is to compare the resources available in a given fiscal year to the expenditures (whether established through actions of the Legislature and Governor, court order, consent decree, or as a matter of State statute) for that fiscal year.

On the Statement of Fund Balances – Budgetary Basis, “Cash Receipts” consist of cash ordered into the State Treasury by the Illinois Office of Comptroller during the fiscal year, except those receipts related to intergovernmental transactions approved on or prior to June 30 but not made until after June 30. “Expenditures Paid” consist of all payments (whether electronically or by warrant) paid by the Illinois Office of Comptroller through June 30. “Transfers” in and out consist of the movement of monies between funds as approved, ordered, and paid by the Illinois Office of Comptroller during the fiscal year, except those transfers accounted for in the prior year lapse period transactions. “Lapse Period Transactions” consist of expenditures recorded during the July 1 through August 31 period following the fiscal year for payment of obligations incurred on or before June 30, including outstanding vouchers payable on June 30, receipts relating to intergovernmental receipts approved for payment by June 30, and transfers-in and transfers-out that were approved and ordered by the Illinois Office of Comptroller during the fiscal year but were not paid because cash was unavailable. Public Act 102-0291 extended the

lapse period to October 31 for specific medical assistance expenditures by the Department of Healthcare and Family Services, the Department of Human Services, and the Department of Veterans' Affairs.

On the Statement of Revenues and Expenditures – Budgetary Basis, “Revenues” consist of all cash (1) ordered into the State Treasury by the Illinois Office of Comptroller during the fiscal year and (2) relating to intergovernmental receipts approved for payment by June 30 for which cash was unavailable. “Expenditures” consist of all payments (whether electronically or by warrant) recorded by the Illinois Office of Comptroller for the fiscal year. “Transfers” in and out consist of all movement of monies between funds as approved and ordered by the Illinois Office of Comptroller during the fiscal year.

Accordingly, since the amounts reported as receipts/expenditures on the budgetary basis are not on the cash basis, prior year lapse period transactions are recorded in the current fiscal year cash activity, and current year lapse period transactions recorded on the budgetary basis are reported in the following fiscal year's cash activity. Also, depending on available cash resources, the fiscal year's payments extend past August 31.

The budgetary basis fund balance represents available resources (beginning balance and revenues) minus expenditures, including any prior year adjustments, for the fiscal year. A positive fund balance at June 30 represents the amount of resources available for use in subsequent years. A negative fund balance at June 30 indicates that expenditures for the fiscal year exceeded available resources. A negative fund balance requires the use of next year's revenues to pay prior year expenditures.

The available cash balance does not represent the State of Illinois' fund balances as measured on the budgetary basis of accounting. It is included only as a point of reference and simply represents the amount of cash on hand at June 30 available to satisfy the remaining current year obligations (lapse period expenditures).

E. Reclassifications

Certain funds' classification as to appropriated or non-appropriated changed between fiscal years 2022 and 2023. Such classification changes had no effect on the funds' reported income and expenditures.

2. LAPSE PERIOD TRANSACTIONS

Due in part to the State's cash position not allowing for payments to be made timely, the financial statements in the current year report lapse period transactions, which include \$420,247,928.53 in vouchers payable on June 30 (of which \$13,034,686.17 was for intergovernmental transactions); \$4,879,927,505.83 in vouchers presented during the lapse period; \$13,034,686.17 in receivables related to intergovernmental transactions; and \$1,235,020,894.93 in statutory transfers receivable to some funds and payable from other funds at June 30. In addition to these statutory transfers, other statutory transfers were not paid at or during allotted times provided by statute due to the State's cash position.

3. CONTINGENCIES

The State of Illinois is involved in certain lawsuits and other legal proceedings. The results of these lawsuits and other proceedings against the State cannot currently be predicted with certainty. Any adverse decisions from lawsuits or other legal proceedings would be settled by an appropriation to a specific agency or to the Illinois Court of Claims.

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Fund Balance - Budgetary Basis	
		June 30, 2022	June 30, 2023	Receipts Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)		June 30, 2023
0001	General Revenue	(1,878,212,836.77)	\$ 40,448,316,483.72	\$ 4,550,876,652.09	\$ 11,016,099,523.39	\$ 30,993,376,622.52	\$ 1,111,504,153.13	\$ 1,571,292,825.86	\$ (459,788,672.73)
0005	General Revenue - Common School Special Account	83,879,683.13	2,758,841,969.34	0.00	2,644,133,296.33	0.00	198,588,356.14	0.00	198,588,356.14
0007	Education Assistance	524,410,060.14	2,304,764,760.77	157,466,700.00	6,205,661.00	2,715,188,378.02	265,247,481.89	5,757,512.82	259,489,969.07
0412	Common School	2,218,211.12	109,361,086.14	9,270,433,806.46	445,997.00	9,310,449,705.24	71,117,401.48	177,654.52	70,939,746.96
0640	Fund for the Advancement of Education	214,747,361.05	856,551,536.01	1,499.00	44,609.00	938,142,145.80	133,113,641.26	0.00	133,113,641.26
0644	Commitment to Human Services	237,625,381.08	856,551,536.01	0.00	111,465.00	961,935,480.49	132,129,971.60	48,397,365.97	83,732,605.63
0686	Budget Stabilization	751,718,859.25	33,670,845.59	1,154,677,540.30	0.00	0.00	1,940,067,245.14	5,120.20	1,940,062,124.94
	Total, General Funds	(63,613,281.00)	\$ 47,368,058,217.58	\$ 15,133,456,197.85	\$ 13,667,040,551.72	\$ 44,919,092,332.07	\$ 3,851,768,250.64	\$ 1,625,630,479.37	\$ 2,226,137,771.27
0011	Highway Funds:	1,381,016,665.53	\$ 4,247,096,386.52	\$ 348,723,916.50	\$ 801,186,082.19	\$ 2,987,154,912.91	\$ 2,178,497,973.45	\$ 98,604,610.82	\$ 2,079,893,362.63
0902	State Construction Account	1,166,868,569.81	572,359,395.29	826,024,799.56	195,722.00	881,067,255.77	1,683,989,786.89	0.00	1,683,989,786.89
0902	Motor Fuel Tax								
0012	State	119,110,822.70	1,236,670,939.97	5,532,689.76	1,109,724,186.82	130,002,616.90	121,587,648.71	2,237,022.90	119,350,625.81
0413	Counties	(16,190,343.21)	0.00	180,552,101.53	0.00	164,361,758.32	15,913,939.97	15,913,939.97	(15,913,939.97)
0414	Municipalities	(22,706,251.11)	0.00	253,216,457.71	0.00	230,510,206.60	0.00	22,318,607.62	(22,318,607.62)
0415	Townships and Road Districts	(7,348,316.30)	0.00	81,947,240.60	0.00	74,598,924.30	0.00	7,222,865.07	(7,222,865.07)
0952	Transportation Renewal	70,271,220.18	1,329,383,365.50	0.00	889,504,920.28	385,521,741.23	124,627,924.17	39,880,935.71	84,746,988.46
0964	Regional Transportation Authority	308,272,904.37	0.00	235,457,184.78	0.00	145,268,677.41	398,461,411.74	0.00	398,461,411.74
0965	Capital Improvement	64,853,528.50	0.00	26,161,909.42	0.00	11,571.25	91,003,866.67	0.00	91,003,866.67
0019	Grade Crossing Protection	174,031,375.68	0.00	42,000,000.00	5,501,856.00	45,260,528.64	165,288,991.04	0.00	165,288,991.04
	Total, Highway Funds	3,238,200,176.15	\$ 7,385,510,087.28	\$ 1,999,618,299.86	\$ 2,806,112,767.29	\$ 5,053,758,193.33	\$ 4,763,457,602.67	\$ 186,177,982.09	\$ 4,577,279,620.58
	Special State Funds:	1,712,877.11	\$ 77,427.67	\$ 0.00	\$ 0.00	(2,757.71)	\$ 1,793,062.49	\$ 0.00	\$ 1,793,062.49
0892	Abandoned Residential Property	846,901.89	52,500.00	0.00	0.00	73,256.67	826,145.22	27,230.37	798,914.85
0660	Academic Quality Assurance	47,282.03	937,991.36	0.00	0.00	969,000.00	16,273.39	0.00	16,273.39
0035	Access to Justice	2,368.40	0.00	0.00	0.00	0.00	2,368.40	0.00	2,368.40
0106	Accessible Electronic Information Service	1,008,925.64	476,768.14	0.00	129,931.97	94,132.67	1,261,629.14	3,362.25	1,258,266.89
0982	Adeline Jay Geo-Karis Illinois Beach Marina	921,881.89	814,427.38	0.00	0.00	606.83	1,735,702.44	0.00	1,735,702.44
0046	Aeronautics	4,251,071.04	0.00	0.00	0.00	698,625.68	3,552,445.36	1,600,371.68	1,932,073.68
0326	African-American HIV/AIDS Response	30,364.91	259,136.12	0.00	4,311.00	179,507.88	30,364.91	10,206.53	30,364.91
0312	After-School Rescues	91,654.02	1,562,539.85	23,770,771.10	100,925.00	22,087,092.63	166,971.26	2,100,709.18	156,764.73
0045	Aggregate Operations Regulatory	(2,438,570.50)	67,000.00	0.00	0.00	140,000.00	77,800.00	0.00	(1,393,986.36)
0466	Agricultural Premium	100,047.30	3,017.83	0.00	0.00	0.00	103,065.13	0.00	103,065.13
0669	Airport Land Loan Revolving	100,544.45	3,037.45	0.00	0.00	0.00	103,581.90	8,263.00	103,581.90
0738	Alternative Compliance Market Account	901.00	990,520.00	0.00	0.00	0.00	10,140.00	0.00	10,140.00
0020	Alzheimer's Awareness	680,320.11	206,619.84	0.00	0.00	981,281.00	695,247.34	8,975.83	686,271.51
0334	Alzheimer's Disease Research, Care, and Support	6.57	348,548.18	0.00	0.00	346,739.91	1,814.84	0.00	1,814.84
0051	Ambulance Revolving Loan	323,701.17	285,310.00	0.00	1,200.00	328,990.52	278,820.65	9,380.29	269,440.36
0273	Amusement Ride and Patron Safety	2,787,931.12	2,941,941.98	0.00	240,104.50	113,809.61	5,375,958.99	365,850.24	5,010,108.75
0386	Anna Veterans Home	2,164,781.15	950,428.29	0.00	1,909,765.50	364,325.78	841,118.16	90,753.76	750,364.40
0224	Asbestos Abatement	6,488.09	0.00	0.00	6,488.09	0.00	0.00	0.00	0.00
0100	Assistance to the Homeless	1,315,784.51	292,110.55	0.00	(40,602.00)	1,648,497.06	1,648,497.06	0.00	1,648,497.06
0702	Assisted Living and Shared Housing Regulatory	998,674.12	2,019,435.58	262.00	6,100.00	1,839,838.27	1,172,433.43	54,460.24	1,117,973.19
0505	Athletics Supervision and Regulation	133,666.48	0.00	0.00	133,666.48	0.00	0.00	0.00	0.00
0542	Attorney General Court Ordered and Voluntary Compliance Payment Projects	26,376,254.72	14,012,041.63	0.00	127,157.42	15,087,380.49	25,173,758.44	1,076,238.87	24,097,519.57
0958	Attorney General Sex Offender Awareness, Training and Education	182,841.12	136,373.20	0.00	539.00	0.00	318,675.32	0.00	318,675.32
0533	Attorney General Tobacco	115,766.58	2,500,035.00	0.00	0.00	1,759,179.52	856,622.06	841.19	855,780.87
0600	Attorney General Whistleblower Reward and Protection	1,315,701.60	326,530.84	0.00	22,896.00	624,769.20	994,557.24	50,304.20	944,253.04
0801	Attorney General's State Projects and Court Ordered Distribution	26,166,894.14	33,721,496.88	0.00	43,667.00	18,302,761.26	41,541,962.76	8,276,801.12	33,265,161.64
0342	Audit Expense	49,941,011.33	3,517,011.00	27,576,726.00	604,455.00	18,497,450.12	61,932,965.41	10,346,550.93	51,586,414.48
0458	Artism Awareness	1,750.00	22,525.00	0.00	0.00	0.00	24,275.00	0.00	24,275.00
0399	Artism Care	39,260.40	0.00	0.00	0.00	0.00	39,260.40	0.00	39,260.40
0228	Artism Research Checkoff	4,268.82	128.81	0.00	0.00	4,397.63	4,397.63	0.00	4,397.63
0469	Autoimmune Disease Research	48,448.08	1,459.27	0.00	0.00	49,907.35	49,907.35	0.00	49,907.35
0766	BHE Data and Research Cost Recovery	0.00	26,911,539.51	0.00	5,899,657.92	13,770,294.51	40,927,563.14	667,513.72	40,260,049.42
0795	Bank and Trust Company	33,685,976.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0385	Board of Higher Education State Contracts and Grants	0.00	896,429.36	0.00	0.00	608,974.35	287,455.01	1,843,914.34	(1,556,459.33)
0464	Boy Scout and Girl Scout	19,375.00	18,025.00	0.00	0.00	18,825.00	18,825.00	0.00	18,825.00
0214	Brownfields Redevelopment	2,039,193.42	1,876,083.14	0.00	0.00	1,536,579.13	2,378,697.43	0.00	2,378,697.43
0960	Build Illinois	874,738,985.16	39,463,662.00	0.00	914,204,647.16	0.00	0.00	0.00	0.00
0109	CDLIS/AMVNet/ANVTIS Trust	7,802,715.32	5,746,997.00	0.00	1,702.00	4,162,188.63	9,385,821.69	59,902.35	9,325,919.34
0898	Cannabis Business Development	38,987,029.30	1,269,873.99	0.00	500.00	15,898,978.55	24,357,424.74	5,216,197.93	19,141,226.81

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES – APPROPRIATED FUNDS – BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis June 30, 2022	Add:		Deduct:		Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2023
			Receipts		Expenditures (a)			
			Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds			
	Special State Funds: (Continued)							
0908	Cannabis Expenditure.....	1,867,147.53	0.00	4,601.00	2,308,089.28	2,369,457.25	0.00	2,369,457.25
0912	Cannabis Regulation.....	22,639,743.21	262,867,638.50	0.00	12,837,809.30	23,044,369.30	4,112,130.53	18,932,238.77
0215	Capital Development and Board Revolving.....	21,130,681.86	21,629,013.21	0.00	8,294.00	34,709,054.22	935,240.74	33,773,813.48
0367	Capital Facility and Technology Modernization.....	4,300,000.00	0.00	0.00	0.00	4,300,000.00	0.00	4,300,000.00
0149	Capital Restoration Trust.....	1,112.76	0.00	0.00	0.00	1,112.76	0.00	1,112.76
	Care Provider Fund for Persons with a Developmental Disability.....	18,210,306.28	53,647,148.51	1.00	5,707.00	27,050,555.50	177,363.71	26,873,191.79
0344	Caroline Adams Ticket For The Cure Grant.....	6,104,371.46	1,511,829.50	0.00	882,270.07	4,624,245.58	4,574,172.46	28,080.49
0208	Cemetery Oversight Licensing and Disciplinary.....	4,001,854.14	32,096.84	0.00	5,002.00	932,814.20	7,227,491.46	7,105,762.07
0833	Charitable Relief.....	871,312.13	528,094.02	0.00	0.00	412,950.98	0.00	412,950.98
0435	Charitable Trust Stabilization.....	26,832.78	0.00	0.00	439,952.95	959,453.20	6,000.00	953,453.20
0567	Chicago Police Memorial Foundation.....	1,825.00	443,474.66	0.00	0.00	26,832.78	0.00	26,832.78
0639	Chicago State University Education Improvement.....	83,041.75	64,861.51	3,000,000.00	0.00	433,652.66	11,647.00	964.00
0223	Chicago Travel Industry Promotion.....	15,556,446.36	6,185,779.87	4,396,916.95	0.00	2,999,999.63	131,685.63	131,685.63
0624	Child Abuse Prevention.....	20,228.44	5,153.20	0.00	0.00	10,286,482.78	1,975,017.22	13,877,643.18
0934	Child Labor and Day and Temporary Labor Services Enforcement.....	1,408,041.55	808,585.00	0.00	1,800.00	541,564.38	36,436.54	1,636,825.63
0357	Child Support Administrative.....	(13,390,761.60)	149,174,210.98	41,000,151.00	252,257.00	157,323,773.93	18,679,556.44	528,013.01
0147	Children's Cancer Research.....	70,702.27	0.00	0.00	0.00	70,702.27	0.00	70,702.27
0178	Children's Wellness Charities.....	36,232.28	0.00	0.00	0.00	36,232.28	0.00	36,232.28
0091	Clean Air Act Permit.....	7,803,764.32	10,683,217.91	2,650,049.00	10,108.00	8,972,606.85	182,169.82	11,972,146.56
	Coal Combustion Residual Surface Impoundment.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0981	Financial Assurance.....	850,313.22	347,776.67	800.00	58,851.09	1,138,438.80	13,704.11	1,124,734.69
0147	Coal Mining Regulatory.....	12,162,027.98	5,426,802.80	3,683,977.97	84,643.00	10,852,354.98	546,336.65	9,789,474.12
0925	Coal Technology Development Assistance.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0426	Coal to Solar and Energy Storage Initiative.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Community Association Manager Licensing and Disciplinary.....	1,223,405.63	199,905.00	0.00	473,761.26	183,402.79	17,423.32	748,723.26
0829	Community Health Center.....	626,129.94	20,182.30	0.00	0.00	646,312.24	0.00	646,312.24
0113	Community Mental Health Medicaid Trust.....	9,062,084.09	50,534,516.24	0.00	9,599.00	43,498,145.67	2,657,865.54	10,430,990.12
0788	Community Water Supply Laboratory.....	901,093.66	879,632.67	0.00	5,137.00	1,117,252.44	19,366.52	1,097,885.92
0075	Compassionate Use of Medical Cannabis.....	75,799,744.61	36,115,791.86	0.00	0.00	103,618,302.11	672,511.02	102,945,791.09
0543	Comptroller's Administrative.....	2,015,609.05	617,192.23	0.00	0.00	8,297,234.36	1,512,280.92	145,721.91
0547	Conservation Police Operations Assistance.....	2,438,573.54	1,411,964.64	0.00	611,564.31	2,968,973.87	116,680.00	2,852,293.87
0672	Consumer Intervenor Compensation.....	1,217,335.00	155,998.00	0.00	0.00	1,345,263.00	7,265.00	1,337,998.00
0844	Continuing Legal Education Trust.....	2,491,851.26	4,490.62	0.00	0.00	9,468.52	637.26	9,934,214.58
0380	Corporate Franchise Tax Refund.....	(36,780,129.33)	2,946,643,233.37	0.00	4,000,000.00	197,404.22	59,099,239.71	(45,110,114.23)
0434	Court of Claims Administration and Grant.....	(455.25)	79,757.20	0.00	0.00	79,301.95	929.28	(929.28)
0243	Credit Union.....	2,460,386.44	4,102,148.79	0.00	1,281,975.98	3,589,284.40	151,076.36	1,540,198.49
0863	Cycle Rider Safety Training.....	12,149,908.75	3,811,290.39	0.00	12,200.00	11,854,485.52	23,959.02	11,830,526.50
0220	DCFS Children's Services.....	268,150,572.74	466,958,755.70	0.00	770,347.00	540,953,709.15	90,113,373.80	450,840,335.35
0956	DUI Prevention and Education.....	1,486,314.00	115,437.45	0.00	0.00	1,601,751.45	0.00	1,601,751.45
0635	Death Certificate Surcharge.....	586,908.41	1,462,084.50	406.00	100.00	926,566.42	188,909.93	933,822.56
0539	Death Penalty Abolition.....	5,322,569.52	0.00	0.00	0.00	798,756.05	218,063.93	4,305,749.54
	Department of Business Services							
	Special Operations.....	7,348,180.31	18,858,694.00	0.00	6,787,636.00	11,012,419.79	461,906.23	7,944,912.29
0363	Department of Corrections Reimbursement and Education.....	20,893,976.27	37,567,930.11	0.00	233,829.00	23,211,821.52	3,337,689.58	31,678,566.28
0523	Department of Human Rights Special.....	273,410.16	118,500.00	0.00	0.00	37,590.38	22,540.74	331,979.04
0797	Department of Human Rights Training and Development.....	89,429.08	0.00	0.00	0.00	2,819.91	725.00	85,884.17
0778	Department of Human Services Community Services.....	91,809,141.85	21,594,351.87	59,355,060.58	5,239.00	139,678,079.28	6,164,765.59	133,513,313.69
0509	Department of Juvenile Justice Reimbursement and Education.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0264	Design Professional Administration and Investigation.....	2,336,372.28	1,452,016.82	0.00	650,828.69	634,038.78	29,330.43	2,474,191.20
0888	Developmental Disabilities Awareness.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0110	Diabetes Research Checkoff.....	342,869.85	6,172.38	110,172.97	0.00	208,651.78	27,579.86	122,983.56
0198	Digital Divide Elimination.....	27,108.89	2,389.19	0.00	0.00	139,290.86	190,207.22	190,207.22
0082	Distance Learning.....	327,469.17	124,750.00	0.00	0.00	452,219.17	300.00	451,919.17
	Division of Corporations Registered Limited Liability Partnership.....	1,035,179.76	581,395.00	0.00	433,385.00	169,421.69	9,068.70	1,004,499.37
0167	Domestic Violence.....	229,359.74	345,464.00	0.00	0.00	256,000.00	136,589.00	182,234.74
0499	Domestic Violence Abuser Services.....	383,419.56	413,698.45	0.00	0.00	217,339.26	32,300.69	217,339.26
0865	Domestic Violence Shelter and Service.....	387,491.89	413,698.45	0.00	0.00	567,250.34	32,300.69	201,639.31
0648	Downstate Public Transportation.....	195,815,495.76	295,045,269.42	0.00	30,625.00	309,569,990.36	54,572,058.01	254,997,932.35
0559	Downstate Transit Improvement.....	13,941,104.46	3,922,462.71	0.00	38,700.00	1,277,454.82	12,663,649.64	12,663,649.64
0821	Draw Shop.....	23,826,709.15	2,800,066.00	0.00	0.00	8,073,927.17	547,184.75	19,102,109.94
0182	Driver Services Administration.....	7,305,961.65	14,514,461.65	0.00	1,639.00	9,090,100.47	43,761.59	9,046,448.88
0382	Driver's Education.....	(7,022,342.64)	1,650,741,628.60	833,063,760.15	1,202.00	6,874,383.44	6,874,983.44	(6,259,049.87)
0031	Drug Rebate.....	182,200,239.91	1,650,741,628.60	833,063,760.15	22,702.00	2,594,832,166.68	91,126,122.88	(41,975,342.90)
0728	Drug Traffic Prevention.....	99,396.01	160,622.08	0.00	0.00	135,957.50	124,060.59	124,060.59

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Table with columns: Fund Code, Fund Group and Fund, Fund Balance - Budgetary Basis June 30, 2022, Receipts Ordered Into Treasury, Transfers From Other Funds, Transfers To Other Funds, Expenditures (a), Available Cash June 30, 2023, Lapse Period (b) Transactions, Fund Balance - Budgetary Basis June 30, 2023. Includes sub-section 'Special State Funds: (Continued)' listing various programs like Drug Treatment, Dry-Cleaner Environmental Response Trust, etc.

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Table with columns: Fund Code, Fund Group and Fund, Fund Balance - Budgetary Basis June 30, 2022, Receipts Ordered Into Treasury, Transfers From Other Funds, Deduct: Transfers To Other Funds, Expenditures (a), Available Cash Balance June 30, 2023, Lapse Period (b) Transactions, Fund Balance - Budgetary Basis June 30, 2023. Rows include Special State Funds (Continued), Off-Hours Child Care Program, Offender Registration, Oil and Gas Resource Management, 100 Club of Illinois, Open Space Lands Acquisition and Development, Opioid-related programs, and various other departments.

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS
FISCAL YEAR ENDED JUNE 30, 2023

Table with columns: Fund Code, Fund Group and Fund, Fund Balance - Budgetary Basis June 30, 2022, Receipts Ordered Into Treasury, Transfers From Other Funds, Transfers To Other Funds, Expenditures (a), Available Cash Balance June 30, 2023, Lapse Period (b) Transactions, Fund Balance - Budgetary Basis June 30, 2023. Rows include Special State Funds (e.g., State Police, State Rail) and Bond Financed Funds (e.g., Anti-Pollution, Build Illinois Bond).

Summary table with columns: Fund Code, Fund Group and Fund, Fund Balance - Budgetary Basis June 30, 2022, Receipts Ordered Into Treasury, Transfers From Other Funds, Transfers To Other Funds, Expenditures (a), Available Cash Balance June 30, 2023, Lapse Period (b) Transactions, Fund Balance - Budgetary Basis June 30, 2023. Rows include Total, Bond Financed Funds, and Debt Service Funds.

STATE OF ILLINOIS
 SCHEDULE OF CHANGES IN FUND BALANCES - APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund Code	Fund Balance - Budgetary Basis		Receipts		Add:		Deduct:		Transfers To Other Funds	Expenditures (a)	Available Cash Balance June 30, 2023	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2023
	June 30, 2022	June 30, 2023	Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)							
State Trust Funds: (Concluded)													
Pollution Control Board State Trust*	0207	450,000.00	475,000.00	0.00	0.00	0.00	0.00	0.00	377,859.68	547,140.32	71,415.78	475,724.54	
Public Aid Recoveries Trust	0421	728,097,208.09	2,298,624,905.25	2,298,624,905.25	0.00	934,493,962.15	0.00	0.00	1,763,301,667.66	328,926,483.53	67,599,382.41	261,327,101.12	
Public Health Special State Projects	0896	12,814,975.63	26,310,418.46	26,310,418.46	0.00	1,811.79	0.00	0.00	10,600,954.53	28,522,627.77	3,662,310.03	24,860,317.74	
Settlement Fund - Illinois													
Chamber of Commerce v. Filan*	0848	5,780,284.59	0.00	0.00	0.00	46,033.00	0.00	0.00	2,387,139.48	3,347,112.11	229,878.00	3,117,234.11	
Sheffield February 1982 Agreed Order	0882	2,696,740.90	80,907.14	80,907.14	0.00	0.00	0.00	0.00	28,810.00	2,748,838.04	11,710.00	2,737,128.04	
State Board of Education Special Purpose Trust	0144	15,574,695.62	7,238,105.50	7,238,105.50	0.00	0.00	0.00	0.00	7,448,546.32	15,364,254.80	(346,491.48)	15,017,763.32	
State Employees Deferred Compensation Plan	0755	6,257,219.42	267,727,646.07	267,727,646.07	0.00	0.00	0.00	0.00	270,689,888.46	3,275,037.03	431,783.64	2,843,253.39	
State Employees Retirement System*	0479	330,376,553.20	3,280,149,253.31	3,280,149,253.31	0.00	131,704.00	0.00	0.00	3,319,024,521.57	291,371,580.94	4,957,124.55	286,424,456.39	
State Treasurer's Administrative	0103	7,846,082.08	14,217,532.85	14,217,532.85	0.00	0.00	0.00	0.00	11,759,259.78	10,304,299.15	1,242,191.72	9,062,107.43	
State Treasurer's Capital	0634	23,191.66	15,066.04	15,066.04	250,000.00	0.00	0.00	0.00	139,742.33	148,545.37	110,287.67	38,257.70	
Supreme Court Special State Projects*	0230	200,513.87	250,000.00	250,000.00	0.00	0.00	0.00	0.00	67,093.00	383,420.87	30,020.24	353,400.63	
Total, State Trust Funds		\$ 1,508,068,449.40	\$ 6,654,292,672.75	\$ 206,345,994.72	\$ 206,345,994.72	\$ 986,242,635.88	\$ 0.00	\$ 0.00	\$ 6,099,988,736.34	\$ 1,282,475,744.65	\$ 139,878,515.59	\$ 1,142,597,229.06	
TOTAL, OTHER APPROPRIATED FUNDS		\$ 20,597,163,609.54	\$ 77,826,426,748.67	\$ 11,911,539,577.63	\$ 11,911,539,577.63	\$ 13,199,722,494.69	\$ 0.00	\$ 0.00	\$ 75,595,903,860.31	\$ 21,539,503,580.84	\$ 3,539,145,028.45	\$ 18,000,358,532.39	
TOTAL, APPROPRIATED FUNDS		\$ 20,533,550,328.54	\$ 125,194,484,966.25	\$ 27,044,995,775.48	\$ 27,044,995,775.48	\$ 26,866,763,046.41	\$ 0.00	\$ 0.00	\$ 120,514,996,192.38	\$ 25,391,271,831.48	\$ 5,164,775,507.82	\$ 20,226,496,323.66	

* Change in fund name or fund Classification.
 (a) Expenditures from appropriated funds include SMS expenditures against fiscal year 2023 appropriations as reflected in the Schedule of Appropriations, Expenditures and Lapsed Balances - Budgetary Basis, plus expenditures totaling \$5,599,724,454.03 against no appropriation accounts, less \$301,031,736.31 in vouchers payable on June 30 and less warrants totaling \$133,395,567.49 issued in prior fiscal years which were returned (refunds) or voided during the current fiscal year.
 (b) Lapse period transactions from appropriated funds include SMS expenditures against fiscal year 2023 appropriations as reflected in the Schedule of Appropriations, Expenditures and Lapsed Balances - Budgetary Basis, plus expenditures totaling \$57,147,674.71 against no appropriation accounts and \$301,031,736.31 from vouchers payable on June 30 including intergovernmental vouchers of \$13,034,686.17. Intergovernmental payables on June 30 included \$13,034,686.17 in transfers by voucher (receipts), \$1,235,020,894.93 in transfers in and \$1,235,020,894.93 in transfers out.

STATE OF ILLINOIS
SCHEDULE OF CHANGES IN FUND BALANCES - NON-APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund Code	Fund Code	Fund Balance - Budgetary Basis June 30, 2022		Add:		Deduct:		Available Cash Balance June 30, 2023		Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2023
		0935 \$	500,000.00 \$	Receipts Ordered Into Treasury	Transfers From Other Funds	Transfers To Other Funds	Expenditures (a)	500,000.00 \$	500,000.00 \$		
Federal Trust Funds:											
Social Services Block Grant	0935	\$	58,526,082.00	\$	58,526,082.00	\$	58,526,082.00	\$	58,526,082.00	\$	500,000.00
Total, Federal Trust Funds		\$	58,526,082.00	\$	58,526,082.00	\$	58,526,082.00	\$	58,526,082.00	\$	500,000.00
State Trust Funds:											
Agri-chemical Incident Response Trust	0153	\$	3,480.64	\$	121.68	\$	0.00	\$	3,602.32	\$	3,602.32
Attorney General Court Ordered Settlement Distribution	0990		2,567,824.04		9,569.75		0.00		2,577,393.79		2,577,393.79
BHE State Projects	0736		280,670.65		0.00		0.00		361,259.52		361,259.52
Business District Retailers' Occupation Tax	0160		11,294,352.46		61,661,831.41		0.00		12,265,302.92		12,265,302.92
CDB Special Projects	0170		643,952.52		125,921.62		0.00		769,874.14		769,874.14
Cemetery Consumer Protection	0096		112,782.53		65,972.31		0.00		138,133.93		138,133.93
Child Support Enforcement Trust	0957		34,356,045.42		184,459,213.64		41,000,000.00		21,749,219.97		21,749,219.97
College Savings Pool Administrative Trust	0668		3,246,278.60		2,883,167.92		76,800.00		3,275,777.21		3,275,777.21
Commemorative Medallions	0767		8,747.50		0.00		10.71		8,735.34		8,735.34
Commercial Consolidation	0462		0.00		92,372,620,922.23		0.00		92,372,620,922.23		92,372,620,922.23
Community College Health Insurance Security	0577		(112,917,063.72)		52,658,062.95		3,489.00		1,872,944.20		(99,163,514.61)
Comprehensive Health Insurance Board Payroll Trust	0177		(6,009.37)		86,713.77		16.09		80,688.31		0.00
Controller Debt Recovery Trust	0722		28,096,030.31		22,606,028.94		0.00		24,957,813.96		25,071,901.49
Controller's Audit Expense Revolving Convention Center Support	0933		(203,921.74)		1,312,916.54		0.00		6,562.24		6,562.24
Corn Commodity Trust	0807		4.26		20.78		0.00		996,168.97		5,231,191.61
County and Mass Transit District	0188		104,954,976.45		512,617,158.61		187,151,112.20		114,984,282.82		114,984,282.82
County Automobile Lending Tax	0889		35,026.84		221,387.52		0.00		65,608.42		65,608.42
County Option Motor Fuel Tax	0190		13,242,900.96		80,798,040.78		0.00		13,958,318.28		13,958,318.28
County Public Safety Retailers' Occupation Tax	0219		31,777,166.81		170,840,260.18		0.00		34,389,680.34		34,389,680.34
County Water Commission Tax	0084		66.16		0.00		0.00		66.16		0.00
Deaf and Hard of Hearing Special Projects	0405		23,306.93		65,150.00		0.00		23,306.93		23,306.93
Debt Settlement Consumer Protection	0615		395,878.57		19,491.24		0.00		415,369.81		415,369.81
Deferred Lottery Prize Winners Trust	0978		3,358,006.10		27,368,911.23		0.00		4,189,250.51		4,189,250.51
Department of Labor Special State Trust	0251		1,507,300.43		2,159,104.42		0.00		1,593,905.02		1,593,905.02
Direct Deposit Administration	0200		0.00		9,349,610.40		0.00		9,349,610.40		9,349,610.40
Educational Labor Relations Board Fair Share Trust	0996		22,263.13		669.66		0.00		22,932.79		22,932.79
Electronic Benefits Transfer	0540		0.00		228,879,050.00		0.00		228,879,050.00		228,879,050.00
Flexible Spending Account	0202		6,352,801.72		34,573,746.53		2,345.00		9,328,761.34		9,328,761.34
Flood Prevention Occupation Tax State Trust	0558		3,658,018.79		17,492,442.84		0.00		3,995,968.86		3,995,968.86
General Assembly Retirement Excess Benefit	0786		45,687.52		899.38		0.00		17,428.10		17,428.10
General Assembly Retirement System	0481		4,677,535.25		29,540,264.99		31,382.00		6,526,148.09		6,526,148.09
Health Information Exchange	0606		318,056.07		9,601.17		0.00		327,657.24		327,657.24
Home Rule County Retailers' Occupation Tax	0139		142,903,668.26		1,119,433,566.24		0.00		149,433,877.86		149,433,877.86
Home Rule Municipal Soft Drink Retailers' Occupation Tax	0138		212,139,501.88		1,489,393,639.92		0.00		227,878,547.14		227,878,547.14
Home Rule Municipal Soft Drink Retailers' Occupation Tax	0097		2,203,400.89		12,205,964.42		0.00		2,483,463.92		2,483,463.92
IMSA Special Purposes Trust	0359		17,884.43		689,876.78		0.00		140,033.21		75,674.75
ISAC Loan Purchase Program Payroll Trust	0773		3,168.45		588,000.00		0.00		5,990.87		2,875.95
Illinois ABLE Accounts Administrative Trust	0358		21,690.38		30,740.85		0.00		52,431.23		52,431.23
Illinois Agricultural Loan Guarantee	0994		10,762,288.05		324,786.37		0.00		11,087,074.42		11,087,074.42
Illinois Executive Mansion Trust	0296		69,905.27		3,587.50		0.00		73,492.77		73,492.77
Illinois Farmer and Agri-Business Loan Guarantee	0205		8,439,791.90		254,715.85		0.00		8,694,507.75		8,694,507.75
Illinois Habitat Endowment Trust	0390		12,680,587.51		443,369.72		0.00		13,123,957.23		13,123,957.23
Illinois National Guard Billeting	0076		296,552.36		526,650.46		0.00		553,079.63		553,079.63
Illinois National Guard State Active Duty	0730		8,324,644.47		40,420.97		0.00		7,731,634.45		7,731,634.45
Illinois National Guard State Reserve	0557		9,999,509.86		107,731,836.72		0.00		11,001,157.16		11,001,157.16
Illinois Public Treasurer Investment Pool Administrative Trust	0195		6,506,177.25		13,422,688.64		0.00		8,599,523.20		8,599,523.20
Illinois Racing Board Charity	0271		757,417.93		9,775.47		0.00		750,000.00		750,000.00
Illinois Secure Choice Administrative Trust	0254		62,751.10		55,776.51		0.00		118,527.61		118,527.61
Illinois Standardbred Breeders	0708		2,665,316.99		91,651.44		1,679,981.10		3,027,633.70		3,027,633.70
Illinois State Board of Investments	0529		542,846.48		4,800,000.00		222,600.00		4,451,063.33		4,451,063.33
Illinois State Toll Highway Authority	0455		795,828,154.20		2,156,637,180.45		488,865.00		1,058,612,369.04		1,058,612,369.04
Illinois Tourism Tax	0452		3,524,062.88		28,243,494.70		0.00		4,808,865.05		4,808,865.05
J. J. Wolf Memorial for Conservation Investigation	0931		84,287.88		0.00		0.00		500.00		83,787.88
Judges Retirement Excess Benefit	0787		1,107,753.20		981,079.70		0.00		407,334.96		407,334.96
Judges Retirement System	0477		17,649,038.77		193,462,921.43		33,323.00		18,445,320.34		18,445,320.34
Loan Loss Reserve	0992		9,792,332.07		0.00		0.00		9,723,312.19		9,723,312.19
Local Cambrian Consumer Excise Tax Trust	0919		13,275,879.58		73,614,184.13		0.00		14,709,856.50		14,709,856.50
Local Government Aviation Trust	0939		1,074,395.99		12,546,051.76		0.00		2,584,265.76		2,584,265.76
Local Government Health Insurance Reserve	0193		3,634,401.78		37,483,627.64		2,813.00		6,877,328.39		6,877,328.39
Local Government Health Insurance Reserve	0189		437,207,741.23		2,323,397,176.52		181,481,978.00		486,053,447.20		486,053,447.20
Local Government Tax	0941		0.00		3,938,749.62		0.00		338,477.48		338,477.48

STATE OF ILLINOIS
 SCHEDULE OF CHANGES IN FUND BALANCES - NON-APPROPRIATED FUNDS - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Code	Fund Group and Fund	Fund Balance - Budgetary Basis		Add:		Deduct:		Available Cash Balance June 30, 2023	Lapse Period (b) Transactions	Fund Balance - Budgetary Basis June 30, 2023
		June 30, 2022	June 30, 2023	Receipts Ordered Into Treasury	Transfers From Other Funds	Expenditures (a)	Transfers To Other Funds			
0841	State Trust Funds: (Concluded)	9,276,279.17	9,276,279.17	42,830,575.69	0.00	41,969,166.24	0.00	10,137,688.62	0.00	10,137,688.62
	Metro East Mass Transit District Tax Authority Trust.....	46,358,308.38	174,440,374.23	174,440,374.23	0.00	178,563,268.26	0.00	42,235,414.35	0.00	42,235,414.35
0337	Municipal Automobile Renting Tax.....	1,973,664.84	9,294,674.63	9,294,674.63	0.00	8,841,690.10	0.00	2,426,649.37	0.00	2,426,649.37
0868	Municipal Motor Fuel Tax.....	764,756.27	4,475,268.90	4,475,268.90	0.00	4,473,909.78	0.00	766,115.39	0.00	766,115.39
0967	Municipal Wireless Service Emergency.....	1,399,726.37	3,326,136.49	3,326,136.49	0.00	3,321,253.45	0.00	1,404,609.41	0.00	1,404,609.41
0225	Natural Heritage Endowment Trust.....	427,894.60	14,961.09	14,961.09	0.00	0.00	0.00	442,855.69	0.00	442,855.69
0069	Non-Home Rule Municipal Retailers' Occupation Tax.....	44,887,440.77	223,688,152.54	223,688,152.54	0.00	219,270,949.77	0.00	49,304,643.54	0.00	49,304,643.54
0688	Payroll Consolidation.....	20.00	6,247,233,626.56	6,247,233,626.56	0.00	13,621,761.69	0.00	3,974,879.66	0.00	3,974,879.66
0460	Private Vehicle Use Home Rule.....	6,241,546.14	11,355,095.21	11,355,095.21	0.00	366,483.00	0.00	29,391,634.23	0.00	29,391,634.23
0263	Protest.....	15,004,770.76	14,796,998.51	14,796,998.51	0.00	100,000.00	0.00	40,500.00	0.00	40,500.00
0401	Quarter Horse Purse.....	40,500.00	100,000.00	100,000.00	0.00	1,765,465,909.03	0.00	271,731,240.43	(4,702.61)	271,735,943.04
0785	RTA Sales Tax.....	255,219,556.31	12,583,039.77	12,583,039.77	0.00	14,102,495.59	0.00	6,226,984.90	9,520.34	6,228,638.19
0812	Rate Adjustment.....	7,746,440.72	163,363.77	163,363.77	0.00	13,133.81	0.00	3,015,298.00	48.09	3,005,777.66
0629	Real Estate Recovery.....	2,851,934.23	93,627.12	93,627.12	0.00	686,251.12	0.00	403,385.16	0.00	403,385.16
0291	Regulatory.....	3,480,252.06	1,217,978.80	1,217,978.80	0.00	153,518.94	0.00	3,858,460.80	24,160.00	3,884,300.80
0436	Safety Responsibility.....	44,380,720.81	227,633,459.90	227,633,459.90	0.00	818,560.09	0.00	48,783,696.57	(1,240.07)	48,783,696.57
0498	School Facility Occupation Tax.....	685,729.22	844,509.58	844,509.58	0.00	1,074.50	0.00	712,918.78	0.00	712,918.78
0431	Second Injury.....	201,777.31	0.00	0.00	0.00	1,268.00	0.00	199,454.81	0.00	199,454.81
0295	Secretary of State Interagency Grant.....	21,151,977.16	128,350,509.79	128,350,509.79	0.00	149,352,486.95	0.00	150,000.00	28,296.65	121,703.35
0890	Registration Plan.....	13,421.09	11,013.41	11,013.41	0.00	24,434.50	0.00	19,485,959.26	30,394.66	19,455,564.60
0274	Self-Insurers Administration.....	18,589,420.02	2,199,319.21	2,199,319.21	24,434.50	111,870.00	0.00	1,779,830.86	(26.75)	1,779,830.61
0940	Self-Insurers Security.....	2,242,566.38	176,198.07	176,198.07	0.00	638,960.59	0.00	9,795,049.96	0.00	9,795,049.96
0204	Social Security Administration.....	7,193,023.31	55,859,662.02	55,859,662.02	0.00	53,257,635.37	0.00	246,146.52	0.00	246,146.52
0229	Sports Facilities Tax Trust.....	570.16	749,776.36	749,776.36	0.00	504,200.00	0.00	729,523.00	0.00	729,523.00
0217	Standardbred Purse.....	798,187.00	13,443,900.00	13,443,900.00	0.00	355,036.13	0.00	354,923.49	0.00	354,923.49
0602	State Cooperative Extension Service Trust.....	259,578.88	450,380.74	450,380.74	0.00	0.00	0.00	341.05	0.00	341.05
0788	State Employees Retirement Excess Benefit.....	341.05	0.00	0.00	0.00	6,595,766.95	0.00	1,631,734.61	0.00	1,631,734.61
0835	State Fair Promotional Activities.....	1,498,057.25	6,729,444.31	6,729,444.31	0.00	123,687,248.20	0.00	24,898,691.02	(22,006.75)	24,920,697.77
0717	State Metro-East Park and Recreation District.....	7,512,322.86	141,073,616.36	141,073,616.36	0.00	0.00	0.00	626,648.27	0.00	626,648.27
0658	State Off-Set Claims.....	608,291.61	18,356.66	18,356.66	0.00	0.00	0.00	2,051,455.63	0.00	2,051,455.63
0932	State Treasurer Court Ordered Escrow.....	49,580.59	3,896,646.54	3,896,646.54	0.00	632,204.27	0.00	6,308,804.73	29,871.12	6,278,933.61
0703	State Whistleblower Reward and Protection Tax Suspende Trust.....	6,308,804.73	125,042.19	125,042.19	0.00	319,369,873.50	0.00	493,658,039.12	7,418,770.09	486,237,269.03
0683	State Whistleblower Reward and Protection Tax Suspende Trust.....	393,549,349.95	60,615,918.37	60,615,918.37	0.00	65,334,727.23	0.00	14,658,635.81	0.00	14,658,635.81
0203	Teachers Health Insurance Security.....	19,379,479.67	8,100,347,646.66	8,100,347,646.66	0.00	8,093,376,480.68	0.00	2,109,470.62	3,509,988.97	(1,400,318.35)
0789	Teachers Retirement Excess Benefit.....	(4,797,169.36)	537,709,867.26	537,709,867.26	0.00	211,524,494.24	0.00	213,838,100.47	(13,862.91)	213,838,100.47
0473	Unclassified Property Trust.....	103,886,864.54	0.00	0.00	0.00	27,811.16	0.00	22,188.84	0.00	22,188.84
0482	Veterans' Affairs Library Grant.....	2,117.36	0.00	0.00	0.00	15,059,033.34	0.00	500,000.00	0.00	500,000.00
0775	Veterans' Affairs State Projects.....	500,000.00	42,612,470.21	42,612,470.21	0.00	27,553,436.87	0.00	2,117.36	0.00	2,117.36
0501	Warrant Escheat.....	4,353.74	0.00	0.00	0.00	0.00	0.00	4,353.74	0.00	4,353.74
0485	Watershed Park.....	2,861,469,274.00	119,495,744,356.90	119,495,744,356.90	0.00	495,044,152.87	0.00	3,571,831,791.93	122,365,240.37	3,449,466,551.56
0651	Total, State Trust Funds.....	2,861,469,274.00	119,495,744,356.90	119,495,744,356.90	0.00	553,570,234.87	0.00	3,571,831,791.93	122,365,240.37	3,449,466,551.56
	TOTAL, NON-APPROPRIATED FUNDS.....	2,861,969,274.00	119,554,270,438.90	119,554,270,438.90	0.00	118,665,675,191.90	0.00	3,572,331,791.93	122,365,240.37	3,449,966,551.56

* Change in fund name or fund classification.
 (a) Expenditures from non-appropriated funds include SAMS adjustments totaling \$17,563,926.04 including receipt adjustments and warrants issued in prior fiscal years which were returned (refunds) or voided during the current fiscal year.

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
GENERAL FUNDS:					
General Revenue*	0001	\$ 33,710,704,651.00	\$ 31,088,405,020.60	\$ 1,619,325,099.37	\$ 1,002,974,531.03
Common School	0412	9,315,820,809.00	9,315,643,154.48	177,654.52	0.00
Education Assistance	0007	2,723,220,801.00	2,718,376,913.68	3,794,915.56	1,048,971.76
Fund for the Advancement of Education	0640	939,000,700.00	939,000,575.15	0.00	124.85
Commitment to Human Services	0644	1,032,759,162.00	964,304,502.39	46,838,672.38	21,615,987.23
Budget Stabilization Fund	0686	5,121.00	0.00	5,120.20	0.80
TOTAL, GENERAL FUNDS		\$ 47,721,511,244.00	\$ 45,025,730,166.30	\$ 1,670,141,462.03	\$ 1,025,639,615.67
OTHER APPROPRIATED FUNDS:					
Highway Funds:					
Road	0011	\$ 10,014,442,272.00	\$ 3,019,213,922.10	\$ 98,602,164.44	\$ 6,896,626,185.46
State Construction Account	0902	5,111,246,418.00	881,311,961.28		4,229,934,456.72
Motor Fuel Tax					
State	0012	175,470,902.00	130,003,177.61	2,237,022.90	43,230,701.49
Counties	0413	205,983,800.00	164,361,758.32	15,913,939.97	25,708,101.71
Municipalities	0414	287,256,200.00	230,510,206.60	22,318,607.62	34,427,385.78
Townships and Road Districts	0415	93,385,000.00	74,598,924.30	7,222,865.07	11,563,210.63
Transportation Renewal	0952	435,163,100.00	385,521,741.23	39,880,935.71	9,760,423.06
Regional Transportation Authority					
Capital Improvement	0964	1,092,177,149.00	145,268,677.41	0.00	946,908,471.59
Downstate Mass Transportation					
Capital Improvement	0965	151,954,000.00	11,571.25	0.00	151,942,428.75
Grade Crossing Protection	0019	374,187,276.00	45,262,697.77	0.00	328,924,578.23
Total, Highway Funds		17,941,266,117.00	5,076,064,637.87	186,175,535.71	12,679,025,943.42
Special State Funds:					
Abandoned Residential Property					
Municipality Relief	0892	5,500,000.00	745.00	0.00	5,499,255.00
Academic Quality Assurance	0660	600,147.00	73,256.67	27,230.37	499,659.96
Access to Justice	0035	1,400,000.00	969,000.00	0.00	431,000.00
Adeline Jay Geo-Karis					
Illinois Beach Marina	0982	410,000.00	94,132.67	3,362.25	312,505.08
Aeronautics	0046	82,500.00	606.83	0.00	81,893.17
African-American HIV/AIDS Response	0326	15,000,000.00	698,625.68	1,600,371.68	12,701,002.64
After-School Rescue	0512	200,000.00	0.00	0.00	200,000.00
Aggregate Operations Regulatory	0146	352,300.00	179,507.88	10,206.53	162,585.59
Agricultural Premium	0045	26,016,950.00	22,130,895.90	2,078,273.76	1,807,780.34
Agriculture in the Classroom	0466	140,000.00	140,000.00	0.00	0.00
Alternative Compliance Market Account	0738	150,000.00	0.00	0.00	150,000.00
Alzheimer's Awareness	0020	1,500,000.00	981,281.00	8,263.00	510,456.00
Alzheimer's Disease Research, Care, and Support	0060	500,000.00	201,778.23	8,975.83	289,245.94
Ambulance Revolving Loan*	0334	550,000.00	346,739.91	0.00	203,260.09
Amusement Ride and Patron Safety	0051	338,400.00	328,990.52	9,380.29	29.19
Anna Veterans Home	0273	1,289,076.00	114,513.07	365,850.24	808,712.69
Appraisal Administration	0386	1,583,800.00	364,325.78	90,753.76	1,128,720.46
Assistance to the Homeless	0100	1,000,000.00	0.00	0.00	1,000,000.00
Assisted Living and Shared					
Housing Regulatory	0702	3,300,000.00	1,839,838.27	54,460.24	1,405,701.49
Athletics Supervision and Regulation	0505	20,000.00	0.00	0.00	20,000.00
Attorney General Court Ordered and					
Voluntary Compliance Payment Projects	0542	27,000,000.00	15,100,657.57	1,076,238.87	10,823,103.56
Attorney General Tobacco	0533	2,500,000.00	1,759,179.52	841.19	739,979.29
Attorney General Whistleblower					
Reward and Protection	0600	1,000,000.00	624,769.20	50,304.20	324,926.60
Attorney General's State Projects and					
Court Ordered Distribution*	0801	31,882,691.00	18,302,761.26	8,276,801.12	5,303,128.62
Audit Expense	0342	32,959,154.00	18,497,450.12	10,349,116.93	4,112,586.95
Autism Awareness	0458	50,000.00	0.00	0.00	50,000.00
Autism Care	0399	50,000.00	0.00	0.00	50,000.00
Autism Research Checkoff	0228	25,000.00	0.00	0.00	25,000.00
Autoimmune Disease Research	0469	50,000.00	0.00	0.00	50,000.00
BHE Data and Research Cost Recovery	0766	30,000.00	0.00	0.00	30,000.00
Bank and Trust Company	0795	20,329,178.00	13,770,294.51	667,513.72	5,891,369.77
Board of Higher Education State					
Contracts and Grants	0385	10,000,000.00	608,974.35	1,843,914.34	7,547,111.31
Boy Scout and Girl Scout	0464	25,000.00	18,575.00	0.00	6,425.00
Brownfields Redevelopment	0214	6,000,000.00	1,536,579.13	0.00	4,463,420.87

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
CDLIS/AAMVAnet/NMVTIS Trust.....	0109 ...	4,649,500.00	4,162,188.63	59,902.35	427,409.02
Cannabis Business Development.....	0898 ...	36,000,000.00	15,898,978.55	5,216,197.93	14,884,823.52
Cannabis Expungement.....	0908 ...	2,815,000.00	2,308,089.28	0.00	506,910.72
Cannabis Regulation.....	0912 ...	43,341,913.00	12,840,509.55	4,112,130.53	26,389,272.92
Capital Development Board Revolving.....	0215 ...	14,329,451.00	8,042,477.43	935,240.74	5,351,732.83
Capital Facility and Technology Modernization.....	0367 ...	6,500,000.00	0.00	0.00	6,500,000.00
Care Provider Fund for Persons with a Developmental Disability.....	0344 ...	46,300,000.00	44,801,193.29	177,363.71	1,321,443.00
Carolyn Adams Ticket For The Cure Grant.....	0208 ...	2,000,000.00	384,294.58	28,080.49	1,587,624.93
Cemetery Oversight Licensing and Disciplinary.....	0792 ...	1,368,500.00	932,814.20	121,729.39	313,956.41
Charitable Trust Stabilization.....	0435 ...	1,000,000.00	439,952.95	6,000.00	554,047.05
Charter Schools Revolving Loan.....	0567 ...	200,000.00	0.00	0.00	200,000.00
Chicago Police Memorial Foundation.....	0639 ...	700,000.00	433,652.66	10,683.00	255,664.34
Chicago State University Education Improvement	0223 ...	3,000,000.00	2,999,999.63	0.00	0.37
Chicago Travel Industry Promotion.....	0624 ...	12,261,500.00	10,286,482.78	1,975,017.22	0.00
Child Labor and Day and Temporary Labor Services Enforcement.....	0357 ...	1,000,000.00	541,564.38	36,436.54	421,999.08
Child Support Administrative.....	0757 ...	218,809,702.00	157,384,739.26	18,679,556.44	42,745,406.30
Childhood Cancer Research.....	0172 ...	75,000.00	0.00	0.00	75,000.00
Children's Wellness Charities.....	0178 ...	50,000.00	0.00	0.00	50,000.00
Clean Air Act Permit.....	0091 ...	25,657,468.00	8,978,606.85	182,169.82	16,496,691.33
Coal Combustion Residual Surface Impoundment Financial Assurance.....	0981 ...	50,000,000.00	0.00	0.00	50,000,000.00
Coal Mining Regulatory.....	0147 ...	411,000.00	58,851.09	13,704.11	338,444.80
Coal Technology Development Assistance..	0925 ...	12,268,700.00	10,852,354.98	546,336.65	870,008.37
Coal to Solar and Energy Storage Initiative.....	0426 ...	28,005,000.00	0.00	0.00	28,005,000.00
Community Association Manager Licensing and Disciplinary.....	0829 ...	596,100.00	183,402.79	17,423.32	395,273.89
Community Health Center Care.....	0113 ...	350,000.00	0.00	0.00	350,000.00
Community Mental Health Medicaid Trust..	0718 ...	80,000,000.00	43,498,432.23	2,657,865.54	33,843,702.23
Community Water Supply Laboratory.....	0288 ...	1,200,000.00	658,358.89	19,366.52	522,274.59
Compassionate Use of Medical Cannabis...	0075 ...	21,978,986.00	8,297,254.68	672,511.02	13,009,220.30
Comptroller's Administrative.....	0543 ...	1,500,000.00	1,120,520.36	145,259.01	234,220.63
Conservation Police Operations Assistance.....	0547 ...	2,268,500.00	619,522.91	116,680.00	1,532,297.09
Consumer Intervenor Compensation.....	0672 ...	3,000,000.00	28,070.00	7,265.00	2,964,665.00
Continuing Legal Education Trust.....	0844 ...	100,000.00	9,468.52	0.00	90,531.48
Corporate Franchise Tax Refund*.....	0380 ...	197,405.00	197,404.22	0.00	0.78
County Provider Trust.....	0329 ...	3,426,000,000.00	2,895,873,978.56	59,099,239.71	471,026,781.73
Court of Claims Administration and Grant.....	0434 ...	450,000.00	79,301.95	929.28	369,768.77
Credit Union.....	0243 ...	4,636,700.00	3,589,284.40	151,076.36	896,339.24
Cycle Rider Safety Training.....	0863 ...	18,905,493.00	4,094,513.62	23,959.02	14,787,020.36
DCFS Children's Services.....	0220 ...	472,599,303.00	196,510,521.65	90,113,373.80	185,975,407.55
DUI Prevention and Education.....	0956 ...	900,000.00	0.00	0.00	900,000.00
Death Certificate Surcharge.....	0635 ...	2,954,050.00	926,566.42	188,909.93	1,838,573.65
Death Penalty Abolition.....	0539 ...	4,874,300.00	798,756.05	218,063.93	3,857,480.02
Department of Business Services Special Operations.....	0363 ...	13,688,500.00	11,012,419.79	461,906.23	2,214,173.98
Department of Corrections Reimbursement and Education.....	0523 ...	148,587,284.00	23,226,927.59	3,337,689.58	122,022,666.83
Department of Human Rights Special.....	0797 ...	500,871.00	37,390.38	22,540.74	440,939.88
Department of Human Rights Training and Development.....	0778 ...	100,000.00	2,819.91	725.00	96,455.09
Department of Human Services Community Services.....	0509 ...	157,000,000.00	35,636,625.72	6,164,765.59	115,198,608.69
Department of Juvenile Justice Reimbursement and Education.....	0264 ...	6,500,000.00	0.00	0.00	6,500,000.00
Design Professionals Administration and Investigation.....	0888 ...	805,200.00	634,038.78	29,330.43	141,830.79
Developmental Disabilities Awareness....	0110 ...	100,000.00	0.00	0.00	100,000.00
Diabetes Research Checkoff.....	0198 ...	250,000.00	208,651.78	27,579.86	13,768.36
Digital Divide Elimination.....	0770 ...	500,000.00	139,290.86	0.00	360,709.14
Distance Learning.....	0082 ...	150,300.00	0.00	300.00	150,000.00

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Division of Corporations Registered					
Limited Liability Partnership.....	0167 ...	191,918.00	169,421.69	9,068.70	13,427.61
Domestic Violence.....	0499 ...	400,000.00	256,000.00	136,589.00	7,411.00
Domestic Violence Abuser Services.....	0528 ...	250,000.00	0.00	0.00	250,000.00
Domestic Violence Shelter and Service...	0865 ...	952,200.00	571,062.85	32,300.69	348,836.46
Downstate Public Transportation*.....	0648 ...	458,253,300.00	181,260,149.82	54,572,058.01	222,421,092.17
Downstate Transit Improvement.....	0559 ...	16,944,165.00	1,277,454.82	0.00	15,666,710.18
Dram Shop.....	0821 ...	11,622,600.00	8,073,927.17	547,184.75	3,001,488.08
Driver Services Administration.....	0182 ...	2,500,000.00	1,015,188.18	43,751.59	1,441,060.23
Drivers Education.....	0031 ...	13,750,000.00	13,749,966.88	0.00	33.12
Drug Rebate.....	0728 ...	2,700,200,000.00	2,594,832,166.68	93,126,122.88	12,241,710.44
Drug Traffic Prevention.....	0878 ...	525,000.00	135,957.50	0.00	389,042.50
Drug Treatment.....	0368 ...	13,110,800.00	5,012,902.67	346,496.14	7,751,401.19
Drunk and Drugged Driving Prevention...	0276 ...	3,212,200.00	895,586.28	39,820.38	2,276,793.34
Drycleaner Environmental Response Trust.	0548 ...	3,250,000.00	1,221,398.72	41,451.01	1,987,150.27
Ducks Unlimited.....	0918 ...	20,000.00	20,000.00	0.00	0.00
EMS Assistance.....	0398 ...	1,000,000.00	212,422.84	220,910.09	566,667.07
Economic Research and Information.....	0023 ...	150,000.00	950.00	0.00	149,050.00
Electric Vehicle Rebate.....	0422 ...	20,950,000.00	19,724,717.47	(4,000.00)	1,229,282.53
Electronic Health Record Incentive.....	0503 ...	5,000,000.00	0.00	0.00	5,000,000.00
Emergency Planning and Training.....	0173 ...	105,000.00	65,610.19	45.56	39,344.25
Emergency Public Health.....	0240 ...	5,400,000.00	1,816,885.65	1,237,810.18	2,345,304.17
Employee Classification.....	0446 ...	150,000.00	23,816.93	3,824.72	122,358.35
Energy Efficiency Trust.....	0571 ...	4,000,000.00	775,277.38	0.00	3,224,722.62
Energy Transition Assistance.....	0427 ...	211,600,000.00	3,118,750.87	3,028,153.36	205,453,095.77
Environmental Laboratory Certification..	0336 ...	540,000.00	331,002.32	253.90	208,743.78
Environmental Protection Permit and Inspection.....	0944 ...	18,570,280.00	13,933,367.52	255,051.22	4,381,861.26
Epilepsy Treatment and Education					
Grants-in-Aid.....	0197 ...	30,000.00	0.00	0.00	30,000.00
Equal Pay Registration.....	0392 ...	1,000,000.00	0.00	0.00	1,000,000.00
Equity in Long-term Care Quality.....	0371 ...	3,500,000.00	0.00	159,073.07	3,340,926.93
Estate Tax Refund*.....	0121 ...	14,825,840.00	14,825,839.75	0.00	0.25
Explosives Regulatory.....	0145 ...	232,000.00	76,189.17	12,014.71	143,796.12
Facility Licensing.....	0118 ...	3,000,000.00	1,581,562.77	501,500.47	916,936.76
Fair and Exposition.....	0245 ...	900,000.00	900,000.00	0.00	0.00
Family Responsibility.....	0322 ...	200,000.00	132,455.12	1,791.30	65,753.58
Federal Asset Forfeiture.....	0520 ...	2,500,000.00	1,398,924.75	0.00	1,101,075.25
Federal High Speed Rail Trust.....	0433 ...	666,391,990.00	5,309,978.14	0.00	661,082,011.86
Federal Workforce Training.....	0913 ...	315,000,000.00	138,717,553.68	13,587,700.72	162,694,745.60
Feed Control.....	0369 ...	3,059,300.00	1,747,233.93	15,913.75	1,296,152.32
Fertilizer Control.....	0290 ...	1,841,600.00	858,929.92	36,782.51	945,887.57
Financial Institution.....	0021 ...	6,624,300.00	5,445,521.06	263,584.65	915,194.29
Fire Prevention.....	0047 ...	45,862,751.00	34,979,845.97	6,433,755.13	4,449,149.90
Fire Truck Revolving Loan*.....	0572 ...	3,500,000.00	2,188,796.80	0.00	1,311,203.20
First Responder Behavioral Health Grant.	0300 ...	10,000,000.00	0.00	0.00	10,000,000.00
Folds of Honor Foundation.....	0180 ...	100,000.00	0.00	0.00	100,000.00
Food and Drug Safety.....	0014 ...	300,000.00	21,924.17	61,889.55	216,186.28
Foreclosure Prevention Program.....	0891 ...	3,000,000.00	0.00	0.00	3,000,000.00
Foreclosure Prevention Program Graduated.....	0119 ...	3,000,000.00	0.00	0.00	3,000,000.00
Foreign Language Interpreter.....	0597 ...	708,800.00	14,642.00	16,066.48	678,091.52
Fraternal Order of Police.....	0867 ...	17,000.00	12,494.00	3,919.00	587.00
Freedom Schools.....	0351 ...	17,000,000.00	6,446,617.00	3,225,421.00	7,327,962.00
General Assembly Computer					
Equipment Revolving.....	0155 ...	1,600,000.00	1,820.00	0.00	1,598,180.00
General Assembly Operations Revolving...	0196 ...	500,000.00	51,900.00	4,200.00	443,900.00
General Assembly Technology.....	0221 ...	3,000,000.00	722,368.74	129,904.39	2,147,726.87
General Obligation Bond Rebate.....	0107 ...	1,000,000.00	0.00	0.00	1,000,000.00
General Professions Dedicated.....	0022 ...	8,731,800.00	7,045,948.23	347,406.41	1,338,445.36
George Bailey Memorial.....	0409 ...	100,000.00	0.00	0.00	100,000.00
Golden Apple Scholars of Illinois.....	0753 ...	100,000.00	27,381.95	16,246.47	56,371.58
Governor's Administrative.....	0926 ...	500,000.00	425,938.13	5,465.03	68,596.84
Governor's Grant.....	0947 ...	3,000,000.00	1,111,056.46	20,091.33	1,868,852.21
Group Home Loan Revolving.....	0025 ...	200,000.00	30,000.00	120,000.00	50,000.00
Guardianship and Advocacy.....	0297 ...	2,997,978.00	1,832,627.78	175,790.40	989,559.82
Hate Crimes and Bias Incident					
Prevention and Response.....	0099 ...	5,000,000.00	0.00	0.00	5,000,000.00
Hazardous Waste.....	0828 ...	18,380,166.00	6,932,104.26	404,220.71	11,043,841.03
Hazardous Waste Research.....	0840 ...	500,000.00	433,861.88	66,138.12	0.00

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Health and Human Services Medicaid					
Trust.....	0365 ...	47,082,500.00	3,378,927.65	1,872,176.66	41,831,395.69
Health Facility Plan Review.....	0524 ...	2,227,000.00	836,284.73	17,293.52	1,373,421.75
Health Insurance Reserve.....	0907 ...	3,700,000,000.00	2,965,732,496.26	36,630,444.94	697,637,058.80
Healthcare Provider Relief.....	0793 ...	15,596,272,634.00	13,560,151,062.88	338,918,212.36	1,697,203,358.76
Healthy Smiles.....	0654 ...	400,000.00	142,802.98	2,823.24	254,373.78
Hearing Instrument Dispenser Examining and Disciplinary.....					
	0938 ...	100,000.00	6,172.60	3,358.31	90,469.09
Heartsaver AED.....	0135 ...	50,000.00	0.00	0.00	50,000.00
Help Illinois Vote.....	0206 ...	17,326,400.00	2,591,073.09	1,450,631.53	13,284,695.38
High Speed Rail Rolling Stock.....	0839 ...	32,000,000.00	0.00	0.00	32,000,000.00
Historic Property Administration.....	0659 ...	250,000.00	247,946.22	0.00	2,053.78
Home Care Services Agency Licensure.....	0287 ...	1,846,400.00	927,324.14	10,527.52	908,548.34
Home Inspector Administration.....	0746 ...	2,300.00	0.00	0.00	2,300.00
Home Services Medicaid Trust.....	0120 ...	256,000,777.00	212,648,557.19	17,558,925.75	25,793,294.06
Homelessness Prevention Revenue.....	0889 ...	2,000,000.00	639,003.02	295,956.98	1,065,040.00
Horse Racing.....	0632 ...	5,712,400.00	3,848,063.10	205,665.83	1,658,671.07
Hospice.....	0586 ...	3,000.00	2,408.00	592.00	0.00
Hospital Licensure.....	0068 ...	2,400,000.00	840,637.77	44,881.63	1,514,480.60
Hospital Provider.....	0346 ...	4,505,200,000.00	4,418,447,001.58	(1,840.74)	86,754,839.16
Housing for Families.....	0181 ...	50,000.00	0.00	0.00	50,000.00
Hunger Relief.....	0706 ...	250,000.00	0.00	249,636.96	363.04
ICCB Federal Trust.....	0350 ...	525,000.00	238,667.88	3,676.99	282,655.13
ICCB Research and Technology.....	0070 ...	100,000.00	1,820.00	3,826.34	94,353.66
ICJIA Violence Prevention.....	0184 ...	520,700.00	180,484.01	4,279.37	335,936.62
ISAC Accounts Receivable.....	0242 ...	300,000.00	0.00	0.00	300,000.00
Illinois Adoption Registry and Medical Information Exchange.....					
	0638 ...	200,000.00	0.00	0.00	200,000.00
Illinois Affordable Housing Trust.....	0286 ...	703,155,819.00	441,079,546.20	33,621,662.15	228,454,610.65
Illinois and Michigan Canal.....	0570 ...	30,000.00	0.00	0.00	30,000.00
Illinois Animal Abuse.....	0744 ...	4,000.00	0.00	0.00	4,000.00
Illinois Broadband Adoption.....	0403 ...	100,000,000.00	0.00	0.00	100,000,000.00
Illinois Capital Revolving Loan.....	0973 ...	2,000,000.00	0.00	0.00	2,000,000.00
Illinois Charity Bureau.....	0549 ...	2,000,000.00	1,451,699.01	6,049.18	542,251.81
Illinois Clean Water.....	0731 ...	21,551,039.00	15,216,484.85	152,174.42	6,182,379.73
Illinois Community College Board Contracts and Grants.....					
	0339 ...	87,015,890.00	11,085,118.49	8,050,355.24	67,880,416.27
Illinois Department of Agriculture Laboratory Services Revolving.....					
	0024 ...	40,000.00	0.00	0.00	40,000.00
Illinois Equity.....	0974 ...	1,900,000.00	0.00	0.00	1,900,000.00
Illinois Fire Fighters' Memorial.....	0510 ...	275,000.00	0.00	199,070.90	75,929.10
Illinois Fisheries Management.....	0199 ...	2,290,300.00	2,107,114.91	97,135.62	86,049.47
Illinois Forestry Development.....	0905 ...	23,765,643.00	4,060,925.31	29,494.22	19,675,223.47
Illinois Gaming Law Enforcement.....	0085 ...	2,398,200.00	1,559,561.26	0.00	838,638.74
Illinois Habitat.....	0391 ...	11,408,514.00	1,217,572.60	0.00	10,190,941.40
Illinois Health Facilities Planning.....	0238 ...	2,800,000.00	1,215,242.17	97,871.96	1,486,885.87
Illinois Historic Sites.....	0538 ...	5,286,224.00	1,573,962.26	162,520.92	3,549,740.82
Illinois Independent Tax Tribunal.....	0169 ...	68,000.00	14,590.24	21,093.00	32,316.76
Illinois Mathematics and Science Academy Income.....					
	0768 ...	4,925,000.00	1,720,445.68	134,028.47	3,070,525.85
Illinois Military Family Relief.....	0725 ...	5,250,000.00	341,500.00	37,000.00	4,871,500.00
Illinois National Guard Armory Construction.....					
	0927 ...	75,000,000.00	631,646.00	0.00	74,368,354.00
Illinois Nurses Foundation.....	0028 ...	25,000.00	25,000.00	0.00	0.00
Illinois Pan Hellenic Trust.....	0584 ...	75,000.00	0.00	70,500.00	4,500.00
Illinois Police Association.....	0655 ...	120,000.00	120,000.00	0.00	0.00
Illinois Power Agency Operations.....	0425 ...	28,293,900.00	17,027,171.58	9,907,492.84	1,359,235.58
Illinois Power Agency Renewable Energy Resources.....					
	0836 ...	56,000,000.00	7,212,652.70	1,433,226.04	47,354,121.26
Illinois Production Workforce Development.....					
	0311 ...	1,000,000.00	0.00	0.00	1,000,000.00
Illinois Professional Golfers Association Foundation Junior Golf.....					
	0463 ...	55,000.00	4,115.00	48,926.00	1,959.00
Illinois Racing Quarter Horse Breeders.....	0631 ...	30,000.00	0.00	0.00	30,000.00
Illinois Route 66 Heritage Project.....	0594 ...	215,000.00	168,150.00	46,850.00	0.00
Illinois School Asbestos Abatement.....	0175 ...	1,200,000.00	346,857.30	79,149.92	773,992.78
Illinois Sheriffs' Association Scholarship and Training.....					
	0032 ...	5,000.00	5,000.00	0.00	0.00
Illinois Sports Facilities.....	0225 ...	72,146,800.00	71,974,000.00	0.00	172,800.00

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Expenditures (a)			Lapsed Appropriations (b)
		Appropriations	Year Ended		
			June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Illinois State Crime Stoppers					
Association.....	0513	7,800.00	0.00	0.00	7,800.00
Illinois State Dental Disciplinary.....	0823	1,139,307.00	634,905.78	42,415.20	461,986.02
Illinois State Fair.....	0438	9,076,347.00	6,654,196.30	104,480.00	2,317,670.70
Illinois State Medical Disciplinary.....	0093	5,909,600.00	5,373,345.75	219,094.57	317,159.68
Illinois State Pharmacy Disciplinary.....	0057	2,756,800.00	1,791,946.62	81,815.12	883,038.26
Illinois State Podiatric Disciplinary.....	0954	101,500.00	100,280.00	860.00	360.00
Illinois State Police Memorial Park.....	0034	700,000.00	427,053.67	9,212.00	263,734.33
Illinois Student Assistance Commission					
Contracts and Grants.....	0677	10,000,000.00	1,075,255.77	698,290.92	8,226,453.31
Illinois Telecommunications Access					
Corporation.....	0364	1,500,000.00	197,449.48	34,980.63	1,267,569.89
Illinois Underground Utility					
Facilities Damage Prevention.....	0127	601,000.00	91,547.50	0.00	509,452.50
Illinois Veterans Assistance.....	0236	2,000,000.00	1,090,224.40	0.00	909,775.60
Illinois Veterans' Homes.....	0102	1,000,000.00	0.00	0.00	1,000,000.00
Illinois Veterans' Rehabilitation.....	0036	6,882,900.00	4,166,353.64	371,122.09	2,345,424.27
Illinois Wildlife Preservation.....	0909	4,419,045.00	790,029.30	39,211.97	3,589,803.73
Illinois Workers' Compensation					
Commission Operations.....	0534	35,656,227.00	29,245,862.11	1,373,241.76	5,037,123.13
Illinois Works.....	0966	24,491,782.00	7,476,787.50	0.00	17,014,994.50
Income Tax Refund*.....	0278	4,679,454,522.00	4,679,454,520.82	0.00	1.18
Indigent BAIID.....	0451	300,000.00	150,121.67	48,214.87	101,663.46
Industrial Hemp Regulatory.....	0862	2,019,500.00	135,951.02	7,086.96	1,876,462.02
Insurance Financial Regulation.....	0997	24,570,100.00	18,215,529.10	2,098,465.43	4,256,105.47
Insurance Premium Tax Refund*.....	0378	1,408,256.00	1,408,255.42	0.00	0.58
Insurance Producer Administration.....	0922	35,215,800.00	22,648,448.93	4,348,741.26	8,218,609.81
International and Promotional.....	0984	300,000.00	6,094.03	5,514.71	288,391.26
International Brotherhood of Teamsters.....	0803	7,500.00	7,500.00	0.00	0.00
International Tourism.....	0621	5,575,000.00	1,450,403.18	315,375.51	3,809,221.31
Interpreters for the Deaf.....	0449	247,734.00	36,616.86	8,378.24	202,738.90
Juvenile Rehabilitation Services					
Medicaid Matching.....	0575	1,000,000.00	0.00	0.00	1,000,000.00
LEADS Maintenance.....	0536	1,000,000.00	670,271.98	0.00	329,728.02
Landfill Closure and Post-Closure.....	0945	400,000.00	0.00	0.00	400,000.00
Large Business Attraction.....	0975	500,500,000.00	0.00	0.00	500,500,000.00
LaSalle Veterans Home.....	0272	1,669,300.00	199,718.05	857,890.44	611,691.51
Law Enforcement Camera Grant.....	0356	33,570,000.00	0.00	1,898,920.63	31,671,079.37
Law Enforcement Recruitment					
and Retention.....	0645	10,000,000.00	0.00	3,471,526.13	6,528,473.87
Law Enforcement Training.....	0743	13,000,000.00	8,767,212.53	959,073.33	3,273,714.14
Lawyers' Assistance Program.....	0769	1,000,000.00	561,137.00	0.00	438,863.00
Lead Poisoning Screening, Prevention,					
and Abatement.....	0360	15,595,175.00	6,903,673.88	1,683,035.46	7,008,465.66
Lieutenant Governor's Grant.....	0924	100,000.00	0.00	0.00	100,000.00
Live and Learn.....	0026	21,401,160.00	20,701,888.29	465,547.34	233,724.37
Livestock Management Facilities.....	0430	50,000.00	5,000.00	0.00	45,000.00
Lobbyist Registration Administration.....	0044	1,401,300.00	940,360.21	37,724.30	423,215.49
Local Government Distributive*.....	0515	2,616,526,125.00	2,370,365,964.78	61,261,112.22	184,899,048.00
Local Government Video					
Gaming Distributive.....	0842	250,000,000.00	139,742,471.85	(21,244.50)	110,278,772.65
Local Tourism.....	0969	22,590,000.00	21,913,433.63	316,948.27	359,618.10
Long Term Care Monitor/Receiver.....	0285	28,029,200.00	24,879,874.16	717,775.59	2,431,550.25
Long Term Care Ombudsman.....	0698	3,600,000.00	2,265,318.14	214,682.06	1,119,999.80
Long-Term Care Provider.....	0345	961,168,770.00	635,072,556.57	50,973,949.21	275,122,264.22
Low-Level Radioactive Waste					
Facility Development and Operation.....	0942	650,000.00	396,525.87	0.00	253,474.13
Mammogram.....	0599	117,000.00	0.00	0.00	117,000.00
Mandatory Arbitration.....	0262	34,137,492.00	3,144,896.64	178,831.52	30,813,763.84
Manteno Veterans Home.....	0980	2,450,396.00	92,427.32	1,519,867.19	838,101.49
Marine Corps Scholarship.....	0760	155,000.00	142,553.50	12,446.50	0.00
Master Mason.....	0508	35,000.00	25,395.50	8,658.25	946.25
McCormick Place Expansion Project.....	0377	262,064,500.00	193,823,189.72	0.00	68,241,310.28
Medicaid Buy-In Program Revolving.....	0740	678,600.00	282,443.42	24,948.27	371,208.31
Medicaid Fraud and Abuse Prevention.....	0237	100,000.00	0.00	0.00	100,000.00
Medicaid Technical Assistance Center.....	0448	1,000,000.00	0.00	0.00	1,000,000.00
Medical Interagency Program.....	0720	50,200,000.00	11,599,233.54	0.00	38,600,766.46
Medical Special Purposes Trust.....	0808	5,050,000.00	627,684.96	4,475.12	4,417,839.92
Mental Health.....	0050	99,429,886.00	16,695,892.74	6,893,797.85	75,840,195.41
Mental Health Reporting.....	0148	9,750,000.00	3,456,322.41	1,434,911.68	4,858,765.91

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Metabolic Screening and Treatment.....	0920 ...	23,244,967.00	13,900,187.22	3,885,842.27	5,458,937.51
Metropolitan Pier and Exposition Authority Incentive.....	0814 ...	15,000,000.00	0.00	11,555,813.61	3,444,186.39
Military Affairs Trust.....	0043 ...	1,002,240.00	117,806.14	14,373.26	870,060.60
Money Follows the Person Budget Transfer.....	0522 ...	5,210,000.00	77,059.00	0.00	5,132,941.00
Money Laundering Asset Recovery.....	0816 ...	2,000,000.00	423,954.00	44,991.57	1,531,054.43
Monitoring Device Driving Permit Administration Fee.....	0453 ...	2,200,000.00	1,645,310.93	5,496.61	549,192.46
Motor Carrier Safety Inspection.....	0649 ...	2,600,000.00	2,214,421.64	0.00	385,578.36
Motor Fuel and Petroleum Standards.....	0289 ...	50,000.00	139.00	0.00	49,861.00
Motor Vehicle License Plate.....	0622 ...	20,000,000.00	13,796,840.11	2,199,553.45	4,003,606.44
Motor Vehicle Review Board.....	0323 ...	240,500.00	222,302.26	8,484.82	9,712.92
Multiple Sclerosis Research.....	0429 ...	1,000,000.00	344,870.08	171,213.81	483,916.11
National Guard and Naval Militia Grant.....	0721 ...	20,000.00	0.00	0.00	20,000.00
Natural Areas Acquisition.....	0298 ...	33,524,541.00	10,453,448.28	1,126,665.03	21,944,427.69
Nuclear Safety Emergency Preparedness.....	0796 ...	26,129,114.00	15,573,236.89	1,887,882.77	8,667,994.34
Nursing Dedicated and Professional.....	0258 ...	6,930,000.00	4,511,548.17	289,269.68	2,129,182.15
Octave Chanute Aerospace Heritage.....	0662 ...	30,000.00	30,000.00	0.00	0.00
Off-Highway Vehicle Trails.....	0574 ...	1,379,744.00	448,371.69	0.00	931,372.31
Off-Hours Child Care Program.....	0791 ...	2,000,000.00	0.00	0.00	2,000,000.00
Offender Registration.....	0535 ...	500,000.00	81,028.69	6,253.95	412,717.36
Oil and Gas Resource Management.....	0231 ...	500,000.00	0.00	0.00	500,000.00
Open Space Lands Acquisition and Development.....	0299 ...	116,478,578.00	21,105,521.17	127,768.79	95,245,288.04
Optometric Licensing and Disciplinary Board.....	0259 ...	285,200.00	197,336.82	5,295.52	82,567.66
Organ Donor Awareness.....	0716 ...	170,000.00	170,000.00	0.00	0.00
Ovarian Cancer Awareness.....	0459 ...	13,000.00	9,225.00	3,383.00	392.00
Parity Advancement.....	0461 ...	2,000,000.00	1,200,000.00	0.00	800,000.00
Park and Conservation.....	0962 ...	204,051,412.00	31,392,220.37	1,611,828.63	171,047,363.00
Park District Youth Program.....	0585 ...	28,000.00	20,425.00	6,275.00	1,300.00
Partners for Conservation.....	0608 ...	24,291,174.00	19,403,692.04	123,772.24	4,763,709.72
Partners for Conservation Projects.....	0609 ...	2,827,437.00	0.00	0.00	2,827,437.00
Pawnbroker Regulation.....	0562 ...	233,700.00	103,001.06	9,363.79	121,335.15
Penny Severns Breast, Cervical, and Ovarian Cancer Research.....	0015 ...	600,000.00	0.00	0.00	600,000.00
Pension Stabilization.....	0319 ...	400,000,000.00	400,000,000.00	0.00	0.00
Personal Property Tax Replacement*.....	0802 ...	4,879,663,957.00	4,858,879,654.02	12,240,780.68	8,543,522.30
Pesticide Control.....	0576 ...	8,183,967.00	5,214,734.83	401,889.43	2,567,342.74
Pet Population Control.....	0764 ...	250,000.00	203,933.09	21,653.71	24,413.20
Plugging and Restoration.....	0137 ...	65,556,500.00	7,824,012.00	49,757.20	57,682,730.80
Plumbing Licensure and Program.....	0372 ...	3,950,000.00	2,533,849.94	688,945.38	727,204.68
Police Memorial Committee.....	0598 ...	850,000.00	531,730.67	43,034.00	275,235.33
Police Training Board Services.....	0517 ...	105,000.00	0.00	0.00	105,000.00
Pollution Control Board.....	0277 ...	27,000.00	31.00	4.69	26,964.31
Prescription Pill and Drug Disposal.....	0665 ...	150,000.00	0.00	0.00	150,000.00
Presidential Library and Museum Operating.....	0776 ...	4,183,575.00	1,914,149.39	436,023.59	1,833,402.02
Prisoner Review Board Vehicle and Equipment.....	0366 ...	185,000.00	41,791.85	3,920.13	139,288.02
Private Business and Vocational Schools Quality Assurance.....	0751 ...	650,000.00	78,810.02	18,639.69	552,550.29
Private College Academic Quality Assurance.....	0661 ...	100,000.00	700.00	0.00	99,300.00
Private Sewage Disposal Program.....	0790 ...	250,000.00	206,248.78	1,839.55	41,911.67
Professional Regulation Evidence.....	0192 ...	300.00	0.00	0.00	300.00
Professions Indirect Cost.....	0218 ...	50,822,538.00	30,732,702.51	3,263,463.01	16,826,372.48
Prostate Cancer Research.....	0626 ...	30,000.00	0.00	0.00	30,000.00
Provider Inquiry Trust.....	0341 ...	200,000.00	0.00	0.00	200,000.00
Public Defender.....	0442 ...	10,000,000.00	0.00	0.00	10,000,000.00
Public Health Laboratory Services Revolving.....	0340 ...	6,092,722.00	454,087.97	100,295.32	5,538,338.71
Public Health Water Permit.....	0256 ...	100,000.00	18,494.95	9,778.00	71,727.05
Public Infrastructure Construction Loan Revolving.....	0993 ...	2,250,000.00	0.00	0.00	2,250,000.00
Public Pension Regulation.....	0546 ...	3,470,400.00	446,942.80	4,682.80	3,018,774.40
Public Transportation.....	0627 ...	633,575,400.00	552,774,382.87	79,989,891.70	811,125.43
Public Utility.....	0059 ...	44,338,388.00	33,658,012.47	2,027,270.58	8,653,104.95
Quality of Life Endowment.....	0437 ...	1,055,500.00	416,050.45	186,398.84	453,050.71

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Continued):					
Quincy Veterans Home.....	0619 ...	12,450,145.00	7,897,152.70	2,325,927.31	2,227,064.99
Radiation Protection.....	0067 ...	11,842,000.00	6,696,687.26	365,877.64	4,779,435.10
Rail Freight Loan Repayment.....	0936 ...	1,099,581.00	0.00	0.00	1,099,581.00
Real Estate License Administration.....	0850 ...	7,060,600.00	4,854,420.17	198,789.65	2,007,390.18
Real Estate Research and Education.....	0849 ...	34,000.00	22,500.00	9,500.00	2,000.00
Rebuild Illinois Projects.....	0972 ...	349,135,000.00	40,788,286.89	0.00	308,346,713.11
Regional Transportation Authority					
Occupation and Use Tax Replacement*.....	0187 ...	64,969,708.00	64,969,707.94	0.00	0.00
Registered Certified Public Accountants'					
Administration and Disciplinary.....	0151 ...	654,500.00	518,283.23	29,294.55	106,922.22
Regulatory Evaluation and Basic					
Enforcement.....	0388 ...	150,000.00	0.00	7,453.67	142,546.33
Renewable Energy Resources Trust.....	0564 ...	6,000,000.00	2,000,000.00	4,000,000.00	0.00
Rental Housing Support Program.....	0150 ...	26,750,000.00	1,720,565.00	9,556,286.02	15,473,148.98
Residential Finance Regulatory.....	0244 ...	4,008,100.00	3,548,143.39	145,916.84	314,039.77
Roadside Monarch Habitat.....	0489 ...	25,000.00	0.00	0.00	25,000.00
Ronald McDonald House Charity.....	0165 ...	150,000.00	0.00	0.00	150,000.00
Rotary Club.....	0454 ...	12,000.00	4,000.00	8,000.00	0.00
Rural/Downstate Health Access.....	0048 ...	175,000.00	44,069.16	6,620.04	124,310.80
Safe Bottled Water.....	0115 ...	50,000.00	2,641.48	32,662.01	14,696.51
Salmon.....	0042 ...	415,400.00	252,211.30	9,928.29	153,260.41
Savings Bank Regulatory.....	0579 ...	605,800.00	86,289.55	3,742.15	515,768.30
School District Emergency					
Financial Assistance.....	0130 ...	1,000,000.00	0.00	0.00	1,000,000.00
School Infrastructure.....	0568 ...	226,645,037.00	38,147,943.91	0.00	188,497,093.09
School STEAM Grant Program.....	0987 ...	2,500,000.00	114,098.00	56,119.00	2,329,783.00
School Technology Revolving Loan.....	0569 ...	7,500,000.00	0.00	0.00	7,500,000.00
Scott's Law.....	0979 ...	2,000,000.00	0.00	0.00	2,000,000.00
Secretary of State DUI Administration.....	0732 ...	3,505,960.00	2,474,494.11	98,785.40	932,680.49
Secretary of State Evidence.....	0374 ...	5,000.00	0.00	0.00	5,000.00
Secretary of State Identification					
Security and Theft Prevention.....	0480 ...	17,500,000.00	10,863,063.45	1,398,133.29	5,238,803.26
Secretary of State Police DUI.....	0758 ...	15,000.00	0.00	0.00	15,000.00
Secretary of State Police Services.....	0759 ...	700,000.00	153,468.84	272,646.66	273,884.50
Secretary of State Special					
License Plate.....	0185 ...	4,920,100.00	3,542,784.46	3,106.04	1,374,209.50
Secretary of State Special Services.....	0483 ...	38,144,176.00	27,986,865.20	1,358,537.39	8,798,773.41
Secretary of State's Grant.....	0948 ...	300,000.00	52,293.04	0.00	247,706.96
Securities Audit and Enforcement.....	0362 ...	10,174,200.00	5,532,385.97	196,040.54	4,445,773.49
Securities Investors Education.....	0292 ...	1,500,000.00	190,178.17	3,620.79	1,306,201.04
Senior Citizens Real Estate Deferred					
Tax Revolving.....	0930 ...	6,500,000.00	2,887,654.27	0.00	3,612,345.73
September 11th.....	0588 ...	500,000.00	0.00	113,000.00	387,000.00
Serve Illinois Commission.....	0727 ...	15,000,000.00	5,024,845.56	1,261,676.65	8,713,477.79
Sex Offender Management Board.....	0527 ...	100,000.00	0.00	8,986.75	91,013.25
Sexual Assault Services.....	0389 ...	200,400.00	0.00	0.00	200,400.00
Sexual Assault Services and Prevention.....	0158 ...	600,000.00	0.00	446,988.13	153,011.87
Share the Road.....	0854 ...	40,000.00	26,092.00	8,911.00	4,997.00
Sheet Metal Workers International					
Association of Illinois.....	0468 ...	6,000.00	6,000.00	0.00	0.00
Sickle Cell Chronic Disease.....	0393 ...	1,000,000.00	0.00	0.00	1,000,000.00
Small Business Environmental Assistance.....	0387 ...	500,000.00	230,811.95	37,070.28	232,117.77
Snowmobile Trail Establishment.....	0866 ...	608,890.00	204,580.05	0.00	404,309.95
Solid Waste Management.....	0078 ...	21,028,591.00	12,906,558.03	1,334,424.17	6,787,608.80
Sound-Reducing Windows and					
Doors Replacement.....	0949 ...	30,000,000.00	0.00	0.00	30,000,000.00
South Suburban Airport Improvement.....	0249 ...	1,000,000.00	0.00	0.00	1,000,000.00
South Suburban Brownfields Redevelopment.....	0320 ...	4,000,000.00	0.00	0.00	4,000,000.00
Special Education Medicaid Matching.....	0355 ...	200,000,000.00	147,956,089.24	44,386,265.01	7,657,645.75
Special Olympics Illinois.....	0623 ...	50,000.00	10,330.00	4,280.00	35,390.00
Special Olympics Illinois and Special					
Children's Charities.....	0073 ...	2,000,000.00	687,992.97	795,017.39	516,989.64
Specialized Services for Survivors of					
Human Trafficking.....	0132 ...	100,000.00	0.00	0.00	100,000.00
Spinal Cord Injury Paralysis Cure					
Research Trust.....	0714 ...	500,000.00	0.00	0.00	500,000.00
Sports Wagering.....	0968 ...	19,000,000.00	9,567,072.13	991,805.21	8,441,122.66
State and Local Sales Tax Reform.....	0186 ...	198,000,000.00	114,380,610.41	20,054,163.00	63,565,226.59
State Asset Forfeiture.....	0514 ...	4,000,485.00	1,576,138.42	115,656.28	2,308,690.30
State Aviation Program.....	0928 ...	41,000,758.00	12,396,355.01	0.00	28,604,402.99

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Table with columns: Fund Group and Fund, Fund Code, Appropriations, Expenditures (a) - Year Ended June 30, 2023, Expenditures (a) - Lapse Period, Lapsed Appropriations (b). Rows include categories like Special State Funds (Continued), State Boating Act, State College and University Trust, etc.

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Special State Funds (Concluded):					
Violent Crime Witness					
Protection Program.....	0083 ...	30,000,000.00	125,975.28	6,390.24	29,867,634.48
Wage Theft Enforcement.....	0885 ...	250,000.00	4,810.45	0.00	245,189.55
Water and Sewer Low-Income Assistance..	0250 ...	3,000,000.00	0.00	0.00	3,000,000.00
Water Revolving.....	0270 ...	3,128,520,770.00	428,674,983.24	647,310.60	2,699,198,476.16
Weights and Measures.....	0163 ...	7,430,029.00	3,734,941.65	463,057.89	3,232,029.46
Wildlife and Fish.....	0041 ...	199,271,136.00	63,147,786.14	5,977,243.74	130,146,106.12
Wildlife Prairie Park.....	0504 ...	70,000.00	19,870.55	0.00	50,129.45
Workforce, Technology, and Economic Development.....	0552 ...	72,000,000.00	0.00	0.00	72,000,000.00
Youth Alcoholism and Substance Abuse Prevention.....	0128 ...	2,050,000.00	1,199,999.96	0.00	850,000.04
Youth Drug Abuse Prevention.....	0910 ...	560,000.00	233,499.00	0.00	326,501.00
Total, Special State Funds.....		61,665,514,318.00	46,659,803,110.32	1,369,769,074.00	13,635,942,133.68
Bond Financed Funds:					
Anti-Pollution.....	0551 ...	112,283,616.00	27,285,842.50	0.00	84,997,773.50
Build Illinois Bond.....	0971 ...	6,330,817,080.00	328,404,700.42	490,731.96	6,001,921,647.62
Capital Development.....	0141 ...	8,675,821,255.00	745,779,720.28	223,036.94	7,929,818,497.78
Multi-modal Transportation Bond.....	0959 ...	4,270,001,610.00	265,684,409.94	0.00	4,004,317,200.06
School Construction.....	0143 ...	341,931,677.00	4,708,705.30	0.00	337,222,971.70
State Pension Obligation					
Acceleration Bond*.....	0825 ...	281,388,900.00	281,388,898.43	0.00	1.57
Transportation Bond, Series A.....	0553 ...	5,267,133,329.00	486,291,526.93	0.00	4,780,841,802.07
Transportation Bond, Series B.....	0554 ...	1,364,909,327.00	44,949,790.60	0.00	1,319,959,536.40
Transportation Bond Series D.....	0695 ...	221,386,116.00	19,222,186.79	0.00	202,163,929.21
Total, Bond Financed Funds.....		26,865,672,910.00	2,203,715,781.19	713,768.90	24,661,243,359.91
Debt Service Funds:					
Build Illinois B. R. & I.*.....	0970 ...	645,700,000.00	590,212,328.96	0.00	55,487,671.04
General Obligation B. R. & I.*.....	0101 ...	4,619,646,208.00	4,619,646,206.63	0.00	1.37
Total, Debt Service Funds.....		5,265,346,208.00	5,209,858,535.59	0.00	55,487,672.41
Federal Trust Funds:					
Abandoned Mined Lands Reclamation					
Council Federal Trust.....	0991 ...	154,691,943.00	17,510,657.06	458,358.76	136,722,927.18
Agriculture Federal Projects.....	0826 ...	74,585,700.00	662,778.48	868,949.44	73,053,972.08
Agriculture Pesticide Control Act.....	0689 ...	724,900.00	370,585.17	14,967.71	339,347.12
Alcoholism and Substance Abuse.....	0646 ...	71,500,000.00	42,707,779.70	9,452,200.54	19,340,019.76
Attorney General Federal Grant.....	0988 ...	1,500,000.00	1,032,970.52	98,237.34	368,792.14
BHE Federal Grants.....	0983 ...	133,500,000.00	15,421,901.42	11,052,899.94	107,025,198.64
Career and Technical Education.....	0772 ...	22,239,475.00	9,492,041.69	9,535,274.60	3,212,158.71
Commerce and Community Affairs					
Assistance.....	0636 ...	168,000,000.00	19,787,115.20	7,181,430.41	141,031,454.39
Community Development/Small Cities					
Block Grant.....	0875 ...	331,000,000.00	30,803,635.91	723,941.52	299,472,422.57
Community Developmental Disability					
Services Medicaid Trust.....	0142 ...	90,000,000.00	33,673,226.18	30,450,860.64	25,875,913.18
Community Mental Health Services					
Block Grant.....	0876 ...	83,242,700.00	46,843,193.94	2,302,618.84	34,096,887.22
Community Services Block Grant.....	0871 ...	173,000,000.00	76,371,576.94	17,246,476.69	79,381,946.37
Council on Developmental Disabilities					
Federal Trust.....	0131 ...	4,882,600.00	2,372,171.10	436,509.28	2,073,919.62
Court of Claims Federal Grant.....	0687 ...	10,000,000.00	3,145,500.88	0.00	6,854,499.12
Criminal Justice Trust.....	0488 ...	173,101,631.00	75,697,183.40	19,423,342.91	77,981,104.69
DCFS Federal Projects.....	0566 ...	10,511,600.00	3,626,726.32	662,782.07	6,222,091.61
DHS Federal Projects.....	0592 ...	294,807,600.00	53,305,459.29	5,323,075.89	236,179,064.82
DHS Special Purpose Trust.....	0408 ...	255,678,300.00	84,847,541.65	19,185,689.51	151,645,068.84
DNR Federal Projects.....	0894 ...	57,688,873.00	8,002,467.28	1,332,123.69	48,354,282.03
Department of Labor Federal					
Indirect Cost.....	0255 ...	400,000.00	41,253.33	3,971.34	354,775.33
Department of Labor Federal Projects....	0724 ...	2,000,000.00	1,192,905.79	11,401.73	795,692.48
EPA Energy Projects.....	0820 ...	5,000,000.00	0.00	0.00	5,000,000.00
Employment and Training.....	0347 ...	3,024,399,000.00	1,458,930,864.46	146,431,305.78	1,419,036,829.76
Energy Administration.....	0737 ...	60,000,000.00	14,655,247.04	4,777,825.95	40,566,927.01
Federal Agricultural Marketing Services....	0439 ...	30,000.00	28,257.30	0.00	1,742.70
Federal Aid Disaster.....	0491 ...	1,075,100,000.00	245,647,119.03	24,655,325.21	804,797,555.76

STATE OF ILLINOIS
SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Federal Trust Funds (Continued):					
Federal Civil Preparedness					
Administrative.....	0497 ...	2,733,281.00	783,968.22	137,660.00	1,811,652.78
Federal Congressional Teacher					
Scholarship Program.....	0092 ...	100,000.00	90.00	0.00	99,910.00
Federal Energy.....	0859 ...	15,890,900.00	1,216,097.81	509,513.84	14,165,288.35
Federal Industrial Services.....	0726 ...	3,000,000.00	1,929,343.86	117,305.62	953,350.52
Federal/State/Local Airport.....	0095 ...	378,916,554.00	97,814,444.96	0.00	281,102,109.04
Federal Mass Transit Trust.....	0853 ...	213,629,074.00	31,427,385.61	0.00	182,201,688.39
Federal Student Incentive Trust.....	0701 ...	13,300,000.00	3,048,286.41	70,490.14	10,181,223.45
Federal Student Loan.....	0663 ...	100,000,000.00	6,442,409.50	33,855,733.56	59,701,856.94
Federal Support Agreement Revolving.....	0333 ...	40,414,420.00	22,853,268.71	2,756,301.42	14,804,849.87
Federal Surface Mining Control and Reclamation.....					
.....	0765 ...	5,205,800.00	2,874,811.09	99,109.13	2,231,879.78
Federal Title III Social Security and					
Employment Service.....	0052 ...	443,704,102.00	231,748,987.61	22,872,820.85	189,082,293.54
Federal Title IV Fire					
Protection Assistance.....	0670 ...	9,513,375.00	485,606.87	0.00	9,027,768.13
Federal Unemployment Compensation					
Special Administration.....	0055 ...	72,100,000.00	58,509,018.26	149,078.40	13,441,903.34
Fire Prevention Division.....	0580 ...	1,000,000.00	538,447.50	54,405.00	407,147.50
Flood Control Land Lease.....	0443 ...	1,000,000.00	500,641.45	0.00	499,358.55
Forest Reserve.....	0086 ...	500,000.00	162,652.25	219,617.30	117,730.45
GI Education.....	0447 ...	2,273,100.00	1,357,118.00	61,173.91	854,808.09
Gaining Early Awareness and Readiness					
for Undergraduate Programs.....	0394 ...	3,516,800.00	1,266.18	0.00	3,515,533.82
Homeland Security Emergency					
Preparedness Trust.....	0710 ...	376,827,400.00	56,889,500.88	8,021,983.93	311,915,915.19
ICCB Adult Education.....	0692 ...	28,439,696.00	15,551,597.37	11,943,609.74	944,488.89
Illinois Arts Council Federal Grant.....	0657 ...	1,196,900.00	1,035,918.14	44,558.64	116,423.22
Illinois State Police Federal Projects.....	0904 ...	30,000,000.00	8,793,435.44	872,683.31	20,333,881.25
Indoor Radon Mitigation.....	0191 ...	1,250,000.00	460,966.08	91,026.26	698,007.66
Intra-Agency Services.....	0883 ...	19,225,564.00	11,890,136.64	1,942,941.09	5,392,486.27
Juvenile Justice Trust.....	0911 ...	3,000,000.00	1,437,695.03	503,548.76	1,058,756.21
Law Enforcement Officers Training					
Board Federal Projects.....	0923 ...	8,000,000.00	0.00	0.00	8,000,000.00
Library Services.....	0470 ...	8,100,000.00	6,641,662.98	276,244.47	1,182,092.55
Local Coronavirus Urgent					
Remediation Emergency.....	0325 ...	371,100,000.00	371,089,695.50	0.00	10,304.50
Local Initiative.....	0762 ...	22,754,400.00	14,359,643.45	3,625,546.81	4,769,209.74
Low Income Home Energy Assistance					
Block Grant.....	0870 ...	480,000,000.00	278,818,519.12	4,318,180.43	196,863,300.45
Maternal and Child Health Services					
Block Grant.....	0872 ...	31,753,100.00	15,047,133.19	8,090,807.38	8,615,159.43
Mines and Minerals Underground					
Injection Control.....	0077 ...	360,000.00	264,140.20	28,755.22	67,104.58
National Flood Insurance Program.....	0855 ...	650,000.00	577,488.36	22,313.92	50,197.72
Nuclear Civil Protection Planning.....	0484 ...	45,000,000.00	1,855,506.55	2,080,231.24	41,064,262.21
Old Age Survivors Insurance.....	0495 ...	121,062,760.00	63,774,856.88	3,143,998.52	54,143,904.60
Prevention and Treatment of Alcoholism					
and Substance Abuse Block Grant.....	0013 ...	166,291,400.00	89,237,853.12	15,009,794.65	62,043,752.23
Preventive Health and Health Services					
Block Grant.....	0873 ...	6,231,800.00	2,455,202.53	924,630.87	2,851,966.60
Public Health Federal Projects.....	0838 ...	4,000,000.00	0.00	0.00	4,000,000.00
Public Health Services.....	0063 ...	2,379,918,815.00	253,084,214.53	77,756,444.72	2,049,078,155.75
Rehabilitation Services Elementary and					
Secondary Education Act.....	0798 ...	2,000,000.00	694,991.81	34,961.67	1,270,046.52
SBE Federal Agency Services.....	0560 ...	44,700,000.00	9,018,810.25	870,298.48	34,810,891.27
SBE Federal Department of Agriculture.....	0410 ...	1,082,407,850.00	990,519,296.98	39,966,306.34	51,922,246.68
SBE Federal Department of Education.....	0561 ...	9,274,567,366.00	3,051,738,479.76	734,608,300.96	5,488,220,585.28
Secretary of State Federal Projects.....	0176 ...	500,000.00	39,716.46	1,200.00	459,083.54
Senior Health Insurance Program.....	0396 ...	2,700,000.00	1,360,954.75	332,300.88	1,006,744.37
Services for Older Americans.....	0618 ...	300,791,300.00	70,726,929.02	13,714,079.94	216,350,291.04
Special Federal Grant Projects.....	0090 ...	240,000.00	0.00	0.00	240,000.00
Special Projects Division.....	0607 ...	4,794,800.00	1,239,842.27	44,915.43	3,510,042.30
State Coronavirus Urgent					
Remediation Emergency.....	0324 ...	3,140,341,204.00	1,066,802,277.14	38,744,567.25	2,034,794,359.61
Student Loan Operating.....	0664 ...	168,019,064.00	26,188,739.53	12,108,937.84	129,721,386.63
Supreme Court Federal Projects.....	0269 ...	4,000,000.00	779,591.19	217,888.57	3,002,520.24
Tennessee Valley Authority Local Trust.....	0861 ...	500,000.00	241,758.25	0.00	258,241.75
U.S. Environmental Protection.....	0065 ...	72,030,100.00	27,299,655.53	5,727,784.73	39,002,659.74

STATE OF ILLINOIS
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Continued):					
Federal Trust Funds (Concluded):					
USDA Women, Infants and Children.....	0700	308,831,300.00	208,355,195.64	21,125,741.97	79,350,362.39
Vocational Rehabilitation.....	0081	216,904,100.00	125,198,851.72	12,315,038.74	79,390,209.54
Wholesome Meat.....	0476	9,947,267.00	6,555,709.54	548,378.22	2,843,179.24
Total, Federal Trust Funds.....		26,322,817,914.00	9,487,889,969.20	1,391,590,779.94	15,443,337,164.86
Revolving Funds:					
Air Transportation.....	0309	51,300.00	89.80	0.00	51,210.20
Facilities Management.....	0314	293,459,839.00	247,049,295.58	23,481,113.48	22,929,429.94
Grant Accountability and Transparency.....	0407	4,000,000.00	3,281,857.57	283,903.29	434,239.14
Professional Services.....	0317	55,151,178.00	41,321,448.40	1,093,734.49	12,735,995.11
State Garage.....	0303	101,954,586.00	54,157,318.64	7,437,374.39	40,359,892.97
Technology Management.....	0304	750,676,205.00	565,952,328.45	85,485,132.33	99,238,744.22
Workers' Compensation.....	0332	113,667,300.00	110,320,723.80	450,627.73	2,895,948.47
Working Capital.....	0301	30,720.00	0.00	0.00	30,720.00
Total, Revolving Funds.....		1,318,991,128.00	1,022,083,062.24	118,231,885.71	178,676,180.05
State Trust Funds:					
AML Reclamation Set Aside.....	0257	1,500,000.00	554,490.00	0.00	945,510.00
Agricultural Master.....	0440	1,200,000.00	831,986.51	40,179.64	327,833.85
CDB Contributory Trust.....	0617	33,735,352.00	11,070,221.10	0.00	22,665,130.90
Criminal Justice Information Projects.....	0335	131,010,524.00	52,444,310.78	8,951,969.82	69,614,243.40
DCEO Projects.....	0419	352,383,765.00	14,254,508.01	1,949,277.47	336,179,979.52
DCFS Special Purposes Trust.....	0582	2,794,500.00	459,604.63	145,799.20	2,189,096.17
DHS Private Resources.....	0690	900,000.00	158,509.16	6,615.37	734,875.47
DHS Recoveries Trust.....	0921	27,563,000.00	6,940,472.45	60,929.48	20,561,598.07
DHS State Projects.....	0642	231,168,000.00	119,278,714.30	24,513,951.89	87,375,333.81
DHS Technology Initiative.....	0211	10,000,000.00	4,279,900.51	1,214,823.04	4,505,276.45
DNR Special Projects.....	0884	42,462,200.00	16,207.50	3,615.32	42,442,377.18
DoIT Special Projects.....	0544	50,200,000.00	1,058,449.51	3,581,274.30	45,560,276.19
Department on Aging State Projects.....	0830	345,000.00	17,408.00	0.00	327,592.00
Disaster Response and Recovery.....	0667	500,000,000.00	92,368,356.41	69,672.49	407,561,971.10
EPA Special State Projects Trust.....	0074	1,450,000.00	346,788.51	0.00	1,103,211.49
Early Intervention Services Revolving.....	0502	200,300,000.00	170,530,229.36	18,205,959.69	11,563,810.95
Environmental Protection Trust.....	0845	5,300,000.00	1,900,000.00	0.00	3,400,000.00
Group Insurance Premium.....	0457	105,452,100.00	84,580,046.06	8,223.80	20,863,830.14
High School Equivalency Testing.....	0161	100,000.00	42,351.55	44,590.41	13,058.04
ICJIA Violence Prevention Special Projects.....	0318	400,000.00	0.00	0.00	400,000.00
IEMA State Projects.....	0688	20,000,000.00	0.00	0.00	20,000,000.00
ISBE Teacher Certificate Institute.....	0159	2,208,900.00	663,866.13	1,968.61	1,543,065.26
Illinois Opioid Remediation State Trust.....	0734	88,000,000.00	2,675,309.56	935,668.00	84,389,022.44
Illinois Power Agency Trust.....	0424	9,169,300.00	64.44	0.00	9,169,235.56
Illinois State Museum.....	0194	100,000.00	14,683.00	1,602.76	83,714.24
Illinois Thoroughbred Breeders.....	0709	128,197.00	0.00	128,196.50	0.50
Injured Workers' Benefit*.....	0179	1,080,611.00	1,080,610.93	0.00	0.07
Land and Water Recreation.....	0465	21,742,398.00	1,707,463.23	0.00	20,034,934.77
Land Reclamation.....	0858	11,652,399.00	0.00	0.00	11,652,399.00
Municipal Telecommunications.....	0719	12,000.00	0.00	0.00	12,000.00
Narcotics Profit Forfeiture.....	0951	2,900,000.00	2,068,410.06	76,135.02	755,454.92
Natural Resources Restoration Trust.....	0831	1,000,000.00	79,709.70	86,130.90	834,159.40
Oil Spill Response.....	0774	100,000.00	0.00	100,000.00	0.00
Pollution Control Board State Trust.....	0207	102.00	0.00	101.25	0.75
Public Aid Recoveries Trust.....	0421	194,086,658.00	121,399,948.87	17,982,679.65	54,704,029.48
Public Health Special State Projects.....	0896	61,995,681.00	10,656,052.69	3,662,310.03	47,677,318.28
Settlement Fund - Illinois Chamber of Commerce v. Filan.....	0848	191,750.00	0.00	191,750.00	0.00
Sheffield February 1982 Agreed Order.....	0882	275,000.00	28,810.00	11,710.00	234,480.00
State Board of Education Special Purpose Trust.....	0144	18,434,849.00	7,456,271.32	(346,491.48)	11,325,069.16
State Employees Deferred Compensation Plan.....	0755	1,400,000.00	771,416.80	8,146.79	620,436.41
State Employees Retirement System.....	0479	80.00	0.00	79.10	0.90
State Treasurer's Administrative.....	0103	13,723,144.00	11,759,477.74	1,232,191.72	731,474.54

STATE OF ILLINOIS
 SCHEDULE OF APPROPRIATIONS, EXPENDITURES, AND LAPSED BALANCES - BUDGETARY BASIS

FISCAL YEAR ENDED JUNE 30, 2023

Fund Group and Fund	Fund Code	Appropriations	Expenditures (a)		Lapsed Appropriations (b)
			Year Ended June 30, 2023	Lapse Period	
OTHER APPROPRIATED FUNDS (Concluded):					
State Trust Funds (Concluded):					
State Treasurer's Capital.....	0634 ...	250,000.00	139,712.33	110,287.67	0.00
Supreme Court Special State Projects....	0230 ...	2,000,000.00	67,093.00	30,020.24	1,902,886.76
Total, State Trust Funds.....		2,148,715,510.00	721,701,454.15	83,009,368.68	1,344,004,687.17
TOTAL, OTHER APPROPRIATED FUNDS.....		\$ 141,528,324,105.00	\$ 70,381,116,550.56	\$ 3,149,490,412.94	\$ 67,997,717,141.50
TOTAL, APPROPRIATED FUNDS.....		\$ 189,249,835,349.00	\$ 115,406,846,716.86	\$ 4,819,631,874.97	\$ 69,023,356,757.17

* Includes continuing appropriation.

(a) These amounts include only expenditures against fiscal year 2023 appropriations.

(b) \$43,714,124,094.00 has been reappropriated to fiscal year 2024.

INDEPENDENT AUDITOR’S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING*
STANDARDS

Honorable Frank J. Mautino
Auditor General
State of Illinois

As Special Assistant Auditors for the Auditor General, we have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the State of Illinois, which comprise the statement of fund balances-budgetary basis and statement of revenues and expenditures-budgetary basis for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ basic financial statements, and we have issued our report thereon dated December 7, 2023. Because the financial statements were prepared using regulatory accounting practices that differ from accounting principles generally accepted in the United States of America, the report expressed an adverse opinion as to whether the statements were presented fairly in accordance with accounting principles generally accepted in the United States of America. However, the report also stated that the financial statements referred to above present fairly, in all material respects, the fund balances, and the revenues and expenditures for the fiscal year ended June 30, 2023, of the State of Illinois in accordance with the regulatory financial reporting provisions of the State of Illinois (State Comptroller Act).

Report on Internal Control Over Financial Reporting

Management of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities is responsible for establishing and maintaining effective internal control over financial reporting (internal control).

In planning and performing our audit of the financial statements, we considered the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the

effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control. Accordingly, we do not express an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the second paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings as item 2023-002 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ statement of fund balances-budgetary basis and statement of revenues and expenditures-budgetary basis and the related notes thereto are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings as item 2023-001.

State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ Responses to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ responses to the findings identified in our audit and described in the accompanying Schedule of Findings. The State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ responses were not subjected to other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State of Illinois, Office of Comptroller – Fiscal Officer Responsibilities’ internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sikich LLP

Decatur, Illinois
December 7, 2023

STATE OF ILLINOIS
OFFICE OF COMPTROLLER
 FISCAL OFFICER RESPONSIBILITIES
 SCHEDULE OF FINDINGS – *GOVERNMENT AUDITING STANDARDS*
 Year Ended June 30, 2023

2023-001. **FINDING** (Late payment of statutorily mandated transfers)

The Office of Comptroller (Office) did not ensure all statutorily mandated transfers between State funds were made within established timeframes, as required.

The Office had a system in place to identify and record inter-fund transfers it was required to make. During the fiscal year ended June 30, 2023, the Office timely recorded, within the Statewide Accounting Management System (SAMS), the receivables and related payables for transfers of money in the State Treasury to be made between State of Illinois' funds. However, not all transfers were timely made. During fiscal year 2023, we noted 264 transfers between State funds made greater than 30 days after the statutorily mandated transfer date. Transfers made between one and 30 days after the statutorily mandated transfer date were excluded from the information provided in the following table. The following summary concerning late payment of statutorily mandated transfers highlights the delays of making such transfers in fiscal year 2023 compared to fiscal year 2022:

	Fiscal Year 2023*	Fiscal Year 2022**
Number of late transfers	264 transfers (127 from General Revenue Fund (GRF))	320 transfers (165 from GRF)
Range of days transfers were late	31 to 299 days	31 to 365 days
Total volume of late transfers, in \$	\$1.23 billion (\$327.98 million from GRF)	\$1.25 billion (\$332.52 million from GRF)
Late transfers outstanding and paid after June 30	\$954.86 million (\$0 from GRF)	\$876.84 million (\$49.69 million from GRF)

*Analysis prepared as of October 30, 2023, for fiscal year 2023.

**Denotes information from the prior year finding.

Also, during fiscal year 2023, we noted 182 late transfers, totaling \$862.45 million, between State funds made between one and 30 days after the statutorily mandated transfer date.

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Furthermore, the following table contains the number of late transfers still outstanding as of October 30, 2023, relating to fiscal years 2023 and 2022.

	Fiscal Year 2023	Fiscal Year 2022
Number of late transfers outstanding as of 10/30/2023	63	21
Amount of late transfers outstanding as of 10/30/2023	\$391.43 million	\$133.79 million

The transfers noted above are mandated by various State statutes that contain the required funds, amounts, and timeline. This finding was first reported during the fiscal year 2009 financial audit.

Office management stated, as they did during prior examinations, due to continued fiscal circumstances outside the control of the Office, the Office must continue to engage in cash management strategies maximizing the use of State funds while also managing resources on-hand to address various pending vouchers causing some transfers to remain in the SAMS queue until the Office is able to process them.

Office management further stated although it has significantly decreased the payment cycle and the number of late payments by managing revenues on-hand, some transfers cannot be made timely since payments for core State programs are prioritized. Office management also stated the Office policy was to prioritize State obligations for payrolls, pension contributions, human and social services programs, education, and debt service rather than to transfer revenues into funds that have no current demand or funding pressures.

Failure to make inter-fund transfers within applicable timeframes represents noncompliance with State law, and untimely transfers of monies may have delayed the receiving fund's use of appropriated funds. (Finding Code No. 2023-001, 2022-001, 2021-001, 2020-001, 2019-001, 2018-001, 2017-001, 2016-001, 2015-001, 2014-001, 2013-001, 12-1, 11-1, 10-1, 09-1)

RECOMMENDATION

We recommend the Office make transfers within timeframes established by applicable statutes. While we realize the lack of available funds in the State Treasury requires prioritization and cash management decisions, we recommend the Office continue in its efforts to make transfers in as timely a manner as possible.

OFFICE RESPONSE

The Office accepts the recommendation and will continue in its effort to make the required transfers timely but given all the competing payments from limited resources in the State Treasury there will always be some transfers pending until funds are available, or when needed. It should be noted that most GRF transfers were made by the end of June 30, 2023

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and the few pending GRF transfers were not delayed. Pending non-GRF transfers, especially those for capital obligations, will be processed upon collaboration with the respective state agencies. The Office staff continues to work together with various State fiscal officers on a regular ongoing basis to manage the processing of such transfers throughout the fiscal year to avoid disruptions in the delivery of State services or programs.

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2023-002. **FINDING** (Failure to implement adequate Information Technology controls)

The Office of Comptroller (Office) failed to implement adequate general Information Technology (IT) controls related to its environment and applications.

In order to fulfill its mission as the Comptroller of the State of Illinois, the Office maintains an information technology environment to host its applications and data. To ensure the internal controls over the environment and applications were appropriate, we reviewed the Office's general IT controls: security of the environment, controls over access provisioning and controls over changes. Our testing noted:

Security of the environment

The Office was unable to provide certain requested information covering the audit period concerning the network and related security policies and procedures. In addition, during our review of the documentation that was provided, we noted instances where the network and mainframe environments security settings were not current or properly configured.

Further, we noted instances where the level of administrative access did not appear to be appropriate.

Controls over access provisioning

During our testing of the Office's controls over access provisioning, we noted the Office:

- Had not established policies and procedures documenting requirements for reviewing security reports for the network or all applications.
- Had not established policies and procedures documenting the process for terminating external users' access.
- Did not document its review of mainframe security violation reports.
- Did not conduct timely reviews of the network and mainframe environments security violation reports.
- Did not conduct security logging for all applications.
- Did not document approval for users' access to applications.
- Did not timely terminate separated users' access or have a designated timeframe for which access was to be revoked.
- Did not provide documentation demonstrating separated users' access had been revoked.
- Did not conduct a periodic review of users' access to the network and mainframe environment and applications.

Controls over changes

Our review of the Office's System Development Methodology, System Request Procedures, and Network Change Authorization Form Procedures, and System Administration Guide noted they were not current and did not reflect the Office's process for change management.

We requested the Office's population of changes to the network environment. However, the Office was unable to provide a complete and accurate population of changes, as the Office

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did not require all changes to follow the change management process. Therefore, we were unable to test the controls over changes to the network environment.

Additionally, we noted an individual can request and approve, without further approval.

We tested a sample of application changes, noting:

- Documentation was not maintained of the migration dates,
- Systems requests were missing documentation of the requestor and required approvals, and
- Post Implementation Reviews were not completed.

Further, in order to determine whether the Office maintained proper segregation of duties over application changes, we requested the population of developers. In response to our request, the Office provided numerous populations; however, the Office did not provide documentation demonstrating the populations were complete and accurate.

Due to these conditions, we were unable to conclude the Office's population records were sufficiently precise and detailed under the Professional Standards promulgated by the American Institute of Certified Public Accountants (AU-C § 500.08).

Even given the population limitations noted above, we tested a sample of application changes to ensure proper segregation of duties. However, the Office did not provide sufficient documentation to determine who conducted the migration. We also noted developers had access to the production environment.

The *Security and Privacy Controls for Information Systems and Organizations* (Special Publication 800-53, Fifth Revision) published by the National Institute of Standards and Technology (NIST), Access Control, Configuration, and the System Development Life Cycle sections, require entities to maintain proper internal controls over the security of the environments, access provisioning and change management.

Also, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires all State agencies to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use and misappropriation and maintain accountability over the State's resources.

Further, the Office's Security Administration Guide (Guide) requires the users' supervisor to provide approvals for access. In addition, the Office is to periodically review users' access.

Office management indicated that the items causing auditors to cite concerns were due to incomplete written documentation although technical controls remain in place. However, auditors believe the issues were more than incomplete documentation and also believe the technical controls in place did not address all of the noted concerns. The Office's inability to implement adequate general IT controls was the result of staffing shortages and limited resources.

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Inadequate controls over the Office’s environment and applications could lead to unauthorized access, unauthorized changes and security risks to its environments, applications and related data. Also, due to the severity of the weaknesses noted, we were unable to rely upon the general IT control over the environments and applications. (Finding Code No. 2023-002, 2022-002)

RECOMMENDATION

We recommend the Office implement adequate general IT controls related to its environments and applications.

OFFICE RESPONSE

The Office accepts the recommendation. The Office must be agile in its operations to ensure statutory requirements are met and adapt when conditions change. The Office will continue to work to update procedures in a timely manner and ensure the required supporting documentation is maintained in accordance with the documented procedures in place, as necessary.