

AN ACT concerning finance.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The State Finance Act is amended by changing Section 6z-27 as follows:

(30 ILCS 105/6z-27)

Sec. 6z-27. All moneys in the Audit Expense Fund shall be transferred, appropriated and used only for the purposes authorized by, and subject to the limitations and conditions prescribed by, the State Auditing Act.

Within 30 days after the effective date of this amendatory Act of the 98th General Assembly, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:

<u>Agricultural Premium Fund.....</u>	<u>20,958</u>
<u>Appraisal Administration Fund.....</u>	<u>2,244</u>
<u>Asbestos Abatement Fund.....</u>	<u>2,803</u>
<u>Attorney General Court Ordered and</u>	
<u>Voluntary Compliance Payment Projects Fund .....</u>	<u>8,571</u>
<u>Attorney General Whistleblower Reward</u>	
<u>and Protection Fund.....</u>	<u>8,790</u>
<u>Bank and Trust Company Fund.....</u>	<u>86,613</u>

<u>Capital Development Board Revolving Fund .....</u>	<u>3,085</u>
<u>Care Provider Fund for Persons</u>	
<u>with a Developmental Disability. ....</u>	<u>4,123</u>
<u>Cemetery Oversight Licensing and Disciplinary Fund ....</u>	<u>1,691</u>
<u>Child Support Administrative Fund.....</u>	<u>3,131</u>
<u>Coal Technology Development Assistance Fund.....</u>	<u>8,459</u>
<u>Common School Fund .....</u>	<u>397,319</u>
<u>The Communications Revolving Fund.....</u>	<u>8,424</u>
<u>Community Mental Health Medicaid Trust Fund.....</u>	<u>9,697</u>
<u>Community Association Manager</u>	
<u>Licensing and Disciplinary Fund.....</u>	<u>1,277</u>
<u>Credit Union Fund.....</u>	<u>16,168</u>
<u>Cycle Rider Safety Training Fund .....</u>	<u>557</u>
<u>DCFS Children's Services Fund.....</u>	<u>224,073</u>
<u>Department of Business Services</u>	
<u>Special Operations Fund.....</u>	<u>3,399</u>
<u>Department of Corrections</u>	
<u>Reimbursement and Education Fund .....</u>	<u>18,296</u>
<u>Design Professionals Administration</u>	
<u>and Investigation Fund .....</u>	<u>3,767</u>
<u>Department of Human Services</u>	
<u>Community Services Fund.....</u>	<u>1,815</u>
<u>The Downstate Public Transportation Fund .....</u>	<u>24,530</u>
<u>Dram Shop Fund .....</u>	<u>535</u>
<u>Drivers Education Fund .....</u>	<u>1,164</u>
<u>Drug Rebate Fund .....</u>	<u>13,116</u>

<u>The Education Assistance Fund.....</u>	<u>2,034,774</u>
<u>Electronic Health Record Incentive Fund.....</u>	<u>3,082</u>
<u>Energy Efficiency Portfolio Standards Fund .....</u>	<u>35,988</u>
<u>Energy Efficiency Trust Fund .....</u>	<u>979</u>
<u>Estate Tax Refund Fund .....</u>	<u>871</u>
<u>Facilities Management Revolving Fund .....</u>	<u>10,981</u>
<u>Fair and Exposition Fund .....</u>	<u>847</u>
<u>Federal High Speed Rail Trust Fund .....</u>	<u>19,405</u>
<u>Federal Workforce Training Fund.....</u>	<u>73,405</u>
<u>Feed Control Fund.....</u>	<u>981</u>
<u>The Fire Prevention Fund .....</u>	<u>151,277</u>
<u>FY12 Hospital Relief Fund.....</u>	<u>4,604</u>
<u>General Professions Dedicated Fund .....</u>	<u>24,176</u>
<u>The General Revenue Fund .....</u>	<u>15,184,775</u>
<u>Grade Crossing Protection Fund .....</u>	<u>4,018</u>
<u>Health and Human Services Medicaid Trust Fund.....</u>	<u>4,991</u>
<u>Healthcare Provider Relief Fund.....</u>	<u>56,690</u>
<u>Hospital Provider Fund .....</u>	<u>25,121</u>
<u>Illinois Affordable Housing Trust Fund .....</u>	<u>3,521</u>
<u>Illinois Capital Revolving Loan Fund .....</u>	<u>570</u>
<u>Illinois Charity Bureau Fund .....</u>	<u>1,786</u>
<u>Illinois Department of Agriculture</u>	
<u>Laboratory Services Revolving Fund .....</u>	<u>645</u>
<u>Illinois Fire Fighters' Memorial Fund.....</u>	<u>577</u>
<u>Illinois Gaming Law Enforcement Fund .....</u>	<u>1,240</u>
<u>Illinois Standardbred Breeders Fund.....</u>	<u>1,184</u>

<u>Illinois State Dental Disciplinary Fund.....</u>	<u>4,523</u>
<u>Illinois State Fair Fund .....</u>	<u>5,916</u>
<u>Illinois State Medical Disciplinary Fund .....</u>	<u>13,987</u>
<u>Illinois State Pharmacy Disciplinary Fund.....</u>	<u>5,626</u>
<u>Illinois Tax Increment Fund.....</u>	<u>1,310</u>
<u>Illinois Thoroughbred Breeders Fund.....</u>	<u>1,837</u>
<u>Illinois Veterans Rehabilitation Fund.....</u>	<u>618</u>
<u>Illinois Workers' Compensation</u>	
<u>Commission Operations Fund .....</u>	<u>2,091</u>
<u>IMSA Income Fund .....</u>	<u>4,878</u>
<u>Income Tax Refund Fund .....</u>	<u>140,304</u>
<u>Insurance Financial Regulation Fund.....</u>	<u>82,630</u>
<u>Insurance Premium Tax Refund Fund.....</u>	<u>5,925</u>
<u>Insurance Producer Administration Fund .....</u>	<u>70,084</u>
<u>International Tourism Fund .....</u>	<u>3,475</u>
<u>Live and Learn Fund.....</u>	<u>8,213</u>
<u>The Local Government Distributive Fund .....</u>	<u>85,770</u>
<u>Local Tourism Fund .....</u>	<u>8,133</u>
<u>Long-Term Care Provider Fund .....</u>	<u>8,409</u>
<u>Medical Interagency Program Fund .....</u>	<u>946</u>
<u>Medical Special Purpose Trust Fund .....</u>	<u>903</u>
<u>Mental Health Fund .....</u>	<u>6,635</u>
<u>Monitoring Device Driving Permit</u>	
<u>Administration Fee Fund.....</u>	<u>573</u>
<u>The Motor Fuel Tax Fund.....</u>	<u>81,925</u>
<u>Motor Vehicle License Plate Fund .....</u>	<u>4,006</u>

<u>Nursing Dedicated and Professional Fund</u> .....	<u>8,302</u>
<u>Optometric Licensing and Disciplinary Board Fund</u> .....	<u>1,037</u>
<u>Partners for Conservation Fund</u> .....	<u>10,336</u>
<u>Pawnbroker Regulation Fund</u> .....	<u>723</u>
<u>The Personal Property Tax Replacement Fund</u> .....	<u>85,193</u>
<u>Pesticide Control Fund</u> .....	<u>4,733</u>
<u>Professional Services Fund</u> .....	<u>521</u>
<u>Professions Indirect Cost Fund</u> .....	<u>142,005</u>
<u>Public Pension Regulation Fund</u> .....	<u>8,358</u>
<u>The Public Transportation Fund</u> .....	<u>63,347</u>
<u>Real Estate License Administration Fund</u> .....	<u>19,900</u>
<u>Registered Certified Public Accountants'</u>	
<u>Administration and Disciplinary Fund</u> .....	<u>956</u>
<u>Renewable Energy Resources Trust Fund</u> .....	<u>2,962</u>
<u>Rental Housing Support Program Fund</u> .....	<u>661</u>
<u>The Road Fund</u> .....	<u>328,527</u>
<u>Regional Transportation Authority Occupation</u>	
<u>and Use Tax Replacement Fund</u> .....	<u>1,898</u>
<u>Savings and Residential Finance Regulatory Fund</u> .....	<u>17,435</u>
<u>Secretary of State DUI Administration Fund</u> .....	<u>672</u>
<u>Secretary of State Identification</u>	
<u>Security and Theft Prevention Fund</u> .....	<u>567</u>
<u>Secretary of State Special License Plate Fund</u> .....	<u>1,578</u>
<u>Secretary of State Special Services Fund</u> .....	<u>8,919</u>
<u>Securities Audit and Enforcement Fund</u> .....	<u>3,478</u>
<u>Solid Waste Management Fund</u> .....	<u>1,964</u>

<u>Special Education Medicaid Matching Fund .....</u>	<u>2,697</u>
<u>State and Local Sales Tax Reform Fund.....</u>	<u>3,840</u>
<u>State Construction Account Fund.....</u>	<u>94,631</u>
<u>The State Garage Revolving Fund.....</u>	<u>3,212</u>
<u>The State Lottery Fund .....</u>	<u>146,125</u>
<u>State Pensions Fund.....</u>	<u>500,000</u>
<u>The Statistical Services Revolving Fund.....</u>	<u>8,303</u>
<u>Supplemental Low-Income Energy Assistance Fund .....</u>	<u>49,613</u>
<u>Tax Compliance and Administration Fund .....</u>	<u>591</u>
<u>Tobacco Settlement Recovery Fund .....</u>	<u>4,689</u>
<u>Tourism Promotion Fund .....</u>	<u>22,054</u>
<u>Underground Storage Tank Fund.....</u>	<u>20,282</u>
<u>University of Illinois Hospital Services Fund.....</u>	<u>4,461</u>
<u>The Vehicle Inspection Fund.....</u>	<u>1,212</u>
<u>Violent Crime Victims Assistance Fund.....</u>	<u>7,526</u>
<u>Weights and Measures Fund.....</u>	<u>4,449</u>
<u>The Working Capital Revolving Fund .....</u>	<u>289,624</u>

~~Within 30 days after the effective date of this amendatory Act of the 98th General Assembly, the State Comptroller shall order transferred and the State Treasurer shall transfer from the following funds moneys in the specified amounts for deposit into the Audit Expense Fund:~~

<del>Agricultural Premium Fund.....</del>	<del>127,127</del>
<del>Brownfields Redevelopment Fund .....</del>	<del>504</del>
<del>Capital Development Board Revolving Fund .....</del>	<del>1,759</del>
<del>Care Provider Fund for Persons with</del>	

<del>Developmental Disability</del>	<del>13,886</del>
<del>CDLIS/AAMVA Net Trust Fund</del>	<del>532</del>
<del>Child Support Administrative Fund</del>	<del>5,256</del>
<del>Clean Air Act (CAA) Permit Fund</del>	<del>1,480</del>
<del>Coal Mining Regulatory Fund</del>	<del>609</del>
<del>Common School Fund</del>	<del>137,473</del>
<del>The Communications Revolving Fund</del>	<del>102,681</del>
<del>Community Mental Health Medicaid Trust Fund</del>	<del>25,891</del>
<del>Corporate Franchise Tax Refund Fund</del>	<del>795</del>
<del>Department of Business Services Special</del>	
<del>Operations Fund</del>	<del>3,980</del>
<del>The Downstate Public Transportation Fund</del>	<del>6,535</del>
<del>Drug Rebate Fund</del>	<del>17,775</del>
<del>Drug Treatment Fund</del>	<del>1,005</del>
<del>The Education Assistance Fund</del>	<del>1,780,814</del>
<del>Electronic Health Record Incentive Fund</del>	<del>2,136</del>
<del>Environmental Protection Permit and</del>	
<del>Inspection Fund</del>	<del>736</del>
<del>Estate Tax Collection Distributive Fund</del>	<del>810</del>
<del>Facilities Management Revolving Fund</del>	<del>152,269</del>
<del>Fair and Exposition Fund</del>	<del>5,367</del>
<del>Federal High Speed Rail Trust Fund</del>	<del>4,292</del>
<del>Feed Control Fund</del>	<del>8,381</del>
<del>Fertilizer Control Fund</del>	<del>2,870</del>
<del>The Fire Prevention Fund</del>	<del>2,666</del>
<del>General Professions Dedicated Fund</del>	<del>3,161</del>

<del>The General Revenue Fund .....</del>	<del>17,491,225</del>
<del>Grade Crossing Protection Fund .....</del>	<del>1,273</del>
<del>Hazardous Waste Fund .....</del>	<del>874</del>
<del>Health and Human Services</del>	
<del>— Medicaid Trust Fund.....</del>	<del>10,660</del>
<del>Healthcare Provider Relief Fund.....</del>	<del>38,819</del>
<del>Hospital Provider Fund .....</del>	<del>44,660</del>
<del>Illinois Affordable Housing Trust Fund .....</del>	<del>620</del>
<del>Illinois Clean Water Fund.....</del>	<del>1,438</del>
<del>Illinois Department of Agriculture Laboratory Services</del>	
<del>— Revolving Fund .....</del>	<del>5,536</del>
<del>Illinois Power Agency Operations Fund.....</del>	<del>8,996</del>
<del>Illinois Standardbred Breeders Fund.....</del>	<del>7,806</del>
<del>Illinois State Fair Fund .....</del>	<del>29,614</del>
<del>Illinois Tax Increment Fund.....</del>	<del>570</del>
<del>Illinois Thoroughbred Breeders Fund.....</del>	<del>12,274</del>
<del>Illinois Veterans Rehabilitation Fund.....</del>	<del>1,435</del>
<del>Illinois Workers' Compensation Commission</del>	
<del>— Operations Fund.....</del>	<del>105,103</del>
<del>IMSA Income Fund .....</del>	<del>5,478</del>
<del>Income Tax Refund Fund .....</del>	<del>58,552</del>
<del>Live and Learn Fund.....</del>	<del>16,348</del>
<del>Lobbyist Registration Administration Fund.....</del>	<del>749</del>
<del>The Local Government Distributive Fund .....</del>	<del>33,802</del>
<del>Long Term Care Provider Fund .....</del>	<del>19,337</del>
<del>Low Level Radioactive Waste Facility</del>	



<del>Development and Operation Fund .....</del>	<del>3,023</del>
<del>Mandatory Arbitration Fund .....</del>	<del>3,272</del>
<del>Medical Interagency Program Fund .....</del>	<del>928</del>
<del>Mental Health Fund .....</del>	<del>8,872</del>
<del>Monitoring Device Driving Permit</del>	
<del>Administration Fee Fund.....</del>	<del>1,255</del>
<del>The Motor Fuel Tax Fund.....</del>	<del>25,396</del>
<del>Motor Vehicle License Plate Fund .....</del>	<del>7,672</del>
<del>Motor Vehicle Theft Prevention Trust Fund.....</del>	<del>68,152</del>
<del>Natural Areas Acquisition Fund .....</del>	<del>1,110</del>
<del>Nuclear Safety Emergency Preparedness Fund .....</del>	<del>112,087</del>
<del>Open Space Lands Acquisition and</del>	
<del>Development Fund .....</del>	<del>2,772</del>
<del>Park and Conservation Fund .....</del>	<del>2,736</del>
<del>Partners for Conservation Fund .....</del>	<del>29,715</del>
<del>The Personal Property Tax Replacement Fund .....</del>	<del>35,064</del>
<del>Pesticide Control Fund .....</del>	<del>24,615</del>
<del>Professional Services Fund .....</del>	<del>6,874</del>
<del>The Public Transportation Fund .....</del>	<del>17,891</del>
<del>Radiation Protection Fund.....</del>	<del>40,062</del>
<del>The Road Fund.....</del>	<del>125,524</del>
<del>Regional Transportation Authority Occupation and</del>	
<del>Use Tax Replacement Fund .....</del>	<del>711</del>
<del>Secretary of State DUI Administration Fund .....</del>	<del>1,238</del>
<del>Secretary of State Identification</del>	
<del>Security and Theft Prevention Fund .....</del>	<del>2,000</del>

<del>Secretary of State Special License Plate Fund.....</del>	<del>2,786</del>
<del>Secretary of State Special Services Fund .....</del>	<del>17,972</del>
<del>Securities Audit and Enforcement Fund.....</del>	<del>8,041</del>
<del>September 11th Fund.....</del>	<del>594</del>
<del>Solid Waste Management Fund.....</del>	<del>1,044</del>
<del>Special Education Medicaid Matching Fund .....</del>	<del>5,653</del>
<del>State and Local Sales Tax Reform Fund.....</del>	<del>1,411</del>
<del>State Boating Act Fund .....</del>	<del>1,974</del>
<del>State Charter School Commission Fund .....</del>	<del>7,500</del>
<del>State Construction Account Fund.....</del>	<del>25,552</del>
<del>The State Garage Revolving Fund.....</del>	<del>39,802</del>
<del>The State Lottery Fund .....</del>	<del>435,421</del>
<del>State Parks Fund .....</del>	<del>1,783</del>
<del>State Pensions Fund.....</del>	<del>500,000</del>
<del>State Surplus Property Revolving Fund.....</del>	<del>2,948</del>
<del>The Statistical Services Revolving Fund.....</del>	<del>121,071</del>
<del>Supreme Court Historic Preservation Fund .....</del>	<del>35,613</del>
<del>Tobacco Settlement Recovery Fund .....</del>	<del>6,642</del>
<del>Underground Storage Tank Fund.....</del>	<del>4,543</del>
<del>University of Illinois Hospital Services Fund.....</del>	<del>6,344</del>
<del>The Vehicle Inspection Fund.....</del>	<del>4,474</del>
<del>Weights and Measures Fund.....</del>	<del>26,165</del>
<del>Wildlife and Fish Fund .....</del>	<del>10,784</del>
<del>The Working Capital Revolving Fund .....</del>	<del>14,944</del>

Notwithstanding any provision of the law to the contrary,  
the General Assembly hereby authorizes the use of such funds

for the purposes set forth in this Section.

These provisions do not apply to funds classified by the Comptroller as federal trust funds or State trust funds. The Audit Expense Fund may receive transfers from those trust funds only as directed herein, except where prohibited by the terms of the trust fund agreement. The Auditor General shall notify the trustees of those funds of the estimated cost of the audit to be incurred under the Illinois State Auditing Act for the fund. The trustees of those funds shall direct the State Comptroller and Treasurer to transfer the estimated amount to the Audit Expense Fund.

The Auditor General may bill entities that are not subject to the above transfer provisions, including private entities, related organizations and entities whose funds are locally-held, for the cost of audits, studies, and investigations incurred on their behalf. Any revenues received under this provision shall be deposited into the Audit Expense Fund.

In the event that moneys on deposit in any fund are unavailable, by reason of deficiency or any other reason preventing their lawful transfer, the State Comptroller shall order transferred and the State Treasurer shall transfer the amount deficient or otherwise unavailable from the General Revenue Fund for deposit into the Audit Expense Fund.

On or before December 1, 1992, and each December 1 thereafter, the Auditor General shall notify the Governor's

Office of Management and Budget (formerly Bureau of the Budget) of the amount estimated to be necessary to pay for audits, studies, and investigations in accordance with the Illinois State Auditing Act during the next succeeding fiscal year for each State fund for which a transfer or reimbursement is anticipated.

Beginning with fiscal year 1994 and during each fiscal year thereafter, the Auditor General may direct the State Comptroller and Treasurer to transfer moneys from funds authorized by the General Assembly for that fund. In the event funds, including federal and State trust funds but excluding the General Revenue Fund, are transferred, during fiscal year 1994 and during each fiscal year thereafter, in excess of the amount to pay actual costs attributable to audits, studies, and investigations as permitted or required by the Illinois State Auditing Act or specific action of the General Assembly, the Auditor General shall, on September 30, or as soon thereafter as is practicable, direct the State Comptroller and Treasurer to transfer the excess amount back to the fund from which it was originally transferred.

(Source: P.A. 97-66, eff. 6-30-11; 97-732, eff. 6-30-12; 97-813, eff. 7-13-12; 98-270, eff. 8-9-13.)

Section 99. Effective date. This Act takes effect upon becoming law.