SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

Vol. 9, No. 9

Period Ending August 31, 2026

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

Vol. 9, No. 9 Period Ending August 31, 2026

The following are the Debt Transparency Act submissions filed by state agencies for the period ending August 31, 2026. To find a specific agency, bring up the table of contents (in Edge: Alt and T buttons on your keyboard; in Chrome: hover over the page then left-click mouse on the bookmark image in the upper-right of your screen, or left-click on the menu in the upper-left of your screen), then select the agency.

Sixty-eight state agencies and universities responded for the reporting period ending August 31, 2026, in time for their data to be included in the publication of the report. Due to the timeliness required of this monthly report, agencies not filing timely are not included.

Five agencies reported zero liabilities:

- Executive Inspector General, Office of the
- Illinois Civil Service Commission
- Illinois Math and Science Academy
- Secretary of State, Office of
- State Universities Civil Service System

Thirteen agencies have waivers granted by the IOC under 30 ILCS 105/9.08(a).

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Governor's Office
Agency Number: 310
Reporting Period Ending: August 31st, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
310	**General Funds***	**$9,000**	**$0**	**$0**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
310	001										
310											
310	**Federal Funds***		**$0**	**$0**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
310	0947										
310											
310	**All Other Funds***	**$1,000**	**$0**	**$0**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
310	0926										
310											
310	**Totals**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Office of the Lieutenant Governor
Agency Number: 330
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
330	**General Funds***	**$1,000**	**$0**	**$0**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
330	0001										
330											
330	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
330	0000										
330											
330	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
330											
330											
330	**Totals**	**$1,000**	**$0**	**$0**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Attorney General
Agency Number: 340
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
340	**General Funds***	**$1,021,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
340	0001	$1,021,000									
340											
340	**Federal Funds***	**$104,000**	**$4,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
340	0988										
340											
340	**All Other Funds***	**$2,405,000**	**$8,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**	**$0**
340											
340											
340	**Totals**	**$3,530,000**	**$12,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

N/A

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Comptroller
Agency Number: 360
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
360	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
360	XXXX										
360											
360	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
360	XXXX										
360											
360	**All Other Funds***	**$113,000**	**$0**	**$0**	**$113,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
360	XXXX										
360											
360	**Totals**	**$113,000**	**$0**	**$0**	**$113,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: STATE TREASURER'S OFFICE
Agency Number: 370
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
370	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
370	001	$0			$0						
370											
370	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
370	XXXX										
370											
370	**All Other Funds***	**$29,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
370	054	$18,000			$0						
370	103	$0			$0						
370	195	$0			$0						
370	373	$11,000			$0						
370	435	$0			$0						
370	482	$0			$0						
370	634	$0			$0						
370	668	$0			$0						
370	**Totals**	**$29,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department on Aging
Agency Number: 402
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
402	**General Funds***	**$96,000**	**$13,000**	**$0**	**$41,128,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
402	0001	$38,000	$5,000		$574,000	$0			$0		
402	0644	$58,000	$8,000		$40,554,000				$0		
402											
402	**Federal Funds***	**$33,000**	**$0**	**$0**	**$621,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
402	0618	$33,000			$582,000	$0					
402	396	$0			$39,000	$0					
402											
402	**All Other Funds***	**$0**	**$0**	**$0**	**$128,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
402	0698	$0			$72,000						
402	0733	$0			$56,000						
402	830	$0			$0						
402	**Totals**	**$129,000**	**$13,000**	**$0**	**$41,877,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Decrease in general funds agency liabilities is due to timing of release of payments to the IOC at the end of the month. The increase in general funds estimated liabilities is due to fluctuation in Provider billings. Decrease in federal funds Agency Liabilities is due to timing of release of payments to the IOC at the end of the month and slowness of the federal cash. The decrease in Estimated to be submitted to IOC within 10 days is due to timing of providers and grantees submitting month end payment requests and federal cash availability. Decrease in All other funds Agency Liabilities is due to timing of release of payments to the IOC at the end of the month. The decrease in Estimated to be submitted to IOC within 10 days is due to timing of providers and grantees submitting month end payment requests.

Narrative

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Agriculture
Agency Number: 406
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
406	**General Funds***	**$361,000**		**$0**	**$361,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
406											
406											
406	**Federal Funds***			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
406											
406											
406	**All Other Funds***	**$737,000**		**$0**	**$737,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
406					$0						
406	0045	$291,000			$291,000						
406	0075				$0						
406	0163	$25,000			$25,000						
406	0245	$46,000			$46,000						
406	0289				$0						
406	0290				$0						
406	0291				$0						
406	0369				$0						
406	0430				$0						
406	0438	$343,000			$343,000						
406	0440				$0						
406	0576	$14,000			$14,000						
406	0602				$0						
406	0608				$0						
406	0708	$6,000			$6,000						
406	0709	$6,000			$6,000						
406	0763				$0						
406	0862	$2,000			$2,000						
406	0898				$0						
406	0912	$4,000			$4,000						
406											
406	**Totals**	**$1,098,000**	**$0**	**$0**	**$1,098,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Timely Pay

Agency Name: Central Management Services
Agency Number: 416
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**					
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only 1**
416	**General Funds***	**$3,710,000**	**$0**	**$356,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
416	0001	$3,710,000	$0	$356,000	$0	$0	$0	$0	$0	$0	$0
416											
416	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
416	None	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
416											
416	**All Other Funds***	**$8,444,000**	**$41,000**	**$178,568,000**	**$113,895,000**	**$0**	**$3,000**	**$7,000**	**$53,000**	**$2,000**	**$142,000**
416	LGHIRF 0193	$17,000	$26,000	$1,012,000	$945,000	$0	$0	$0	$0	$0	$7,000
416	THISF 0203	$193,000	$0	$13,518,000	$7,244,000	$0	$0	$0	$0	$0	$0
416	WCRF 0332	$0	$0	$9,575,000	$2,695,000	$0	$0	$0	$0	$0	$0
416	GIPF 0457	$0	$0	$7,975,000	$7,975,000	$0	$0	$0	$0	$0	$0
416	CCHISF 0577	$422,000	$15,000	$2,156,000	$758,000	$0	$0	$0	$0	$0	$135,000
416	HIRF 0907	$3,565,000	$0	$132,332,000	$81,960,000	$0	$0	$0	$0	$0	$0
416	FMRF 0314	$544,000	$0	$12,000,000	$10,000,000	$0	$0	$0	$51,000	$0	$0
416	PSF 0317	$74,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
416	SGRF 0303	$3,629,000	$0	$0	$2,318,000	$0	$3,000	$7,000	$2,000	$2,000	$0
416	**TOTAL**	**$12,154,000**	**$41,000**	**$178,924,000**	**$113,895,000**	**$0**	**$3,000**	**$7,000**	**$53,000**	**$2,000**	**$142,000**

Agency Number	Major Fund Source		Late Interest Reporting (Timely Pay Detail)					
			Estimated Timely Pay Interest Penalties (between 31 and 60 days late)	**Estimated Timely Pay Interest Penalties (between 61 and 90 days late)**	**Estimated Timely Pay Interest Penalties (between 91 and 120 days late)**	**Estimated Timely Pay Interest Penalties (between 121 and 180 days late)**	**Estimated Timely Pay Interest Penalties (between 181 and 365 days late)**	**Estimated Timely Pay Interest Penalties (more than 365 days late)**
416	**General Funds***		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
416	0001		$0	$0	$0	$0	$0	$0
416								
416	**Federal Funds***		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
416	XXXX		$0	$0	$0	$0	$0	$0
416								
416	**All Other Funds***		**$22,000**	**$15,000**	**$15,000**	**$29,000**	**$61,000**	**$1,000**
416	0193		$7,000	$0	$0	$0	$0	$0
416	0203		$0	$0	$0	$0	$0	$0
416	0332		$0	$0	$0	$0	$0	$0
416	0457		$0	$0	$0	$0	$0	$0
416	0577		$15,000	$15,000	$15,000	$29,000	$61,000	$1,000
416	0907		$0	$0	$0	$0	$0	$0
416	**Totals**		**$22,000**	**$15,000**	**$15,000**	**$29,000**	**$61,000**	**$1,000**

Estimated Late Payment Interest Penalties cannot be estimated with any accuracy since baseline date is not a populated field on the SAP report (FBL3N) used for Debt Transparency Act Reporting. The SAP report used for Debt Transparency Act Reporting does not identify liabilities as of the end of the reporting date if the liability is subsequently posted for payment before the report is ran since the FBL3N report excludes these documents.

Variance Analysis

907 - Awaiting further info from vendor.

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Children & Family Services
Agency Number: 418
Reporting Period Ending: 8/31/26

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
418	**General Funds***	**$1,489,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
418	0001	$1,489,000									
418											
418	**Federal Funds***	**$1,660,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
418	0220	$1,660,000									
418											
418	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
418	0582	$0									
418											
418	**Totals**	**$3,149,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

n/a

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Commerce and Economic Opportunity
Agency Number: 420
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Agency Number	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]
420	**General Funds***	**$184,000**	**$0**	**$0**	**$184,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
420											
420											
420	**Federal Funds***	**$5,399,000**	**$0**	**$0**	**$5,399,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
420	0870	$2,100,000			$2,100,000						
420	0875	$1,629,000			$1,629,000						
420	Other	$1,670,000			$1,670,000						
420											
420	**All Other Funds***	**$16,085,000**	**$0**	**$0**	**$16,085,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
420	0023	$2,834,000			$2,834,000						
420	0763	$1,488,000			$1,488,000						
420	0966	$1,461,000			$1,461,000						
420	0971	$8,314,000			$8,314,000						
420	Other	$1,988,000			$1,988,000						
420											
420	**Totals**	**$21,668,000**	**$0**	**$0**	**$21,668,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Variance due to timing of report and receipt and processing of invoices

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Dept of Natural Resources
Agency Number: 422
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
422	**General Funds***	**$5,000**	**$9,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
422											
422											
422	**Federal Funds***	**$32,000**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
422											
422											
422	**All Other Funds***	**$723,000**	**$828,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,000**	**$0**
422											
422											
422	**Totals**	**$760,000**	**$838,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$75,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Juvenile Justice
Agency Number: 425
Reporting Period Ending: 08/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
425	**General Funds***	**$1,681,000**	**$229,000**				**$0**	**$0**	**$1,000**	**$205,000**	**$0**
425	0001	$1,681,000	$229,000				$0	$0	$1,000	$205,000	$0
425											
425	**Federal Funds***	$0	$0				$0	$0	$0	$0	**$0**
425											
425											
425	**All Other Funds***	**$122,000**	**$13,000**				**$0**	**$0**	**$0**	**$9,000**	**$0**
425											
425											
425	**Totals**	**$1,803,000**	**$242,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$214,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

Data is estimated based on historic monthly average expenditures and the most recent data available.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Corrections
Agency Number: 426
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
426	**General Funds***	**$34,455,000**	**$0**	**$5,726,000**	**$5,000,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
426	0001	$34,455,000	$0	$5,726,000	$5,000,000	$0	$0	$0	$0	$0	
426											
426	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
426											
426											
426	**All Other Funds***	**$2,997,000**	**$0**	**$0**	**$2,997,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
426	0523	$2,997,000	$0	$0	$2,997,000	$0	$0	$0	$0	$0	
426											
426	**Totals**	**$37,452,000**	**$0**	**$5,726,000**	**$7,997,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Agency Liabilities for GRF have decreased with the new fiscal year. Agency Liabilities for All Other Funds has increased with the receipt of large Technology Management Revolving Fund invoices.

Narrative

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Illinois Department of Employment Security
Agency Number: 427
Reporting Period Ending: 8/31/26

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]
427	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
427	0001	$0		$0	$0	$0					
427											
427	**Federal Funds***	**$6,054,000**	**$0**	**$5,273,000**	**$938,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
427	0052	$5,958,000		$5,264,000	$938,000						
427	0055	$96,000		$9,000	$0						
427											
427	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
427	0011	$0		$0	$0						
427											
427	**Totals**	**$6,054,000**	**$0**	**$5,273,000**	**$938,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

The methodology for estimation of Column D is based on a monthly average of previous months of expenditures of this nature/contract amount.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Financial and Professional Regulation
Agency Number: 440
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
440	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
440	XXXX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
440											
440	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
440	XXXX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
440											
440	**All Other Funds***	**$1,511,000**	**$0**	**$0**	**$319,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
440	0218	$1,246,000	$0	$0	$197,000	$0	$0	$0	$0	$0	$0
440	Other	$265,000	$0	$0	$122,000	$0	$0	$0	$0	$0	$0
440											
440	**Totals**	**$1,511,000**	**$0**	**$0**	**$319,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Explanation is not required as variance from prior month is less than the threshold limit of $10 million.

Narrative

Agency liabilities consist of invoices and vouchers that do not have a payment warrant issued as of the end of the reporting period.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Human Rights
Agency Number: 442
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
442	**General Funds***	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
442	XXXX										
442											
442	**Federal Funds***	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
442	0607										
442											
442	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
442	099/778/797										
442											
442	**Totals**	**$26,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Human Services
Agency Number: 444
Reporting Period Ending: Aug 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
444	**General Funds***	**$57,310,000**	**$0**	**$343,399,000**	**$57,310,000**	**$0**	**$0**	**$0**	**$0**	$0	$0
444	0001	$57,310,000		$343,399,000	$57,310,000						
444											
444	**Federal Funds***	**$2,134,000**	**$0**	**$98,789,000**	**$2,134,000**		**$0**	**$0**	**$0**	**$0**	**$0**
444	0013	$0		$7,591,000	$0						
444	0081	$0		$13,540,000							
444	0142	$0		$5,956,000	$0						
444	0347	$0		$2,901,000	$0						
444	0408	$0		$16,590,000	$0						
444	0495	$0		$1,345,000	$0						
444	0592	$0		$2,534,000							
444	0646	$0		$4,534,000	$0						
444	0700	$0		$17,323,000	$0						
444	0876	$0		see note 3	$0						
444	**All Other Funds***	**$2,078,000**	**$0**	**$80,734,000**	**$2,078,000**		**$0**	**$0**	**$0**	**$0**	**$0**
444	0050	$0		$2,203,000	$0						
444	0120	$0		see note 3	$0						
444	0129	$0		$1,177,000							
444	0150	$0		$3,083,000	$0						
444	0280	$0		$28,333,000	$0						
444	0286	$0		$9,797,000	$0						
444	0344	$0		$11,500,000							
444	0365	$0		$8,197,000	$0						
444	0368	$0		$1,164,000							
444	0509	$0		$25,524,000	$0						
444	0611	$1,135,000		see note 3	$1,135,000						
444	0642	$0		$2,000,000	$0						
444	0718	$0		$4,734,000	$0						
444	0727	$0		$1,632,000	$0						
444	0729	$0		$9,241,000	$0						
444	0734	$0		$5,367,000	$0						
444											
444	**Totals**	**$61,522,000**	**$0**	**$522,922,000**	**$61,522,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

The GRF agency liabilities are up $32.1M as compared to the end of Jul. The GRF variance is related to the processing of FY27 payments as lapse period ended. The Federal funds agency liabilities are down $6.5M from the end of July. The change is related to final payments that have been processed for FY26 lapse period. The Other funds agency liabilities are up $620K from the end of July. There was no one program item that contributed to the variance but mainly attributed to lapse period final payments. The GRF estimated pending liability is up $30.2M as compared to the end of July. Expect this amount to grow to the amount paid from lapse period and related to our methodology of spreading liabilities across 12 month. For Federal funds pending liability are up by $16.8M from end of July. This increase is related to DHS methodology is spread across 12 months and the prioritizing lapse payments for FY26. The Other funds pending liability is up by $51.7M compared to the end of July. This increase is related how DHS methodology is spread across 12 months and   the prioritizing lapse payments for FY26.

Narrative

1 *Column B represents the FY27 bills DHS has received but not yet submitted to IOC for payment. The majority of these bills will be submitted to IOC within 10 days.*

2 *Column C represents the prompt payment interest on vouchers paid by IOC that DHS has not submitted to the IOC for payment as of 08/31/2026.*

3 *For Column D, DHS is using an estimation. DHS spread the FY27 estimated non-payroll related spending evenly over the fiscal year. DHS is comparing the estimated liability through 8/31/26 to the actual submitted to IOC through 8/31/26. Any difference is reduced by the amount of agency liabilities received but not yet submitted to IOC (column B). Through 8/31/26, DHS has not received bills for an estimated $522.9M in FY27 liabilities ($343.4M in GRF). The estimation methodology DHS is using does allow for negative "pending liabilities". DHS does have Federal and State funds that paid out more than the estimated liabilities year to date. When this happens, a negative "pending liability" occurs. DHS has several funds that can be used interchangeably for services depending on cash flow.*

5 *For many DHS programs, DHS is the payor of last resort and providers are required to seek reimbursement from other sources before billing DHS. This causes delays in billings following the delivery of services. In many cases, the services provided in a month can not be billed until the month following the service delivery. This is why DHS has significant lapse period expenditures and in some cases the authority to pay for prior year bills from current year appropriations.*

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Illinois Power Agency
Agency Number: 445
Reporting Period Ending: 30-Aug-26

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
445	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
445	N/A										
445											
445	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
445	N/A										
445											
445	**All Other Funds***	**$3,629,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
445	424	$0									
445	425	$3,629,000									
445	836	$0									
445	**Totals**	**$3,629,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: IL Dept of Insurance
Agency Number: 446
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
446	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
446											
446											
446	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
446											
446											
446	**All Other Funds***	**$1,069,000**	**$0**	**$0**	**$1,069,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
446											
446											
446	**Totals**	**$1,069,000**	**$0**	**$0**	**$1,069,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Innovation and Technology
Agency Number: 448
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
448	**General Funds***	**$626,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
448	001	$626,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
448											
448	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
448	XXXX										
448											
448	**All Other Funds***	**$14,729,000**	**$10,000**	**$0**	**$0**	**$0**	**$4,000**	**$0**	**$3,000**	**$14,000**	**$0**
448	304	$14,711,000	$0	$0	$0	$0	$4,000	$0	$3,000	$14,000	$0
448	141	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
448	802	$18,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0
448	544	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
448	**Totals**	**$15,355,000**	**$10,000**	**$0**	**$0**	**$0**	**$4,000**	**$0**	**$3,000**	**$14,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Column B decreased for Fund 001,304, 141, 802 and 544 as a result of invoices being vouchered.

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Labor
Agency Number: 452
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
452	**General Funds***	**$31,000**	**$0**	**$0**	**$31,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
452	XXXX										
452											
452	**Federal Funds***	**$6,000**	**$0**	**$0**	**$6,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
452	XXXX										
452											
452	**All Other Funds***	**$12,000**	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
452	XXXX										
452											
452	**Totals**	**$49,000**	**$0**	**$0**	**$49,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Lottery
Agency Number: 458
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
458	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
458	XXXX										
458											
458	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
458	XXXX										
458											
458	**All Other Funds***	**$99,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
458	711										
458											
458	**Totals**	**$99,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Military Affairs
Agency Number: 466
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only** [1]
466	**General Funds***	**$824,000**	**$4,000**	**$380,188**	**$495,000**	**$0**	**$0**	**$0**	**$5,000**	**$45,000**	**$0**
466	0001	$824,000	$4,000	$380,000					$5,000	$45,000	
466											
466	**Federal Funds***	**$2,074,000**	**$23,000**	**$1,378,039**	**$1,245,000**	**$0**	**$0**	**$0**	**$32,000**	**$386,000**	**$0**
466	0333	$2,074,000	$23,000	$1,378,000				$0	$32,000	$386,000	
466											
466	**All Other Funds***	**$38,000**	**$1,000**	**$93,000**	**$23,000**	**$0**	**$0**	**$0**	**$0**	**$6,000**	**$0**
466											
466											
466	**Totals**	**$2,936,000**	**$28,000**	**$1,851,228**	**$1,763,000**	**$0**	**$0**	**$0**	**$37,000**	**$437,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Healthcare and Family Services
Agency Number: 478
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
478	**General Funds***	**$427,764,000**	**$17,000**	**$1,016,968,000**	**$113,126,000**	**$0**	**$1,000**	**$4,000**	**$48,000**	**$1,045,000**	**$0**
478											
478											
478	**Federal Funds***										
478											
478											
478	**All Other Funds***	**$49,969,000**	**$1,000**	**$146,637,000**	**$32,275,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
478	136	$39,341,000	$0	$52,079,000	$1,958,000	$0	$0	$0	$0	$0	$0
478	329	$0	$0	$24,479,000	$24,479,000	$0	$0	$0	$0	$0	$0
478	355	$4,300,000	$0	$42,040,000	$0	$0	$0	$0	$0	$0	$0
478	421	$102,000	$0	$9,364,000	$3,121,000	$0	$0	$0	$0	$0	$0
478	720	$0	$0	$10,308,000	$0	$0	$0	$0	$0	$0	$0
478	757	$1,791,000	$0	$6,500,000	$2,167,000	$0	$0	$0	$0	$0	$0
478	808	$3,482,000	$0	$1,091,000	$364,000	$0	$0	$0	$0	$0	$0
478	Other	$953,000	$1,000	$776,000	$186,000	$0	$0	$0	$0	$0	$0
478	**Totals**	**$477,733,000**	**$18,000**	**$1,163,605,000**	**$145,401,000**	**$0**	**$1,000**	**$4,000**	**$48,000**	**$1,045,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

1. GRF and Related Funds Column B: Agency liabilities increase compared to the previous report due to the timing of receipt and processing of Medical Assistance fee for service payments and processing managed care capitation payments. Column B's values may vary significantly from month to month depending on the timing of fee-for-service Medical Assistance claim receipt and where monthly managed care payments are in the payment process. 2. GRF and Related Funds Column D: Estimated pending liabilities decrease due to lower outstanding managed care adjustment amounts. Other Funds Column D: 355 Fund: The value decreases compared to the previous report due to the timing of receipt and processing of federal pass-through payments to local school districts. Please note, given the size of the Medical Assistance Program and HFS Operations, as well as the fact costs do not necessarily come in consistently each month, the estimated pending liabilities may differ between monthly SCO-961 reports. 3. GRF and Related Funds Column E: The value remains relatively consistent compared to the previous report. Other Funds Column E: 355 Fund: The value decreases compared to the previous month due to the timing of receipt and processing of federal pass-through payments to local school districts. The values in Column E are calculated and reported as per October 21, 2019 statewide guidance issued by the Comptroller's Office. As stated above with regard to possible monthly Columns B and D variances, the values in Column E may also vary significantly from month to month depending on the timing of fee-for-service Medical Assistance claim receipt and where monthly managed care payments are in the payment process.

Narrative

1. Figures on this sheet represent all HFS operations and are not limited to Medical Assistance. 2. Column A: General Revenue and Related Funds reflect those funds referenced in 30 ILCS 105/25 (k) (2) (A). 3. Column B: HFS is an agency that processes large amounts of payments. While the values in this column may appear large, HFS is generally not holding bills in-house (with limited exceptions including bills payable from non-Comptroller cash-managed funds awaiting delayed GRF budgeted infusions) and the figures essentially represent normal billing activity cycling through the Department. 4. Column C: Data in this column represents prompt payment interest (PPI) generated from payments issued by the Comptroller. 5. Column D Estimated Pending Liabilities or Incurred But Not Received (IBNR) Liabilities: While the values may appear to be large, they generally reflect normal business activity unless otherwise noted in the Variance Analysis. 6. Column E: Reflects estimated amounts in columns B-D expected to be sent to the Comptroller within 10 days of the filing of this report. 7. Columns G-J: Interest amounts reflected in these columns represent PPI that may be due on bills still at HFS. These bills may be considered at HFS for various reasons including, but not necessarily limited to, Court of Claims proceedings and holds placed due to HFS Inspector General investigations. While HFS has reported the full value of any PPI that may have accrued on these items as of August 31, 2026, not all reported PPI may end up being truly payable pending the outcome of the issues related to the payments. 8. Column K: Not applicable to HFS. 9. In addition to figures reported in the above table, approximately $8,500 in PPI had accrued to GRF and Related Funds as of August 31, 2026 related to unpaid bills at the Comptroller's Office as of that date. Comptroller's staff requested those PPI figures be reported in these notes.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Public Health
Agency Number: 482
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
482	**General Funds***	**$5,390,000**	$97,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
482	0001	$5,390,000	$97,000			$0				$0	
482											
482	**Federal Funds***	**$6,241,000**	$170,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**
482	0063	$5,059,000	$168,000				$0	$0	$0	$1,000	$0
482	0872	$1,060,000	$0								
482	Other	$122,000	$2,000								
482											
482	**All Other Funds***	**$3,739,000**	**$59,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$32,000**	**$0**
482											
482											
482	**Totals**	**$15,370,000**	**$326,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$33,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

The variance is due to backlog at IOC and increased volume due to our fiscal lapse period.

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Revenue
Agency Number: 492
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
492	**General Funds***	**$41,671,000**	**$0**	**$0**	**$41,671,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
492	0001	$56,000	$0	$0	$56,000	$0	$0	$0	$0	$0	$0
492	0278	$41,615,000	$0	$0	$41,615,000	$0	$0	$0	$0	$0	$0
492											
492	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
492	XXXX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
492											
492	**All Other Funds***	**$50,000**	**$0**	**$0**	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
492	0012	$22,000	$0	$0	$22,000	$0	$0	$0	$0	$0	$0
492	0384	$28,000	$0	$0	$28,000	$0	$0	$0	$0	$0	$0
492											
492	**Totals**	**$41,721,000**	**$0**	**$0**	**$41,721,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Amounts payable from funds 0001, 0012, and 0278 represent tax refunds approved by the Department that are in-transit to the Comptroller at month end. Refund vouchers are transmitted each week. Amounts listed in the table above were paid in the first week of the following month.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois State Police
Agency Number: 493
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
493	**General Funds***	**$2,951,000**	**$5,000**							**$23,000**	
493											
493											
493	**Federal Funds***	**$658,000**	**$0**							**$19,000**	
493											
493											
493	**All Other Funds***	**$10,550,000**	**$3,000**							**$21,000**	
493	0612000000	$1,683,000								$4,000	
493	Other	$8,867,000								$17,000	
493											
493	**Totals**	**$14,159,000**	**$8,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$63,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

The increase in general funds is due to a higher number of invoices in parked status at the end of the month, but not yet paid. The increase in all other funds is due to a higher number of invoices in parked status at the end of the month, but not yet paid.

Narrative

N/A

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Transportation
Agency Number: 494
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only** [1]
494	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
494	0001	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494											
494	**Federal Funds***	**$547,000**	**$0**	**$10,912,000**	**$547,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
494	0095	$305,000	$0	$8,818,000	$305,000	$0	$0	$0	$0	$0	$0
494	0433	$0	$0	$126,000	$0	$0	$0	$0	$0	$0	$0
494	0853	$242,000	$0	$1,968,000	$242,000	$0	$0	$0	$0	$0	$0
494	0936	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494											
494	**All Other Funds***	**$127,872,000**	**$31,000**	**$765,216,000**	**$127,824,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
494	0011	$59,137,000	$18,000	$295,910,000	$59,089,000	$0	$0	$0	$0	$0	$0
494	0012	$0	$0	$3,000	$0	$0	$0	$0	$0	$0	$0
494	0019	$1,694,000	$0	$3,539,000	$1,694,000	$0	$0	$0	$0	$0	$0
494	0046	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494	0265	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494	0309	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494	0310	$0	$0	$51,000	$0	$0	$0	$0	$0	$0	$0
494	0413	$0	$0	$15,782,000	$0	$0	$0	$0	$0	$0	$0
494	0414	$0	$0	$22,133,000	$0	$0	$0	$0	$0	$0	$0
494	0415	$0	$0	$7,163,000	$0	$0	$0	$0	$0	$0	$0
494	0553	$0	$0	$54,662,000	$0	$0	$0	$0	$0	$0	$0
494	0554	$8,000	$0	$8,056,000	$8,000	$0	$0	$0	$0	$0	$0
494	0559	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494	0589	$0	$0	$53,000	$0	$0	$0	$0	$0	$0	$0
494	0627	$0	$0	$48,891,000	$0	$0	$0	$0	$0	$0	$0
494	0648	$1,582,000	$0	$19,827,000	$1,582,000	$0	$0	$0	$0	$0	$0
494	0695	$0	$0	$2,409,000	$0	$0	$0	$0	$0	$0	$0
494	0839	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494	0863	$739,000	$0	$299,000	$739,000	$0	$0	$0	$0	$0	$0
494	0902	$18,842,000	$12,000	$163,029,000	$18,842,000	$0	$0	$0	$0	$0	$0
494	0928	$0	$0	$1,079,000	$0	$0	$0	$0	$0	$0	$0
494	0949	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
494	0952	$0	$0	$45,605,000	$0	$0	$0	$0	$0	$0	$0
494	0956	$0	$0	$12,000	$0	$0	$0	$0	$0	$0	$0
494	0959	$664,000	$1,000	$38,864,000	$664,000	$0	$0	$0	$0	$0	$0
494	0964	$45,200,000	$0	$36,193,000	$45,200,000	$0	$0	$0	$0	$0	$0
494	0965	$6,000	$0	$1,656,000	$6,000	$0	$0	$0	$0	$0	$0
494	**Totals**	**$128,419,000**	**$31,000**	**$776,128,000**	**$128,371,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Explanations for variances over $10 million for Column D are due to differences in 3 year average monthly expenditures from estimation method for determining amounts in column D.

Narrative

The methodology for estimation of Column D is based on a monthly average of the expenditures for FY24, FY25, and FY25, and lapse expenditures for FY23, 24, and 25.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Veterans' Affairs
Agency Number: 497
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
497	**General Funds***	**$134,000**	**$16,000**	**$204,000**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$13,000**	**$0**
497											
497											
497	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
497											
497											
497	**All Other Funds***	**$194,000**	**$15,000**	**$1,871,000**	**$107,000**	**$0**	**$0**	**$0**	**$0**	**$39,000**	**$0**
497											
497											
497											
497											
497	**Totals**	**$328,000**	**$31,000**	**$2,075,000**	**$137,000**	**$0**	**$0**	**$0**	**$0**	**$52,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Abraham Lincoln Presidential Library and Museum
Agency Number: 506
Reporting Period Ending: August 31, 2026

A	B	C	D	E	F	G	H	I	J	K
Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]
General Funds* XXXX	**$621,000**	**$4,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$56,000**	**$9,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$677,000**	**$13,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis
N/A

Narrative
Pending if there are any estimates or calculated amounts.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: EXECUTIVE ETHICS COMMISSION
Agency Number: 510
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
510	**General Funds***	**$11,000**		**$23,000**	**$11,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
510	0001										
510											
510	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
510											
510											
510	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
510	0011										
510	0215										
510	0317										
510											
510	**Totals**	**$11,000**	**$0**	**$23,000**	**$11,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

N/A

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Commerce Commission
Agency Number: 524
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
524	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
524	XXXX										
524											
524	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
524	XXXX										
524											
524	**All Other Funds***	**$354,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
524	XXXX										
524											
524	**Totals**	**$354,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

No variance over $10 million.

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Environmental Protection Agency
Agency Number: 532
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
532	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
532	XXXX										
532											
532	**Federal Funds***	**$376,000**	**$0**	**$0**	**$376,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
532	XXXX										
532											
532	**All Other Funds***	**$523,000**	**$0**	**$0**	**$523,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
532	XXXX										
532											
532	**Totals**	**$899,000**	**$0**	**$0**	**$899,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

NA

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Commission on Equity and Inclusion
Agency Number: 533
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
533	**General Funds***	**$25,000**	**$0**	**$0**	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
533	0001										
533											
533	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
533	N/A										
533											
533	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
533											
533											
533	**Totals**	**$25,000**	**$0**	**$0**	**$25,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Guardianship and Advocacy Commission
Agency Number: 537
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
537	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
537	0001										
537											
537	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
537	XXXX										
537											
537	**All Other Funds***	**$48,000**	**$0**	**$0**	**$48,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
537	0297										
537											
537	**Totals**	**$48,000**	**$0**	**$0**	**$48,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ICJIA
Agency Number: 546
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only** [1]
546	**General Funds***	**$116,000**	**$2,000**	**$0**	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**
546											
546											
546	**Federal Funds***	**$2,880,000**	**$0**	**$0**	**$2,199,000**	**$0**	**$0**	**$0**	**$0**	**$4,000**	**$0**
546	0488	$2,880,000	$0	$0	$2,199,000	$0	$0	$0	$0	$4,000	$0
546											
546	**All Other Funds***	**$356,000**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**
546											
546	**Totals**	**$3,352,000**	**$3,000**	**$0**	**$2,201,000**	**$0**	**$0**	**$0**	**$0**	**$6,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: IL State Board of Investment
Agency Number: 555
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
555	**General Funds***	**$110,000**	**$0**		**$110,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
555											
555											
555	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
555											
555											
555	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
555											
555											
555	**Totals**	**$110,000**	**$0**	**$0**	**$110,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ILLINOIS STATE TOLL HIGHWAY AUTHORITY
Agency Number: 557
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
557	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
557	XXXX										
557											
557	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
557	XXXX										
557											
557	**All Other Funds***	**$206,429,000**	$0	**$14,907,000**	**$7,404,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
557	0455	$206,429,000	$0	$14,907,000	$7,404,000	$0	$0	$0	$0	$0	$0
557											
557	**Totals**	**$206,429,000**	**$0**	**$14,907,000**	**$7,404,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*
The Tollway is not subject to Prompt Payment Interest or Timely Pay Interest Calculations on Vouchers still being held by the agency.

Variance Analysis

The Agency's liabilities increased by $ 13.8 million from the July 2026 reporting period due to an increase in earned-to-date construction pay estimates. The Agency's estimated pending liabilities increased by $ 3.9 million from the July 2026 reporting period due to higher non-invoiced M&O accruals compared to actual invoiced accruals. The Agency's estimated payments made within 10 business days increase by $ 6.2 million from the July 2026 reporting period due to higher M&O-related payments.

Narrative

The methodology for estimation of Column D is based on accruals that have not yet been invoiced and earned to date construction pay estimates that have not yet been invoiced. The methodology for estimation of Column E is based on the Agency Payment Issued Report with dates of September 1, 2026 to September 2, 2026.

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Procurement Policy Board
Agency Number: 562
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
562	**General Funds***	**$0**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
562	XXXX										
562											
562	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
562	XXXX										
562											
562	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
562	XXXX										
562											
562	**Totals**	**$0**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Illinois Workers' Compensation Commission
Agency Number: 563
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting				Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)				
Agency Number	Major Fund Source	Agency Liabilities	Late Payment Interest	Estimated Pending Liabilities	Estimated to be submitted to IOC within 10 days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)	Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]
563	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
563	XXXX										
563											
563	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
563	XXXX										
563											
563	**All Other Funds***	**$58,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
563											
563											
563	**Totals**	**$58,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Gaming Board
Agency Number: 565
Reporting Period Ending: 08/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only** [1]
565	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
565	XXXX										
565											
565	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
565	XXXX										
565											
565	**All Other Funds***	**$14,764,000**	**$0**	**$0**	**$14,764,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
565	129										
565											
565	**Totals**	**$14,764,000**	**$0**	**$0**	**$14,764,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

Agency liabilities as of 08/31/2026 are reported in whole dollars. There are no pending liabilities exceeding $1 million as of 08/31/2026.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Law Enforcement Training & Std
Agency Number: 569
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
569	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
569	XXXX										
569											
569	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
569	XXXX										
569											
569	**All Other Funds***	**$307,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
569	XXXX										
569											
569	**Totals**	**$307,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

FBM_WI_AP-Debt-Transparency-Act report utilized from HANA.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Prisoner Review Board
Agency Number: 578
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
578	**General Funds***	**$92,000**	**$0**	**$14,000**	**$20,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
578	0001	$92,000	$0	$14,000	$20,000	$0	$0	$0	$0	$0	$0
578											
578	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
578											
578											
578	**All Other Funds***	**$8,000**	**$0**	**$0**	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
578	0366	$8,000	$0	$0	$2,000	$0	$0	$0	$0	$0	$0
578											
578	**Totals**	**$100,000**	**$0**	**$14,000**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Property Tax Appeal Board
Agency Number: 580
Reporting Period Ending: August 31st, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
580	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
580	XXXX										
580											
580	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
580	XXXX										
580											
580	**All Other Funds***	**$0**	**$0**	**$0**	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
580	0802										
580											
580	**Totals**	**$0**	**$0**	**$0**	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

At August 31st 2026 the agency had $0.00 outstanding bills stamped as received. As of 09/09/2026 the agency has $1631.72 bills stamped as received in September 2026. a total of approximately $1631.72 is currently anticipated for payment in the next 10 days.

Narrative

Agency reviews outstanding bills stamped received prior to month end reporting as liabilities in column C. Agency reports pending liabilities stamped received in current month in column D

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Illinois State Board of Education
Agency Number: 586
Reporting Period Ending: Aug 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
586	**General Funds***	**$27,009,000**	**$0**	**$933,000**	**$14,714,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
586	001	$27,009,000	$0	$933,000	$14,714,000		$0				
586	007										
586											
586	**Federal Funds***	**$111,873,000**	**$0**	**$63,252,000**	**$109,720,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
586	410	$28,146,000		$63,252,000	$28,146,000						
586	560	$508,000			$508,000						
586	561	$83,219,000			$81,066,000						
586											
586	**All Other Funds***	**$684,000**	**$0**	**$0**	**$684,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
586	802	$186,000			$186,000						
586	016	$165,000			$165,000						
586	144	$333,000			$333,000						
586	159										
586	568										
586	569				$0						
586											
586	**Totals**	**$139,566,000**	**$0**	**$64,185,000**	**$125,118,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Col B (Fund 001, Fund 410 , Fund 560, Fund 561 and Fund 802): Variance is due to the timing of submission of expenditure reports by school districts; (Fund 007, Fund 016 and Fund 144): Variance is due to timing of the receipt of invoices

Narrative

410 Fund: Funding and Disbursements staff will run meal count reports for the previous two months to arrive at estimated meal counts remaining. An excel template has been created that will calculate meal costs based on reimbursement rates multiplied by the estimated meal counts remaining. Formulas in the template will provide estimated pending liabilities for National School Lunch, Child and Adult Care Food Program (both Centers and Homes), and Illinois Free Breakfast and Lunch. The Fresh Fruit and Vegetable Program and the NSLP Equipment Assistance Grant liability will be calculated by taking the total Grant Award less disbursements which equals the obligation. We will divide the obligation by the number of months left in the grant period to arrive at the estimated pending liabilities for both the Fresh Fruit and Vegetable Program and the NSLP Equipment Assistance Grant. Funding and Disbursements staff will process vouchers on the first Wednesday of the month. The vouchers for the 410 fund will be totaled and listed as the Liability estimated to be submitted to the Illinois Office of the Comptroller (IOC) within 10 days. A report of frozen accounts will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for Nutrition programs. 561 Fund: The vouchers for the 561 fund will be totaled and listed as the Liability estimated to be submitted to the IOC within 10 days. A report of frozen accounts will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for Federal 561 Fund Programs. 001 Fund: A report of scheduled payments will be run out of FRIS by Funding and Disbursements staff to determine Agency liabilities for State 001 Fund Programs.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: State Board of Elections
Agency Number: 587
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
587	**General Funds***	**$95,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**
587	XXXX										
587											
587	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
587	XXXX										
587											
587	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
587	XXXX										
587											
587	**Totals**	**$95,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

Debt Transparency Act Report

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Illinois Emergency Management Agency and Office of Homeland Security
Agency Number: 588
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
588	**General Funds***	**$3,784,000**	**$0**	**$0**	**$3,784,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
588	001	$3,784,000		$0	$3,784,000						
588											
588	**Federal Funds***	**$957,000**	**$0**	**$110,824,000**	**$957,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
588	0191	$24,000	$0	$0	$24,000						
588	0484	$0	$0	$0	$0						
588	0491	$262,000	$0	$0	$262,000						
588	0497	$0	$0	$0	$0						
588	0710	$668,000	$0	$110,824,000	$668,000						
588	0324	$3,000	$0	$0	$3,000						
588											
588	**All Other Funds***	**$1,410,000**	**$0**	**$0**	**$1,410,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
588	0067	$342,000	$0	$0	$342,000						
588	0173	$0	$0	$0	$0						
588	0588	$0	$0	$0	$0						
588	0667	$31,000	$0	$0	$31,000						
588	0796	$1,002,000	$0	$0	$1,002,000						
588	0882	$0	$0	$0	$0						
588	0942	$13,000	$0	$0	$13,000						
588	0668	$22,000			$22,000						
588	**Totals**	**$6,151,000**	**$0**	**$110,824,000**	**$6,151,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

The decrease in estimated pending liabilities for Fund 491 is due to the closeout of SFY2026 contracts.

Narrative

The methodology for column D is to identify all contracts and grants exceeding $1 million for the current fiscal year and their service dates. The number of months starting 7/1 to the end of the reporting period divided by the actual number of months in the contract. This percentage is applied to balance of the contract less amounts already paid to estimate the liability.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: State Employees' Retirement System of Illinois
Agency Number: 589
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
589	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
589											
589											
589	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
589											
589											
589	**All Other Funds***	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
589											
589											
589	**Totals**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Labor Relations Board
Agency Number: 590
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
590	**General Funds***	**$11,000**	**$0**	**$0**	**$11,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
590	XXXX										
590											
590	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
590	XXXX										
590											
590	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
590	XXXX										
590											
590	**Totals**	**$11,000**	**$0**	**$0**	**$11,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Office of the State Fire Marshal
Agency Number: 592
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
592	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
592											
592											
592	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
592											
592											
592	**All Other Funds***	**$248,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
592											
592											
592	**Totals**	**$248,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Agency Liabilities are invoices in the normal course of processing. All will be processed within 30 days. Increases or decreases are the result of the timing of when invoices are received.

Narrative

Dollar values are actual values of invoices pending payment. No estimates are used. Numbers reported represent invoices moving through the normal approval process and will meet the requirement of being submitted for payment within 30 days.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Teachers' Retirement System
Agency Number: 593
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
Agency Number	**Major Fund Source**	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only 1**
593	**General Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
593	0001										
593											
593	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
593	XXXX										
593											
593	**All Other Funds***	**$1,169,000**	**$0**	**$0**	**$212,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
593	0473										
593											
593	**Totals**	**$1,169,000**	**$0**	**$0**	**$212,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

1 If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.

Variance Analysis
N/A

Narrative
N/A

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Board of Higher Education
Agency Number: 601
Reporting Period Ending: 8.31.26

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
601	**General Funds***	**$79,000**	**$0**	**$0**	**$79,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
601	XXXX										
601											
601	**Federal Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
601	XXXX										
601											
601	**All Other Funds***	**$78,000**	**$0**	**$0**	**$78,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
601	XXXX										
601											
601	**Totals**	**$157,000**	**$0**	**$0**	**$157,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

Debt Transparency Act Report - Universities

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Chicago State University
Agency Number: 608
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
Agency Number	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
608	**General Funds***	**$41,747,900**	**$11,300,000**	**27.1%**	**$30,447,900**	**$4,000,000**	**$0**	**$0**	**$0**	**$0**	**$0**
608	0007	$41,747,900	$11,300,000		$30,447,900	$4,000,000					
608											
608	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
608	XXXX										
608											
608	**All Other Funds***	**$3,307,000**	**$0**	**0.0%**	**$3,307,000**	**$850,000**	**$0**	**$0**	**$0**	**$0**	**$0**
608	0022	$307,000			$307,000	$100,000					
608	0223	$3,000,000			$3,000,000	$750,000					
608	**Totals**	**$45,054,900**	**$11,300,000**	**25.1%**	**$33,754,900**	**$4,850,000**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

SCO-961B

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Eastern Illinois University
Agency Number: 612
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
	Major Fund Source	**University Current FY Appropriation**	**University Current FY Vouchered to IOC**	**% of Current FY Appropriation Vouchered to IOC**	**Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY**	**Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**
612	**General Funds***	**$49,884,200**	**$6,923,000**	**13.9%**	**$42,961,200**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
612	0007	$49,384,200	$6,800,000	13.8%	$42,584,200						
612	0001	$500,000	$123,000	24.6%	$377,000						
612											
612	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
612	None										
612											
612	**All Other Funds***	**$7,000**	**$2,000**	**28.6%**	**$3,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
612	0417	$7,000	$2,000	28.6%	$3,000						
612											
612	**Totals**	**$49,891,200**	**$6,925,000**	**13.9%**	**$42,964,200**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

No federal funds are held by Comptroller for Eastern Illinois University. We only plan to spend $5,000 of the $7,000 appropriated to fund 0417 in FY27.

SCO-961B

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Governors State University
Agency Number: 616
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
	Major Fund Source	**University Current FY Appropriation**	**University Current FY Vouchered to IOC**	**% of Current FY Appropriation Vouchered to IOC**	**Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY**	**Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**
616	**General Funds***	**$27,650,500**	**$4,333,000**	**15.7%**	**$23,317,500**	**$2,063,000**	**$0**	**$0**	**$0**	**$0**	**$0**
616	Education Assistance Fund										
616											
616	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
616	XXXX										
616											
616	**All Other Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
616	XXXX										
616											
616	**Totals**	**$27,650,500**	**$4,333,000**	**15.7%**	**$23,317,500**	**$2,063,000**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

SCO-961B

Debt Transparency Act Report - Universities

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Northeastern Illinois University
Agency Number: 620
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
	Major Fund Source	**University Current FY Appropriation**	**University Current FY Vouchered to IOC**	**% of Current FY Appropriation Vouchered to IOC**	**Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY**	**Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**
620	**General Funds***	**$42,401,300**	**$6,000,000**	**14.2%**	**$36,401,300**	**$2,700,000**	**$1,073,000**	**$0**	**$0**	**$0**	**$0**
620	0007-BFY 2027	$42,401,300	$6,000,000	14.2%	$36,401,300	$2,700,000	$1,073,000				
620											
620	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
620	XXXX										
620											
620	**All Other Funds***	**$500,000**	**$0**	**0.0%**	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
620	0611-BFY 2027	$500,000	$0	**0.0%**	$500,000						
620											
620	**Totals**	**$42,901,300**	**$6,000,000**	**14.0%**	**$36,901,300**	**$2,700,000**	**$1,073,000**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

*** Northeastern Illinois University will pay quarterly to the group health insurance to cover CMS bill of $1,072,600 ($268,150 x 4Qtrs)*

SCO-961B

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Western Illinois University
Agency Number: 628
Reporting Period Ending: August 31, 2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
Agency Number	**Major Fund Source**	**University Current FY Appropriation**	**University Current FY Vouchered to IOC**	**% of Current FY Appropriation Vouchered to IOC**	**Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY**	**Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**
628	**General Funds***	**$59,116,600**	**$5,961,000**	**10.1%**	**$53,155,600**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
628	0007										
628											
628	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
628	XXXX										
628											
628	**All Other Funds***	**$10,000**	**$0**	**0.0%**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
628	0417										
628											
628	**Totals**	**$59,126,600**	**$5,961,000**	**10.1%**	**$53,165,600**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

Unappropriated Liabilities/Insufficiently Appropriated amount represents National Guard, Illinois Veteran's Grant and POW/MIA funds awarded to students that have not been funded or have only been partially funded for the past several fiscal years.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Illinois State University
Agency Number: 636
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
636	General Funds*	$82,997,100	$21,435,000	25.8%	$61,562,100	$2,511,000	$0	$0	$0	$0	$0
636	XXXX										
636											
636	Federal Funds*	$0	$0	0.0%	$0	$0	$0	$0	$0	$0	$0
636	XXXX										
636											
636	All Other Funds*	$30,000	$0	0.0%	$30,000	$0	$0	$0	$0	$0	$0
636	XXXX										
636											
636	Totals	$83,027,100	$21,435,000	25.8%	$61,592,100	$2,511,000	$0	$0	$0	$0	$0

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

SCO-961B

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Northern Illinois University
Agency Number: 644
Reporting Period Ending: 8/31/2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
	Major Fund Source	**University Current FY Appropriation**	**University Current FY Vouchered to IOC**	**% of Current FY Appropriation Vouchered to IOC**	**Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY**	**Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**
644	**General Funds***	**$104,676,300**	**$21,344,000**	**20.4%**	**$83,332,300**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
644	0007										
644											
644	**Federal Funds***	**$0**	**$0**	$0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
644	XXXX	$0	$0								
644											
644	**All Other Funds***	**$22,000**	**$0**	**0.0%**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
644	0417										
644											
644	**Totals**	**$104,698,300**	**$21,344,000**	**20.4%**	**$83,354,300**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

General Funds: Reporting FY27 only. All Other Funds: Reporting FY27 only. All FY26 vouchered by 6/30/26.

SCO-961B

Debt Transparency Act Report - Universities

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Agency Name: Southern Illinois University
Agency Number: 664
Reporting Period Ending: 8/31/2026

	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
Agency Number	**Major Fund Source**	**University Current FY Appropriation**	**University Current FY Vouchered to IOC**	**% of Current FY Appropriation Vouchered to IOC**	**Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY**	**Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**
664	**General Funds***	**$234,546,700**	**$40,540,000**	**17.3%**	**$194,006,700**	**$16,027,000**	**$0**	**$0**	**$0**	**$0**	**$0**
664	0001	$5,129,400	$362,000			$27,000					
664	0007	$229,417,300	$40,178,000			$16,000,000					
664											
664	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
664											
664											
664	**All Other Funds***	**$1,266,000**	**$205,000**	**16.2%**	**$1,061,000**	**$55,000**	**$0**	**$0**	**$0**	**$0**	**$0**
664	0022	$1,250,000	$205,000			$55,000					
664	0417	$16,000	$0			$0					
664											
664	**Totals**	**$235,812,700**	**$40,745,000**	**17.3%**	**$195,067,700**	**$16,082,000**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

SCO-961B

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: University of Illinois
Agency Number: 676
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	Liability Reporting					Unappropriated Liabilities	Late Interest Reporting (Prompt Pay/Timely Pay)			
	Major Fund Source	University Current FY Appropriation	University Current FY Vouchered to IOC	% of Current FY Appropriation Vouchered to IOC	Amount of Remaining Appropriation Estimated to be Vouchered Prior to End of FY	Amount of Remaining Appropriation Estimated to be Vouchered to IOC in Next 10 Days	Insufficiently Appropriated	Estimated Late Payment Interest Penalties (between 91 and 120 days late)	Estimated Late Payment Interest Penalties (between 121 and 180 days late)	Estimated Late Payment Interest Penalties (between 181 and 365 days late)	Estimated Late Payment Interest Penalties (more than 365 days late)
676	**General Funds***	**$738,392,300**	**$108,474,000**	**14.7%**	**$629,918,300**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
676	0001	$61,253,800	$900,000	1.5%	$60,353,800	$0	$0				
676	0007	$677,138,500	$107,574,000	15.9%	$569,564,500	$0	$0				
676											
676	**Federal Funds***	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
676	XXXX										
676											
676	**All Other Funds***	**$10,340,800**	**$276,000**	**2.7%**	**$10,064,800**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
676	0417	$250,000	$0	0.0%	$250,000	$0	$0				
676	0047	$8,040,800	$245,000	3.0%	$7,795,800	$0	$0				
676	0840	$500,000	$0	0.0%	$500,000	$0	$0				
676	0240	$300,000	$8,000	2.7%	$292,000	$0	$0				
676	0294	$400,000	$15,000	3.8%	$385,000	$0	$0				
676	0022	$500,000	$0	0.0%	$500,000	$0	$0				
676	0764	$250,000	$8,000	3.2%	$242,000	$0	$0				
676	0611	$100,000	$0	0.0%	$100,000	$0	$0				
676											
676	**Totals**	**$748,733,100**	**$108,750,000**	**14.5%**	**$639,983,100**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Narrative

SCO-961B

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ICCB
Agency Number: 684
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
684	**General Funds***	**$57,000**	**$0**	**$0**	**$11,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
684	XXXX										
684											
684	**Federal Funds***	**$27,000**	**$0**	**$0**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
684	XXXX										
684											
684	**All Other Funds***	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
684	XXXX										
684											
684	**Totals**	**$84,000**	**$0**	**$0**	**$33,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

[1] *If an agency needs to report Timely Pay interest, please submit SCO-961A Debt Transparency Report - Timely Pay.*

Variance Analysis

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: ILLINOIS STUDENT ASSISTANCE COMMISSION
Agency Number: 691
Reporting Period Ending: August 31, 2026

Agency Number	A	B	C	D	E	F	G	H	I	J	K
	Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
	Major Fund Source	**Agency Liabilities**	**Late Payment Interest**	**Estimated Pending Liabilities**	**Estimated to be submitted to IOC within 10 days**	**Insufficiently Appropriated**	**Estimated Late Payment Interest Penalties (between 91 and 120 days late)**	**Estimated Late Payment Interest Penalties (between 121 and 180 days late)**	**Estimated Late Payment Interest Penalties (between 181 and 365 days late)**	**Estimated Late Payment Interest Penalties (more than 365 days late)**	**Estimated Late Payment Interest Penalties (more than 30 days late) for Timely Pay only [1]**
691	**General Funds***	**$46,000**	**$0**	**$420,000**	**$50,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
691	001	$46,000		$420,000	$50,000						
691	007	$0		$0	$0						
691											
691											
691	**Federal Funds***	**$0**	**$0**	**$631,000**	**$123,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
691	664	$0		$263,000	$123,000						
691	701	$0		$368,000	$0						
691											
691	**All Other Funds***	**$0**	**$0**	**$5,325,000**	**$2,700,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
691	557			$5,325,000	$2,700,000						
691											
691	**Totals**	**$46,000**	**$0**	**$6,376,000**	**$2,873,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

* Note: Individual funds within the grouping must be listed out if the debt attributable to that fund is greater than $1 million. The amount listed out individually should be included in the total listed as General Funds, Federal Funds or All Other Funds.

Variance Analysis

Narrative

For all the funds except the 557, the Column D has been estimated by taking the average of the Annual Budget. The fund 557 estimate is based on previous year's expense.

SCO-961