SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

Vol. 9, No. 11

Period Ending October 31, 2026

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

DEBT TRANSPARENCY ACT AGENCY SUBMISSIONS

Vol. 9, No. 11 Period Ending October 31, 2026

The following are the Debt Transparency Act submissions filed by state agencies for the period ending October 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 October 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.

Eight agencies reported zero liabilities:

- Executive Inspector General, Office of the
- Illinois Civil Service Commission
- Illinois Math and Science Academy
- Law Enforcement Training and Standards Board
- Lieutenant Governor, Office of the
- Secretary of State, Office of
- State Employees' Retirement System
- State Universities Civil Service System

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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Office of the Governor
Agency Number: 310
Reporting Period Ending: October 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* 001	**$6,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* 0947	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* 0926	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$8,000**	**$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: Attorney General
Agency Number: 340
Reporting Period Ending: 10/31/2026

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*	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001										
Federal Funds*	**$160,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0988										
All Other Funds*	**$2,741,000**	**$8,000**	**$0**	**$0**	**$0**	**$11,000**	**$0**	**$0**	**$0**	**$0**
0801	$1,036,000	$7,000				$5,000				
Other	$1,705,000	$1,000				$6,000				
Totals	**$2,976,000**	**$8,000**	**$0**	**$0**	**$0**	**$11,000**	**$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.

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

Variance Analysis

N/A

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Comptroller
Agency Number: 360
Reporting Period Ending: 10/31/2026

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	**$0**	**$0**	**$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	**$2,395,000** $2,395,000	**$0**	**$0**	**$2,395,000** $2,395,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$2,395,000**	**$0**	**$0**	**$2,395,000**	**$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: STATE TREASURER'S OFFICE
Agency Number: 370
Reporting Period Ending: 10/31/2026

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	**$0**	**$0**	**$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	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$250,000**	**$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 of Agriculture
Agency Number: 406
Reporting Period Ending: October 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*	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds*	**$45,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds*	**$2,417,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0045	$2,063,000									
0075	$1,000									
0163	$43,000									
0245										
0289	$1,000									
0290										
0291										
0369	$1,000									
0430										
0438	$4,000									
0440	$6,000									
0576	$42,000									
0602										
0608										
0708	$2,000									
0709	$5,000									
0763	$105,000									
0862										
0898										
0912	$144,000									
Totals	**$2,492,000**	**$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 mill ion. 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 - Timely Pay

Agency Name: Department of Central Management Services
Agency Number: 416
Reporting Period Ending: 10/31/26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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**
General Funds*	**$1,329,000**	**$0**	**$320,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$1,329,000	$0	$320,000	$0	$0	$0	$0	$0	$0	$0
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$6,659,000**	**$12,000**	**$178,568,000**	**$116,871,000**	**$0**	**$0**	**$0**	**$5,000**	**$0**	**$145,000**
0193	$66,000	$0	$1,012,000	$997,000	$0	$0	$0	$0	$0	$4,000
0203	$191,000	$0	$13,518,000	$7,393,000	$0	$0	$0	$0	$0	$0
0303	$4,644,000	$0	$0	$1,011,000	$0	$0	$0	$0	$0	$0
0314	$57,000	$0	$12,000,000	$10,000,000	$0	$0	$0	$5,000	$0	$0
0317	$230,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
0332	$0	$0	$9,575,000	$2,695,000	$0	$0	$0	$0	$0	$0
0457	$0	$0	$7,975,000	$7,975,000	$0	$0	$0	$0	$0	$0
0577	$413,000	$12,000	$2,156,000	$563,000	$0	$0	$0	$0	$0	$141,000
0907	$1,058,000	$0	$132,332,000	$86,237,000	$0	$0	$0	$0	$0	$0
Totals	**$7,988,000**	**$12,000**	**$178,888,000**	**$116,871,000**	**$0**	**$0**	**$0**	**$5,000**	**$0**	**$145,000**

		Late Interest Reporting (Timely Pay Detail)					
Major Fund Source		**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)**
General Funds*		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001		$0	$0	$0	$0	$0	$0
Federal Funds*		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX							
All Other Funds*		**$19,000**	**$15,000**	**$15,000**	**$30,000**	**$64,000**	**$1,000**
0193		$4,000	$0	$0	$0	$0	$0
0203		$0	$0	$0	$0	$0	$0
0332		$0	$0	$0	$0	$0	$0
0457		$0	$0	$0	$0	$0	$0
0577		$15,000	$15,000	$15,000	$30,000	$64,000	$1,000
0907		$0	$0	$0	$0	$0	$0
Totals		**$19,000**	**$15,000**	**$15,000**	**$30,000**	**$64,000**	**$1,000**

* 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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Children & Family Services
Agency Number: 418
Reporting Period Ending: 10/31/2026

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* 0001	**$5,469,000** $5,469,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* 0220	**$10,126,000** $10,126,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0** $0	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$15,595,000**	**$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: Dept of Commerce & Economic Opportunity
Agency Number: 420
Reporting Period Ending: October 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*	**$4,000**	**$0**	**$0**	**$4,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds*	**$1,636,000**	**$0**	**$0**	**$1,636,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds*	**$4,954,000**	**$0**	**$0**	**$4,954,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0913	$3,033,000			$3,033,000						
Other	$1,921,000			$1,921,000						
Totals	**$6,594,000**	**$0**	**$0**	**$6,594,000**	**$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

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Dept of Natural Resources
Agency Number: 422
Reporting Period Ending: October 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	**$0**	**$9,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$23,000**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$1,006,000**	**$833,000**	**$0**	**$0**	**$0**	**$0**	**$2,000**	**$0**	**$78,000**	**$0**
Totals	**$1,029,000**	**$843,000**	**$0**	**$0**	**$0**	**$0**	**$2,000**	**$0**	**$78,000**	**$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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Juvenile Justice
Agency Number: 425
Reporting Period Ending: 10/31/2026

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*	**$6,565,000**	**$220,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$212,000**	**$0**
0001	$6,565,000	$220,000						$1,000	$212,000	
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds*	**$255,000**	**$13,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$9,000**	**$0**
Totals	**$6,820,000**	**$233,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$221,000**	**$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: Department of Corrections
Agency Number: 426
Reporting Period Ending: October 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*	**$43,300,000**	**$5,000**	**$5,045,000**	**$20,000,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$43,300,000	$5,000	$5,045,000	$20,000,000	$0	$0	$0	$0	$0	$0
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0523	$1,000									
Totals	**$43,301,000**	**$5,000**	**$5,045,000**	**$20,000,000**	**$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 General Revenue Fund have increased with the receipt and review of large contractual invoices. Agency Liabilities for All Other Funds have decreased as invoices were processed during the month.

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Employment Security
Agency Number: 427
Reporting Period Ending: 10/31/26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001										
Federal Funds*	**$8,607,000**	**$0**	**$4,586,000**	**$3,764,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0052	$8,423,000		$4,576,000	$3,669,000						
0055	$184,000		$10,000	$95,000						
All Other Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0011										
Totals	**$8,607,000**	**$0**	**$4,586,000**	**$3,764,000**	**$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

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

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: October 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*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
All Other Funds*	**$3,000**	**$0**	**$0**	**$3,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Totals	**$3,000**	**$0**	**$0**	**$3,000**	**$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.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Human Rights
Agency Number: 442
Reporting Period Ending: 10/31/2026

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* 0001	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* 0607	**$83,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$113,000**	**$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 Human Services
Agency Number: 444
Reporting Period Ending: October 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*	**$17,802,000**	**$0**	**$410,606,000**	**$17,802,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$17,802,000		$410,606,000	$17,802,000						
Federal Funds*	**$3,047,000**	**$0**	**$113,053,000**	**$3,047,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0013	$0		see note 3	$0						
0081	$1,442,000		$2,909,000	$1,442,000						
0142	$0		$10,478,000	$0						
0347	$0		$5,117,000	$0						
0408	$0		$18,424,000	$0						
0495	$0		$1,719,000	$0						
0592	$0		$2,990,000	$0						
0646	$0		$5,228,000	$0						
0700	$0		$20,783,000	$0						
0876	$0		see note 3	$0						
All Other Funds*	**$565,000**	**$0**	**$143,719,000**	**$565,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0050	$0		$2,435,000	$0						
0120	$0		see note 3	$0						
0129	$0		$1,772,000	$0						
0150	$0		$5,573,000	$0						
0280	$0		$56,667,000	$0						
0286	$0		$16,166,000	$0						
0344	$0		$22,954,000	$0						
0365	$0		$15,842,000	$0						
0368	$0		$1,684,000	$0						
0509	$0		$44,073,000	$0						
0611	$0		$14,815,000	$0						
0642	$0		$2,088,000	$0						
0718	$0		$9,977,000	$0						
0727	$0		$1,850,000	$0						
0729	$0		$16,880,000	$0						
0734	$0		see note 3	$0						
Totals	**$21,414,000**	**$0**	**$667,378,000**	**$21,414,000**	**$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 $3.3M as compared to the end of September. The GRF variance is related to the timing of the reports and additional vouchers pending per mid-month processing. The Federal Funds agency liabilities are down $10.3M from the end of September. The change is related to timing of reporting for WIC (fund 0700) processing. The Other Funds agency liabilities are down $627K from the end of September. The variance is minimal and consistent with prior months. The GRF estimated pending liability is up $5.9M as compared to the end of September. This is related to DHS methodology of spreading liabilities across 12 months. The Federal Funds pending liability is up by $12.9M from end of September. This increase is related to DHS methodology is spread across 12 months. The Other Funds pending liability is up by $21.0M compared to the end of September. This increase is related how DHS methodology is spread across 12 months and slower roll out of Legislative Initiatives from the 611 fund.

Narrative

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. 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. 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 10/31/26 to the actual submitted to IOC through 10/31/26. Any difference is reduced by the amount of agency liabilities received but not yet submitted to IOC (column B). Through 10/31/26, DHS has not received bills for an estimated $667.4M in FY27 liabilities ($410.6M 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. Notes: 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.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Power Agency
Agency Number: 445
Reporting Period Ending: 31-Oct-26

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*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$5,140,050**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0425	$4,321,000									
Other	$819,000									
Totals	**$5,140,050**	**$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 Insurance
Agency Number: 446
Reporting Period Ending: 10/31/2026

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	**$0**	**$0**	**$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	**$574,000**	**$0**	**$0**	**$574,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$574,000**	**$0**	**$0**	**$574,000**	**$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: October 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*	**$5,445,000**	**$0**	**$0**	**$0**	**$0**	**$3,000**	**$0**	**$0**	**$0**	**$0**
0001	$5,445,000	$0	$0	$0	$0	$3,000	$0	$0	$0	$0
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$45,152,000**	**$15,000**	**$0**	**$0**	**$0**	**$23,000**	**$31,000**	**$6,000**	**$0**	**$0**
0141	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
0304	$44,553,000	$5,000	$0	$0	$0	$23,000	$31,000	$6,000	$0	$0
0544	$26,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
0802	$573,000	$10,000	$0	$0	$0	$0	$0	$0	$0	$0
Totals	**$50,597,000**	**$15,000**	**$0**	**$0**	**$0**	**$26,000**	**$31,000**	**$6,000**	**$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

Column B increased for Fund 001, 304, and 802 as a result of invoices not yet entered in SAP.

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Labor
Agency Number: 452
Reporting Period Ending: 10/31/26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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	**$90,000**	**$0**	**$0**	**$90,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$13,000**	**$0**	**$0**	**$13,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$10,000**	**$0**	**$0**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Lottery
Agency Number: 458
Reporting Period Ending: 10/31/2026

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	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* 0711	**$49,000** $49,000	**$0** $0	**$0** $0	**$0** $0	**$0** $0	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$49,000**	**$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 of Military Affairs
Agency Number: 466
Reporting Period Ending: October 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*	**$869,000**	**$3,000**	**$388,000**	**$522,000**	**$0**	**$0**	**$1,000**	**$0**	**$55,000**	**$0**
0001	$869,000	$3,000	$388,000							
Federal Funds*	**$2,691,000**	**$17,000**	**$1,347,000**	**$1,615,000**	**$0**	**$0**	**$0**	**$7,000**	**$437,000**	**$0**
0333	$2,691,000	$17,000	$1,347,000					$7,000	$437,000	
All Other Funds*	**$51,000**	**$1,000**	**$90,000**	**$31,000**	**$0**	**$0**	**$0**	**$0**	**$6,000**	**$0**
Totals	**$3,611,000**	**$21,000**	**$1,825,000**	**$2,168,000**	**$0**	**$0**	**$1,000**	**$7,000**	**$498,000**	**$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

The methodology for estimation of Column D is based on a monthly average of the last 12 months of expenditures of this nature.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Department of Healthcare and Family Services
Agency Number: 478
Reporting Period Ending: 10/31/2026

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*	**$275,285,000**	**$25,000**	**$1,141,784,000**	**$114,820,000**	**$0**	**$0**	**$17,000**	**$47,000**	**$1,031,000**	**$0**
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds*	**$51,718,000**	**$0**	**$175,015,000**	**$33,354,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0136	$39,799,000	$0	$36,283,000	$1,937,000	$0	$0	$0	$0	$0	$0
0329	$0	$0	$25,986,000	$25,986,000	$0	$0	$0	$0	$0	$0
0355	$2,700,000	$0	$84,080,000	$0	$0	$0	$0	$0	$0	$0
0421	$1,622,000	$0	$7,651,000	$2,550,000	$0	$0	$0	$0	$0	$0
0720	$0	$0	$11,781,000	$0	$0	$0	$0	$0	$0	$0
0757	$4,099,000	$0	$6,454,000	$2,151,000	$0	$0	$0	$0	$0	$0
0808	$3,497,000	$0	$1,073,000	$358,000	$0	$0	$0	$0	$0	$0
Other	$1,000	$0	$1,707,000	$372,000	$0	$0	$0	$0	$0	$0
Totals	**$327,003,000**	**$25,000**	**$1,316,799,000**	**$148,174,000**	**$0**	**$0**	**$17,000**	**$47,000**	**$1,031,000**	**$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 decrease compared to the previous report due to the timing of receipt and processing of Medical Assistance fee for service 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 increase due to growth in estimated hospital accrued liability based upon the timing of fee for service billing receipt and greater outstanding managed care adjustment amounts. Other Funds Column D: 136 Fund: The value decreases compared to the previous report due to a reduction in estimated accrued liability related to University of Illinois clinics. 355 Fund: The value increases 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 increases slightly compared to the previous report due to the timing of receipt and processing of Medical Assistance billings. 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 October 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 $10,600 in PPI had accrued to GRF and Related Funds as of October 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: Department of Public Health
Agency Number: 482
Reporting Period Ending: October 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*	**$10,866,000**	**$99,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$10,866,000	$99,000								
Federal Funds*	**$20,430,000**	**$170,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0639	$17,019,000	$169,000								
0872	$1,416,000	$0								
Other	$1,995,000	$1,000								
All Other Funds*	**$10,847,000**	**$60,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0802	$2,521,000	$0								
Other	$8,326,000	$60,000								
Totals	**$42,143,000**	**$329,000**	**$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

The variance is due to improved processing and grant allocation allowing us to reduce liabilities.

Narrative

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Revenue
Agency Number: 492
Reporting Period Ending: 10/31/2026

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*	**$34,918,000**	**$0**	**$0**	**$34,918,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$257,000	$0	$0	$257,000	$0	$0	$0	$0	$0	$0
0278	$34,661,000	$0	$0	$34,661,000	$0	$0	$0	$0	$0	$0
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
All Other Funds*	**$419,000**	**$0**	**$0**	**$419,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0012	$397,000	$0	$0	$397,000	$0	$0	$0	$0	$0	$0
0384	$22,000	$0	$0	$22,000	$0	$0	$0	$0	$0	$0
Totals	**$35,337,000**	**$0**	**$0**	**$35,337,000**	**$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.

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois State Police
Agency Number: 493
Reporting Period Ending: 10/31/26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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*	**$4,494,000**	**$7,000**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**	**$24,000**	**$0**
XXXX										
Federal Funds*	**$157,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$21,000**	**$0**
XXXX										
All Other Funds*	**$15,113,000**	**$3,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$22,000**	**$0**
0246000000	$2,299,000									
0612000000	$2,024,000								$5,000	
Other	$10,790,000	$3,000							$17,000	
Totals	**$19,764,000**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**	**$67,000**	**$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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Transportation
Agency Number: 494
Reporting Period Ending: 10/31/2026

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*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds*	**$837,000**	**$0**	**$15,723,000**	**$837,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds*	**$23,548,000**	**$16,000**	**$629,703,000**	**$23,680,000**	**$0**	**$0**	**$2,000**	**$0**	**$0**	**$0**
Totals	**$24,385,000**	**$16,000**	**$645,426,000**	**$24,517,000**	**$0**	**$0**	**$2,000**	**$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 FY26, and lapse expenditures for FY23, FY24 and FY25.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Department of Veterans Affairs
Agency Number: 497
Reporting Period Ending: October 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	**$114,000**	**$20,000**	**$10,000**	**$10,000**	**$0**	**$0**	**$1,000**	**$0**	**$14,000**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$248,000**	**$15,000**	**$733,000**	**$64,000**	**$0**	**$0**	**$0**	**$0**	**$40,000**	**$0**
Totals	**$362,000**	**$35,000**	**$743,000**	**$74,000**	**$0**	**$0**	**$1,000**	**$0**	**$54,000**	**$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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Abraham Lincoln Presidential Library and Museum
Agency Number: 506
Reporting Period Ending: October 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	**$71,000**	**$3,000**	**$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	**$26,000**	**$11,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$97,000**	**$14,000**	**$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

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Executive Ethics Commission
Agency Number: 510
Reporting Period Ending: October 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*	**$7,000**	**$0**	**$22,000**	**$7,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001										
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$1,000**	**$0**	**$0**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0011	$1,000			$1,000						
0215										
0317										
Totals	**$8,000**	**$0**	**$22,000**	**$8,000**	**$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 Commerce Commission
Agency Number: 524
Reporting Period Ending: October 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	**$0**	**$0**	**$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	**$9,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$9,000**	**$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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Environmental Protection Agency
Agency Number: 532
Reporting Period Ending: 10/31/2026

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	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$326,000**	**$0**	**$0**	**$326,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$518,000**	**$0**	**$0**	**$518,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$844,000**	**$0**	**$0**	**$844,000**	**$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: Commission on Equity and Inclusion
Agency Number: 533
Reporting Period Ending: 10/31/2026

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	**$1,000**	**$0**	**$0**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Guardianship & Advocacy Commission
Agency Number: 537
Reporting Period Ending: 10/31/2026

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* 0001	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* 0297	**$65,000**	**$0**	**$0**	**$65,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$65,000**	**$0**	**$0**	**$65,000**	**$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 Criminal Justice Information Authority
Agency Number: 546
Reporting Period Ending: October 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	**$890,000**	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**
Federal Funds* XXXX	**$843,000**	**$0**	**$0**	**$162,000**	**$0**	**$0**	**$0**	**$0**	**$4,000**	**$0**
All Other Funds* XXXX	**$384,000**	**$1,000**	**$0**	**$27,000**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**
Totals	**$2,117,000**	**$3,000**	**$0**	**$189,000**	**$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: 10-31-26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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	**$8,000**	**$0**	**$0**	**$8,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$8,000**	**$0**	**$0**	**$8,000**	**$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 State Toll Highway Authority
Agency Number: 557
Reporting Period Ending: 10/31/2026

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	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* 0455	**$185,376,000** $185,376,000	**$0**	**$14,019,000** $14,019,000	**$21,809,000** $21,809,000	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$185,376,000**	**$0**	**$14,019,000**	**$21,809,000**	**$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 Agency's liabilities decreased by $29.9 million from the September 2026 reporting period due to a decrease in earned-to-date construction pay estimates. The Agency's estimated pending liabilities decreased by $610 thousand from the September 2026 reporting period due to lower non-invoiced M&O accruals compared to actual invoiced accruals. The Agency's estimated payments made within 10 business days increased by $18.8 million from the September 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 October 1, 2026 to October 4, 2026.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Procurement Policy Board
Agency Number: 562
Reporting Period Ending: October 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	**$12,000**	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$12,000**	**$0**	**$0**	**$12,000**	**$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 Workers' Compensation Commission
Agency Number: 563
Reporting Period Ending: 10/30/26

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	**$0**	**$0**	**$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	**$94,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$94,000**	**$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: Illinois Gaming Board
Agency Number: 565
Reporting Period Ending: 10/31/2026

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	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* 129	**$14,053,000**	**$0**	**$0**	**$13,840,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$14,053,000**	**$0**	**$0**	**$13,840,000**	**$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 10/31/2026 are reported in whole dollars. There are no pending liabilities exceeding $1 million as of 10/31/2026.

SCO-961

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: PRISONER REVIEW BOARD
Agency Number: 578
Reporting Period Ending: 10/31/2026

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*	**$68,000**	**$0**	**$28,000**	**$46,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$68,000		$28,000	$46,000						
Federal Funds*	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds*	**$6,000**	**$0**	**$0**	**$6,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0366	$6,000		$0	$6,000						
Totals	**$74,000**	**$0**	**$28,000**	**$52,000**	**$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 Racing Board
Agency Number: 579
Reporting Period Ending: October 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	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* 0632	**$1,000**	**$0**	**$0**	**$1,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
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

Four invoices received by agency in final week prior to month end had not been processed by the agency yet. All to be processed within next day. Agency usually has no unprocessed invoices by month end.

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: October 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)**				
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	**$0**	**$0**	**$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	**$1,000**	**$0**	**$0**	**$12,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$1,000**	**$0**	**$0**	**$12,000**	**$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 October 31, 2026, the agency had $1,155.00 outstanding bills stamped as received. As of 11/09/2026, the agency has $11,804 .10 bills stamped as received in November 2026. A total of approximately $12,959.10 is currently anticipated for payment in the next 10 days.

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois State Board of Education
Agency Number: 586
Reporting Period Ending: 10/31/2026

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*	**$29,774,000**	**$0**	**$115,514,000**	**$16,079,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
001	$29,410,000		$115,514,000	$15,715,000						
007	$364,000			$364,000						
Federal Funds*	**$307,264,000**	**$0**	**$2,061,000**	**$285,385,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
410	$112,061,000		$2,061,000	$112,061,000						
560	$1,322,000			$1,322,000						
561	$193,881,000			$172,002,000						
All Other Funds*	**$304,000**	**$0**	**$0**	**$304,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
802	$180,000			$180,000						
016	$53,000			$53,000						
144	$71,000			$71,000						
159										
568										
Totals	**$337,342,000**	**$0**	**$117,575,000**	**$301,768,000**	**$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

(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 pendi ng 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 pendin g 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 wil l 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 S tate 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: October 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	**$111,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$1,000**	**$0**
Federal Funds* XXXX	**$2,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$113,000**	**$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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Emergency Management Agency-Office of Homeland Security
Agency Number: 588
Reporting Period Ending: 10/31/2026

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*	**$379,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$379,000		$0							
Federal Funds*	**$4,067,000**	**$0**	**$19,088,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0191	$30,000		$0							
0324	$8,000		$0							
0484	$0		$0							
0491	$217,000		$0							
0497	$12,000		$0							
0710	$3,800,000		$19,088,000							
All Other Funds*	**$2,344,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0067	$342,000		$0							
0173	$0		$0							
0588	$0		$0							
0667	$85,000		$0							
0668	$1,112,000		$0							
0796	$779,000									
0882	$13,000									
0942	$13,000									
Totals	**$6,790,000**	**$0**	**$19,088,000**	**$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

The reason for the decrease in estimated pending liabilities in Fund 710 is due to the closeout of all the SFY2026 contracts, and the SFY2027 co ntracts yet to be finalized.

Narrative

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Illinois Labor Relations Board
Agency Number: 590
Reporting Period Ending: 10/31/2026

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	**$5,000**	**$0**	**$0**	**$5,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$5,000**	**$0**	**$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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report

Agency Name: Office of the State Fire Marshal
Agency Number: 592
Reporting Period Ending: 10/31/26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Federal Funds*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
All Other Funds*	$12,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
Totals	$12,000	$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: October 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* 0001	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* 0473	**$1,973,000**	**$0**	**$0**	**$648,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$1,973,000**	**$0**	**$0**	**$648,000**	**$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 Board of Higher Education
Agency Number: 601
Reporting Period Ending: 10.31.26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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	**$7,000**	**$0**	**$0**	**$7,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$7,000**	**$0**	**$0**	**$7,000**	**$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 - Universities

Agency Name: Chicago State University
Agency Number: 608
Reporting Period Ending: 10/31/2026

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	**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)**
General Funds*	**$41,747,900**	**$19,024,000**	**45.6%**	**$22,723,900**	**$2,500,000**	**$0**	**$0**	**$0**	**$0**	**$0**
0007	$41,747,900	$19,024,000								
Federal Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$3,307,000**	**$899,000**	**27.2%**	**$2,408,000**	**$850,000**	**$0**	**$0**	**$0**	**$0**	**$0**
0022	$307,000	$88,000		$219,000	$100,000					
0223	$3,000,000	$811,000		$2,189,000	$750,000					
Totals	**$45,054,900**	**$19,923,000**	**44.2%**	**$25,131,900**	**$3,350,000**	**$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: 10/31/2026

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	**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)**
General Funds*	**$49,884,200**	**$18,285,000**	**36.7%**	**$31,599,200**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0007	$49,384,200	$18,099,000	36.6%	$31,285,200						
0001	$500,000	$186,000	37.2%	$314,000						
Federal Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
None										
All Other Funds*	**$7,000**	**$2,000**	**28.6%**	**$3,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0417	$7,000	$2,000	28.6%	$3,000						
Totals	**$49,891,200**	**$18,287,000**	**36.7%**	**$31,602,200**	**$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: October 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	**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)**
General Funds*	**$27,650,500**	**$12,707,000**	**46.0%**	**$14,943,500**	**$2,085,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Education Assistance Fund										
Federal Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
Totals	**$27,650,500**	**$12,707,000**	**46.0%**	**$14,943,500**	**$2,085,000**	**$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: Northeastern Illinois University
Agency Number: 620
Reporting Period Ending: 10/31/2026

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	**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)**
General Funds*	**$42,401,300**	**$19,800,000**	**46.7%**	**$22,601,300**	**$2,800,000**	**$1,073,000**	**$0**	**$0**	**$0**	**$0**
0007-BFY 2027	$42,401,300	$19,800,000	46.7%	$22,601,300	$2,800,000	$1,073,000				
Federal Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$500,000**	**$0**	**0.0%**	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0611-BFY 2027	$500,000	$0	0.0%	$500,000						
Totals	**$42,901,300**	**$19,800,000**	**46.2%**	**$23,101,300**	**$2,800,000**	**$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 mill ion. 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: October 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	**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)**
General Funds* XXXX	**$59,116,600**	**$18,888,000**	**32.0%**	**$40,228,600**	**$603,000**	**$726,000**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$10,000**	**$0**	**0.0%**	**$10,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$59,126,600**	**$18,888,000**	**31.9%**	**$40,238,600**	**$603,000**	**$726,000**	**$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 mill ion. 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.

SCO-961B

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Illinois State University
Agency Number: 636
Reporting Period Ending: 10/31/2026

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	**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)**
General Funds* XXXX	**$82,997,100**	**$40,870,000**	**49.2%**	**$42,127,100**	**$1,598,000**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$0**	**$0**	**0.0%**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$30,000**	**$0**	**0.0%**	**$30,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$83,027,100**	**$40,870,000**	**49.2%**	**$42,157,100**	**$1,598,000**	**$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: 10/31/2026

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	**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)**
General Funds*	**$104,676,300**	**$56,102,000**	**53.6%**	**$48,574,300**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0007	$104,676,300	$56,102,000		$48,574,300						
Federal Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$22,000**	**$0**	**0.0%**	**$22,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0417	$22,000	$0		$22,000						
Totals	**$104,698,300**	**$56,102,000**	**53.6%**	**$48,596,300**	**$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 mill ion. 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

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Debt Transparency Act Report - Universities

Agency Name: Southern Illinois University
Agency Number: 664
Reporting Period Ending: 10/31/26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**					**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**			
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)**
General Funds*	**$234,546,700**	**$98,458,000**	**42.0%**	**$136,088,700**	**$16,027,000**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$5,129,400	$663,000			$27,000					
0007	$229,417,300	$97,795,000			$16,000,000					
Federal Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds*	**$1,266,000**	**$423,000**	**33.4%**	**$843,000**	**$55,000**	**$0**	**$0**	**$0**	**$0**	**$0**
0022	$1,250,000	$423,000			$55,000					
0417	$16,000									
Totals	**$235,812,700**	**$98,881,000**	**41.9%**	**$136,931,700**	**$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 mill ion. 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: 10/31/2026

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	**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)**
General Funds*	**$738,392,300**	**$419,893,000**	**56.9%**	**$318,499,300**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0001	$61,253,800	$25,900,000	42.3%	$35,353,800	$0	$0				
0007	$677,138,500	$393,993,000	58.2%	$283,145,500	$0	$0				
Federal Funds*	**$0**	**$0**	**#DIV/0!**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
XXXX										
All Other Funds*	**$10,340,800**	**$276,000**	**2.7%**	**$10,064,800**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
0417	$250,000	$0	0.0%	$250,000	$0	$0				
0047	$8,040,800	$245,000	3.0%	$7,795,800	$0	$0				
0840	$500,000	$0	0.0%	$500,000	$0	$0				
0240	$300,000	$8,000	2.7%	$292,000	$0	$0				
0294	$400,000	$15,000	3.8%	$385,000	$0	$0				
0022	$500,000	$0	0.0%	$500,000	$0	$0				
0764	$250,000	$8,000	3.2%	$242,000	$0	$0				
0611	$100,000	$0	0.0%	$100,000	$0	$0				
Totals	**$748,733,100**	**$420,169,000**	**56.1%**	**$328,564,100**	**$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: Illinois Community College Board
Agency Number: 684
Reporting Period Ending: 10/31/2026

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	**$735,000**	**$0**	**$0**	**$500,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Federal Funds* XXXX	**$184,000**	**$0**	**$0**	**$55,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
All Other Funds* XXXX	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Totals	**$919,000**	**$0**	**$0**	**$555,000**	**$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 STUDENT ASSISTANCE COMMISSION
Agency Number: 691
Reporting Period Ending: 10/31/26

A	B	C	D	E	F	G	H	I	J	K
Funds	**Liability Reporting**				**Unappropriated Liabilities**	**Late Interest Reporting (Prompt Pay/Timely Pay)**				
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*	**$11,000**	**$0**	**$408,000**	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
001	$11,000		$408,000	$40,000						
Federal Funds*	**$98,000**	**$0**	**$425,000**	**$120,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
664	$3,000		$152,000	$59,000						
701	$95,000		$273,000	$61,000						
All Other Funds*	**$2,000**	**$0**	**$11,420,000**	**$9,500,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
557	$2,000		$11,420,000	$9,500,000						
Totals	**$111,000**	**$0**	**$12,253,000**	**$9,660,000**	**$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

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.