

**STATE OF ILLINOIS  
DEPARTMENT OF REVENUE**

**Compliance Examination**

**For the Two Years Ended June 30, 2020**  
Performed as Special Assistant Auditors for  
the Auditor General, State of Illinois

**State of Illinois  
Department of Revenue**

**Compliance Examination  
For the Two Years Ended June 30, 2020**

**Table of Contents**

	<u>Schedule</u>	<u>Page</u>
Agency Officials		1
Management Assertion Letter		2
Compliance Report		
Summary		4
Independent Accountant’s Report on State Compliance, on Internal Control Over Compliance and on Supplementary Information for State Compliance Purposes		7
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 <i>Government Auditing Standards</i>		11
Schedule of Findings		
Current Findings - <i>Government Auditing Standards</i>		13
Current Findings - State Compliance		17
Prior Findings Not Repeated		29
Financial Statement Report		
<p>The Department’s financial statement report for the year ended June 30, 2020, which includes the Independent Auditor’s Report, Basic Financial Statements and Notes to the Basic Financial Statements, Supplementary Information, and the 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 <i>Government Auditing Standards</i> has been issued separately.</p>		
	<u>Schedule</u>	<u>Page</u>
Supplementary Information for State Compliance Purposes		
Fiscal Schedules and Analysis		
Schedule of Appropriations, Expenditures and Lapsed Balances		
Fiscal Year 2020	1	30
Fiscal Year 2019	2	38
Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances	3	45
Comparative Schedule of Net Expenditures by Major Activity	4	52
Comparative Schedule of Cash Receipts and Deposits into the State Treasury	5	53
Schedule of Locally-Held Fund Receipts and Disbursements	6	69
Schedule of Changes in State Property	7	70

**State of Illinois  
Department of Revenue**

**Compliance Examination  
For the Two Years Ended June 30, 2020**

**Table of Contents (Continued)**

	<u>Schedule</u>	<u>Page</u>
Supplementary Information for State Compliance Purposes (Continued)		
Analysis of Operations (Unaudited)		
Department Functions and Planning Program (Unaudited)		71
Analysis of Significant Variations in Expenditures (Unaudited)		76
Analysis of Significant Variations in Receipts (Unaudited)		80
Analysis of Significant Lapse Period Spending (Unaudited)		84
Number of Employees (Unaudited)		86
Disclosure of Emergency Purchases (Unaudited)		87
Analysis of Overtime and Compensatory Time (Unaudited)		88

**State of Illinois  
Department of Revenue**

**Compliance Examination  
For the Two Years Ended June 30, 2020**

**Agency Officials**

Director	David Harris (1/22/19 – present) Edward Buckles, Acting (1/1/19 – 1/21/19) Constance Beard (through 12/31/18)
Assistant Director	Vacant (1/1/19 – present) Edward Buckles (through 12/31/18)
Associate Director	Africa (7/16/20 – present) Vacant (7/1/18 – 7/15/20)
Chief of Staff	Jim Nichelson (3/8/19 – present) Vacant (1/1/19 – 3/7/19) Kevin Connor (through 12/31/18)
Chief Financial Officer	Cory Staley
Chief Internal Auditor	Nikki Lanier
General Counsel	Brian Fliflet, Acting (3/8/19 – present) Jim Nichelson, Acting (1/7/19 – 3/7/19) Vacant (1/1/19 – 1/6/19) Mark Dyckman (9/11/15 – 12/31/18)

Department Offices are located at:

**Springfield, Illinois**

Willard Ice Building  
101 West Jefferson Street  
Springfield, Illinois 62702

**Des Plaines, Illinois**

Maine North Regional Building  
9511 Harrison Avenue  
Des Plaines, Illinois 60016

**Marion, Illinois**

2309 West Main Street, Suite 114  
Marion, Illinois 62959

**Paramus, New Jersey (closed, effective 10/31/2018)**

45 Eisenhower Drive, Suite 2  
Paramus, New Jersey 07652

**Chicago, Illinois**

James R. Thompson Center  
100 West Randolph Street  
Chicago, Illinois 60601

**Fairview Heights, Illinois**

15 Executive Drives, Suite 2  
Fairview Heights, Illinois 62208

**Rockford, Illinois**

200 South Wyman Street  
Rockford, Illinois 61101

101 West Jefferson Street  
Springfield, IL 62702  
217.785.7570

100 West Randolph Street  
Chicago, IL 60601  
312.814.3190



JB Pritzker  
Governor

David Harris  
Director

STATE OF ILLINOIS  
**DEPARTMENT OF REVENUE**

June 16, 2021

RSM US LLP  
20 N. Martingale Rd, Suite 500  
Schaumburg, Illinois 60173

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the Illinois Department of Revenue (Department). We are responsible for and we have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the Department's compliance with the following specified requirements during the two-year period ended June 30, 2020. Based on this evaluation, we assert that during the years ended June 30, 2020 and June 30, 2019, the Department has materially complied with the specified requirements listed below.

- A. The Department has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Department has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions, or mandatory directions imposed by law upon such obligation, expenditure, receipt, or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate, and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered, and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Yours truly,

Illinois Department of Revenue

**SIGNED ORIGINAL ON FILE**

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David Harris, Director

**SIGNED ORIGINAL ON FILE**

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Cory Staley, Chief Financial Officer

**SIGNED ORIGINAL ON FILE**

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Brian Fliflet, General Counsel

**State of Illinois  
Department of Revenue**

**Compliance Examination  
For the Two Years Ended June 30, 2020**

**COMPLIANCE REPORT**

**SUMMARY**

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

**ACCOUNTANT'S REPORT**

The Independent Accountant's Report on State Compliance, on Internal Control Over Compliance, and on Supplementary Information for State Compliance Purposes does not contain scope limitations or disclaimers, but does contain a qualified opinion on compliance and material weaknesses over internal control.

**SUMMARY OF FINDINGS**

	<u>Current</u>	<u>2019</u>	<u>2018</u>
GAS Findings	2	1	3
State Compliance Findings	8	N/A	8
Total Findings	10	1	11
GAS New Findings	1	-	1
GAS Repeated Findings	1	1	2
GAS Not Repeated Findings	-	2	-
State Compliance New Findings	4	N/A	6
State Compliance Repeated Findings	4	N/A	2
State Compliance Not Repeated Findings	4	N/A	7

**SCHEDULE OF FINDINGS**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (GOVERNMENT AUDITING STANDARDS)				
2020-001	13	2020/2018	Inadequate Controls over Access to GenTax	Significant Deficiency
2020-002	15	New/2020	Lack of Census Data Reconciliation	Significant Deficiency

**State of Illinois  
Department of Revenue**

**Compliance Examination  
For the Two Years Ended June 30, 2020**

**COMPLIANCE REPORT**

**SUMMARY (Continued)**

<u>Item No.</u>	<u>Page</u>	<u>Last/First Reported</u>	<u>Description</u>	<u>Finding Type</u>
FINDINGS (STATE COMPLIANCE)				
2020-003	17	2020/2018	Complete Populations Not Provided	Material Weakness and Material Noncompliance
2020-004	20	New/2020	Inadequate Controls over Tax Credit Programs	Significant Deficiency and Noncompliance
2020-005	21	New/2020	Weakness in Cybersecurity Programs and Practices	Significant Deficiency and Noncompliance
2020-006	23	2020/2018	Lack of Agreement to Ensure Compliance with IT Security Requirements	Significant Deficiency and Noncompliance
2020-007	24	New/2020	Inadequate Execution of Interagency Agreements	Significant Deficiency and Noncompliance
2020-008	25	2020/2007	Exceptions in Testing Personnel	Significant Deficiency and Noncompliance
2020-009	26	2020/2018	Inadequate Controls over Processing and Recording of State Property and Equipment	Significant Deficiency and Noncompliance
2020-010	28	New/2020	Inadequate Accounting of Postage Balances	Significant Deficiency and Noncompliance

In addition, the following findings which are reported as current findings relating to *Government Auditing Standards* also meet the reporting requirements for State Compliance.

FINDINGS (GOVERNMENT AUDITING STANDARDS)				
2020-001	13	2020/2018	Inadequate Controls over Access to GenTax	Significant Deficiency and Noncompliance
2020-002	15	New/2020	Lack of Census Data Reconciliation	Significant Deficiency and Noncompliance

PRIOR FINDINGS NOT REPEATED

A.	29		Inadequate Controls over the Disclosures and Safeguarding of Taxpayer Information	
B.	29		Inadequate Controls over Processing, Approval, and Payment of Vouchers	
C.	29		Inadequate Controls over Contract Obligation Documents	
D.	29		Lack of Notification to Taxpayers of Available Withholding Tax Credits	



**State of Illinois  
Department of Revenue**

**Compliance Examination  
For the Two Years Ended June 30, 2020**

**COMPLIANCE REPORT**

**SUMMARY (Continued)**

**Exit Conference**

Department officials waived the exit conference in correspondence from Nikki Lanier, Chief Internal Auditor, dated June 4, 2021. The responses to the recommendations for the *Government Auditing Standards* findings were provided by Nikki Lanier, Chief Internal Auditor, in correspondence dated May 12, 2021. The responses to the remaining recommendations were provided by Nikki Lanier, Chief Internal Auditor, in correspondence dated June 15, 2021.



**Independent Accountants' Report on State Compliance,  
on Internal Control Over Compliance, and on  
Supplementary Information for State Compliance Purposes**

RSM US LLP

Honorable Frank J. Mautino  
Auditor General  
State of Illinois

**Compliance**

As Special Assistant Auditors for the Auditor General, we have examined the State of Illinois Department of Revenue's (Department) compliance with the specified requirements listed below, as more fully described in the *Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide)* as adopted by the Auditor General, during the two years ended June 30, 2020. Management of the Department is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Department's compliance based on our examination.

The specified requirements are:

- A. The Department has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The Department has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The Department has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. State revenues and receipts collected by the Department are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the Department on behalf of the State or held in trust by the Department have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the *Audit Guide*. Those standards, the Act, and the *Audit Guide* require that we plan and perform the examination to obtain reasonable assurance about whether the Department complied with the specified requirements in all material respects. An examination involves performing procedures to obtain evidence about whether the Department complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance with the specified requirements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our modified opinion.

Our examination does not provide a legal determination on the Department's compliance with the specified requirements.

Our examination disclosed material noncompliance with the following specified requirement applicable to the Department during the two years ended June 30, 2020.

#### Specified Requirement C

As described in the accompanying Schedule of Findings as item 2020-003, the Department had not complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.

In our opinion, except for the material deviation from the specified requirement described in the preceding paragraph, the Department complied with the specified requirements during the two years ended June 30, 2020, in all material respects. However, the results of our procedures disclosed instances of noncompliance with the specified requirements, which are required to be reported in accordance with criteria established by the *Audit Guide* and are described in the accompanying Schedule of Findings as items 2020-001, 2020-002, and 2020-004 through 2020-010.

The Department's responses to the compliance findings identified in our examination are described in the accompanying Schedule of Findings. The Department's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing and the results of that testing in accordance with the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

#### Internal Control Over Compliance

Management of the Department is responsible for establishing and maintaining effective internal control over compliance with the specified requirements (internal control). In planning and performing our examination, we considered the Department's internal control to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Department's compliance with the specified requirements and to test and report on the Department's internal control in accordance with the *Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over compliance.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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 have not been identified. However, as described in the accompanying Schedule of Findings, we did identify certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

*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, noncompliance with the specified requirements on a timely basis. *A material weakness in internal control* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material noncompliance with the specified requirements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings as item 2020-003 to be a material weakness.

*A significant deficiency in internal control* 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. We consider the deficiencies described in the accompanying Schedule of Findings as items 2020-001, 2020-002, and 2020-004 through 2020-010 to be significant deficiencies.

As required by the *Audit Guide*, immaterial findings excluded from this report have been reported in a separate letter.

The Department's responses to the internal control findings identified in our examination are described in the accompanying Schedule of Findings. The Department's responses were not subjected to the procedures applied in the examination and, accordingly, we express no opinion on the responses.

The purpose of this report is solely to describe the scope of our testing of internal control and the results of that testing based on the requirements of the *Audit Guide*. Accordingly, this report is not suitable for any other purpose.

### **Supplementary Information for State Compliance Purposes**

As Special Assistant Auditors for the Auditor General, we have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Department as of and for the year ended June 30, 2020 (not presented herein), and have issued our report thereon dated May 25, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Department's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to May 25, 2021. The accompanying supplementary information for the year ended June 30, 2020 in Schedules 1 through 7 is presented for the purposes of additional analysis and is not a required part of the basic financial statements of the Department. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The accompanying supplementary information for the year ended June 30, 2020 in Schedules 1 through 7 has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 for the year ended June 30, 2020 in Schedules 1 through 7 is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the Department's basic financial statements as of and for the years ended June 30, 2019 and June 30, 2018 (not presented herein), and have issued our reports thereon dated January 27, 2020 and May 1, 2019 which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The accompanying supplementary information for the years ended June 30, 2019 and June 30, 2018 in Schedules 2 through 7 is the responsibility of Department management and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2019 and June 30, 2018 financial statements. The accompanying supplementary information for the years ended June 30, 2019 and June 30, 2018 in Schedules 2 through 7 has been subjected to the auditing procedures applied in the audits of the June 30, 2019 and June 30, 2018 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic 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 for the years ended June 30, 2019 and June 30, 2018 in Schedules 2 through 7 is fairly stated in all material respects in relation to the basic financial statements as a whole for the years ended June 30, 2019 and June 30, 2018 .

The accompanying supplementary information in the Analysis of Operations Section is presented for the purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

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Schaumburg, Illinois

June 16, 2021, except for our report on the Supplementary Information for State Compliance Purposes, as to which the date is May 25, 2021.

**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 governmental activities, each major fund, and the aggregate remaining fund information of the State of Illinois, Department of Revenue (Department), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements and have issued our report thereon dated May 25, 2021.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Department's financial statements 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Department's internal control over financial reporting (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 Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the Department's 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 first 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 have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings as items 2020-001 and 2020-002 that we consider to be significant deficiencies.

**State of Illinois, Department of Revenue's Responses to the Findings**

The Department's responses to the findings identified in our audit are described in the accompanying Schedule of Findings. The Department's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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 Department's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Department's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Schaumburg, Illinois  
May 25, 2021

**Current Findings – Government Auditing Standards**

**Finding 2020-001 Inadequate Internal Controls over Access to GenTax**

The Department of Revenue (Department) did not have adequate internal control over documenting newly hired and/or terminated employees and thus could not demonstrate access to the enterprise tax system (GenTax) was limited to only appropriate personnel. During fiscal year 2020, GenTax processed over 12.3 million tax returns and \$47.4 billion in payments from taxpayers for the Department.

We requested the Department provide the populations of individuals hired and terminated from employment during the audit period in order to test granting and removal of GenTax access rights. In response to our request, the Department provided the populations; however, it did not provide documentation demonstrating the populations were sufficiently precise and detailed under the Professional Audit Standards promulgated by the American Institute of Certified Public Accountants (AU-C § 330, AU-C § 530). Specifically, our review of the populations provided identified individuals that were inappropriately excluded from the populations. As such, we could not determine if there were potentially other individuals who were improperly excluded.

Although the populations provided to the auditors had limitations, we selected a sample of newly hired and terminated employees and performed testing over each individual's access to GenTax, and noted no exceptions.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems of internal administrative and fiscal controls to provide assurance revenues applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial reports and to maintain accountability over the State's resources.

Additionally, generally accepted information technology guidance endorses the development of well-designed and well-managed controls to protect computer systems and data. Effective computer security controls provide for safeguarding, securing, and controlling access to hardware, software, and the information stored in the computer system.

Department management indicated the incomplete populations were due to the manual nature of the Department's personnel tracking system and lack of oversight.

Failure to monitor, track and account for newly hired or terminated individuals at all times puts the Department at risk of unauthorized access to GenTax. (Finding Code 2020-001, 2019-001, 2018-002)

**Recommendation**

We recommend the Department strengthen controls over the records maintained related to hiring and terminations.

**Department Response**

The Department agrees with the recommendation that controls over reports related to hiring and terminations should be strengthened. We will implement a coordinated system between the two areas to ensure inconsistencies are identified and corrected in a timely manner. This process will be incorporated into written procedures. In addition, we will explore ways to further automate the tracking process to eliminate any manual processes.



**State of Illinois  
Department of Revenue**

**Schedule of Findings  
For the Two Years Ended June 30, 2020**

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**Current Findings – *Government Auditing Standards (Continued)***

**Finding 2020-001 Inadequate Internal Controls over Access to GenTax (Continued)**

Additionally, the Department is confident the risk of unauthorized access to the GenTax system would be minimal due to the additional security layers in place. In order to obtain access to the GenTax system, users are required to go through multiple layers of security which are independent of the GenTax system.

Schedule of Findings  
For the Two Years Ended June 30, 2020

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**Current Findings – Government Auditing Standards**

**Finding 2020-002 Lack of Census Data Reconciliation**

The Department of Revenue (Department) did not have a reconciliation process to provide assurance census data submitted to its pension and other postemployment benefits (OPEB) plans was complete and accurate.

Census data is demographic data (date of birth, gender, years of service, etc.) of the active, inactive, or retired members of a pension or OPEB plan. The accumulation of inactive or retired members' census data occurs before the current accumulation period of census data used in the plan's actuarial valuation (which eventually flows into each employer's financial statements), meaning the plan is solely responsible for establishing internal controls over these records and transmitting this data to the plan's actuary. In contrast, responsibility for active members' census data during the current accumulation period is split among the plan and each member's current employer(s). Initially, employers must accurately transmit census data elements of their employees to the plan. Then, the plan must record and retain these records for active employees and then transmit this census data to the plan's actuary.

We noted the Department's employees are members of both the State Employees' Retirement System of Illinois (SERS) for their pensions and the State Employees Group Insurance Program sponsored by the State of Illinois, Department of Central Management Services (CMS) for their OPEB. In addition, we noted these plans have characteristics of different types of pension and OPEB plans, including single employer plans and cost-sharing multiple-employer plans.

During testing, we noted the following:

- 1) The Department had not performed an initial complete reconciliation of its census data recorded by SERS and CMS to its internal records to establish a base year of complete and accurate census data.
- 2) After establishing a base year, the Department had not developed a process to annually obtain from SERS and CMS the incremental changes recorded by SERS and CMS in their census data records and reconcile these changes back to the Department's internal supporting records.

For employers where their employees participate in plans with multiple-employer and cost-sharing features, the American Institute of Certified Public Accountants' *Audit and Accounting Guide: State and Local Governments* (AAG-SLG) (§ 13.177 for pensions and § 14.184 for OPEB) notes the determination of net pension/OPEB liability, pension/OPEB expense, and the associated deferred inflows and deferred outflows of resources depends on employer-provided census data reported to the plan being complete and accurate along with the accumulation and maintenance of this data by the plan being complete and accurate. To help mitigate against the risk of a plan's actuary using incomplete or inaccurate census data within similar agent multiple-employer plans, the AAG-SLG (§ 13.181 (A-27) for pensions and § 14.141 for OPEB) recommends an employer annually reconcile its active members' census data to a report from the plan of census data submitted to the plan's actuary, by comparing the current year's census data file to both the prior year's census data file and its underlying records for changes occurring during the current year.

Further, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance funds applicable to operations are properly recorded and accounted for to permit the preparation of reliable financial and statistical reports.

**State of Illinois  
Department of Revenue**

**Schedule of Findings  
For the Two Years Ended June 30, 2020**

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**Current Findings – Government Auditing Standards**

**Finding 2020-002 Lack of Census Data Reconciliation (Continued)**

Department officials indicated the Department was unaware of the reconciliation requirement; however, it believes there were compensating controls in place to verify certain census data submitted by new hires upon initial entry.

Failure to reconcile active members' census data reported to and held by SERS and CMS to the Department's records could result in each plan's actuary relying on incomplete or inaccurate census data in the calculation of the Department's pension and OPEB balances, which may result in a misstatement of these amounts. (Finding Code No. 2020-002)

**Recommendation**

We recommend the Department work with SERS and CMS to develop an annual reconciliation process of its active members' census data from its underlying records to a report from each plan of census data submitted to the plan's actuary. After completing an initial full reconciliation, the Department may limit the annual reconciliations to focus on the incremental changes to the census data file from the prior actuarial valuation, provided no risks are identified that incomplete or inaccurate reporting of census data may have occurred during prior periods.

**Department Response**

The Department agrees with the recommendation. We will work with SERS and CMS to identify reports that can be used to reconcile records of the Department's current active employees with SERS and Group Insurance program members' records. This reconciliation process will be incorporated into written procedures.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-003      Complete Populations Not Provided**

The Department of Revenue (Department) was unable to provide adequate records substantiating the completeness of populations for one or more laws, regulations, or other requirements.

During our examination, we noted the following:

- While testing compliance with commodities, we requested the Department's commodities year-end balances (quantity) for Fiscal Years 2019 and 2020. To determine completeness of the listings, we recalculated ending balances based on supporting documentation. The recalculation for Fiscal Year 2019 resulted in 260,091 more commodity items than the ending balance provided by the Department. This also resulted in an incorrect beginning balance for Fiscal Year 2020. As a result, we are unable to determine if there were other items which should have been included in the commodity balances of which we may be unaware.

Department management stated the errors can be attributed to human error due to the omission of amounts that should have been included in the commodities balance. In addition, Department management stated a supervisory review of the information was not performed due to staff limitations.

- While testing compliance with contractual agreements, we requested and the Department provided its contractual agreement populations for Fiscal Years 2019 and 2020. However, we could not reconcile the supporting documentation to the Office of Comptroller's Agency Contract Report (SC14). In addition, the Department could not provide support that SC14 monthly reconciliations were completed during Fiscal Years 2019 and 2020. As a result, we are unable to determine if there were additional contractual agreements which should have been subjected to our testing.

Department management stated a review of the SC-14 reports was performed but not documented. The Department did not have a formal reconciliation process documenting the review process.

- While testing compliance with access to controlled areas, we requested and the Department provided a listing of individuals that had access to secure areas for Fiscal Years 2019 and 2020. However, we could not reconcile this listing to the listing of individuals that entered the secure areas. As a result, we are unable to determine if the individuals that entered the secure area had proper access rights.

Department management stated the system for badge access has limited capabilities when generating reports.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-003 Complete Populations Not Provided (Continued)**

- While testing compliance with personal services, we requested the Department’s employee populations for employees who were hired, employees who had separated employment from the Department, and active employees as of the last payroll period for Fiscal Years 2019 and 2020. When comparing the details of the listings to each other the following exceptions were noted:
  - Two separated temporary and contractual employees were not reflected in the Fiscal Year 2019 Separations Listing.
  - Five employees hired and separated in the same year were not included in the Fiscal Year 2019 Separations Listing.
  - One employee hired and separated in the same year was not included in the Fiscal Year 2020 Separations Listing.
  - One employee accepted a position but never started, and the Department failed to remove the individual from the Fiscal Year 2019 New Hire Listing.
  - One employee accepted a position but never started, and the Department failed to remove the individual from the Fiscal Year 2020 New Hire Listing.
  - One employee is a new hire of the Illinois Liquor Control Commission (ILCC), but was included in the Department’s Fiscal Year 2020 Active Listing.
  - Two separated employees were not removed from the Fiscal Year 2019 Active Listing.
  - One separated employee was not included in the Fiscal Year 2019 Separations Listing.

Department management stated the Department does not have a centralized system in place to track all employees. Department management further stated based on the need to manually compile the listings, the noted exceptions were due to human error and lack of a detailed review.

- While testing compliance with telecommunications, we requested the Department provide a population of electronic devices assigned to employees who had separated from the Department during the examination period in order to determine if the electronic device was terminated appropriately. However, the Department was unable to provide the population requested. As a result, we are unable to determine if there were other electronic devices that should have been included of which we were unaware.

Department management indicated a new system is tentatively scheduled to be implemented in Fiscal Year 2021. As such, Department management indicated the information continued to be maintained in the legacy system which does not have the level of detail required to be considered a complete listing.

- While testing compliance with state property and equipment, we requested the Department provide a population of state property and equipment for Fiscal Years 2019 and 2020 in order to determine if additions, deletions, and transfers were proper. We were unable to reconcile the population provided by the Department to the Agency Report of State Property (C15). As a result, we are unable to determine if there were additions, deletions, or transfers of which we were unaware.

Department management indicated the exceptions were due to a lack of communication between Property Control and the Financial Control Bureau regarding removal of items from the system that no longer met the threshold required for tracking. Further, Department management indicated the revised threshold requires items that exceed \$1,000 after depreciation and are considered a theft risk to be tracked.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-003      Complete Populations Not Provided (Continued)**

*Despite the population limitations above which hindered our ability to conclude whether the selected sample was representative of the population as a whole*, we obtained the populations provided by the Department for each of the areas above, selected a sample, and tested for compliance. For the samples tested, we reported noncompliance for the following areas: Finding 2020-008 for Employee Testing; and Finding 2020-009 for State Property Testing.

According to the Attestation Standards promulgated by the American Institute of Certified Public Accountants (AT-C § 205.35), when using information produced by the entity, the practitioner should evaluate whether the information is sufficiently reliable for the practitioner's purposes, including, as necessary, obtaining evidence about the accuracy and completeness of the information, and evaluating whether the information is sufficiently precise and detailed for the practitioner's purposes.

The State Records Act (5 ILCS 106/8) requires the Director to make and preserve records containing adequate and proper documentation of the essential transactions of the Department to protect both the legal and financial rights of the State and of persons directly affected by the Department's activities.

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 that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Failure to provide complete and adequate documentation impedes us in completing our procedures and providing useful and relevant feedback to the General Assembly regarding the Departments compliance for the above areas. Further, the Department is unable to demonstrate it has met each compliance requirement it is subject to when sufficient records are not maintained. (Finding Code No. 2020-003, 2018-005)

**Recommendation**

We recommend the Department strengthen controls over the records maintained for each area in which a compliance requirement is present.

**Department Response**

The Department agrees with the recommendation. We will implement controls over the compilation and subsequent review of testing populations to ensure their accuracy. In addition, we will explore options for systemic processes to replace any manual processes.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-004      Inadequate Controls over Tax Credit Programs**

The Department of Revenue (Department) did not maintain adequate controls over income tax abatements resulting from tax credits issued under the Economic Development for a Growing Economy (EDGE) program administered by the Department of Commerce and Economic Opportunity (DCEO).

During our testing of EDGE tax credits claimed by taxpayers, we noted the Department was not able to provide a copy of the DCEO EDGE Tax Credit Certificate of Verification for 11 out of 54 (20%) taxpayers sampled. The EDGE Credit amounts ranged from \$21,246 to \$3,099,447. As a result of the Department not requiring the taxpayer to provide a copy of the certification at the time of filing their returns, the Department abated taxes without determining the related credits were valid and proper. Upon request, we were able to obtain a copy of the certificates from DCEO.

The State Records Act (5 ILCS 160/8) requires the head of each State agency to preserve records containing adequate and proper documentation of the decisions and essential transactions of the agency designed to furnish information to protect the legal and financial rights of the State and of persons directly affected by the agency's activities.

The Economic Development for a Growing Economy Tax Credit Act (Act) (35 ILCS 10/5-55) requires taxpayers claiming the EDGE credit to submit a Certificate of Verification to the Department. The taxpayer receives its Certificate of Verification from the Director of DCEO only after the taxpayer has provided proof to DCEO the project has substantially achieved the level of (1) new full-time jobs, (2) level of annual payroll, and (3) level of capital investment as specified in the agreement between the State and the taxpayer under the Act (35 ILCS 10/5-50).

Department management indicated that when a taxpayer submits a return claiming an EDGE tax credit without the certificate attached, the Department does not have a system in place to automatically correspond with the taxpayer.

Failure to implement and maintain adequate controls over the EDGE may result in taxpayers taking credits which may not be available to them, reducing the amount of taxes collected by the State of Illinois, and represents noncompliance with State law. (Finding Code No. 2020-004)

**Recommendation**

We recommend the Department establish a formal process to correspond with taxpayer's who claim a credit but do not file a copy of their Certificate of Verification with their tax return.

**Department Response**

The Department agrees with the recommendation. We have worked with the DCEO to establish a shared location where the certificates can be compiled. We will continue to communicate with DCEO the importance of using the shared location to ensure compliance.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-005      Weakness in Cybersecurity Programs and Practices**

The Department of Revenue (Department) did not implement adequate internal control related to cybersecurity programs and practices.

As a result of the Department's mission, the Department maintains a computer system that contains large volumes of confidential and personal information such as names, addresses, and Social Security numbers of the citizens of the State.

The Illinois State Auditing Act (30 ILCS 5/3-2.4) requires the Auditor General to review State agencies and their cybersecurity programs and practices. During our examination of the Department's cybersecurity program, practices, and control of confidential information, we noted the Department:

- Did not receive signed acknowledgements of understanding from employees and contractors after the security policies and procedures were updated,
- Did not establish a cybersecurity plan,
- Did not perform a risk assessment to identify cybersecurity risks and ensure adequate protection of information and appropriate risk reducing controls,
- Did not establish a risk management methodology,
- Did not have adequate controls in place to ensure monitoring of events and subsequent activities, and
- Did not establish a data classification methodology.

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.

Furthermore, generally accepted information technology guidance, including the National Institute of Standards and Technology, endorses the development of well-designed and well-managed controls to protect computer systems and data.

Department management indicated there was not a system in place to obtain signed acknowledgements of understanding from employees and contractors for updates to security policies and procedures. Additionally, Department management indicated the Information Security Policy addresses many of the general activities related to cybersecurity; however, not all of these activities were outlined in sufficient detail and formalized at the time of the examination.

The lack of adequate cybersecurity programs and practices could result in unidentified risks and vulnerabilities and ultimately lead to confidential and sensitive information being susceptible to cyber-attacks and unauthorized disclosure. (Finding Code No. 2020-005)



**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-005      Weakness in Cybersecurity Programs and Practices (Continued)**

**Recommendation**

The Department has the ultimate responsibility for ensuring confidential information is protected from accidental or unauthorized disclosure. Specifically, we recommend the Department:

- Ensure employees and contractors complete acknowledgements of understanding after the security policies and procedures are updated.
- Establish a cybersecurity plan.
- Perform a risk assessment to identify risks and vulnerabilities, and ensure adequate protection of information, and strengthen internal control to address identified risks.
- Establish a risk management methodology and data classification methodology.
- Implement controls for the monitoring of events and subsequent activities.

**Department Response**

The Department agrees with the recommendation. We will perform a thorough evaluation of our current information security policies to determine areas requiring further development. New policies or procedures will be developed as needed to address the weaknesses noted in the finding. In addition, we will ensure employees submit acknowledgement of their review of any new or updated policies.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-006      Lack of Agreement to Ensure Compliance with IT Security Requirements**

The Department of Revenue (Department) had not entered into a detailed agreement with the Department of Innovation and Technology (DoIT) to ensure prescribed requirements and available security mechanisms were in place in order to protect the security, processing integrity, availability, and confidentiality of its systems and data.

On January 25, 2016, the Governor signed Executive Order 2016-01, which created the Department of Innovation and Technology. Under the Executive Order, DoIT assumed responsibilities for the State's IT decisions and spending, including the Department's Information Technology infrastructure and functions. Commencing on July 1, 2016, DoIT and the Department were to work together in order to "transfer all relevant functions, employees, property, and funds" to DoIT.

The Department has the ultimate responsibility to ensure its critical and confidential systems and data are adequately secured. This responsibility is not limited because the information technology functions were transferred to DoIT.

Department management indicated they have been consolidated with the Data Center operations since 2005 so this is not a new situation due to the formation of DoIT. Department management further indicated these concerns have been addressed over the years although not in a formal agreement.

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.

Without a formal agreement which can be monitored, the Department's ability to ensure the adequacy of controls over the security, processing integrity, availability, and confidentiality of its systems and data is diminished. (Finding Code No. 2020-006, 2018-011)

**Recommendation**

We recommend the Department enter into a detailed agreement with the Department of Innovation and Technology to ensure prescribed requirements and available security mechanisms are agreed to in writing to protect the security, processing integrity, availability, and confidentiality of the Department's systems and data.

**Department Response**

The Department agrees with the recommendation. We have drafted a tentative agreement outlining our IT security requirements. The Department will work with DoIT to ensure a detailed agreement is implemented.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-007      Inadequate Execution of Interagency Agreements**

The Department of Revenue (Department) failed to adequately execute interagency agreements.

During testing of interagency agreements, we tested 10 interagency agreements and noted the following exceptions:

- One of 10 (10%) interagency agreements tested was not signed by the appropriate party.
- One of 10 (10%) interagency agreements tested was not timely signed by the Department. The other party signed the contract August 14, 2018 while the Department signed on May 22, 2019. The terms of the agreement stated the duration of the agreement was to begin on the date of execution and to remain in effect until May 31, 2019.

The Intergovernmental Cooperation Act (5 ILCS 220/5) requires the interagency agreements to be approved by the governing bodies of each party. Good internal controls requires they be signed prior to services being rendered or goods are received.

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 that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Department management indicated for the first error, the Department did not ensure their files were updated with the fully executed copy of the agreement. Department management indicated the second error was attributed to the lack of oversight as priorities were shifted to ensure a smooth transition of the Illinois Liquor Control Commission (ILCC) from the Department.

The Department enters into interagency agreements with other State agencies and other units of government. The purpose of the agreements is to assist the Department in fulfilling its mandated mission. In order to assess whether the agreement is reasonable, appropriate, and sufficiently documents the responsibilities of the appropriate parties, the agreement needs to be timely authorized and approved. Additionally, failure to execute agreements as mandated by law is noncompliance with the applicable law and noncompliance could negatively impact parties to the agreement. (Finding Code No. 2020-007)

**Recommendation**

We recommend Department management execute and appropriately sign all interagency agreements in a timely manner.

**Department Response**

The Department agrees with the recommendation. Staff will be reminded of the importance of ensuring interagency agreements are properly signed in a timely manner.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-008      Exceptions in Testing Personnel**

The Department of Revenue (Department) did not have adequate internal control over the administration of its personnel functions. Specifically, we noted the Department did not perform employee evaluations as required.

Although we were unable to obtain a complete population of Department employees who were hired, employees who had separated employment from the Department, and active employees as of the last payroll period for Fiscal Years 2019 and 2020 (see Finding 2020-003), we sampled 40 employees which were required to have had 66 total evaluations performed during the examination period. Of the 66 evaluations required, we noted the following:

- Seven (11%) performance evaluations were completed between 57 and 294 days late.
- Two (3%) performance evaluations were not on file and available to review.

The Department was first cited for noncompliance in maintaining and performing timely performance evaluations during the compliance examination for the two years ended June 30, 2007. In the years since the finding was first noted, the Department has not been successful in correcting the finding.

The Illinois Administrative Code (80 Ill. Adm. Code 302.270) requires an evaluation to be completed on employees on an annual basis at a minimum. The Department's Policy Handbook states that new employees will be on a probationary six-month period, during which they will have two evaluations; one at the midpoint of the six month period and one two weeks prior to the end of the probationary period. Employees who have been promoted or transferred are to be evaluated at the midpoint and during the final month of the probationary period.

Department management indicated the exceptions were due to competing priorities of supervisors.

Performance evaluations are a systematic and uniform approach used for the development of employees and communication of performance expectations to employees. Late or the lack of performance evaluations could hinder the basis for the Department's salary adjustments, promotion, demotion, discharges, layoffs, recalls, and reinstatement decisions. (Finding Code No. 2020-008, 2018-007, 2016-007, 2014-010, 12-17, 10-36, 09-18, 08-13, 07-07)

**Recommendation**

We recommend the Department ensure employee performance evaluations are performed in a timely manner in accordance with the Illinois Administrative Code and the Department's Policy Handbook.

**Department Response**

The Department agrees with the recommendation. We have a process in place to remind all supervisors of evaluation due dates. In addition, we will remind management of the importance of ensuring employee evaluations are performed timely.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-009      Inadequate Controls over Processing and Recording of State Property and Equipment**

The Department of Revenue (Department) did not have adequate internal control over the processing and recording of State property and equipment.

Although we were unable to obtain a complete population of the Department's property additions, deletions, or transfers during the examination period (see Finding 2020-003), we sampled 20 property additions for detailed testing. Of the 20 property additions tested, we noted the following:

- Three of 20 (15%) equipment additions tested did not include shipping costs totaling \$250.
- Two of 20 (10%) equipment additions tested were not timely added to Department records. The additions totaled \$5,416 and were added to the inventory records approximately four months after the purchase dates.

The Illinois Administrative Code (44 Ill. Admin. Code 5010.230) (Code) states agencies must report the purchase price of equipment inventoried. The purchase price is the price of the equipment delivered and installed (i.e., including delivery and installation costs, if any).

The State Property Act (30 ILCS 605/4) requires every responsible officer of the State government to be accountable to the administrator for the supervision, control and inventory of all property under his jurisdiction, provided that each responsible officer may, with the consent of the administrator, deputize one or more subordinates to carry out some or all of said responsible officer's duties under the State Property Act. Administrator is defined in the State Property Act (30 ILCS 605/1.03) as Director of the Department of Central Management Services (DCMS).

In addition, the Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls, to provide assurance that (1) funds, property, and other assets and resources are safeguarded against waste, loss, unauthorized use, and misappropriation, and (2) revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Department management stated shipping costs not recorded were due to employee oversight and the items not added to property records timely were due to lack of communication between procurement and property control areas.

Failure to maintain adequate records for State property additions and/or deletions increases the likelihood that a loss of equipment could occur and not be detected in a timely manner. (Finding Code No. 2020-009, 2018-010)

**Recommendation**

We recommend Department management and staff comply with current policies and procedures regarding property and equipment, and follow the control system in place. Further, we recommend the Department improve communication between procurement and property control personnel.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-009      Inadequate Controls over Processing and Recording of State Property and Equipment (Continued)**

**Department Response**

The Department agrees with the recommendation. Staff will be reminded of the importance of following established procedures for the processing and recording of State property. We will explore ways to ensure there is adequate communication between procurement and property control staff.

**State of Illinois  
Department of Revenue**

**Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020**

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**Current Findings – State Compliance**

**Finding 2020-010      Inadequate Accounting of Postage Balances**

The Department of Revenue (Department) did not properly reconcile beginning balances for postage during the examination period.

During testing of postage, the following exceptions were noted:

- The Fiscal Year 2019 schedule of postage did not start with the June 30, 2018 balance, as follows:
  - The beginning balance for meter #3006121 was \$12,742 while the Department's schedule reflected a beginning balance of \$13,078. This resulted in an overstatement of \$336.
  - The beginning balance for meter #3006083 was \$5,193 while the Department's schedule reflected a beginning balance of \$617. This resulted in an understatement of \$4,576.
  - The beginning balance for meter #3006079 was \$23,951 while the Department's schedule reflected a beginning balance of \$12,046. This resulted in an understatement of \$11,905.
- The Department refunded meter #80117997 (Rockford) and meter #80111045 (Marion) in Fiscal Year 2019. Based on the Department's Fiscal Year 2019 schedules, these meters had ending balances of \$551 and \$229, respectively. However, in the Fiscal Year 2020 schedule, the Department did not include the refunding of these meters in its beginning balance. This resulted in an understatement of Fiscal Year 2020 balances in the amount of \$780.

The Fiscal Control and Internal Auditing Act (30 ILCS 10/3001) requires the Department to establish and maintain a system, or systems, of internal fiscal and administrative controls to provide assurance that revenues, expenditures, and transfers of assets, resources, or funds applicable to operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports and to maintain accountability over the State's resources.

Department management stated the discrepancies occurred due to human error when preparing the schedule. Department management further stated the refunded amounts were inadvertently left off the schedule.

Using inaccurate amounts in postage meter schedules could lead to a misstatement of postage balances and may result in unnecessary costs being incurred by the State for additional postage. (Finding Code No. 2020-010)

**Recommendation**

We recommend Department management and staff review schedules of postage meter balances to detect and correct errors in the schedules.

**Department Response**

The Department agrees with the recommendation. The Department has implemented a tracking schedule to utilize for the accounting of postage balances.

Schedule of Findings (Continued)  
For the Two Years Ended June 30, 2020

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**Prior Findings Not Repeated**

**A. Inadequate Controls over the Disclosures and Safeguarding of Taxpayer Information**

During the prior engagement, the Department of Revenue (Department) did not have adequate internal controls over the disclosure and safeguarding of taxpayer information. Specifically, we noted the Department provided unauthorized taxpayer information to another State agency, the Department was unable to provide a sufficient population of other parties (not the public as a whole) it may have provided taxpayer information to, and the Department failed to adequately secure working areas which contained taxpayer information.

During the current engagement, the Department improved controls over the release of taxpayer information to other State agencies to aid in ensuring only authorized information was released and tracked properly, and added barriers to restrict public access to operational areas which reduced the risk of improper disclosure of taxpayer information. Also, we did not note any instances of unauthorized disclosures of taxpayer information during the engagement period. Lastly, based on our sampled testing, the Department improved controls over access to secure working areas. As a result, this finding is considered not repeated. (Finding Code No. 2018-004, 2016-003, 2014-002, 2013-004, 12-05, 11-06, 10-09)

**B. Inadequate Controls over Processing, Approval, and Payment of Vouchers**

During the prior engagement, the Department did not have adequate internal control over the processing, approval, and payment of vouchers.

During the current engagement, we noted the Department improved the controls over the processing, approval, and payment of vouchers noting immaterial instances of noncompliance. As a result, this finding has been moved to the Department's Report of Immaterial Findings. (Finding Code No. 2018-006)

**C. Inadequate Controls over Contract Obligation Documents**

During the prior engagement, the Department did not have adequate internal control over the completion of Contract Obligation Documents (CODs) during its contracting processes.

During the current engagement, we noted the Department improved the controls over the completion of CODs. As a result, this finding is considered not repeated. (Finding Code No. 2018-008)

**D. Lack of Notification to Taxpayers of Available Withholding Tax Credits**

During the prior engagement, the Department did not have adequate internal controls over sending withholding income tax (WIT) credit notification letters to taxpayers.

During the current engagement, we noted the Department improved the controls over sending WIT credit notification letters to taxpayers. As a result, this finding is considered not repeated. (Finding Code No. 2018-009)



Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

Public Act 101-0007, 101-0010, and 101-0029	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Appropriated Funds</b>					
<b>General Revenue Fund (0001)</b>					
Operational expenses	\$ 44,838,700	\$ 40,120,858	\$ 1,747,528	\$ 41,868,386	\$ 2,970,314
Tax refunds	4,750,000	86,482	-	86,482	4,663,518
Total General Revenue Fund	49,588,700	40,207,340	1,747,528	41,954,868	7,633,832
<b>Motor Fuel Tax Fund (0012)</b>					
Personal services	18,926,400	17,942,980	793,260	18,736,240	190,160
State contributions to State Employees' Retirement System	10,275,500	9,762,922	431,694	10,194,616	80,884
State contributions to Social Security	1,447,900	1,254,858	55,528	1,310,386	137,514
Group insurance	4,752,000	3,564,249	165,471	3,729,720	1,022,280
Contractual services	2,323,400	1,877,681	161,683	2,039,364	284,036
Travel	536,200	72,658	-	72,658	463,542
Commodities	58,400	20,589	4,067	24,656	33,744
Printing	169,800	160,968	-	160,968	8,832
Equipment	45,000	11,208	-	11,208	33,792
Electronic data processing	8,643,700	2,008,298	3,529,233	5,537,531	3,106,169
Telecommunications	787,000	758,401	507	758,908	28,092
Operation of automotive equipment	43,200	42,658	-	42,658	542
Reimbursement to International Fuel Tax Agreement Member States	32,000,000	10,048,654	980,150	11,028,804	20,971,196
Motor Fuel Tax refunds	40,000,000	28,984,182	(14,019)	28,970,163	11,029,837
Total Motor Fuel Tax Fund	120,008,500	76,510,306	6,107,574	82,617,880	37,390,620
<b>Underground Storage Tank Fund (0072)</b>					
Personal services	930,200	883,989	39,108	923,097	7,103
State contributions to State Employees' Retirement System	505,000	480,795	21,268	502,063	2,937
State contributions to Social Security	71,200	63,113	2,879	65,992	5,208
Group insurance	264,000	184,640	8,631	193,271	70,729
Telecommunications	61,400	61,392	-	61,392	8
Motor Fuel Tax refunds	12,000	-	-	-	12,000
Total Underground Storage Tank Fund	2,095,700	1,925,829	71,886	1,997,715	97,985

State of Illinois  
Department of Revenue

Schedule 1

Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Public Act 101-0007, 101-0010, and 101-0029</b>					
<b>Illinois Gaming Law Enforcement Fund (0085)</b>					
Personal services	\$ 180,900	\$ -	\$ -	\$ -	\$ 180,900
State contributions to State Employees' Retirement System	98,200	-	-	-	98,200
State contributions to Social Security	13,800	-	-	-	13,800
Group insurance	96,000	-	-	-	96,000
Grants for allocation to local law enforcement agencies	900,000	586,777	-	586,777	313,223
Total Illinois Gaming Law Enforcement Fund	1,288,900	586,777	-	586,777	702,123
<b>Foreclosure Prevention Program Graduated Fund (0119)</b>					
Grants for allocation to housing counseling agencies and community based organizations	4,500,000	2,288,443	32,357	2,320,800	2,179,200
<b>Rental Housing Support Program Fund (0150)</b>					
Administration of the Rental Housing Support program	1,750,000	336,175	123,537	459,712	1,290,288
Grants to provide rental assistance to the Rental Housing Support Program Fund	25,000,000	9,776,584	1,386,731	11,163,315	13,836,685
Total Rental Housing Support Program Fund	26,750,000	10,112,759	1,510,268	11,623,027	15,126,973
<b>State and Local Sales Tax Reform Fund (0186)</b>					
Grants to allocate to Chicago for additional 1.25% use tax pursuant to P.A. 86-0928	125,000,000	96,459,846	22,558,818	119,018,664	5,981,336
Grant to Madison County	3,750,000	2,893,795	676,765	3,570,560	179,440
Total State and Local Sales Tax Reform Fund	128,750,000	99,353,641	23,235,583	122,589,224	6,160,776
<b>Illinois Affordable Housing Trust Fund (0286)</b>					
Administration of the Illinois Affordable Housing Act	4,100,000	3,055,688	1,044,312	4,100,000	-
Grants, mortgages, loans, or for the purpose of securing bonds	80,000,000	51,844,173	13,003,510	64,847,683	15,152,317
Total Illinois Affordable Housing Trust Fund	84,100,000	54,899,861	14,047,822	68,947,683	15,152,317

Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Public Act 101-0007, 101-0010, and 101-0029</b>					
<b>Tax Compliance and Administration Fund (0384)</b>					
Operational expenses	\$ 88,416,500	\$ 70,853,109	\$ 8,040,002	\$ 78,893,111	\$ 9,523,389
Administration of the Dry Cleaners Environmental Response Trust Fund Act	149,000	139,890	6,411	146,301	2,699
Administration of Simplified Telecommunications Act	2,789,000	2,468,981	115,066	2,584,047	204,953
Administration costs associated with the Municipality Sales Tax Act	184,300	163,927	7,408	171,335	12,965
Administration of Cigarette Retailer Enforcement Act	1,026,600	743,956	33,330	777,286	249,314
Refunds	250,000	-	-	-	250,000
Total Tax Compliance and Administration Fund	92,815,400	74,369,863	8,202,217	82,572,080	10,243,320
<b>Local Government Distributive Fund (0515)</b>					
Grants to allocate to local governments for additional 1.25% use tax pursuant to P.A. 86-0928	370,000,000	303,215,250	66,784,320	369,999,570	430
<b>Municipal Telecommunications Fund (0719)</b>					
Tax refunds	12,000	-	-	-	12,000
<b>Personal Property Tax Replacement Fund (0802)</b>					
Personal services	13,607,800	12,874,742	566,742	13,441,484	166,316
State contributions to State Employees' Retirement System	7,387,900	7,001,465	308,218	7,309,683	78,217
State contributions to Social Security	1,041,000	942,160	41,607	983,767	57,233
Group insurance	3,864,000	2,974,721	138,508	3,113,229	750,771
Contractual services	1,110,700	1,047,336	4,005	1,051,341	59,359
Travel	143,900	142,399	-	142,399	1,501
Commodities	52,500	46,855	1,541	48,396	4,104
Printing	27,100	22,773	729	23,502	3,598
Equipment	30,000	842	-	842	29,158
Electronic data processing	6,554,200	6,175,785	373,106	6,548,891	5,309
Telecommunications	561,100	404,548	156,256	560,804	296
Operation of automotive equipment	27,800	18,011	4,014	22,025	5,775
Grants for the State's share of State's Attorneys' and Assistant State's Attorneys' salaries	14,728,100	14,102,724	-	14,102,724	625,376
Grants for the State's share of County Public Defenders' salaries	7,451,200	7,069,799	-	7,069,799	381,401
Grants for the State's share of County Supervisors of Assessments or County Assessors' salaries	3,369,300	3,223,641	-	3,223,641	145,659

Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Public Act 101-0007, 101-0010, and 101-0029</b>					
<b>Personal Property Tax Replacement Fund (0802) (Continued)</b>					
Grants for additional compensation for local assessors as provided by Section 2.3 and 2.6 of the Revenue Act of 1939	\$ 350,000	\$ 180,000	\$ 3,500	\$ 183,500	\$ 166,500
Grants for additional compensation for local assessors as provided by Section 2.7 of the Revenue Act of 1939	510,000	354,000	69,000	423,000	87,000
Grants for additional compensation for county treasurers	663,000	662,325	(70)	662,255	745
Grants for annual stipend for sheriffs	663,000	663,000	-	663,000	-
Grants for stipend to county coroner	663,000	656,500	-	656,500	6,500
Grants for additional compensation for county auditors	123,500	110,500	-	110,500	13,000
Total Personal Property Tax Replacement Fund	62,929,100	58,674,126	1,667,156	60,341,282	2,587,818
<b>Local Government Video Gaming Distributive Fund (0842)</b>					
Allocation to local governments of net terminal income tax pursuant to Video Gaming Act	109,883,300	75,285,799	-	75,285,799	34,597,501
<b>Foreclosure Prevention Program Fund (0891)</b>					
Awards and grants, lump sums and other purposes	5,500,000	1,961,311	83,386	2,044,697	3,455,303
<b>Abandoned Residential Property Municipality Relief Fund (0892)</b>					
Awards and grants, lump sums and other purposes	8,000,000	176,177	78,135	254,312	7,745,688
<b>Cannabis Regulation Fund (0912)</b>					
Operational expenses	3,376,800	15	-	15	3,376,785
<b>Senior Citizens Real Estate Deferred Tax Revolving Fund (0930)</b>					
Payments to counties	6,500,000	3,261,120	-	3,261,120	3,238,880
<b>Build Illinois Bond Fund (0971)</b>					
Affordable housing grants, loans and investments for low income families, senior citizens, persons with disabilities and at risk displaced veterans	200,000,000	-	-	-	200,000,000
<b>SUBTOTAL - Appropriated Funds</b>	<b>1,276,098,400</b>	<b>802,828,617</b>	<b>123,568,232</b>	<b>926,396,849</b>	<b>349,701,551</b>

Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Public Act 101-0007, 101-0010, and 101-0029</b>					
<b>CONTINUING APPROPRIATIONS</b>					
<b>Income Tax Refund Fund (0278)</b>					
Individual and unitary income tax refunds		\$ 1,978,586,807	\$ -	\$ 1,978,586,807	
Non-unitary income tax refunds		392,025,303	-	392,025,303	
Non-unitary income tax refunds (Return DD)		11,721,070	-	11,721,070	
Total Income Tax Refund Fund		<u>2,382,333,180</u>	-	<u>2,382,333,180</u>	
<b>Regional Transportation Authority (RTA) Occupation and Use Tax Replacement Fund (0187)</b>					
Grants to allocate to RTA for 10% of the 1.25% use tax pursuant to P.A. 86-0928		57,137,408	-	57,137,408	
<b>Local Government Distributive Fund (0515)</b>					
Grants to local governments for income tax		1,268,566,560	-	1,268,566,560	
Grants to local governments for cannabis excise tax		1,076,357	-	1,076,357	
		<u>1,269,642,917</u>	-	<u>1,269,642,917</u>	
<b>Personal Property Tax Replacement Fund (0802)</b>					
Shared revenue payments		1,453,420,819	-	1,453,420,819	
<b>SUBTOTAL - Continuing Appropriated Funds</b>					
		<u>5,162,534,324</u>	-	<u>5,162,534,324</u>	
<b>SUBTOTAL - All Appropriated Funds</b>					
	\$ 1,276,098,400	<u>5,965,362,941</u>	123,568,232	6,088,931,173	\$ (4,812,832,773)
<b>NON-APPROPRIATED EXPENDITURES</b>					
<b>County Water Commission Tax Fund (0084)</b>					
Shared revenue payments		9,139	-	9,139	
<b>Non-Home Rule Municipal Retailers' Occupation Tax Fund (0088)</b>					
Shared revenue payments		151,500,045	-	151,500,045	
<b>Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund (0097)</b>					
Shared revenue payments		10,055,471	-	10,055,471	
Refunds		44,778	-	44,778	
Total Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund		<u>10,100,249</u>	-	<u>10,100,249</u>	

Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Public Act 101-0007, 101-0010, and 101-0029</b>					
<b>Municipal Wireless Service Emergency Fund (0125)</b>					
Shared revenue payments		\$ 6,591,694	\$ -	\$ 6,591,694	
<b>Home Rule Municipal Retail Occupation Tax Fund (0138)</b>					
Shared revenue payments		1,079,671,249	-	1,079,671,249	
<b>Home Rule County Retailers' Occupation Tax Fund (0139)</b>					
Shared revenue payments		822,860,131	-	822,860,131	
<b>Business District Retailers' Occupation Tax Fund (0160)</b>					
Shared revenue payments		29,640,344	-	29,640,344	
<b>County and Mass Transit District Fund (0188)</b>					
Shared revenue payments		233,934,775	-	233,934,775	
<b>Local Government Tax Fund (0189)</b>					
Shared revenue payments		1,910,948,117	-	1,910,948,117	
<b>County Option Motor Fuel Tax Fund (0190)</b>					
Shared revenue payments		35,001,685	-	35,001,685	
<b>County Public Safety Retailers' Occupation Tax Fund (0219)</b>					
Shared revenue payments		103,338,206	-	103,338,206	
<b>Sports Facilities Tax Trust Fund (0229)</b>					
Interfund tax and fee transfers		2,066,307	-	2,066,307	
Interfund advance transfers		51,850,342	-	51,850,342	
Total Sports Facilities Tax Trust Fund		53,916,649	-	53,916,649	
<b>Private Vehicle Use Home Rule Fund (0263)</b>					
Shared revenue payments		15,037,110	-	15,037,110	
<b>MPEA Trust Fund (0337)</b>					
Refunds		166	-	166	

Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Public Act 101-0007, 101-0010, and 101-0029</b>					
<b>Illinois Tourism Tax Fund (0452)</b>					
Shared revenue payments		\$ 26,144,082	\$ -	\$ 26,144,082	
Refunds		10,194	-	10,194	
Total Illinois Tourism Tax Fund		<u>26,154,276</u>	<u>-</u>	<u>26,154,276</u>	
<b>School Facility Occupation Tax Fund (0498)</b>					
Shared revenue payments		<u>151,312,727</u>	<u>-</u>	<u>151,312,727</u>	
<b>Flood Prevention Occupation Tax Fund (0558)</b>					
Shared revenue payments		<u>12,341,498</u>	<u>-</u>	<u>12,341,498</u>	
<b>Tax Suspense Trust Fund (0583)</b>					
Disburse misdirected payments		<u>65,473</u>	<u>8,757</u>	<u>74,230</u>	
<b>Metro East Park and Recreation Fund (0717)</b>					
Shared revenue payments		<u>4,775,993</u>	<u>-</u>	<u>4,775,993</u>	
<b>Municipal Telecommunications Fund (0719)</b>					
Grants to local governments		161,416,702	-	161,416,702	
Refunds		776,330	-	776,330	
Total Municipal Telecommunications Fund		<u>162,193,032</u>	<u>-</u>	<u>162,193,032</u>	
<b>RTA Sales Tax Fund (0812)</b>					
Shared revenue payments		1,332,802,501	-	1,332,802,501	
Refunds		20,189,902	(3,777)	20,186,125	
Total RTA Sales Tax Fund		<u>1,352,992,403</u>	<u>(3,777)</u>	<u>1,352,988,626</u>	
<b>Metro East Mass Transit District Tax Fund (0841)</b>					
Shared revenue payments		<u>32,421,263</u>	<u>-</u>	<u>32,421,263</u>	
<b>Tennessee Valley Authority Local Trust Fund (0861)</b>					
Shared revenue payments		<u>241,546</u>	<u>-</u>	<u>241,546</u>	

Schedule of Appropriations, Expenditures and Lapsed Balances  
Expenditure Authority for Fiscal Year 2020  
For the Fifteen Months Ended September 30, 2020

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2020	Approximate Lapse Period Expenditures July 1 to September 30, 2020	Approximate Total Expenditures 15 Months Ended September 30, 2020	Approximate Balances Lapsed September 30, 2020
<b>Public Act 101-0007, 101-0010, and 101-0029</b>					
<b>Municipal Automobile Renting Tax Fund (0868)</b>					
Shared revenue payments		\$ 7,257,016	\$ -	\$ 7,257,016	
<b>County Automobile Renting Tax Fund (0869)</b>					
Shared revenue payments		223,763	-	223,763	
<b>Local Government Aviation Trust Fund (0930)</b>					
Shared revenue payments		1,494,559	-	1,494,559	
<b>SUBTOTAL - Nonappropriated Expenditures</b>		6,204,023,108	4,980	6,204,028,088	
<b>DEPARTMENT TOTAL - ALL FUNDS</b>		\$ 12,169,386,049	\$ 123,573,212	\$ 12,292,959,261	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Department's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the Office of Comptroller for payment to the vendor.

Note 3: The Regional Transportation Authority Occupation and Use Tax Replacement Fund (0187) has a continuous appropriation pursuant to the Regional Transportation Authority Act (70 ILCS 3615/4.09). The Income Tax Refund Fund (0278) has a continuous appropriation pursuant to the Illinois Income Tax Act (35 ILCS 5/901). The Local Government Distributive Fund (0515) has a continuous appropriation pursuant to the State Revenue Sharing Act (30 ILCS 115/1). The Personal Property Tax Replacement Fund (0802) has a continuous appropriations pursuant to the State Revenue Sharing Act (30 ILCS 115/12).



State of Illinois  
 Department of Revenue  
 Schedule of Appropriations, Expenditures and Lapsed Balances

Schedule 2

Expenditure Authority for Fiscal Year 2019  
 For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Approximate Lapse Period Expenditures July 1 to October 31, 2019	Approximate Total Expenditures 16 Months Ended October 31, 2019	Approximate Balances Lapsed October 31, 2019
<b>Public Act 100-0586</b>					
<b>Appropriated Funds</b>					
<b>General Revenue Fund (0001)</b>					
Back wages	\$ 9,355,200	\$ -	\$ 8,712,068	\$ 8,712,068	\$ 643,132
Ordinary and contingent expenses	2,500,000	-	1,664,703	1,664,703	835,297
Operational expenses	50,338,700	43,798,426	4,828,879	48,627,305	1,711,395
Tax refunds	4,750,000	4,746,926	-	4,746,926	3,074
Total General Revenue Fund	66,943,900	48,545,352	15,205,650	63,751,002	3,192,898
<b>Motor Fuel Tax Fund (0012)</b>					
Personal services	18,374,900	17,490,574	781,462	18,272,036	102,864
State contributions to State Employees' Retirement System	9,484,100	9,042,575	404,204	9,446,779	37,321
State contributions to Social Security	1,405,700	1,243,267	55,144	1,298,411	107,289
Group insurance	4,752,000	3,888,118	170,425	4,058,543	693,457
Contractual services	2,323,400	1,967,854	146,741	2,114,595	208,805
Travel	786,200	595,302	33,066	628,368	157,832
Commodities	58,400	41,339	9,111	50,450	7,950
Printing	169,800	168,839	-	168,839	961
Equipment	45,000	3,801	4,083	7,884	37,116
Electronic data processing	8,506,600	6,840,852	1,626,264	8,467,116	39,484
Telecommunications	787,000	13,620	766,063	779,683	7,317
Operation of automotive equipment	43,200	39,121	4,000	43,121	79
Administration of Motor Fuel Tax Enforcement Grant from U.S.D.O.T.	150,000	29,177	63,760	92,937	57,063
Reimbursement to International Fuel Tax Agreement Member States	30,000,000	27,972,791	62	27,972,853	2,027,147
Motor Fuel Tax refunds	22,000,000	15,383,097	(469)	15,382,628	6,617,372
Total Motor Fuel Tax Fund	98,886,300	84,720,327	4,063,916	88,784,243	10,102,057
<b>Underground Storage Tank Fund (0072)</b>					
Personal services	868,100	828,455	38,516	866,971	1,129
State contributions to State Employees' Retirement System	448,100	428,148	19,915	448,063	37
State contributions to Social Security	66,400	60,706	2,828	63,534	2,866
Group insurance	264,000	195,594	8,902	204,496	59,504
Travel	30,200	30,188	-	30,188	12
Commodities	2,100	-	-	-	2,100
Printing	1,500	-	-	-	1,500
Electronic data processing	250,400	250,357	-	250,357	43
Telecommunications	61,400	61,395	-	61,395	5
Motor Fuel Tax refunds	12,000	5,774	-	5,774	6,226
Total Underground Storage Tank Fund	2,004,200	1,860,617	70,161	1,930,778	73,422

State of Illinois  
 Department of Revenue  
 Schedule of Appropriations, Expenditures and Lapsed Balances

Schedule 2

Expenditure Authority for Fiscal Year 2019  
 For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Approximate Lapse Period Expenditures July 1 to October 31, 2019	Approximate Total Expenditures 16 Months Ended October 31, 2019	Approximate Balances Lapsed October 31, 2019
<b>Public Act 100-0586</b>					
<b>Illinois Gaming Law Enforcement Fund (0085)</b>					
Personal services	\$ 180,900	\$ -	\$ -	\$ -	\$ 180,900
State contributions to State Employees' Retirement System	93,400	-	-	-	93,400
State contributions to Social Security	13,800	-	-	-	13,800
Group insurance	96,000	-	-	-	96,000
Telecommunications	2,000	-	-	-	2,000
Grants for allocation to local law enforcement agencies	900,000	587,666	-	587,666	312,334
Total Illinois Gaming Law Enforcement Fund	1,286,100	587,666	-	587,666	698,434
<b>Foreclosure Prevention Program Graduated Fund (0119)</b>					
Grants for allocation to housing counseling agencies and community based organizations	5,500,000	3,009,496	46,385	3,055,881	2,444,119
Total Foreclosure Prevention Program Graduated Fund	5,500,000	3,009,496	46,385	3,055,881	2,444,119
<b>Illinois Department of Revenue Federal Trust Fund (0140)</b>					
Administrative costs	250,000	26,571	-	26,571	223,429
Total Illinois Department of Revenue Federal Trust Fund	250,000	26,571	-	26,571	223,429
<b>Rental Housing Support Program Fund (0150)</b>					
Administration of the Rental Housing Support program	1,750,000	442,016	171,530	613,546	1,136,454
Grants to provide rental assistance to the Rental Housing Support Program Fund	25,000,000	9,009,324	5,646,021	14,655,345	10,344,655
Total Rental Housing Support Program Fund	26,750,000	9,451,340	5,817,551	15,268,891	11,481,109
<b>State and Local Sales Tax Reform Fund (0186)</b>					
Grants to allocate to Chicago for additional 1.25% use tax pursuant to P.A. 86-0928	110,000,000	85,600,577	17,096,691	102,697,268	7,302,732
Grants to Madison County	3,200,000	2,568,017	512,901	3,080,918	119,082
Total State and Local Sales Tax Reform Fund	113,200,000	88,168,594	17,609,592	105,778,186	7,421,814
<b>Illinois Affordable Housing Trust Fund (0286)</b>					
Administration of the Illinois Affordable Housing Act	4,100,000	1,995,559	988,232	2,983,791	1,116,209
Grants, mortgages, loans, or for the purpose of securing bonds	55,000,000	49,210,970	5,789,030	55,000,000	-
Total Illinois Affordable Housing Trust Fund	59,100,000	51,206,529	6,777,262	57,983,791	1,116,209

State of Illinois  
 Department of Revenue  
 Schedule of Appropriations, Expenditures and Lapsed Balances

Schedule 2

Expenditure Authority for Fiscal Year 2019  
 For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Approximate Lapse Period Expenditures July 1 to October 31, 2019	Approximate Total Expenditures 16 Months Ended October 31, 2019	Approximate Balances Lapsed October 31, 2019
<b>Public Act 100-0586</b>					
<b>Tax Compliance and Administration Fund (0384)</b>					
Operational expenses	\$ 85,000,000	\$ 58,275,417	\$ 15,214,704	\$ 73,490,121	\$ 11,509,879
Administration of the Dry Cleaners Environmental Response Trust Fund Act	142,400	130,634	5,928	136,562	5,838
Administration of Simplified Telecommunications Act	2,810,600	2,425,431	112,862	2,538,293	272,307
Administration costs associated with the Municipality Sales Tax Act	184,600	162,069	8,282	170,351	14,249
Administration of Cigarette Retailer Enforcement Act	899,900	655,599	31,029	686,628	213,272
Refunds	250,000	-	-	-	250,000
Total Tax Compliance and Administration Fund	89,287,500	61,649,150	15,372,805	77,021,955	12,265,545
<b>Local Government Distributive Fund (0515)</b>					
Grants to allocate to local governments for additional 1.25% use tax pursuant to P.A. 86-0928	320,000,000	265,535,555	53,024,718	318,560,273	1,439,727
<b>Municipal Telecommunications Fund (0719)</b>					
Tax refunds	12,000	-	-	-	12,000
<b>Personal Property Tax Replacement Fund (0802)</b>					
Personal services	12,421,000	12,070,908	297,937	12,368,845	52,155
State contributions to State Employees' Retirement System	6,411,000	6,239,865	154,000	6,393,865	17,135
State contributions to Social Security	950,300	884,957	21,848	906,805	43,495
Group insurance	3,864,000	3,228,359	87,517	3,315,876	548,124
Contractual services	1,110,700	1,027,823	1,797	1,029,620	81,080
Travel	243,900	240,339	109	240,448	3,452
Commodities	52,500	52,346	52	52,398	102
Printing	27,100	26,585	-	26,585	515
Equipment	30,000	-	-	-	30,000
Electronic data processing	7,032,500	7,028,520	-	7,028,520	3,980
Telecommunications	561,100	549,818	11,254	561,072	28
Operation of automotive equipment	27,800	16,715	10,503	27,218	582
Grants for the State's share of State's Attorneys' and Assistant State's Attorneys' salaries	14,180,300	13,778,884	-	13,778,884	401,416
Grants for the State's share of County Public Defenders' salaries	7,200,000	6,900,595	-	6,900,595	299,405
Grants for the State's share of County Supervisors of Assessments or County Assessors' salaries	3,300,000	3,182,624	-	3,182,624	117,376
Grants for additional compensation for local assessors as provided by Section 2.3 and 2.6 of the Revenue Act of 1939	350,000	196,000	7,500	203,500	146,500
Grants for additional compensation for local assessors as provided by Section 2.7 of the Revenue Act of 1939	510,000	369,000	39,500	408,500	101,500
Grants for additional compensation for county treasurers	663,000	663,000	(6,500)	656,500	6,500
Grants for annual stipend for sheriffs	663,000	660,292	(3,502)	656,790	6,210
Grants for stipend to county coroner	663,000	662,827	-	662,827	173
Grants for additional compensation for county auditors	123,500	110,500	-	110,500	13,000
Total Personal Property Tax Replacement Fund	60,384,700	57,889,957	622,015	58,511,972	1,872,728

State of Illinois  
 Department of Revenue  
 Schedule of Appropriations, Expenditures and Lapsed Balances

Schedule 2

Expenditure Authority for Fiscal Year 2019  
 For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Approximate Lapse Period Expenditures July 1 to October 31, 2019	Approximate Total Expenditures 16 Months Ended October 31, 2019	Approximate Balances Lapsed October 31, 2019
<b>Public Act 100-0586</b>					
<b>Dram Shop Fund (0821)</b>					
Operation of the Beverage Alcohol Sellers and Servers Education and Training (BASSET) program	\$ 294,500	\$ 175,749	\$ 8,104	\$ 183,853	\$ 110,647
Retailer education program	263,200	-	-	-	263,200
Operational expenses	6,729,800	5,033,709	307,477	5,341,186	1,388,614
Refunds	5,000	-	-	-	5,000
Total Dram Shop Fund	7,292,500	5,209,458	315,581	5,525,039	1,767,461
<b>Local Government Video Gaming Distributive Fund (0842)</b>					
Allocation to local governments of net terminal income tax pursuant to Video Gaming Act	80,000,000	77,814,260	(403)	77,813,857	2,186,143
<b>Foreclosure Prevention Program Fund (0891)</b>					
Awards and grants, lump sums and other purposes	4,500,000	3,331,515	88,199	3,419,714	1,080,286
<b>Abandoned Residential Property Municipality Relief Fund (0892)</b>					
Awards and grants, lump sums and other purposes	13,000,000	176,001	8,280,400	8,456,401	4,543,599
<b>Senior Citizens Real Estate Deferred Tax Revolving Fund (0930)</b>					
Payments to counties	6,500,000	3,611,199	-	3,611,199	2,888,801
<b>SUBTOTAL - Appropriated Funds</b>	<b>954,897,200</b>	<b>762,793,587</b>	<b>127,293,832</b>	<b>890,087,419</b>	<b>64,809,781</b>
<b>CONTINUING APPROPRIATIONS</b>					
<b>Income Tax Refund Fund (0278)</b>					
Individual and unitary income tax refunds		2,113,826,707	-	2,113,826,707	
Non-unitary income tax refunds		318,985,894	-	318,985,894	
Non-unitary income tax refunds (Return DD)		16,554,474	-	16,554,474	
Total Income Tax Refund Fund		2,449,367,075	-	2,449,367,075	
<b>Regional Transportation Authority (RTA) Occupation and Use Tax Replacement Fund (0187)</b>					
Grants to allocate to RTA for 10% of the 1.25% use tax pursuant to P.A. 86-0928		50,262,639	-	50,262,639	
<b>Local Government Distributive Fund (0515)</b>					
Grants to local governments		1,331,035,840	-	1,331,035,840	

State of Illinois  
 Department of Revenue  
 Schedule of Appropriations, Expenditures and Lapsed Balances

Schedule 2

Expenditure Authority for Fiscal Year 2019  
 For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Approximate Lapse Period Expenditures July 1 to October 31, 2019	Approximate Total Expenditures 16 Months Ended October 31, 2019	Approximate Balances Lapsed October 31, 2019
<b>Public Act 100-0586</b>					
<b>Personal Property Tax Replacement Fund (0802)</b>					
Shared revenue payments		\$ 1,332,077,077	\$ -	\$ 1,332,077,077	
<b>SUBTOTAL - Continuing Appropriated Funds</b>		5,162,742,631	-	5,162,742,631	
<b>SUBTOTAL - All Appropriated Funds</b>	\$ 954,897,200	5,925,536,218	127,293,832	6,052,830,050	\$ 64,809,781
<b>NON-APPROPRIATED EXPENDITURES</b>					
<b>County Water Commission Tax Fund (0084)</b>					
Shared revenue payments		36,661	-	36,661	
<b>Non-Home Rule Municipal Retailers' Occupation Tax Fund (0088)</b>					
Shared revenue payments		145,554,247	-	145,554,247	
<b>Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund (0097)</b>					
Shared revenue payments		10,268,404	-	10,268,404	
Refunds		1,677	-	1,677	
Total Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund		10,270,081	-	10,270,081	
<b>Municipal Wireless Service Emergency Fund (0125)</b>					
Shared revenue payments		6,242,845	-	6,242,845	
<b>Home Rule Municipal Retail Occupation Tax Fund (0138)</b>					
Shared revenue payments		1,072,469,065	(245,665)	1,072,223,400	
<b>Home Rule County Retailers' Occupation Tax Fund (0139)</b>					
Shared revenue payments		834,994,690	-	834,994,690	
<b>Business District Retailers' Occupation Tax Fund (0160)</b>					
Shared revenue payments		27,149,100	-	27,149,100	
<b>County and Mass Transit District Fund (0188)</b>					
Shared revenue payments		236,428,345	-	236,428,345	
<b>Local Government Tax Fund (0189)</b>					
Shared revenue payments		1,889,808,477	(384,747)	1,889,423,730	

State of Illinois  
 Department of Revenue  
 Schedule of Appropriations, Expenditures and Lapsed Balances

Schedule 2

Expenditure Authority for Fiscal Year 2019  
 For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Approximate Lapse Period Expenditures July 1 to October 31, 2019	Approximate Total Expenditures 16 Months Ended October 31, 2019	Approximate Balances Lapsed October 31, 2019
<b>Public Act 100-0586</b>					
<b>County Option Motor Fuel Tax Fund (0190)</b>					
Shared revenue payments		\$ 34,078,910	\$ -	\$ 34,078,910	
<b>County Public Safety Retailers' Occupation Tax Fund (0219)</b>					
Shared revenue payments		101,146,133	-	101,146,133	
<b>Sports Facilities Tax Trust Fund (0229)</b>					
Interfund tax and fee transfers		2,212,618	-	2,212,618	
Interfund advance transfers		53,102,829	-	53,102,829	
Total Sports Facilities Tax Trust Fund		55,315,447	-	55,315,447	
<b>Private Vehicle Use Home Rule Fund (0263)</b>					
Shared revenue payments		17,228,163	-	17,228,163	
<b>MPEA Trust Fund (0337)</b>					
Refunds		18,282	-	18,282	
<b>Illinois Tourism Tax Fund (0452)</b>					
Shared revenue payments		26,822,358	-	26,822,358	
Refunds		19,591	-	19,591	
Total Illinois Tourism Tax Fund		26,841,949	-	26,841,949	
<b>School Facility Occupation Tax Fund (0498)</b>					
Shared revenue payments		135,090,145	-	135,090,145	
<b>Flood Prevention Occupation Tax Fund (0558)</b>					
Shared revenue payments		12,158,922	-	12,158,922	
<b>Tax Suspense Trust Fund (0583)</b>					
Disburse misdirected payments		116,068	4,431	120,499	
<b>Metro East Park and Recreation Fund (0717)</b>					
Shared revenue payments		4,652,280	-	4,652,280	
<b>Municipal Telecommunications Fund (0719)</b>					
Grants to local governments		189,796,532	-	189,796,532	
Refunds		25,957	-	25,957	
Total Municipal Telecommunications Fund		189,822,489	-	189,822,489	

State of Illinois  
 Department of Revenue  
 Schedule of Appropriations, Expenditures and Lapsed Balances

Schedule 2

Expenditure Authority for Fiscal Year 2019  
 For the Sixteen Months Ended October 31, 2019

	Expenditure Authority (Net of Transfers)	Expenditures Through June 30, 2019	Approximate Lapse Period Expenditures July 1 to October 31, 2019	Approximate Total Expenditures 16 Months Ended October 31, 2019	Approximate Balances Lapsed October 31, 2019
<b>Public Act 100-0586</b>					
<b>RTA Sales Tax Fund (0812)</b>					
Shared revenue payments		\$ 1,320,177,992	\$ -	\$ 1,320,177,992	
Refunds		15,830,031	(19,554)	15,810,477	
Total RTA Sales Tax Fund		1,336,008,023	(19,554)	1,335,988,469	
<b>Metro East Mass Transit District Tax Fund (0841)</b>					
Shared revenue payments		31,860,924	-	31,860,924	
<b>Tennessee Valley Authority Local Trust Fund (0861)</b>					
Shared revenue payments		223,573	-	223,573	
<b>Municipal Automobile Renting Tax Fund (0868)</b>					
Shared revenue payments		7,191,061	-	7,191,061	
Refunds		7,614	-	7,614	
Total Municipal Automobile Renting Tax Fund		7,198,675	-	7,198,675	
<b>County Automobile Renting Tax Fund (0869)</b>					
Shared revenue payments		232,746	-	232,746	
<b>SUBTOTAL - Nonappropriated Expenditures</b>					
		6,174,946,240	(645,535)	6,174,300,705	
<b>DEPARTMENT TOTAL - ALL FUNDS</b>					
		\$ 12,100,482,458	\$ 126,648,297	\$ 12,227,130,755	

Note 1: Expenditure authority, appropriations, expenditures, and lapsed balances were obtained from the Department's records and have been reconciled to the Office of Comptroller's records as of October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the Office of Comptroller for payment to the vendor.

Note 3: The Regional Transportation Authority Occupation and Use Tax Replacement Fund (0187) has a continuous appropriation pursuant to the Regional Transportation Authority Act (70 ILCS3615/4.09). The Income Tax Refund Fund (0278) has a continuous appropriation pursuant to the State Revenue Sharing Act (30 ILCS 5/901). The Local Government Distributive Fund (0515) has a continuous appropriation pursuant to the State Revenue Sharing Act (30 ILCS 115/1). The Personal Property Tax Replacement Fund (0802) has a continuous appropriations pursuant to the State Revenue Sharing Act (30 ILCS 115/12).

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018

	2020	2019	2018
<b>APPROPRIATED FUNDS</b>			
<b>General Revenue Fund (0001)</b>			
Expenditure Authority	\$ 49,588,700	\$ 66,943,900	\$ 64,410,360
<u>Expenditures:</u>			
Back wage payments	-	8,712,068	-
Ordinary and contingent expenses	-	1,664,703	-
Operational expenses	41,868,386	48,627,305	46,660,188
Tax refunds	86,482	4,746,926	4,748,252
Total Expenditures	41,954,868	63,751,002	51,408,440
Lapsed Balances	7,633,832	3,192,898	13,001,920
<b>Motor Fuel Tax Fund (0012)</b>			
Expenditure Authority	120,008,500	98,886,300	96,067,500
<u>Expenditures:</u>			
Personal services	18,736,240	18,272,036	18,420,889
State contributions to State Employees' Retirement System	10,194,616	9,446,779	9,422,596
State contributions to Social Security	1,310,386	1,298,411	1,314,286
Group insurance	3,729,720	4,058,543	3,874,854
Contractual services	2,039,364	2,114,595	1,639,524
Travel	72,658	628,368	696,316
Commodities	24,656	50,450	21,087
Printing	160,968	168,839	129,722
Equipment	11,208	7,884	3,877
Electronic data processing	5,537,531	8,467,116	7,356,899
Telecommunications	758,908	779,683	711,780
Operation of automotive equipment	42,658	43,121	40,654
Administration of Motor Fuel Tax Enforcement Grant from U.S.D.O.T.	-	92,937	45,279
Reimbursement to International Fuel Tax Agreement Member States	11,028,804	27,972,853	22,359,515
Motor Fuel Tax refunds	28,970,163	15,382,628	21,999,237
Total Expenditures	82,617,880	88,784,243	88,036,515
Lapsed Balances	37,390,620	10,102,057	8,030,985
<b>Underground Storage Tank Fund (0072)</b>			
Expenditure Authority	2,095,700	2,004,200	2,029,000
<u>Expenditures:</u>			
Personal services	923,097	866,971	864,408
State contributions to State Employees' Retirement System	502,063	448,063	441,289
State contributions to Social Security	65,992	63,534	63,393
Group insurance	193,271	204,496	193,255
Travel	-	30,188	29,517
Printing	-	-	758
Electronic data processing	251,900	250,357	238,711
Telecommunications	61,392	61,395	61,398
Motor Fuel Tax refunds	-	5,774	6,963
Total Expenditures	1,997,715	1,930,778	1,899,692
Lapsed Balances	97,985	73,422	129,308
<b>Illinois Gaming Law Enforcement Fund (0085)</b>			
Expenditure Authority	1,288,900	1,286,100	1,290,400
<u>Expenditures:</u>			
Grants for allocation to local law enforcement agencies	586,777	587,666	619,911
Lapsed Balances	702,123	698,434	670,489



Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018

	2020	2019	2018
<b>Foreclosure Prevention Program Graduated Fund (0119)</b>			
Expenditure Authority	\$ 4,500,000	\$ 5,500,000	\$ 6,000,000
<u>Expenditures:</u>			
Grants for allocation to housing counseling agencies and community based organizations	2,320,800	3,055,881	5,377,378
Lapsed Balances	2,179,200	2,444,119	622,622
<b>Illinois Department of Revenue Federal Trust Fund (0140)</b>			
Expenditure Authority	-	250,000	250,000
<u>Expenditures:</u>			
Administrative costs	-	26,571	-
Lapsed Balances	-	223,429	250,000
<b>Rental Housing Support Program Fund (0150)</b>			
Expenditure Authority	26,750,000	26,750,000	29,960,000
<u>Expenditures:</u>			
Administration of the Rental Housing Support program	459,712	613,546	352,285
Grants to provide rental assistance to the Rental Housing Support Program Fund	11,163,315	14,655,345	22,516,484
Total Expenditures	11,623,027	15,268,891	-
Lapsed Balances	15,126,973	11,481,109	7,091,231
<b>State and Local Sales Tax Reform Fund (0186)</b>			
Expenditure Authority	128,750,000	113,200,000	102,000,000
<u>Expenditures:</u>			
Grants to allocate to Chicago for additional 1.25% use tax pursuant to P.A. 86-0928	119,018,664	102,697,268	89,318,188
Grants to Madison County	3,570,560	3,080,918	2,679,546
Total Expenditures	122,589,224	105,778,186	91,997,734
Lapsed Balances	6,160,776	7,421,814	10,002,266
<b>Illinois Affordable Housing Trust Fund (0286)</b>			
Expenditure Authority	84,100,000	59,100,000	62,100,000
<u>Expenditures:</u>			
Administration of the Illinois Affordable Housing Act	4,100,000	2,983,791	2,696,945
Grants, mortgages, loans, or for the purpose of securing bonds	64,847,683	55,000,000	20,655,496
Total Expenditures	68,947,683	57,983,791	23,352,441
Lapsed Balances	15,152,317	1,116,209	38,747,559
<b>Tax Compliance and Administration Fund (0384)</b>			
Expenditure Authority	92,815,400	89,287,500	86,295,400
<u>Expenditures:</u>			
Operational expenses	78,893,111	73,490,121	64,336,629
Administration of the Dry Cleaners Environmental Response Trust Fund Act	146,301	136,562	134,543
Administration of Simplified Telecommunications Act	2,584,047	2,538,293	2,504,297
Administration costs associated with the Municipality Sales Tax Act	171,335	170,351	175,187
Administration of Cigarette Retailer Enforcement Act	777,286	686,628	623,243
Total Expenditures	82,572,080	77,021,955	67,773,899
Lapsed Balances	10,243,320	12,265,545	18,521,501

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018

	2020	2019	2018
<b>Local Government Distributive Fund (0515)</b>			
Expenditure Authority	\$ 370,000,000	\$ 320,000,000	\$ 305,100,000
<u>Expenditures:</u>			
Grants to allocate to local governments for additional 1.25% use tax pursuant to P.A. 86-0928	369,999,570	318,560,273	272,132,935
Lapsed Balances	430	1,439,727	32,967,065
<b>Municipal Telecommunications Fund (0719)</b>			
Expenditure Authority	12,000	12,000	12,000
Lapsed Balances	12,000	12,000	12,000
<b>Personal Property Tax Replacement Fund (0802)</b>			
Expenditure Authority	62,929,100	60,384,700	60,183,200
<u>Expenditures:</u>			
Personal services	13,441,484	12,368,845	12,470,497
State contributions to State Employees' Retirement System	7,309,683	6,393,865	6,374,809
State contributions to Social Security	983,767	906,805	915,475
Group insurance	3,113,229	3,315,876	3,208,698
Contractual services	1,051,341	1,029,620	1,008,104
Travel	142,399	240,448	239,817
Commodities	48,396	52,398	42,131
Printing	23,502	26,585	11,721
Equipment	842	-	29,916
Electronic data processing	6,548,891	7,028,520	6,509,302
Telecommunications	560,804	561,072	561,098
Operation of automotive equipment	22,025	27,218	27,800
Grants for the State's share of State's Attorneys' and Assistant State's Attorneys' salaries	14,102,724	13,778,884	13,475,224
Grants for the State's share of County Public Defenders' salaries	7,069,799	6,900,595	6,692,631
Grants for the State's share of County Supervisors of Assessments or County Assessors' salaries	3,223,641	3,182,624	3,091,395
Grants for additional compensation for local assessors as provided by Section 2.3 and 2.6 of the Revenue Act of 1939	183,500	203,500	198,000
Grants for additional compensation for local assessors as provided by Section 2.7 of the Revenue Act of 1939	423,000	408,500	390,000
Grants for additional compensation for county treasurers	662,255	656,500	662,318
Grants for annual stipend for sheriffs	663,000	656,790	663,000
Grants for stipend to county coroner	656,500	662,827	656,500
Grants for additional compensation for county auditors	110,500	110,500	107,337
Total Expenditures	60,341,282	58,511,972	57,335,773
Lapsed Balances	2,587,818	1,872,728	2,847,427
<b>Dram Shop Fund (0821)</b>			
Expenditure Authority	-	7,292,500	9,573,500
<u>Expenditures:</u>			
Tobacco study	-	-	763,369
Operation of the Beverage Alcohol Sellers and Servers Education and Training (BASSET) program	-	183,853	154,695
Retailer education program	-	-	41,329
Operational expenses	-	5,341,186	5,179,142
Grants to local government units to establish enforcement programs	-	-	3,850
Refunds	-	-	1,500
Total Expenditures	-	5,525,039	6,143,885
Lapsed Balances	-	1,767,461	3,429,615

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018

	2020	2019	2018
<b>Local Government Video Gaming Distributive Fund (0842)</b>			
Expenditure Authority	\$ 109,883,300	\$ 80,000,000	\$ 72,000,000
<u>Expenditures:</u>			
Allocation to local governments of net terminal income tax pursuant to Video Gaming Act	75,285,799	77,813,857	68,737,593
Lapsed Balances	34,597,501	2,186,143	3,262,407
<b>Foreclosure Prevention Program Fund (0891)</b>			
Expenditure Authority	5,500,000	4,500,000	4,500,000
<u>Expenditures:</u>			
Awards and grants, lump sums and other purposes	2,044,697	3,419,714	3,989,344
Lapsed Balances	3,455,303	1,080,286	510,656
<b>Abandoned Residential Property Municipality Relief Fund (0892)</b>			
Expenditure Authority	8,000,000	13,000,000	15,000,000
<u>Expenditures:</u>			
Awards and grants, lump sums and other purposes	254,312	8,456,401	8,722,712
Lapsed Balances	7,745,688	4,543,599	6,277,288
<b>Cannabis Regulation Fund (0912)</b>			
Expenditure Authority	3,376,800	-	-
<u>Expenditures</u>			
Operational expenses	15	-	-
Lapsed Balances	3,376,785	-	-
<b>Senior Citizens Real Estate Deferred Tax Revolving Fund (0930)</b>			
Expenditure Authority	6,500,000	6,500,000	6,500,000
<u>Expenditures</u>			
Payments to counties	3,261,120	3,611,199	3,769,341
Lapsed Balances	3,238,880	2,888,801	2,730,659
<b>Build Illinois Bond Fund (0971)</b>			
Expenditure Authority	200,000,000	-	-
<u>Expenditures</u>			
Lapsed Balances	200,000,000	-	-
<b>TOTAL - APPROPRIATED FUNDS</b>			
Expenditure Authority	\$ 1,276,098,400	\$ 954,897,200	\$ 923,271,360
Expenditures	\$ 926,396,849	\$ 890,087,419	\$ 774,166,362
Lapsed Balances	\$ 349,701,551	\$ 64,809,781	\$ 149,104,998
<b>CONTINUING APPROPRIATED FUNDS</b>			
<b>Income Tax Refund Fund (0278)</b>			
<u>Expenditures</u>			
Individual and unitary income tax refund	\$ 1,978,586,807	\$ 2,113,826,707	\$ 1,916,341,735
Non-unitary income tax refunds	392,025,303	318,985,894	589,884,877
Non-unitary income tax refunds (Return DD)	11,721,070	16,554,474	-
Total Expenditures	2,382,333,180	2,449,367,075	2,506,226,612

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018

	2020	2019	2018
<b>Regional Transportation Authority (RTA) Occupation and Use Tax Replacement Fund (0187)</b>			
<u>Expenditures</u>			
Grants to allocate to RTA for 10% of the 1.25% use tax pursuant to P.A. 86-0928	\$ 57,137,408	\$ 50,262,639	\$ 40,872,268
<b>Local Government Distributive Fund (0515)</b>			
<u>Expenditures</u>			
Grants to local governments	1,268,566,560	1,331,035,840	1,162,894,182
Grants to local governments for cannabis excise tax	1,076,357	-	-
Total Expenditures	1,269,642,917	1,331,035,840	1,162,894,182
<b>Personal Property Tax Replacement Fund (0802)</b>			
<u>Expenditures</u>			
Shared revenue payments	1,453,420,819	1,332,077,077	1,227,361,479
<b>TOTAL - CONTINUING APPROPRIATED FUNDS</b>			
Expenditures	\$ 5,162,534,324	\$ 5,162,742,631	\$ 4,937,354,541
<b>NONAPPROPRIATED FUNDS</b>			
<b>County Water Commission Tax Fund (0084)</b>			
<u>Expenditures</u>			
Shared revenue payments	\$ 9,139	\$ 36,661	\$ 231,129
<b>Non-Home Rule Municipal Retailers' Occupation Tax Fund (0088)</b>			
<u>Expenditures</u>			
Shared revenue payments	151,500,045	145,554,247	135,908,872
<b>Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund (0097)</b>			
<u>Expenditures</u>			
Shared revenue payments	10,055,471	10,268,404	9,453,322
Refunds	44,778	1,677	262,194
Total Expenditures	10,100,249	10,270,081	9,715,516
<b>Municipal Wireless Service Emergency Fund (0125)</b>			
<u>Expenditures</u>			
Shared revenue payments	6,591,694	6,242,845	7,375,037
<b>Home Rule Municipal Retail Occupation Tax Fund (0138)</b>			
<u>Expenditures</u>			
Shared revenue payments	1,079,671,249	1,072,223,400	1,027,970,288
<b>Home Rule County Retailers' Occupation Tax Fund (0139)</b>			
<u>Expenditures</u>			
Shared revenue payments	822,860,131	834,994,690	827,355,324
<b>Business District Retailers' Occupation Tax Fund (0160)</b>			
<u>Expenditures</u>			
Shared revenue payments	29,640,344	27,149,100	23,605,847
<b>County and Mass Transit District Fund (0188)</b>			
<u>Expenditures</u>			
Shared revenue payments	233,934,775	236,428,345	231,194,379
<b>Local Government Tax Fund (0189)</b>			
<u>Expenditures</u>			
Shared revenue payments	1,910,948,117	1,889,423,730	1,848,597,642

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018

	2020	2019	2018
<b>County Option Motor Fuel Tax Fund (0190)</b>			
<u>Expenditures</u>			
Shared revenue payments	\$ 35,001,685	\$ 34,078,910	\$ 34,496,213
Refunds	-	-	2,270
Total Expenditures	<u>35,001,685</u>	<u>34,078,910</u>	<u>34,498,483</u>
<b>County Public Safety Retailers' Occupation Tax Fund (0219)</b>			
<u>Expenditures</u>			
Shared revenue payments	<u>103,338,206</u>	<u>101,146,133</u>	<u>96,933,346</u>
<b>Sports Facilities Tax Trust Fund (0229)</b>			
<u>Expenditures</u>			
Interfund tax and fee transfers	2,066,307	2,212,618	2,078,958
Interfund advance transfers	51,850,342	53,102,829	49,894,993
Total Expenditures	<u>53,916,649</u>	<u>55,315,447</u>	<u>51,973,951</u>
<b>Private Vehicle Use Home Rule Fund (0263)</b>			
<u>Expenditures</u>			
Shared revenue payments	<u>15,037,110</u>	<u>17,228,163</u>	<u>17,179,308</u>
<b>MPEA Trust Fund (0337)</b>			
<u>Expenditures</u>			
Refunds	<u>166</u>	<u>18,282</u>	<u>1,599</u>
<b>Illinois Tourism Tax Fund (0452)</b>			
<u>Expenditures</u>			
Shared revenue payments	26,144,082	26,822,358	25,202,074
Refunds	10,194	19,591	482,151
Total Expenditures	<u>26,154,276</u>	<u>26,841,949</u>	<u>25,684,225</u>
<b>School Facility Occupation Tax Fund (0498)</b>			
<u>Expenditures</u>			
Shared revenue payments	<u>151,312,727</u>	<u>135,090,145</u>	<u>120,543,569</u>
<b>Flood Prevention Occupation Tax Fund (0558)</b>			
<u>Expenditures</u>			
Shared revenue payments	<u>12,341,498</u>	<u>12,158,922</u>	<u>12,136,609</u>
<b>Tax Suspense Trust Fund (0583)</b>			
<u>Expenditures</u>			
Disburse misdirected payments	<u>74,230</u>	<u>120,499</u>	<u>57,021</u>
<b>Metro East Park and Recreation District Fund (0717)</b>			
<u>Expenditures</u>			
Shared revenue payments	<u>4,775,993</u>	<u>4,652,280</u>	<u>4,636,532</u>
<b>Municipal Telecommunications Fund (0719)</b>			
<u>Expenditures</u>			
Grants to local governments	161,416,702	189,796,532	193,911,996
Refunds	776,330	25,957	6,204,598
Total Expenditures	<u>162,193,032</u>	<u>189,822,489</u>	<u>200,116,594</u>
<b>RTA Sales Tax Fund (0812)</b>			
<u>Expenditures</u>			
Shared revenue payments	1,332,802,501	1,320,177,992	1,286,500,620
Refunds	20,186,125	15,810,477	4,063,419
Total Expenditures	<u>1,352,988,626</u>	<u>1,335,988,469</u>	<u>1,290,564,039</u>
<b>Metro East Mass Transit District Tax Fund (0841)</b>			
<u>Expenditures</u>			
Shared revenue payments	<u>32,421,263</u>	<u>31,860,924</u>	<u>31,439,182</u>

Comparative Schedule of Net Appropriations, Expenditures and Lapsed Balances  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018

	2020	2019	2018
<b>Tennessee Valley Authority Local Trust Fund (0861)</b>			
<u>Expenditures</u>			
Shared revenue payments	\$ 241,546	\$ 223,573	\$ 221,032
<b>Municipal Automobile Renting Tax Fund (0868)</b>			
<u>Expenditures</u>			
Shared revenue payments	7,257,016	7,191,061	6,890,478
Refunds	-	7,614	1,172
Total Expenditures	7,257,016	7,198,675	6,891,650
<b>County Automobile Renting Tax Fund (0869)</b>			
<u>Expenditures</u>			
Shared revenue payments	223,763	232,746	236,747
<b>Local Government Aviation Trust Fund (0930)</b>			
<u>Expenditures</u>			
Shared revenue payments	1,494,559	-	-
<b>TOTAL EXPENDITURES - NONAPPROPRIATED FUNDS</b>	<b>6,204,028,088</b>	<b>6,174,300,705</b>	<b>6,005,067,921</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>\$ 12,292,959,261</b>	<b>\$ 12,227,130,755</b>	<b>\$ 11,716,588,824</b>
<b>STATE OFFICERS' SALARIES</b>			
<b>General Revenue Fund (0001 - Office of Comptroller)</b>			
<u>Expenditures</u>			
Department of Revenue			
Director	\$ 167,618	\$ 144,307	\$ 142,339
Assistant Director	-	68,304	121,010
Liquor Control Commission:			
Chairman	-	19,458	-
Members (Six Total)	-	177,767	190,743
Chairman and one member per diem for work on License Appeal Commission	-	2,400	4,000
Total Expenditures	\$ 167,618	\$ 412,236	\$ 458,092

Note 1: Expenditure authority, appropriations, expenditures, reappropriations, and lapsed balances were obtained from the Department's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020 and October 31, 2019. Fiscal Year 2018 Lapse Period is presented as of September 30, 2018.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the Office of Comptroller for payment to the vendor.

Note 3: As the Fiscal Year 2020 Lapse Period had not ended as of October 31, 2020, the total expenditures and lapsed balances reported in this schedule have been approximated.

Note 4: The Department received appropriations during Fiscal Year 2020 from Public Acts 101-0007, 101-0010 and 101-0029. In addition the Department received appropriations during Fiscal Year 2019 from Public Act 100-0586 and 101-0007.

Note 5: The Regional Transportation Authority Occupation and Use Tax Replacement Fund (0187) has a continuous appropriation pursuant to the Regional Transportation Authority Act (70 ILCS 3615/4.09). The Income Tax Refund Fund (0278) has a continuous appropriation pursuant to the Illinois Income Tax Act (35 ILCS 5/901). The Local Government Distributive Fund (0515) has a continuous appropriation pursuant to the State Revenue Sharing Act (30 ILCS 115/1). The Personal Property Tax Replacement Fund (0802) has a continuous appropriation pursuant to the State Revenue Sharing Act (30 ILCS 115/12).

Note 6: State officer salaries for Liquor Control Commission officials are not reported in this schedule for Fiscal Year 2020. The Department administered the operations of the Commission through June 30, 2019. The Commission separated from the Department on July 1, 2019, pursuant to Public Act 100-1050.

**Comparative Schedule of Net Expenditures by Major Activity  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018**

	2020	2019	2018
<b>Expenditure Statistics</b>			
All State Treasury Funds			
Total Operating Expenditures	\$ 207,975,022	\$ 225,940,193	\$ 200,217,593
Percentage of Total Expenditures	1.7%	1.8%	1.7%
Personal services	99,058,875	115,407,814	105,999,378
Other payroll costs	54,223,435	53,999,514	56,528,625
All other operating expenditures	54,692,712	56,532,865	37,689,590
Total Awards and Grants Expenditures	9,652,450,557	9,515,608,910	8,970,373,347
Percentage of Total Expenditures	78.5%	77.9%	76.6%
Total Permanent Improvements Expenditures	52,031	67,793	-
Percentage of Total Expenditures	0.0%	0.0%	0.0%
Total Refund Expenditures	2,432,481,651	2,485,513,859	2,545,997,884
Percentage of Total Expenditures	19.8%	20.3%	21.7%
<b>Grand Total - All Expenditures</b>	<b>12,292,959,261</b>	<b>12,227,130,755</b>	<b>11,716,588,824</b>

Note 1: Expenditures were obtained from the Department's records and have been reconciled to the Office of Comptroller's records as of September 30, 2020, and October 31, 2019.

Note 2: Expenditure amounts are vouchers approved for payment by the Department and submitted to the Office of Comptroller for payment to the vendor.

Note 3: As the Fiscal Year 2020 Lapse Period had not ended as of September 30, 2020, the total expenditures and lapsed balances reported in this schedule have been approximated.

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>STATE TREASURY FUNDS</b>			
<b>General Revenue Fund - 0001</b>			
Receipt Sources:			
Income Tax	\$ 17,556,279,593	\$ 18,466,889,759	\$ 17,021,945,949
Sales Tax	6,065,908,610	6,145,786,095	5,643,280,774
Public Utility Tax	760,906,907	804,382,479	813,973,462
Cigarette Tax	207,463,804	287,533,616	264,684,796
Liquor Tax	177,095,403	172,306,878	172,212,539
Fund Transfers	50,156,666	49,354,609	45,936,967
Automobile Renting Tax	39,542,121	45,021,749	39,917,939
Private Sales/Used Car Use Tax	26,292,426	31,475,403	27,983,980
Rental Purchase Agreement Tax	13,920,968	10,810,131	4,333,634
Hotel Operators' Occupation Tax	1,089,337	142,435	-
Coin Operators' Amusement Tax	918,198	1,172,169	1,109,409
Licenses, Fees or Registrations	420,417	8,474,827	8,476,958
Miscellaneous	394,313	1,605,254	80,605
Bingo License Fees	106,850	119,960	119,153
Federal Government	103,520	95,817	86,681
Nonoperating	47,900	-	-
Fines, Penalties or Violations	-	1,603,979	1,267,010
Unidentified Tax Source	(673,536)	997,396	317,840
Prior Year Refunds	13,004	7,988	-
Total Receipts, per the Department's Records	24,899,986,501	26,027,780,544	24,045,727,696
Receipts, per the Department's Records	24,899,986,501	26,027,780,544	24,045,727,696
Deposits in Transit, Beginning of the Fiscal Year	220,199,123	214,448,357	263,013,505
Deposits in Transit, End of the Fiscal Year	215,519,307	220,199,123	214,448,357
Deposits, Recorded by the Office of Comptroller	24,904,666,317	26,022,029,778	24,094,292,844
<b>Common School Special Account Fund - 0005</b>			
Receipt Sources:			
Sales Tax	2,171,434,364	2,211,126,121	2,029,694,441
Total Receipts, per the Department's Records	2,171,434,364	2,211,126,121	2,029,694,441
Receipts, per the Department's Records	2,171,434,364	2,211,126,121	2,029,694,441
Deposits in Transit, Beginning of the Fiscal Year	9,519,686	8,728,032	31,873,548
Deposits in Transit, End of the Fiscal Year	21,491,275	9,519,686	8,728,032
Deposits, Recorded by the Office of Comptroller	2,159,462,775	2,210,334,467	2,052,839,957
<b>Education Assistance Fund - 0007</b>			
Receipt Sources:			
Income Tax	1,590,500,069	1,677,880,131	1,529,142,948
Total Receipts, per the Department's Records	1,590,500,069	1,677,880,131	1,529,142,948
Receipts, per the Department's Records	1,590,500,069	1,677,880,131	1,529,142,948
Deposits in Transit, Beginning of the Fiscal Year	15,492,236	14,514,964	11,163,178
Deposits in Transit, End of the Fiscal Year	12,463,855	15,492,236	14,514,964
Deposits, Recorded by the Office of Comptroller	1,593,528,450	1,676,902,859	1,525,791,162
<b>Motor Fuel Tax Fund - 0012</b>			
Receipt Sources:			
Motor Fuel Tax	1,218,578,504	1,283,993,542	1,292,668,898
Licenses, Fees or Registrations	1,065,109	1,115,464	992,576
Federal Government	-	-	53,847
Prior Year Refunds	-	-	9
Total Receipts, per the Department's Records	1,219,643,613	1,285,109,006	1,293,715,330
Receipts, per the Department's Records	1,219,643,613	1,285,109,006	1,293,715,330
Deposits in Transit, Beginning of the Fiscal Year	8,384,853	664,202	403,217
Deposits in Transit, End of the Fiscal Year	256,685	8,384,853	664,202
Deposits, Recorded by the Office of Comptroller	1,227,771,781	1,277,388,355	1,293,454,345



Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Mental Health Fund - 0050</b>			
Receipt Sources:			
Bingo Tax	\$ 588,145	\$ 652,663	\$ 715,602
Total Receipts, per the Department's Records	588,145	652,663	715,602
Receipts, per the Department's Records	588,145	652,663	715,602
Deposits in Transit, Beginning of the Fiscal Year	1,280	2,176	2,833
Deposits in Transit, End of the Fiscal Year	2,885	1,280	2,176
Deposits, Recorded by the Office of Comptroller	586,540	653,559	716,259
<b>Public Utility Fund - 0059</b>			
Receipt Sources:			
Public Utility Tax	6,401,131	7,364,861	6,691,337
Total Receipts, per the Department's Records	6,401,131	7,364,861	6,691,337
Receipts, per the Department's Records	6,401,131	7,364,861	6,691,337
Deposits in Transit, Beginning of the Fiscal Year	279,233	-	-
Deposits in Transit, End of the Fiscal Year	65,913	279,233	-
Deposits, Recorded by the Office of Comptroller	6,614,451	7,085,628	6,691,337
<b>Underground Storage Tank Fund - 0072</b>			
Receipt Sources:			
Motor Fuel Tax	68,091,845	74,755,416	75,599,901
Total Receipts, per the Department's Records	68,091,845	74,755,416	75,599,901
Receipts, per the Department's Records	68,091,845	74,755,416	75,599,901
Deposits in Transit, Beginning of the Fiscal Year	590,749	71,494	3,895
Deposits in Transit, End of the Fiscal Year	49,896	590,749	71,494
Deposits, Recorded by the Office of Comptroller	68,632,698	74,236,161	75,532,302
<b>Compassionate Use of Medical Cannabis Fund - 0075</b>			
Receipt Sources:			
Sales Tax	14,158,140	5,877,706	3,978,933
Total Receipts, per the Department's Records	14,158,140	5,877,706	3,978,933
Receipts, per the Department's Records	14,158,140	5,877,706	3,978,933
Deposits in Transit, Beginning of the Fiscal Year	-	13,476	5,200
Deposits in Transit, End of the Fiscal Year	111,149	-	13,476
Deposits, Recorded by the Office of Comptroller	14,046,991	5,891,182	3,970,657
<b>County Water Commission Tax Fund - 0084</b>			
Receipt Sources:			
County Water Commission	-	-	23,000
Nonoperating	(136,360)	-	-
Total Receipts, per the Department's Records	(136,360)	-	23,000
Receipts, per the Department's Records	(136,360)	-	23,000
Deposits in Transit, Beginning of the Fiscal Year	-	-	139
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	(136,360)	-	23,139
<b>Illinois Gaming Law Enforcement Fund - 0085</b>			
Receipt Sources:			
Pull Tabs and Jar Games Tax	1,141,909	1,223,492	1,233,887
Charitable Games Tax	215,265	295,095	282,852
Pull Tabs and Jar Games Licenses	144,475	169,013	160,700
Charitable Games License Fees	61,825	78,375	88,175
Total Receipts, per the Department's Records	1,563,474	1,765,975	1,765,614
Receipts, per the Department's Records	1,563,474	1,765,975	1,765,614
Deposits in Transit, Beginning of the Fiscal Year	23,746	18,102	15,486
Deposits in Transit, End of the Fiscal Year	24,336	23,746	18,102
Deposits, Recorded by the Office of Comptroller	1,562,884	1,760,331	1,762,998

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Non-Home Rule Municipal Retailers' Occupation Tax Fund - 0088</b>			
Receipt Sources:			
Sales Tax	\$ 149,632,477	\$ 150,076,514	\$ 142,743,881
Total Receipts, per the Department's Records	149,632,477	150,076,514	142,743,881
Receipts, per the Department's Records	149,632,477	150,076,514	142,743,881
Deposits in Transit, Beginning of the Fiscal Year	642,042	590,384	1,001,400
Deposits in Transit, End of the Fiscal Year	1,448,932	642,042	590,384
Deposits, Recorded by the Office of Comptroller	148,825,587	150,024,856	143,154,897
<b>Clean Air Act (CAA) Permit Fund - 0091</b>			
Receipt Sources:			
Sales Tax	268,787	228,469	65,707
Total Receipts, per the Department's Records	268,787	228,469	65,707
Receipts, per the Department's Records	268,787	228,469	65,707
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	268,787	228,469	65,707
<b>Home Rule Municipal Soft Drink Retailers' Occupation Tax Fund - 0097</b>			
Receipt Sources:			
Sales Tax	10,226,915	10,940,004	8,859,456
Total Receipts, per the Department's Records	10,226,915	10,940,004	8,859,456
Receipts, per the Department's Records	10,226,915	10,940,004	8,859,456
Deposits in Transit, Beginning of the Fiscal Year	15,737	14,601	18,329
Deposits in Transit, End of the Fiscal Year	13,962	15,737	14,601
Deposits, Recorded by the Office of Comptroller	10,228,690	10,938,868	8,863,184
<b>Foreclosure Prevention Program Graduated Fund - 0119</b>			
Receipt Sources:			
Repayment to State Pursuant to Law	119,299	379,315	-
Total Receipts, per the Department's Records	119,299	379,315	-
Receipts, per the Department's Records	119,299	379,315	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	119,299	379,315	-
<b>Municipal Wireless Service Emergency Fund - 0125</b>			
Receipt Sources:			
Licenses, Fees or Registration	6,513,079	6,335,280	6,961,164
Total Receipts, per the Department's Records	6,513,079	6,335,280	6,961,164
Receipts, per the Department's Records	6,513,079	6,335,280	6,961,164
Deposits in Transit, Beginning of the Fiscal Year	-	-	504
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	6,513,079	6,335,280	6,961,668
<b>Home Rule Municipal Retailers' Occupation Tax Fund - 0138</b>			
Receipt Sources:			
Sales Tax	1,065,048,043	1,078,238,507	1,088,566,073
Total Receipts, per the Department's Records	1,065,048,043	1,078,238,507	1,088,566,073
Receipts, per the Department's Records	1,065,048,043	1,078,238,507	1,088,566,073
Deposits in Transit, Beginning of the Fiscal Year	4,767,999	4,618,533	9,559,405
Deposits in Transit, End of the Fiscal Year	10,760,202	4,767,999	4,618,533
Deposits, Recorded by the Office of Comptroller	1,059,055,840	1,078,089,041	1,093,506,945

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Home Rule County Retailers' Occupation Tax Fund - 0139</b>			
Receipt Sources:			
Sales Tax	\$ 812,845,593	\$ 791,438,020	\$ 895,356,959
Nonoperating	136,360	-	-
Total Receipts, per the Department's Records	812,981,953	791,438,020	895,356,959
Receipts, per the Department's Records	812,981,953	791,438,020	895,356,959
Deposits in Transit, Beginning of the Fiscal Year	3,757,000	3,786,549	9,225,588
Deposits in Transit, End of the Fiscal Year	8,478,626	3,757,000	3,786,549
Deposits, Recorded by the Office of Comptroller	808,260,327	791,467,569	900,795,998
<b>Illinois Department of Revenue Federal Trust Fund - 0140</b>			
Receipt Sources:			
Federal Government	-	-	7,636
Nonoperating	(457)	-	-
Total Receipts, per the Department's Records	(457)	-	7,636
Receipts, per the Department's Records	(457)	-	7,636
Deposits in Transit, Beginning of the Fiscal Year	-	-	30
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	(457)	-	7,666
<b>Rental Housing Support Program Fund - 0150</b>			
Receipt Sources:			
Real Estate Transfer Tax	13,494,012	12,348,296	13,490,520
Total Receipts, per the Department's Records	13,494,012	12,348,296	13,490,520
Receipts, per the Department's Records	13,494,012	12,348,296	13,490,520
Deposits in Transit, Beginning of the Fiscal Year	15,489	20,247	837
Deposits in Transit, End of the Fiscal Year	16,758	15,489	20,247
Deposits, Recorded by the Office of Comptroller	13,492,743	12,353,054	13,471,110
<b>State Crime Laboratory Fund - 0152</b>			
Receipt Sources:			
Sales Tax	6,000,000	6,000,000	6,000,000
Total Receipts, per the Department's Records	6,000,000	6,000,000	6,000,000
Receipts, per the Department's Records	6,000,000	6,000,000	6,000,000
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	6,000,000	6,000,000	6,000,000
<b>Sexual Assault Services and Prevention Fund - 0158</b>			
Receipt Sources:			
Surcharge	423,194	419,827	440,184
Total Receipts, per the Department's Records	423,194	419,827	440,184
Receipts, per the Department's Records	423,194	419,827	440,184
Deposits in Transit, Beginning of the Fiscal Year	701	670	1,889
Deposits in Transit, End of the Fiscal Year	5,691	701	670
Deposits, Recorded by the Office of Comptroller	418,204	419,796	441,403
<b>Business District Retailers' Occupation Tax Fund - 0160</b>			
Receipt Sources:			
Sales Tax	29,390,302	27,893,962	24,569,339
Total Receipts, per the Department's Records	29,390,302	27,893,962	24,569,339
Receipts, per the Department's Records	29,390,302	27,893,962	24,569,339
Deposits in Transit, Beginning of the Fiscal Year	117,591	99,078	206,421
Deposits in Transit, End of the Fiscal Year	265,374	117,591	99,078
Deposits, Recorded by the Office of Comptroller	29,242,519	27,875,449	24,676,682

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>State and Local Sales Tax Reform Fund - 0186</b>			
Receipt Sources:			
Sales Tax	\$ 585,186,249	\$ 540,496,707	\$ 439,540,710
Rental Purchase Agreement Tax	3,480,242	2,702,533	1,083,408
Total Receipts, per the Department's Records	588,666,491	543,199,240	440,624,118
Receipts, per the Department's Records	588,666,491	543,199,240	440,624,118
Deposits in Transit, Beginning of the Fiscal Year	2,087,123	1,840,095	5,143,504
Deposits in Transit, End of the Fiscal Year	4,756,230	2,087,123	1,840,095
Deposits, Recorded by the Office of Comptroller	585,997,384	542,952,212	443,927,527
<b>County and Mass Transit District Fund - 0188</b>			
Receipt Sources:			
Sales Tax	373,975,898	389,483,630	393,999,243
Total Receipts, per the Department's Records	373,975,898	389,483,630	393,999,243
Receipts, per the Department's Records	373,975,898	389,483,630	393,999,243
Deposits in Transit, Beginning of the Fiscal Year	1,697,947	1,666,195	477
Deposits in Transit, End of the Fiscal Year	3,831,850	1,697,947	1,666,195
Deposits, Recorded by the Office of Comptroller	371,841,995	389,451,878	392,333,525
<b>Local Government Tax Fund - 0189</b>			
Receipt Sources:			
Sales Tax	1,867,612,850	1,877,917,468	1,961,694,783
Total Receipts, per the Department's Records	1,867,612,850	1,877,917,468	1,961,694,783
Receipts, per the Department's Records	1,867,612,850	1,877,917,468	1,961,694,783
Deposits in Transit, Beginning of the Fiscal Year	8,456,482	8,278,052	401
Deposits in Transit, End of the Fiscal Year	19,084,201	8,456,482	8,278,052
Deposits, Recorded by the Office of Comptroller	1,856,985,131	1,877,739,038	1,953,417,132
<b>County Option Motor Fuel Tax Fund - 0190</b>			
Receipt Sources:			
County Option Motor Fuel Tax	34,856,934	34,364,869	35,036,249
Total Receipts, per the Department's Records	34,856,934	34,364,869	35,036,249
Receipts, per the Department's Records	34,856,934	34,364,869	35,036,249
Deposits in Transit, Beginning of the Fiscal Year	3,905	14,473	12,881
Deposits in Transit, End of the Fiscal Year	33,242	3,905	14,473
Deposits, Recorded by the Office of Comptroller	34,827,597	34,375,437	35,034,657
<b>Standardbred Purse Fund - 0217</b>			
Receipt Sources:			
Privilege Tax	231,311	523,599	503,844
Total Receipts, per the Department's Records	231,311	523,599	503,844
Receipts, per the Department's Records	231,311	523,599	503,844
Deposits in Transit, Beginning of the Fiscal Year	10,315	10,128	8,748
Deposits in Transit, End of the Fiscal Year	-	10,315	10,128
Deposits, Recorded by the Office of Comptroller	241,626	523,412	502,464
<b>County Public Safety Retailers' Occupation Tax Fund - 0219</b>			
Receipt Sources:			
Sales Tax	102,345,798	103,447,238	102,485,753
Total Receipts, per the Department's Records	102,345,798	103,447,238	102,485,753
Receipts, per the Department's Records	102,345,798	103,447,238	102,485,753
Deposits in Transit, Beginning of the Fiscal Year	456,747	423,419	749,878
Deposits in Transit, End of the Fiscal Year	1,030,766	456,747	423,419
Deposits, Recorded by the Office of Comptroller	101,771,779	103,413,910	102,812,212

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Illinois Sports Facilities Fund - 0225</b>			
Receipt Sources:			
Hotel Operators' Occupation Tax	\$ 58,297,753	\$ 61,888,211	\$ 58,202,812
Fund Transfers	5,000,000	5,000,000	5,000,000
Total Receipts, per the Department's Records	63,297,753	66,888,211	63,202,812
Receipts, per the Department's Records	63,297,753	66,888,211	63,202,812
Deposits in Transit, Beginning of the Fiscal Year	6,606,747	5,873,536	5,839,724
Deposits in Transit, End of the Fiscal Year	595,500	6,606,747	5,873,536
Deposits, Recorded by the Office of Comptroller	69,309,000	66,155,000	63,169,000
<b>Sports Facilities Tax Trust Fund - 0229</b>			
Receipt Sources:			
Sports Facility Hotel Operators' Tax	45,606,765	56,103,777	52,659,316
Total Receipts, per the Department's Records	45,606,765	56,103,777	52,659,316
Receipts, per the Department's Records	45,606,765	56,103,777	52,659,316
Deposits in Transit, Beginning of the Fiscal Year	3,159,207	2,865,216	3,213,363
Deposits in Transit, End of the Fiscal Year	284,756	3,159,207	2,865,216
Deposits, Recorded by the Office of Comptroller	48,481,216	55,809,786	53,007,463
<b>Emergency Public Health Fund - 0240</b>			
Receipt Sources:			
Licenses, Fees or Registrations	3,676,234	4,334,857	3,726,507
Nonoperating	-	-	(12,734)
Total Receipts, per the Department's Records	3,676,234	4,334,857	3,713,773
Receipts, per the Department's Records	3,676,234	4,334,857	3,713,773
Deposits in Transit, Beginning of the Fiscal Year	1,683	1,838	2,362
Deposits in Transit, End of the Fiscal Year	1,406	1,683	1,838
Deposits, Recorded by the Office of Comptroller	3,676,511	4,335,012	3,714,297
<b>Private Vehicle Use Home Rule Fund - 0263</b>			
Receipt Sources:			
Private Sales/Used Car Use Tax	14,768,208	16,866,679	19,337,601
Total Receipts, per the Department's Records	14,768,208	16,866,679	19,337,601
Receipts, per the Department's Records	14,768,208	16,866,679	19,337,601
Deposits in Transit, Beginning of the Fiscal Year	393,107	420,727	639,992
Deposits in Transit, End of the Fiscal Year	684,245	393,107	420,727
Deposits, Recorded by the Office of Comptroller	14,477,070	17,680,513	20,398,320
<b>Income Tax Refund Fund - 0278</b>			
Receipt Sources:			
Income Tax	2,656,450,215	2,926,026,750	2,773,787,990
Prior Year Warrant Voids	1,205,698	1,870,785	4,243,128
Prior Year Refunds	1,130,688	1,740,413	536,710
Total Receipts, per the Department's Records	2,658,786,601	2,929,637,948	2,778,567,828
Receipts, per the Department's Records	2,658,786,601	2,929,637,948	2,778,567,828
Deposits in Transit, Beginning of the Fiscal Year	23,894,468	22,139,059	17,550,504
Deposits in Transit, End of the Fiscal Year	18,460,027	23,894,468	22,139,059
Deposits, Recorded by the Office of Comptroller	2,664,221,042	2,927,882,539	2,773,979,273
<b>Illinois Affordable Housing Trust Fund - 0286</b>			
Receipt Sources:			
Real Estate Transfer Tax	37,737,834	39,754,362	39,779,122
Loan Repayments	12,680,137	15,410,524	13,182,004
Repayment to State Pursuant To Law	4,805,635	362,882	4,266,043
Prior Year Warrant Voids	-	-	39,900
Total Receipts, per the Department's Records	55,223,606	55,527,768	57,267,069
Receipts, per the Department's Records	55,223,606	55,527,768	57,267,069
Deposits in Transit, Beginning of the Fiscal Year	777,009	1,679,534	2,054,423
Deposits in Transit, End of the Fiscal Year	48,312	777,009	1,679,534
Deposits, Recorded by the Office of Comptroller	55,952,303	56,430,293	57,641,958

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Used Tire Management Fund - 0294</b>			
Receipt Sources:			
Licenses, Fees or Registrations	\$ 14,073,731	\$ 16,540,221	\$ 14,160,726
Nonoperating	-	-	12,734
Total Receipts, per the Department's Records	14,073,731	16,540,221	14,173,460
Receipts, per the Department's Records	14,073,731	16,540,221	14,173,460
Deposits in Transit, Beginning of the Fiscal Year	6,396	6,983	8,976
Deposits in Transit, End of the Fiscal Year	5,343	6,396	6,983
Deposits, Recorded by the Office of Comptroller	14,074,784	16,540,808	14,175,453
<b>Natural Areas Acquisition Fund - 0298</b>			
Receipt Sources:			
Real Estate Transfer Tax	11,321,350	11,926,309	11,933,737
Total Receipts, per the Department's Records	11,321,350	11,926,309	11,933,737
Receipts, per the Department's Records	11,321,350	11,926,309	11,933,737
Deposits in Transit, Beginning of the Fiscal Year	233,103	503,860	616,327
Deposits in Transit, End of the Fiscal Year	14,494	233,103	503,860
Deposits, Recorded by the Office of Comptroller	11,539,959	12,197,066	12,046,204
<b>Open Space Lands Acquisition and Development Fund - 0299</b>			
Receipt Sources:			
Real Estate Transfer Tax	26,416,483	27,828,053	27,845,385
Total Receipts, per the Department's Records	26,416,483	27,828,053	27,845,385
Receipts, per the Department's Records	26,416,483	27,828,053	27,845,385
Deposits in Transit, Beginning of the Fiscal Year	543,906	1,175,674	1,438,096
Deposits in Transit, End of the Fiscal Year	33,819	543,906	1,175,674
Deposits, Recorded by the Office of Comptroller	26,926,570	28,459,821	28,107,807
<b>Metropolitan Pier and Exposition Authority Trust Fund - 0337</b>			
Receipt Sources:			
Hotel Operators' Occupation Tax	52,235,527	63,510,650	61,593,558
Sales Tax	45,482,116	55,062,084	52,979,738
Automobile Renting Tax	31,249,910	32,871,767	34,444,679
Total Receipts, per the Department's Records	128,967,553	151,444,501	149,017,975
Receipts, per the Department's Records	128,967,553	151,444,501	149,017,975
Deposits in Transit, Beginning of the Fiscal Year	3,992,584	3,425,058	3,874,827
Deposits in Transit, End of the Fiscal Year	486,067	3,992,584	3,425,058
Deposits, Recorded by the Office of Comptroller	132,474,070	150,876,975	149,467,744
<b>Federal Home Investment Trust Fund - 0338</b>			
Receipt Sources:			
Nonoperating	(47,900)	-	-
Total Receipts, per the Department's Records	(47,900)	-	-
Receipts, per the Department's Records	(47,900)	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	(47,900)	-	-
<b>Long-Term Care Provider Fund - 0345</b>			
Receipt Sources:			
Cigarette Tax	27,727,656	19,760,515	19,264,314
Total Receipts, per the Department's Records	27,727,656	19,760,515	19,264,314
Receipts, per the Department's Records	27,727,656	19,760,515	19,264,314
Deposits in Transit, Beginning of the Fiscal Year	83,573	19,582	3,921
Deposits in Transit, End of the Fiscal Year	9,774	83,573	19,582
Deposits, Recorded by the Office of Comptroller	27,801,455	19,696,524	19,248,653

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Illinois Telecommunications Access Corporation Fund - 0364</b>			
Receipt Sources:			
Public Utility Tax	\$ 367,019	\$ 619,966	\$ 555,909
Total Receipts, per the Department's Records	367,019	619,966	555,909
Receipts, per the Department's Records	367,019	619,966	555,909
Deposits in Transit, Beginning of the Fiscal Year	-	-	2,529
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	367,019	619,966	558,438
<b>McCormick Place Expansion Project Fund - 0377</b>			
Receipt Sources:			
Sales Tax	59,584,142	53,849,750	38,444,323
Total Receipts, per the Department's Records	59,584,142	53,849,750	38,444,323
Receipts, per the Department's Records	59,584,142	53,849,750	38,444,323
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	59,584,142	53,849,750	38,444,323
<b>Tax Compliance and Administration Fund - 0384</b>			
Receipt Sources:			
Licenses, Fees or Registrations	67,717,409	17,245,564	745,645
Income Tax	5,563,695	6,859,582	5,782,200
Sales Tax	2,560,155	5,022,484	5,389,027
Cigarette Tax	760,686	791,752	861,925
Fines, Penalties or Violations	118,146	136,433	171,366
Public Utility Tax	12,422	1,008,544	1,031,605
Surcharge	8,637	8,568	8,983
Prior Year Warrant Voids	2,089	-	-
Nonoperating	457	-	-
Metro East Mass Transit Tax District	-	6,514	9,852
Prior Year Refunds	-	245	364
Total Receipts, per the Department's Records	76,743,696	31,079,686	14,000,967
Receipts, per the Department's Records	76,743,696	31,079,686	14,000,967
Deposits in Transit, Beginning of the Fiscal Year	10,064	15,190	93,536
Deposits in Transit, End of the Fiscal Year	221,790	10,064	15,190
Deposits, Recorded by the Office of Comptroller	76,531,970	31,084,812	14,079,313
<b>Protest Fund - 0401</b>			
Receipt Sources:			
Income Tax	9,564,696	3,202,759	4,890,124
Sales Tax	47,903	107,000	7,822
Private Sales/Used Car Use Tax	1,199	-	-
Total Receipts, per the Department's Records	9,613,798	3,309,759	4,897,946
Receipts, per the Department's Records	9,613,798	3,309,759	4,897,946
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	9,613,798	3,309,759	4,897,946
<b>Common School Fund - 0412</b>			
Receipt Sources:			
Cigarette Tax	60,118,276	72,639,392	70,188,739
Public Utility Tax	59,086,207	60,124,486	66,992,279
Income Tax	47,433,992	-	-
Sales Tax	12,193,478	-	-
Pull Tabs and Jar Games Tax	1,141,909	1,223,491	1,233,886
Bingo Tax	588,144	652,662	715,602
Pull Tabs and Jar Games Licenses	144,475	169,012	160,700
Private Sales/Used Car Use Tax	54,384	-	-
Automobile Renting Tax	23,368	-	-
Liquor Tax	2,806	-	-
Total Receipts, per the Department's Records	180,787,039	134,809,043	139,291,206
Receipts, per the Department's Records	180,787,039	134,809,043	139,291,206
Deposits in Transit, Beginning of the Fiscal Year	2,020,867	3,047,624	6,995,831
Deposits in Transit, End of the Fiscal Year	2,158,877	2,020,867	3,047,624
Deposits, Recorded by the Office of Comptroller	180,649,029	135,835,800	143,239,413

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Illinois Tourism Tax Fund - 0452</b>			
Receipt Sources:			
Hotel Operators' Tax	\$ 21,957,456	\$ 28,437,039	\$ 25,433,496
Prior Year Warrant Voids	-	9,334	-
Total Receipts, per the Department's Records	21,957,456	28,446,373	25,433,496
Receipts, per the Department's Records	21,957,456	28,446,373	25,433,496
Deposits in Transit, Beginning of the Fiscal Year	1,595,723	1,447,227	1,623,077
Deposits in Transit, End of the Fiscal Year	143,831	1,595,723	1,447,227
Deposits, Recorded by the Office of Comptroller	23,409,348	28,297,877	25,609,346
<b>School Facility Occupation Tax Fund - 0498</b>			
Receipt Sources:			
Sales Tax	150,017,879	137,330,449	128,204,615
Total Receipts, per the Department's Records	150,017,879	137,330,449	128,204,615
Receipts, per the Department's Records	150,017,879	137,330,449	128,204,615
Deposits in Transit, Beginning of the Fiscal Year	609,997	565,744	557,075
Deposits in Transit, End of the Fiscal Year	1,376,613	609,997	565,744
Deposits, Recorded by the Office of Comptroller	149,251,263	137,286,196	128,195,946
<b>State Asset Forfeiture Fund - 0514</b>			
Receipt Sources:			
Prior Year Warrant Voids	-	-	11
Total Receipts, per the Department's Records	-	-	11
Receipts, per the Department's Records	-	-	11
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	-	-	11
<b>Local Government Distributive Fund - 0515</b>			
Receipt Sources:			
Income Tax	1,271,548,655	1,342,469,244	1,158,380,792
Prior Year Warrant Voids	3,193	-	-
Total Receipts, per the Department's Records	1,271,551,848	1,342,469,244	1,158,380,792
Receipts, per the Department's Records	1,271,551,848	1,342,469,244	1,158,380,792
Deposits in Transit, Beginning of the Fiscal Year	12,294,198	11,480,819	8,364,111
Deposits in Transit, End of the Fiscal Year	10,424,799	12,294,198	11,480,819
Deposits, Recorded by the Office of Comptroller	1,273,421,247	1,341,655,865	1,155,264,084
<b>Drycleaner Environmental Response Trust Fund - 0548</b>			
Receipt Sources:			
Licenses, Fees or Registrations	1,051,968	1,142,071	1,262,604
Drycleaner Tax	218,382	250,268	279,211
Total Receipts, per the Department's Records	1,270,350	1,392,339	1,541,815
Receipts, per the Department's Records	1,270,350	1,392,339	1,541,815
Deposits in Transit, Beginning of the Fiscal Year	720	772	2,361
Deposits in Transit, End of the Fiscal Year	1,920	720	772
Deposits, Recorded by the Office of Comptroller	1,269,150	1,392,391	1,543,404
<b>Supplemental Low-Income Energy Assistance Fund - 0550</b>			
Receipt Sources:			
Public Utility Tax	100,360,631	101,227,056	98,368,786
Total Receipts, per the Department's Records	100,360,631	101,227,056	98,368,786
Receipts, per the Department's Records	100,360,631	101,227,056	98,368,786
Deposits in Transit, Beginning of the Fiscal Year	884,840	11,690	2,871
Deposits in Transit, End of the Fiscal Year	16,020	884,840	11,690
Deposits, Recorded by the Office of Comptroller	101,229,451	100,353,906	98,359,967



Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Flood Prevention Occupation Tax Fund - 0558</b>			
Receipt Sources:			
Sales Tax	\$ 12,220,092	\$ 12,374,211	\$ 11,803,174
Total Receipts, per the Department's Records	12,220,092	12,374,211	11,803,174
Receipts, per the Department's Records	12,220,092	12,374,211	11,803,174
Deposits in Transit, Beginning of the Fiscal Year	57,194	52,689	130,195
Deposits in Transit, End of the Fiscal Year	129,072	57,194	52,689
Deposits, Recorded by the Office of Comptroller	12,148,214	12,369,706	11,880,680
<b>Renewable Energy Resources Trust Fund - 0564</b>			
Receipt Sources:			
Licenses, Fees or Registrations	5,534,534	5,402,552	5,502,657
Total Receipts, per the Department's Records	5,534,534	5,402,552	5,502,657
Receipts, per the Department's Records	5,534,534	5,402,552	5,502,657
Deposits in Transit, Beginning of the Fiscal Year	49,876	694	162
Deposits in Transit, End of the Fiscal Year	954	49,876	694
Deposits, Recorded by the Office of Comptroller	5,583,456	5,353,370	5,502,125
<b>School Infrastructure Fund - 0568</b>			
Receipt Sources:			
Public Utility Tax	46,386,794	49,124,486	54,992,279
Cigarette Tax	-	-	14,648,170
Total Receipts, per the Department's Records	46,386,794	49,124,486	69,640,449
Receipts, per the Department's Records	46,386,794	49,124,486	69,640,449
Deposits in Transit, Beginning of the Fiscal Year	752,104	611,836	2,536,578
Deposits in Transit, End of the Fiscal Year	623,576	752,104	611,836
Deposits, Recorded by the Office of Comptroller	46,515,322	48,984,218	71,565,191
<b>Energy Efficiency Trust Fund - 0571</b>			
Receipt Sources:			
Licenses, Fees or Registrations	2,225,049	3,581,955	1,900,116
Total Receipts, per the Department's Records	2,225,049	3,581,955	1,900,116
Receipts, per the Department's Records	2,225,049	3,581,955	1,900,116
Deposits in Transit, Beginning of the Fiscal Year	714,279	1,023,972	630,276
Deposits in Transit, End of the Fiscal Year	1,100,936	714,279	1,023,972
Deposits, Recorded by the Office of Comptroller	1,838,392	3,891,648	1,506,420
<b>Tax Suspense Trust Fund - 0583</b>			
Receipt Sources:			
Unidentified Remittances	74,293	119,357	58,165
Total Receipts, per the Department's Records	74,293	119,357	58,165
Receipts, per the Department's Records	74,293	119,357	58,165
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	74,293	119,357	58,165
<b>Wireless Service Emergency Fund - 0612</b>			
Receipt Sources:			
Public Utility Tax	10,132,109	10,268,269	11,755,390
Total Receipts, per the Department's Records	10,132,109	10,268,269	11,755,390
Receipts, per the Department's Records	10,132,109	10,268,269	11,755,390
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	10,132,109	10,268,269	11,755,390

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>International Tourism Fund - 0621</b>			
Receipt Sources:			
Hotel Operators' Occupation Tax	\$ 4,735,988	\$ 6,038,674	\$ 5,701,898
Total Receipts, per the Department's Records	4,735,988	6,038,674	5,701,898
Receipts, per the Department's Records	4,735,988	6,038,674	5,701,898
Deposits in Transit, Beginning of the Fiscal Year	356,764	317,171	299,340
Deposits in Transit, End of the Fiscal Year	32,157	356,764	317,171
Deposits, Recorded by the Office of Comptroller	5,060,595	5,999,081	5,684,067
<b>Chicago Travel Industry Promotion Fund - 0624</b>			
Receipt Sources:			
Hotel Operators' Occupation Tax	9,156,244	11,674,769	11,023,669
Total Receipts, per the Department's Records	9,156,244	11,674,769	11,023,669
Receipts, per the Department's Records	9,156,244	11,674,769	11,023,669
Deposits in Transit, Beginning of the Fiscal Year	689,744	613,197	578,724
Deposits in Transit, End of the Fiscal Year	62,170	689,744	613,197
Deposits, Recorded by the Office of Comptroller	9,783,818	11,598,222	10,989,196
<b>Public Transportation Fund - 0627</b>			
Receipt Sources:			
Sales Tax	231,379,218	278,357,261	250,983,404
Total Receipts, per the Department's Records	231,379,218	278,357,261	250,983,404
Receipts, per the Department's Records	231,379,218	278,357,261	250,983,404
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	231,379,218	278,357,261	250,983,404
<b>Illinois Racing Quarter Horse Breeders Fund - 0631</b>			
Receipt Sources:			
Privilege Tax	4,238	11,080	11,218
Total Receipts, per the Department's Records	4,238	11,080	11,218
Receipts, per the Department's Records	4,238	11,080	11,218
Deposits in Transit, Beginning of the Fiscal Year	-	92	-
Deposits in Transit, End of the Fiscal Year	-	-	92
Deposits, Recorded by the Office of Comptroller	4,238	11,172	11,126
<b>Horse Racing Fund - 0632</b>			
Receipt Sources:			
Privilege Tax	2,508,572	5,302,880	5,424,898
Total Receipts, per the Department's Records	2,508,572	5,302,880	5,424,898
Receipts, per the Department's Records	2,508,572	5,302,880	5,424,898
Deposits in Transit, Beginning of the Fiscal Year	109,532	114,979	112,982
Deposits in Transit, End of the Fiscal Year	-	109,532	114,979
Deposits, Recorded by the Office of Comptroller	2,618,104	5,308,327	5,422,901
<b>Fund for Advancement of Education - 0640</b>			
Receipt Sources:			
Income Tax	659,064,734	746,142,586	616,907,503
Total Receipts, per the Department's Records	659,064,734	746,142,586	616,907,503
Receipts, per the Department's Records	659,064,734	746,142,586	616,907,503
Deposits in Transit, Beginning of the Fiscal Year	6,734,068	-	-
Deposits in Transit, End of the Fiscal Year	5,361,754	6,734,068	-
Deposits, Recorded by the Office of Comptroller	660,437,048	739,408,518	616,907,503

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Commitment to Human Services Fund - 0644</b>			
Receipt Sources:			
Income Tax	\$ 659,064,731	\$ 746,197,586	\$ 616,852,503
Total Receipts, per the Department's Records	659,064,731	746,197,586	616,852,503
Receipts, per the Department's Records	659,064,731	746,197,586	616,852,503
Deposits in Transit, Beginning of the Fiscal Year	6,734,068	-	-
Deposits in Transit, End of the Fiscal Year	5,361,754	6,734,068	-
Deposits, Recorded by the Office of Comptroller	660,437,045	739,463,518	616,852,503
<b>Downstate Public Transportation Fund - 0648</b>			
Receipt Sources:			
Sales Tax	204,821,789	209,235,008	194,820,098
Total Receipts, per the Department's Records	204,821,789	209,235,008	194,820,098
Receipts, per the Department's Records	204,821,789	209,235,008	194,820,098
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	204,821,789	209,235,008	194,820,098
<b>Rental Purchase Agreement Tax Refund Fund - 0671</b>			
Receipt Sources:			
Rental Purchase Agreement Tax	-	-	1,000
Total Receipts, per the Department's Records	-	-	1,000
Receipts, per the Department's Records	-	-	1,000
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	-	-	1,000
<b>Capital Projects Fund - 0694</b>			
Receipt Sources:			
Cigarette Tax	262,486,201	-	-
Liquor Tax	125,678,376	124,921,120	123,738,354
Sales Tax	61,338,000	60,091,000	59,036,000
Parking Tax	9,534,660	-	-
Total Receipts, per the Department's Records	459,037,237	185,012,120	182,774,354
Receipts, per the Department's Records	459,037,237	185,012,120	182,774,354
Deposits in Transit, Beginning of the Fiscal Year	13,344	22,042	109,068
Deposits in Transit, End of the Fiscal Year	7,016,223	13,344	22,042
Deposits, Recorded by the Office of Comptroller	452,034,358	185,020,818	182,861,380
<b>Metro East Park and Recreation District Fund - 0717</b>			
Receipt Sources:			
Sales Tax	4,683,844	4,821,597	4,480,134
Total Receipts, per the Department's Records	4,683,844	4,821,597	4,480,134
Receipts, per the Department's Records	4,683,844	4,821,597	4,480,134
Deposits in Transit, Beginning of the Fiscal Year	21,792	20,077	605
Deposits in Transit, End of the Fiscal Year	49,180	21,792	20,077
Deposits, Recorded by the Office of Comptroller	4,656,456	4,819,882	4,460,662
<b>Municipal Telecommunications Fund - 0719</b>			
Receipt Sources:			
Public Utility Tax	161,273,790	183,734,692	194,090,336
Total Receipts, per the Department's Records	161,273,790	183,734,692	194,090,336
Receipts, per the Department's Records	161,273,790	183,734,692	194,090,336
Deposits in Transit, Beginning of the Fiscal Year	2,628,177	2,138,019	645
Deposits in Transit, End of the Fiscal Year	2,179,046	2,628,177	2,138,019
Deposits, Recorded by the Office of Comptroller	161,722,921	183,244,534	191,952,962

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Tourism Promotion Fund - 0763</b>			
Receipt Sources:			
Hotel Operators' Occupation Tax	\$ 29,405,728	\$ 49,939,085	\$ 46,907,747
Total Receipts, per the Department's Records	29,405,728	49,939,085	46,907,747
Receipts, per the Department's Records	29,405,728	49,939,085	46,907,747
Deposits in Transit, Beginning of the Fiscal Year	-	-	183,750
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	29,405,728	49,939,085	47,091,497
<b>Healthcare Provider Relief Fund - 0793</b>			
Receipt Sources:			
Cigarette Tax	300,770,596	387,284,005	375,919,114
Total Receipts, per the Department's Records	300,770,596	387,284,005	375,919,114
Receipts, per the Department's Records	300,770,596	387,284,005	375,919,114
Deposits in Transit, Beginning of the Fiscal Year	5,904,864	6,647,070	16,106,285
Deposits in Transit, End of the Fiscal Year	6,868,688	5,904,864	6,647,070
Deposits, Recorded by the Office of Comptroller	299,806,772	388,026,211	385,378,329
<b>Personal Property Tax Replacement Fund - 0802</b>			
Receipt Sources:			
Income Tax	1,406,511,450	1,430,790,420	1,296,760,455
Public Utility Tax	239,321,002	243,457,307	215,794,669
Prior Year Warrant Voids	107	-	38
Prior Year Refunds	-	-	34
Total Receipts, per the Department's Records	1,645,832,559	1,674,247,727	1,512,555,196
Receipts, per the Department's Records	1,645,832,559	1,674,247,727	1,512,555,196
Deposits in Transit, Beginning of the Fiscal Year	6,019,512	2,574,186	3,020,119
Deposits in Transit, End of the Fiscal Year	5,913,042	6,019,512	2,574,186
Deposits, Recorded by the Office of Comptroller	1,645,939,029	1,670,802,401	1,513,001,129
<b>RTA Sales Tax Fund - 0812</b>			
Receipt Sources:			
Regional Transportation Authority	1,171,369,315	1,192,877,772	1,230,093,055
Prior Year Warrant Voids	-	7,650	-
Total Receipts, per the Department's Records	1,171,369,315	1,192,885,422	1,230,093,055
Receipts, per the Department's Records	1,171,369,315	1,192,885,422	1,230,093,055
Deposits in Transit, Beginning of the Fiscal Year	5,300,824	5,210,341	10,475,658
Deposits in Transit, End of the Fiscal Year	11,962,657	5,300,824	5,210,341
Deposits, Recorded by the Office of Comptroller	1,164,707,482	1,192,794,939	1,235,358,372
<b>Dram Shop Fund - 0821</b>			
Receipt Sources:			
Licenses, Fees or Registrations	(46,738)	10,570,787	10,485,075
Federal Government	-	-	477,968
Prior Year Refunds	-	-	18,313
Repayment to State Pursuant to Law	-	22,898	-
Total Receipts, per the Department's Records	(46,738)	10,593,685	10,981,356
Receipts, per the Department's Records	(46,738)	10,593,685	10,981,356
Deposits in Transit, Beginning of the Fiscal Year	343,499	330,564	376,008
Deposits in Transit, End of the Fiscal Year	-	343,499	330,564
Deposits, Recorded by the Office of Comptroller	296,761	10,580,750	11,026,800
<b>Metro East Mass Transit District Tax Fund - 0841</b>			
Receipt Sources:			
Metro East Mass Transit Tax District	31,988,738	32,586,322	33,591,228
Total Receipts, per the Department's Records	31,988,738	32,586,322	33,591,228
Receipts, per the Department's Records	31,988,738	32,586,322	33,591,228
Deposits in Transit, Beginning of the Fiscal Year	148,180	138,680	281,386
Deposits in Transit, End of the Fiscal Year	334,406	148,180	138,680
Deposits, Recorded by the Office of Comptroller	31,802,512	32,576,822	33,733,934

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Local Government Video Gaming Distributive Fund - 0842</b>			
Receipt Sources:			
Prior Year Refunds	\$ -	\$ -	\$ 32,337
Total Receipts, per the Department's Records	-	-	32,337
Receipts, per the Department's Records	-	-	32,337
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	-	-	32,337
<b>Tennessee Valley Authority Local Trust Fund - 0861</b>			
Receipt Sources:			
Federal Government	241,546	223,573	202,255
Total Receipts, per the Department's Records	241,546	223,573	202,255
Receipts, per the Department's Records	241,546	223,573	202,255
Deposits in Transit, Beginning of the Fiscal Year	-	-	18,777
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	241,546	223,573	221,032
<b>Municipal Automobile Renting Tax Fund - 0868</b>			
Receipt Sources:			
Automobile Renting Tax	6,593,610	7,796,665	7,109,778
Total Receipts, per the Department's Records	6,593,610	7,796,665	7,109,778
Receipts, per the Department's Records	6,593,610	7,796,665	7,109,778
Deposits in Transit, Beginning of the Fiscal Year	42,899	895	844
Deposits in Transit, End of the Fiscal Year	361	42,899	895
Deposits, Recorded by the Office of Comptroller	6,636,148	7,754,661	7,109,727
<b>County Automobile Renting Tax Fund - 0869</b>			
Receipt Sources:			
Automobile Renting Tax	200,541	257,251	244,334
Total Receipts, per the Department's Records	200,541	257,251	244,334
Receipts, per the Department's Records	200,541	257,251	244,334
Deposits in Transit, Beginning of the Fiscal Year	1,504	31	23
Deposits in Transit, End of the Fiscal Year	13	1,504	31
Deposits, Recorded by the Office of Comptroller	202,032	255,778	244,326
<b>Foreclosure Prevention Program Fund - 0891</b>			
Receipt Sources:			
Repayment to State Pursuant to Law	281,170	-	-
Total Receipts, per the Department's Records	281,170	-	-
Receipts, per the Department's Records	281,170	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	281,170	-	-
<b>Abandoned Residential Property Municipality Relief Fund - 0892</b>			
Receipt Sources:			
Repayment to State Pursuant to Law	828,108	1,315,318	-
Total Receipts, per the Department's Records	828,108	1,315,318	-
Receipts, per the Department's Records	828,108	1,315,318	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	828,108	1,315,318	-
<b>Cannabis Regulation Fund - 0912</b>			
Receipt Sources:			
Cannabis Tax	34,763,836	-	-
Total Receipts, per the Department's Records	34,763,836	-	-
Receipts, per the Department's Records	34,763,836	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	52,060	-	-
Deposits, Recorded by the Office of Comptroller	34,711,776	-	-

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Coal Technology Development Assistance Fund - 0925</b>			
Receipt Sources:			
Licenses, Fees or Registrations	\$ 5,534,533	\$ 5,402,552	\$ 5,502,657
Total Receipts, per the Department's Records	5,534,533	5,402,552	5,502,657
Receipts, per the Department's Records	5,534,533	5,402,552	5,502,657
Deposits in Transit, Beginning of the Fiscal Year	49,876	694	162
Deposits in Transit, End of the Fiscal Year	954	49,876	694
Deposits, Recorded by the Office of Comptroller	5,583,455	5,353,370	5,502,125
<b>State Aviation Program Fund - 0928</b>			
Receipt Sources:			
Sales Tax	4,831,151	-	-
Motor Fuel Tax	297,281	-	-
Total Receipts, per the Department's Records	5,128,432	-	-
Receipts, per the Department's Records	5,128,432	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	5,128,432	-	-
<b>Senior Citizens Real Estate Deferred Tax Revolving Fund - 0930</b>			
Receipt Sources:			
Deferred Real Estate Tax Reimbursements	5,898,014	6,134,034	7,196,825
Total Receipts, per the Department's Records	5,898,014	6,134,034	7,196,825
Receipts, per the Department's Records	5,898,014	6,134,034	7,196,825
Deposits in Transit, Beginning of the Fiscal Year	76,338	165,569	36,505
Deposits in Transit, End of the Fiscal Year	137,987	76,338	165,569
Deposits, Recorded by the Office of Comptroller	5,836,365	6,223,265	7,067,761
<b>Local Government Aviation Trust Fund - 0939</b>			
Receipt Sources:			
Sales Tax	5,152,812	-	-
Total Receipts, per the Department's Records	5,152,812	-	-
Receipts, per the Department's Records	5,152,812	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	-	-	-
Deposits, Recorded by the Office of Comptroller	5,152,812	-	-
<b>Transportation Renewal Fund - 0952</b>			
Receipt Sources:			
Motor Fuel Tax	1,023,569,330	-	-
Total Receipts, per the Department's Records	1,023,569,330	-	-
Receipts, per the Department's Records	1,023,569,330	-	-
Deposits in Transit, Beginning of the Fiscal Year	-	-	-
Deposits in Transit, End of the Fiscal Year	248,606	-	-
Deposits, Recorded by the Office of Comptroller	1,023,320,724	-	-
<b>Build Illinois Fund - 0960</b>			
Receipt Sources:			
Sales Tax	514,036,459	523,030,582	479,457,731
Hotel Operators' Occupation Tax	77,880,692	99,302,638	93,764,539
Hotel Operators' Occupation Tax/Additional	39,057,284	49,800,422	47,023,057
Private Sales/Used Car Use Tax	5,000,000	4,583,333	5,000,000
Total Receipts, per the Department's Records	635,974,435	676,716,975	625,245,327
Receipts, per the Department's Records	635,974,435	676,716,975	625,245,327
Deposits in Transit, Beginning of the Fiscal Year	11,046,550	10,299,529	15,299,575
Deposits in Transit, End of the Fiscal Year	5,845,416	11,046,550	10,299,529
Deposits, Recorded by the Office of Comptroller	641,175,569	675,969,954	630,245,373

Comparative Schedule of Cash Receipts and Deposits into the State Treasury  
For Fiscal Years Ended June 30, 2020, 2019 and 2018

	2020	2019	2018
<b>Local Tourism Fund - 0969</b>			
Receipt Sources:			
Hotel Operators' Occupation Tax	\$ 15,342,263	\$ 19,562,321	\$ 18,471,333
Total Receipts, per the Department's Records	<u>15,342,263</u>	<u>19,562,321</u>	<u>18,471,333</u>
Receipts, per the Department's Records	15,342,263	19,562,321	18,471,333
Deposits in Transit, Beginning of the Fiscal Year	1,155,740	1,027,477	969,714
Deposits in Transit, End of the Fiscal Year	104,173	1,155,740	1,027,477
Deposits, Recorded by the Office of Comptroller	<u>16,393,830</u>	<u>19,434,058</u>	<u>18,413,570</u>
<b><u>GRAND TOTAL - ALL FUNDS</u></b>			
Receipts, per the Department's Records	47,347,221,790	48,039,283,183	44,972,346,355
Deposits in Transit, Beginning of the Fiscal Year	382,578,904	345,813,164	436,462,580
Deposits in Transit, End of the Fiscal Year	388,063,913	382,578,904	345,813,164
Deposits, Recorded by the Office of Comptroller	<u>\$ 47,341,736,781</u>	<u>\$ 48,002,517,443</u>	<u>\$ 45,062,995,771</u>

**Schedule of Locally-Held Fund Receipts and Disbursements  
For the Fiscal Years Ended June 30, 2020, 2019, and 2018**

<b>Fund Name/Fund Number</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Surety Bond Fund (1151)</b>			
Beginning cash balances	\$ 250,606	\$ 289,626	\$ 418,228
Receipts:			
Bond operations	2,052	8,000	9,961
Disbursements:			
Refunds	65,352	47,020	138,563
Ending cash balance	<u>\$ 187,306</u>	<u>\$ 250,606</u>	<u>\$ 289,626</u>
<b>Evidence Fund (1369)</b>			
Beginning cash balances	\$ 5,451	\$ 9,358	\$ 10,525
Receipts:			
Private organizations or individuals	5,136	403	-
Disbursements:			
Purchase of evidence	5,261	4,310	1,167
Ending cash balance	<u>\$ 5,326</u>	<u>\$ 5,451</u>	<u>\$ 9,358</u>

Note 1: These balances were obtained from the Department's records and have been reconciled to the Department's *Report of Receipts and Disbursements for Locally Held funds* for each locally held fund submitted to the Office of Comptroller as of June 30, 2020, June 30, 2019, and June 30, 2018.

Note 2: This schedule is presented on the cash basis of accounting.



**Schedule of Changes in State Property  
For the Fiscal Years Ended June 30, 2020 and 2019**

	Beginning Balance	Additions	Deletions	Net Transfers	Ending Balance
<u>Fiscal Year June 30, 2020</u>					
Property:					
Equipment	\$ 4,925,177	\$ 41,890	\$ 84,816	\$ (23,240)	\$ 4,859,011
<u>Fiscal Year June 30, 2019</u>					
Property:					
Equipment	\$ 6,461,507	\$ 121,278	\$ 1,657,608	\$ -	\$ 4,925,177

Note 1 - These balances were obtained from the Department's records and have been reconciled to the Department's quarterly *Agency Report of State Property* reports submitted to the Office of Comptroller for the years ended June 30, 2020 and June 30, 2019. See Finding 2020-003 for description of the lack of completeness and accuracy of the state property and equipment populations provided by the Department.

Note 2 - This schedule was prepared from State property records as required by the Illinois Administrative Code (Code) and the Statewide Accounting Management System (SAMS). The capitalization policy required by the Code and SAMS is different from the capitalization policy established by the Office of Comptroller for financial reporting in accordance with generally accepted accounting principles (GAAP).

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited)  
For the Two Years Ended June 30, 2020**

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**Department Functions and Planning Program (Unaudited)**

**General Operations**

The Department of Revenue (Department) was established by the Civil Administrative Code of 1917 and is empowered to administer, collect, enforce and determine the distribution of the taxes imposed by the State's major tax acts. The Department collected approximately 67 percent of the receipts into the State's general funds for the fiscal year that ended June 30, 2019, and 64 percent in the fiscal year that ended June 30, 2020.

A significant portion of the Department's total effort relates to the collection of the Retailers' Occupation and Related Taxes (ROT), income taxes, and personal property replacement taxes. The revenue collected from these sources approximated 90 percent of taxes collected by the Department for the fiscal year ending June 30, 2019, and 88 percent for fiscal year ending June 30, 2020. The list of taxes the Department is empowered to collect are as follows:

- Income
  - Corporate Income Tax
  - Individual Income Tax
  - Personal Property Replacement tax
  - Withholding Income Tax
- Excise
  - Assistance Charges for Electricity Distributors
  - Assistance Charges for Natural Gas Distributors
  - Cigarette Importation
  - Cigarette Revenue
  - Cigarette Revenue Invoice
  - Cigarette Secondary Distributor
  - Cigarette Use Tax
  - Coin-Operated Amusement Device
  - Distributors Report
  - Electricity Distribution and Invested Capital Tax
  - Electricity Excise Tax
  - Gas Revenue Tax
  - Gas Use Tax
  - Hotel Motel
  - Liquor Direct Wine Shipper
  - Liquor Revenue
  - Liquor Revenue Airline
  - Liquor Warehouse
  - Out-of-State Cigarette Revenue
  - Out-of-State Sellers' Shipment Report
  - Real Estate Return
  - Rental Housing Support
  - Sales of Cigarettes into Illinois
  - Single Trip Permit
  - Telecommunications Excise Tax
  - Telecommunications Infrastructure Maintenance Fee
  - Tobacco Products Tax

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Department Functions and Planning Program (Unaudited) (Continued)**

**General Operations (Continued)**

- Sales and Use
  - Automobile Renting Tax
  - Replacement Vehicle Tax
  - Retailers Occupation Tax
  - Tire User fee
  - Use Tax
  - Vehicle Use Tax
- Motor Fuel
  - Environmental Impact Fee
  - Motor Fuel
  - Motor Fuel Use
  - Underground Storage Tank
- Gaming
  - Bingo Tax
  - Bingo License Fees
  - Charitable Games Tax
  - Charitable Games License Fees
  - Pull Tabs and Jar Games Tax
  - Pull Tabs and Jar Games License Fees
  - Racing Pari-mutuel Tax
- Local Governments
  - Chicago Soft Drink
  - County Automobile Renting
  - County Motor Fuel
  - County School Facility Occupation Tax
  - Flood Prevention Occupation
  - Illinois Sports Facilities
  - Local Government Private Vehicle Use Tax
  - Mass Transit District Sales Tax
  - Mass Transit District use Tax
  - MPEA Automobile Renting
  - MPEA Food and Beverage
  - MPEA Hotel Tax
  - Municipal Automobile Renting
  - Municipal Business District
  - Municipal Hotel (Chicago)
  - Municipal Simplified Telecommunications
  - Non-Home Rule Sales Tax
  - Special County ROT for Public Safety
  - Tennessee Valley Authority

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Department Functions and Planning Program (Unaudited) (Continued)**

**General Operations (Continued)**

- Others
  - Qualified Solid Waste Energy Facility
  - Real Estate Transfer Tax
  - Senior Citizens Real Estate Tax Deferral
  - Adult Entertainment
  - Medical Cannabis
  - Hydraulic Fracturing
  - Parking Excise Tax
  - 911 Surcharge
  - Dry Cleaning Solvent
  - Rental/Purchase

**Operating Expense Analysis**

Administrative fees collected by the Department to administer state and local tax laws are as follows:

Year Ended June 30,	Fees Deposited in General Revenue Fund (in thousands)	Fees Deposited in Tax Compliance and Administrative Fund (in thousands)
2020	\$2,157	\$70,124
2019	\$2,355	\$71,502

Operating expenses to administer state and local tax laws for the 15 months ended September 30, 2020 and the 16 months ended October 31, 2019 per \$1,000 of tax collected is summarized below.

Year Ended June 30,	Tax Collections (in thousands)	Operating Expenses (in thousands)	\$1,000 of Tax Collection
2020	\$47,352,593	\$202,304	\$4.27
2019	\$48,035,603	\$215,350	\$4.48

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Department Functions and Planning Program (Unaudited) (Continued)**

**AGENCY FUNCTIONS**

The mission statement of the Department of Revenue (Department) is to administer Illinois tax laws and collect tax revenues in a fair, consistent, and efficient manner for taxpayers and to provide accurate, timely, and reliable funding and information to state and local constituents.

The primary responsibility of the Department is to serve as the tax collection agency for State government and for local governments. In addition, the Department oversees local property tax assessments and functions as the funding agent for the Illinois Housing Development Authority.

The Director of the Department is David Harris. The Department's headquarters is located at 101 West Jefferson Street, Springfield, Illinois.

**Divisions of the Department**

The Department's operations are divided into the following primary areas:

**Account Processing**

The Account Processing Administration deposits tax payments; receives processes, controls, and stores State tax returns and associated documents.

**Audit Bureau/Criminal Investigations/Collections**

Through field and in-house audit activities, these areas promote voluntary compliance with State tax laws by examining taxpayer records to ensure the establishment and payment of all taxes due. These areas promote voluntary compliance through determination of non-compliance with criminal and civil tax laws and refers recommendations for prosecution of criminal violations of State tax law. The collections function pursues the collection of delinquent tax liabilities.

**Taxpayer Services**

This area answers taxpayer telephone calls, correspondence and registers taxpayer accounts.

**Administrative Services**

This area includes support function for the Department including: Procurement, Operations/Special Services, and Property Management.

In addition, there are support areas including Legal Services, Labor Relations, Equal Employment Opportunity, Research, Information Security, Budget and Planning, and Communications.

**Other Divisions of the Department**

The Department has various taxpayer appeal divisions: Informal Conference Board, Board of Appeals Office, and Administrative Hearings Office.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Department Functions and Planning Program (Unaudited) (Continued)**

**Planning**

The Department's planning process includes development, monitoring and periodic revisions to our strategic plan; monitoring and reporting of our performance metrics; gathering feedback from taxpayers and tax practitioners; and submitting a weekly report to the Governor's Office.

Strategic plans are formulated every 2-4 years by the Chief Financial Officer, Associate Director, and Chief of Staff based on input from senior management and presented to the Director for review and approval. Upon approval and dissemination of the strategic plan, the Chief Financial Officer and Associate Director lead the efforts to monitor progress towards the goals and objectives defined in the plan.

Senior staff report operational performance metrics to the Director in their monthly reports. The Chief Financial Officer reports strategic level metrics to the Governor's Office of Management and Budget (quarterly and annually) and the Comptroller's Office annually (Public Accountability Report). The Chief of Staff submits a weekly status report to the Governor's Office.

**Significant Challenges**

During fiscal years 2019-2020 the most significant challenge was adjusting to the challenges imposed by the COVID-19 pandemic in the last quarter of fiscal year 2020. Despite the problems and uncertainties caused by this pandemic, the Department has achieved many noteworthy accomplishments and achieved performance outcomes. The Department was also asked to implement new tax laws (e.g., Cannabis Regulation and Use Tax and Parking Excise Tax) and make significant modifications to other tax laws (e.g., change to vehicle sales tax and income taxes) during fiscal years 2019-2020. Despite the complexity of the tasks and the short time periods to complete the efforts, Department management and staff responded to these new laws, completing the necessary tasks on time.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Variations in Expenditures (Unaudited)**

A summary of expenditures by major object code for both appropriated funds and non-appropriated funds are presented in Schedule 3, Comparative Schedule of Net Appropriations, Expenditures, and Lapsed Balances. The Department's explanations for significant fluctuations in expenditures greater than \$1,500,000 and 15% of total expenditures as presented in Schedule 3 are detailed below.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund – 0001**

Back wage payments – The decrease was due to a one-time appropriated amount in fiscal year 2019 to make back wage payments to Department employees who had not received certain wages increase pursuant to a collective bargaining agreement.

Ordinary and contingent expenses – The decrease was due to a one-time appropriated amount in fiscal year 2019 to fund payroll costs associated with back wage payments to Department employees who had not received certain wage increases pursuant to a collective bargaining agreement.

Tax refunds – The decrease was due to the Department receiving increased appropriations in recent fiscal years to pay past due tax refunds that had been accruing for some time.

**Motor Fuel Tax Fund – 0012**

Electronic data processing – The decrease was due to a shift in funding sources with additional amounts paid from the Tax Compliance and Administration Fund.

Reimbursement to International Fuel Tax Agreement Member States – Expenditures decreased due to various economic factors, including Illinois motor fuel tax rates and fuel prices increasing in relation to neighboring states. When more fuel is purchased out of state, International Fuel Tax Agreement reimbursements to other jurisdictions decrease.

Motor Fuel Tax refunds – Refunds increased as a result of the Illinois motor fuel tax rate increase from \$0.19 per gallon to \$0.38 per gallon effective July 1, 2019. Payments received from taxpayers increased as well related to refund claims for overpayments made to the Department.

**Rental Housing Support Program Fund – 0150**

Grants to provide rental assistance to the Rental Housing Support Program Fund – The decrease was the result of fewer rental assistance applications received by the Illinois Housing Development Authority.

**State and Local Sales Tax Reform Fund – 0186**

Grants to allocate to Chicago for additional 1.25% use tax pursuant to P.A. 86-0928 – The increase was the result of consumers making purchases online rather than inside stores. Use tax is collected from online sales whereas sales tax is collected from inside store sales.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Variations in Expenditures (Unaudited) (Continued)**

**Fiscal Year 2020 Compared to Fiscal Year 2019 (Continued)**

**Income Tax Refund Fund – 0278**

Non-unitary income tax refunds – The Department received additional business income tax refund claims in fiscal year 2020.

Non-unitary income tax refunds (Return DD) – Direct deposit refunds rejected by financial institutions are redeposited and reissued to taxpayer using paper warrants. The Department received fewer rejected direct deposit refunds in fiscal year 2020.

**Illinois Affordable Housing Trust Fund – 0286**

Grants, mortgages, loans, or for the purpose of securing bonds – Additional spending authority was provided to pay for affordable housing initiatives. Expenditures increased as a result.

**Local Government Distributive Fund – 0515**

Grants to allocate to local governments for additional 1.25% use tax pursuant to P.A. 86-0928 – The increase was the result of consumers making purchases online rather than inside stores. Use tax is collected from online sales whereas sales tax is collected from inside store sales.

**RTA Sales Tax Fund – 0812**

Refunds – The Department collects certain sales taxes on behalf of local governments, deposits the proceeds into this fund, and then distributes the money using a non-appropriated expenditure authority account. Additional refunds of overpaid local taxes were made during fiscal year 2020.

**Dram Shop Fund – 0821**

Operational expenses – The Department administered the operations of the Liquor Control Commission through June 30, 2019. Related operational expenses were paid from the Dram Shop Fund. The Liquor Control Commission separated from the Department on July 1, 2019, pursuant to Public Act 100-1050. This explains the decrease in expenses.

**Abandoned Residential Property Municipality Relief Fund – 0892**

Awards and grants, lump sums and other purposes – The Illinois Housing Development Authority approved multiple abandoned property projects in fiscal year 2019. The projects were undertaken to demolish or repair buildings in Cook County, Chicago, and other metropolitan areas in the State. The decrease is because similar projects were not approved and financed in fiscal year 2020.



**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Variations in Expenditures (Unaudited) (Continued)**

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund – 0001**

Back wage payments – The increase was due to a one-time appropriated amount in fiscal year 2019 to make back wage payments to Department employees who had not received certain wages increase pursuant to a collective bargaining agreement.

Ordinary and contingent expenses – The decrease was due to a one-time appropriated amount in fiscal year 2019 to fund payroll costs associated with back wage payments to Department employees who had not received certain wage increases pursuant to a collective bargaining agreement.

**Motor Fuel Tax Fund – 0012**

Reimbursement to International Fuel Tax Agreement Member States – Expenditures increased due to various economic factors, including Illinois motor fuel tax rates and fuel prices becoming more similar to neighboring states. When more fuel is purchased in the state, International Fuel Tax Agreement reimbursements to other jurisdictions increase.

Motor Fuel Tax refunds – The Department received fewer motor fuel tax refund claims in fiscal year 2019.

**Foreclosure Prevention Program Graduated Fund – 0119**

Grants for allocation to housing counseling agencies and community based organizations – The Illinois Housing Development Authority approved multiple foreclosure prevention programs in fiscal years 2019 and 2018. The projects within these programs address housing counseling, education, and training. The decrease is due to fewer individual projects approved and financed in fiscal year 2019.

**Rental Housing Support Program Fund – 0150**

Grants to provide rental assistance to the Rental Housing Support Program Fund – The decrease was the result of fewer rental assistance applications received by the Illinois Housing Development Authority.

**Business District Retailers' Occupation Tax Fund – 0160**

Shared revenue payments – The increase was due to certain local governments increasing their tax rates on general merchandise sales. The Department collects the money on behalf of those local governments, deposits the proceeds into this fund, and then distributes the money using this expenditure authority account.

**Regional Transportation Authority (RTA) Occupation and Use Tax Replacement Fund – 0187**

Grants to allocate to RTA for 10% of the 1.25% use tax pursuant to P.A. 86-0928 – The increase was the result of consumers making purchases online rather than inside stores. Use tax is collected from online sales whereas sales tax is collected from inside store sales.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Variations in Expenditures (Unaudited) (Continued)**

**Fiscal Year 2019 Compared to Fiscal Year 2018 (Continued)**

**Income Tax Refund Fund – 0278**

Non-unitary income tax refunds – The Department received fewer business income tax refund claims in fiscal year 2019.

Non-unitary income tax refunds (Return DD) – Direct deposit refunds rejected by financial institutions are redeposited and reissued to taxpayer using paper warrants. The Department implemented a new process with the Office of Comptroller in fiscal year 2019 to systemically complete redeposit and reissuance with fewer handoffs between agencies. The reissued refunds are paid from this expenditure account.

**Illinois Affordable Housing Trust Fund – 0286**

Grants, mortgages, loans, or for the purpose of securing bonds – The Illinois Housing Development Authority funded additional affordable housing initiatives in fiscal year 2019. Significant real estate closings included: Anthony Place Ottawa, Anthony Place Prairie Centre St. Charles, Brown Shoe Factory Lofts, Flax Meadows Townhomes, Greenfield & Roodhouse Homes, Impact Apartments, Kings Court Redevelopment, Kirwan Apartments, Oak Field Place, Pinewood Place, Prairie Trail, Spruce Village, Supportive Housing Apartments, the Residences of Crystal Lake, and Union Avenue Apartments.

**Local Government Distributive Fund – 0515**

Grants to allocate to local governments for additional 1.25% use tax pursuant to P.A. 86-0928 – The increase was the result of consumers making purchases online rather than inside stores. Use tax is collected from online sales whereas sales tax is collected from inside store sales.

**Municipal Telecommunications Fund – 0719**

Refunds – The Department collects municipal telecommunications taxes on behalf of local governments, deposits the proceeds into this fund, and then distributes the money using a non-appropriated expenditure authority account. Refund claims can vary greatly each year. Fewer refund claims for overpaid municipal telecommunications taxes were received during fiscal year 2019.

**RTA Sales Tax Fund – 0812**

Refunds – The Department collects certain sales taxes on behalf of local governments, deposits the proceeds into this fund, and then distributes the money using a non-appropriated expenditure authority account. Refund claims can vary greatly each year. Additional refunds of overpaid local taxes were made during fiscal year 2019.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Variations in Receipts (Unaudited)**

A summary of cash receipts by fund by source is presented in Schedule 5, Comparative Schedule of Cash Receipts and Deposits into the State Treasury. The Department's explanations for significant fluctuations in cash receipts greater than \$5,000,000 and 15% of total receipts by each fund as presented in Schedule 6 are detailed below.

**Fiscal Year 2020 Compared to Fiscal Year 2019**

**General Revenue Fund – 0001**

Public Act 101-0031 directed a portion of cigarette taxes to the Capital Projects Fund beginning July 1, 2019. Also, licenses and fees were largely sourced from liquor licenses. The Liquor Control Commission (Commission) operated as a division with the Department through June 30, 2019. Pursuant to Public Act 100-1050, the Commission became an independent agency effective July 1, 2019. The Commission assumed responsibility for processing receipts at that time. Finally, economic declines associated with coronavirus pandemic caused private vehicle sales and use tax receipts to decline in the last quarter of fiscal year 2020.

**Common School Fund – 0412**

Pursuant to the Tax Delinquency Amnesty Act (35 ILCS 745) (Act), tax amnesty was offered during fiscal year 2020 to taxpayers owing delinquent taxes to the State. The Act directed 50% of revenues realized, consisting largely of income and sales taxes, that would otherwise be deposited into General Revenue Fund to instead be deposited into the Common School Fund. The increased deposits in the Common School Fund associated with the Act was offset by a decrease in the cigarette tax allocated to this fund due to Public Act 101-0031 directing a portion of cigarette tax to the Capital Projects Fund beginning July 1, 2019.

**Transportation Renewal Fund – 0952**

The increase in motor fuel tax receipts was due to a statutory change. Public Act 101-0032 increased the motor fuel tax rate and directed the proceeds to the Transportation Renewal Fund beginning July 1, 2019.

**Compassionate Use of Medical Cannabis Fund – 0075**

Tax revenues increased in fiscal year 2020 due to increased medical cannabis sales. Additional applicants filed with the Department of Public Health who issued medical cannabis registration identification cards to qualifying individuals.

**Long-Term Care Provider Fund – 0345**

The increase is the result of a law change. Public Act 101-0031 increased the tax imposed on e-cigarettes beginning July 1, 2019. The law provides that 50% of the tax is deposited into the Long-Term Care Provider Relief Fund pursuant to the Tobacco Products Tax Act (35 ILCS 143).

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Variations in Receipts (Unaudited) (Continued)**

**Fiscal Year 2020 Compared to Fiscal Year 2019 (Continued)**

**Tax Compliance and Administration Fund – 0384**

The Department collects fees for administering various taxes on behalf of Illinois local governments. In previous fiscal years, the fees were transferred into other funds. Beginning in late fiscal year 2019, the fees were instead deposited directly into Fund 0384.

**Public Transportation Fund – 0627**

Economic declines associated with coronavirus pandemic caused sales tax receipts to decline in the last quarter of fiscal year 2020.

**Tourism Promotion Fund – 0763**

Economic declines associated with coronavirus pandemic caused hotel tax receipts to decline in the last quarter of fiscal year 2020.

**Healthcare Provider Relief Fund – 0793**

Public Act 101-0031 directed a portion of cigarette taxes to the Capital Projects Fund beginning July 1, 2019.

**Dram Shop Fund – 0821**

The Liquor Control Commission (Commission) operated as a division with the Department through June 30, 2019. Pursuant to Public Act 100-1050, the Commission became an independent agency effective July 1, 2019. The Commission assumed responsibility for processing receipts into the Dram Shop Fund at that time.

**Cannabis Regulation Fund – 0912**

Recreational use of cannabis was legalized during fiscal year 2020 pursuant to Public Act 101-0027. Tax revenues collected under the Act are deposited into the Cannabis Regulation Fund.

**State Aviation Program Fund – 0928**

The increase in sales tax was due to a statutory change. Public Act 101-0010 directed taxes imposed on aviation fuel sold on or after December 1, 2019, be deposited into the fund.

**Build Illinois Fund – 0960**

Economic declines associated with coronavirus pandemic caused hotel tax receipts to decline in the last quarter of fiscal year 2020.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2018**

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**Analysis of Significant Variations in Receipts (Unaudited) (Continued)**

**Fiscal Year 2020 Compared to Fiscal Year 2019 (Continued)**

**Metropolitan Pier and Exposition Authority Trust Fund – 0337**

Economic declines associated with coronavirus pandemic caused sales tax receipts to decline in the last quarter of fiscal year 2020.

**Protest Fund – 0401**

Receipts increased because several large corporate taxpayers paid business income tax assessments under protest in October 2019.

**Local Government Aviation Trust Fund – 0939**

The increase in sales tax was due to a statutory change. Public Act 101-0010 directed taxes imposed by Illinois local governments on aviation fuel sold on or after December 1, 2019, be deposited into the fund.

**Capital Projects Fund – 0694**

The increase in cigarette and parking excise taxes were due to statutory changes. Public Act 101-0031 increased the cigarette tax rate and created the parking excise tax. Both changes were effective July 1, 2019. The proceeds are deposited into the Capital Projects Fund.

**Fiscal Year 2019 Compared to Fiscal Year 2018**

**General Revenue Fund – 0001**

Public Act 100-437 created the rental purchase agreement occupation and use tax effective January 1, 2018. The proceeds are deposited into the General Revenue Fund.

**State and Local Sales Tax Reform Fund – 0186**

Goods used or consumed in Illinois but purchased out of state are subject to use tax. Tax receipts continue to grow year-over-year as additional online and out-of-state retailers collect and remit taxes to the Department.

**McCormick Place Expansion Project Fund – 0377**

The increase was due to the Treasurer's Office instructing the Department to deposit additional taxes into the fund pursuant to the Metropolitan Pier and Exposition Authority (MPEA) Act (70 ILCS 210). The MPEA generates its own revenue and the Treasurer's Office deposits those revenues into this fund.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2018**

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**Analysis of Significant Variations in Receipts (Unaudited) (Continued)**

**Fiscal Year 2019 Compared to Fiscal Year 2018 (Continued)**

**Tax Compliance and Administration Fund – 0384**

The Department collects fees for administering various taxes on behalf of Illinois local governments. In previous fiscal years, the fees were transferred into other funds. Beginning in late fiscal year 2019, the fees were instead deposited directly into Fund 0384.

**School Infrastructure Fund – 0568**

The decrease was due to a contracting revenue source as Cigarette tax collections continue to diminish year-over-year. The overall U.S. cigarette industry continues to contract as younger taxpayers generally smoke less than those from earlier generations. Over the years Illinois has increased cigarette tax rates such that they are at significantly higher rates than neighboring states. As a result, taxpayers are motivated to purchase their cigarettes in those neighboring states.

**Fund for Advancement of Education – 0640**

Public Act 100-0023 increased individual income tax rates effective July 1, 2017. Fiscal year 2019 was the first full year for which the tax rate increase was realized. Further, additional income taxes were realized during fiscal year 2019 as a result of income repatriation provisions contained within the Federal Tax Cuts and Jobs Act making previously deferred income immediately taxable.

**Commitment to Human Services Fund – 0644**

Public Act 100-0023 increased individual income tax rates effective July 1, 2017. Fiscal year 2019 was the first full year for which the tax rate increase was realized. Further, additional income taxes were realized during fiscal year 2019 as a result of income repatriation provisions contained within the Federal Tax Cuts and Jobs Act making previously deferred income immediately taxable.

**Local Government Distributive Fund – 0515**

Public Act 100-0023 increased individual income tax rates effective July 1, 2017. Fiscal year 2019 was the first full year for which the tax rate increase was realized. Further, additional income taxes were realized during fiscal year 2019 as a result of income repatriation provisions contained within the Federal Tax Cuts and Jobs Act making previously deferred income immediately taxable.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Lapse Period Spending (Unaudited)**

A summary of lapse period spending by major object code for both appropriated funds and non-appropriated funds are presented in Schedules 1 and 2, Schedules of Appropriations, Expenditures, and Lapsed Balances. The Department's explanations for lapse period expenditures that exceeded \$1,500,000 and 15% of total expenditures as presented in Schedule 1 and 2 are detailed below.

**Fiscal Year 2020**

**Motor Fuel Tax Fund – 0012**

Electronic data processing – Internal service fund bills received late in fiscal year 2020 were paid during the lapse period.

**State and Local Sales Tax Reform Fund – 0186**

Grants to allocate to Chicago for additional 1.25% use tax pursuant to P.A. 86-0928 – Use tax revenue sharing payments to local governments are made two months after the tax is collected and the related tax returns are processed. Payments made in the lapse period were for taxes collected in May and June.

**Illinois Affordable Housing Trust Fund – 0286**

Grants, mortgages, loans, or for the purpose of securing bonds – The Illinois Housing Development Authority approved affordable housing projects late in the fiscal year. The projects were funded in the lapse period.

**Local Government Distributive Fund – 0515**

Grants to allocate to local governments for additional 1.25% use tax pursuant to P.A. 86-0928 – Use tax revenue sharing payments to local governments are made two months after the tax is collected and the related tax returns are processed. Payments made in the lapse period were for taxes collected in May and June.

**Fiscal Year 2019**

**General Revenue Fund – 0001**

Back wage payments – Certain wage increases were not made to Department employees for several years due to prolonged contract negotiations between the State and organized labor. Pursuant to the agreement reached, the Department made one-time back wage payments to eligible staff. The date of the agreement combined with the time required to calculate the amounts owed caused the payments to be made during the lapse period.

Ordinary and contingent expenses – A supplemental appropriation was awarded late in fiscal year 2019 to fund payroll costs associated with one-time back wage payments made during the lapse period.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Analysis of Significant Lapse Period Spending (Unaudited) (Continued)**

**Fiscal Year 2019 (Continued)**

**Motor Fuel Tax Fund – 0012**

Electronic data processing – Internal service fund bills received late in fiscal year 2019 were paid during the lapse period.

**Rental Housing Support Program Fund – 0150**

Grants to provide rental assistance to the Rental Housing Support Program Fund – The Illinois Housing Development Authority approved affordable housing projects late in the fiscal year. The projects were funded in the lapse period.

**State and Local Sales Tax Reform Fund – 0186**

Grants to allocate to Chicago for additional 1.25% use tax pursuant to P.A. 86-0928 – Use tax revenue sharing payments to local governments are made two months after the tax is collected and the related tax returns are processed. Payments made in the lapse period were for taxes collected in May and June.

**Tax Compliance and Administration Fund – 0384**

Operational expenses – Internal service fund bills received late in fiscal year 2019 were paid during lapse. Interest charges associated with back wage payments were paid during the lapse period as well.

**Local Government Distributive Fund – 0515**

Grants to allocate to local governments for additional 1.25% use tax pursuant to P.A. 86-0928 – Use tax revenue sharing payments to local governments are made two months after the tax is collected and the related tax returns are processed. Payments made in the lapse period were for taxes collected in May and June.

**Abandoned Residential Property Municipality Relief Fund – 0892**

Awards and grants, lump sums and other purposes – The Illinois Housing Development Authority approved affordable housing projects late in the fiscal year. The projects were funded in the lapse period.



State of Illinois  
 Department of Revenue  
 Compliance Examination

Analysis of Operations (Unaudited) (Continued)  
 For the Two Years Ended June 30, 2020

Number of Employees (Unaudited)

Average Full-Time Employees	Fiscal Year		
	2020	2019	2018
<b>Tax Administration</b>			
Account Processing	368	374	363
Administrative Law Judge	7	7	7
Administrative Services	41	44	39
Audit Bureau	409	408	396
Board of Appeals	13	13	12
Budget and Planning Office	24	27	29
Collections Bureau	188	185	167
Director's Office	9	10	10
EEO Office	1	1	1
Human Resources	20	20	20
Informal Conference Board	9	7	5
Information Security	-	8	-
Information Technology	-	92	-
Internal Affairs	16	17	17
Internal Audits	5	5	5
Labor Relations	4	5	6
Legal Services	37	38	36
Legislative Office	4	3	3
Policy and Communications	12	12	10
Research Office	5	5	5
Tax Enforcement	35	31	29
Taxpayer Services	167	169	151
Training	5	5	4
<b>Total Tax Administration</b>	<b>1,379</b>	<b>1,486</b>	<b>1,315</b>
<b>Liquor Control Commission</b>			
BASSET	N/A	1	1
Budget Office	N/A	-	1
General Office	N/A	14	13
Investigations	N/A	19	17
Legal Services	N/A	1	1
Parental Responsibility	N/A	-	-
Retailer Education	N/A	-	1
<b>Total Liquor Control Commission</b>	<b>-</b>	<b>35</b>	<b>34</b>
<b>TOTAL DEPARTMENT</b>	<b>1,379</b>	<b>1,521</b>	<b>1,349</b>

Note 1: Employee groupings are based on organizational structure during fiscal years ended June 30, 2020, 2019, and 2018.

Note 2: This schedule is prepared from Department records and represents the average full-time equivalent number of employees by division for the fiscal years ended June 30, 2020, 2019, and 2018.

Note 3: A full-time equivalent is calculated by summing the number of full-time staff employed during each pay period in the year then dividing that sum by the total number of pay periods (24) in the year.

**State of Illinois  
Department of Revenue  
Compliance Examination**

**Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020**

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**Disclosure of Emergency Purchases**

**Fiscal Year 2020**

An emergency purchase was executed with Fairfax Imaging, Inc. in fiscal year 2020. The Department ultimately paid its vendor \$60,000. The reasoning and services provided are as follows.

A sole source contract with Fairfax Imaging, Inc. expired on July 28, 2019 before all components of the contract were implemented. The delay in implementation was due to a change in financial institutions by the State Treasurer's Office. The Department of Revenue required the continued services of Fairfax Imaging, Inc. to ensure the software components were programmed and implemented.

Services provided:

- Reconfiguration of Quick Module 3 and Quick Module 5 to a new financial institution (JP Morgan Chase). 1.1.1. Installation, configuration, and deployment of Quick Module 5.0 software (including Quick Encryption, Quick Workflow Monitor, and Quick Web) in the production, test, and development environments of IDOR.
- IL 1040 and 16 related schedules 1.1.2.1 IL 1040 including all W-2, IL 1040-X, IL-505-I, IL-1310, IL-2210, IL-4562, IL-4644, IL-4852, Schedule 1299-C, Schedule 4255, Schedule CR, Schedule F, Schedule G, Schedule ICR, Schedule M, Schedule NR.
- IL – 1120 AND 12 related schedules (Business Income Tax Form) – IL-477, IL-505-B, IL-2220, Schedule INL, Schedule INS, Schedule J, Schedule NB, Schedule NLD, Schedule UB, Schedule 80/20, Schedule 1299-B, Schedule 1299-D.
- Implement data transfer process to GenTax, the IDOR tax processing system, Implement data entry process in QM 5.0 to allow key-from-image capability for the selected IDOR forms, provide web based long term image storage and retrieval, provide Standard QM 5.0 statistical reporting along with one custom report, provide on-site training and knowledge transfer to IDOR staff in the operation and system support implement by FairFax. Also provide technical training to the IDOR staff implement other forms.

**Fiscal Year 2019**

The Department did not have any emergency purchases during fiscal year 2019.

State of Illinois  
Department of Revenue  
Compliance Examination

Analysis of Operations (Unaudited) (Continued)  
For the Two Years Ended June 30, 2020

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Analysis of Overtime and Compensatory Time (Unaudited)  
For the Years Ended June 30, 2020 and 2019

	2020	2019
<b><u>Tax Operations</u></b>		
Overtime hours paid	\$ 10,366	\$ 13,763
Compensatory hours paid	3,876	2,939
Total hours	<u>\$ 14,243</u>	<u>\$ 16,703</u>
Value of overtime hours paid	\$ 492,174	\$ 610,581
Value of compensatory hours paid	108,291	81,335
Total cost	<u>\$ 600,465</u>	<u>\$ 691,915</u>