

ILLINOIS

DANIEL W. HYNES
COMPTROLLER

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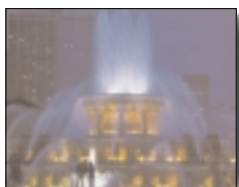


Receivables Report

Calendar Year Ended December 31, 2001



Comptroller Daniel W. Hynes is the Chief Fiscal Officer for the State of Illinois, managing its financial accounts, processing more than 18 million transactions a year, and performing a watchdog role to assure that all payments meet the requirements of the law. The Comptroller's Office also provides timely and accurate fiscal information and analysis to the Governor, the Illinois General Assembly, and Local Government Officials so they can make informed budget decisions. In addition, the Office oversees the state's private cemetery and funeral home industry.



COVER PHOTO— *Buckingham Memorial Fountain*

The Buckingham Memorial Fountain, located in Grant Park, was dedicated to the city of Chicago in 1927. Crafted from pink Georgia marble, the fountain is activated from May 1 to October 1 of every year. There are four marble seahorses in the fountain commissioned to symbolize the four states bordering Lake Michigan; Illinois, Indiana, Wisconsin, and Michigan. The fountain includes a computer-coordinated symphony of water and colored lights at dusk every night. This display is orchestrated by remote from an Atlanta-based Honeywell computer 708 miles away.

Photo courtesy of Lincoln Library, Springfield, Illinois

A Message to Illinois Taxpayers



The Illinois State Collection Act requires the Comptroller to collect information from State agencies concerning their accounts receivable and uncollectibles and to compile this information in a report to the Governor and General Assembly on or before March 14 each year. The ensuing report is the compilation and analysis of the data collected for 2001.

At December 31, 2001, the total amount owed to the State was \$10.1 billion, an increase of \$369 million or 4% above 2000. This compares to the 2000 increase of \$741 million or 8%. The 2001 increase is driven by increased student loan activity at the Illinois Student Assistance Commission and increased municipal loan activity by the Environmental Protection Agency.

Collection Efforts

The Comptroller's Office plays an important role in State receivables. Besides collecting and reporting on the data, the Office administers the Offset System and participates with the Attorney General and the Department of Central Management Services on the Debt Collection Board. Primary responsibility for debt collection rests with the State agency in which the debt originates.

Comptroller's Offset System

State agencies are required by statute to submit accounts over \$1,000 and more than 90 days past due to the Offset System. The system compares the past due accounts with warrants issued to determine if State payments are due to debtors. If a State payment is due a debtor, the Comptroller's Office offsets the amount owed, in whole or in part, from the warrant. Calendar year 2001 was a record year for the Offset System, which recovered \$30.4 million, an increase of 63% over 2000. With increased compliance by State agencies, recovered amounts will continue to grow.

Debt Collection Board

The Illinois State Collection Act provides that debt over 180 days old comes under the jurisdiction of the Debt Collection Board. The Board has interpreted that responsibility as receiving quarterly reports and directing agencies to submit qualifying debt to a third party collection agency. Currently, the Board contracts with four different third party collection agencies that State entities can use.

Given the State's evolving fiscal condition, it is important for State agencies to maximize their collection efforts. The Offset System and the use of third party collection agencies are important tools for collecting the money owed the State. These tools along with aggressive management can help to ensure that everyone is paying their fair share.

Daniel W. Hynes
COMPTROLLER

March 14, 2002

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State of Illinois 2001 Receivables Report

Table of Contents

Overview

• Introduction.....	1
• Nature of State of Illinois Receivables.....	4
• General vs. Nongeneral Funds Receivables.....	6

Analysis of Receivables

• Introduction.....	7
• Gross Receivables.....	8
• Agencies with Largest Net Receivables.....	9
• Aging of Receivables.....	10
• Days in Accounts Receivables.....	11
• Collectibility as a Percentage of Receivables Available for Collection.....	12
• Receivables Over 90 Days Past Due.....	13
• Write-Offs.....	14
• Collection Activity Per Account.....	15

• Key Issues

• Comptroller's Offset System.....	16
• Tax Receivables/Collection Efforts.....	17
• Child Support Receivables/Collection Efforts.....	18

• Appendix

• Receivables Activity by Agency.....	19
• Total Past Due Receivables - General Funds.....	21
• Total Past Due Receivables - Nongeneral Funds.....	24

State of Illinois 2001 Receivables Report

Overview

Introduction

Accounts receivable represent amounts or claims owed to the State of Illinois by individuals or entities. These claims are assets of the State and represent the future receipt of cash. The State defines a receivable as an amount due from individuals/entities for a State provided service or for taxes due from individuals/entities. After the service is provided or the tax liability established, the State bills the individuals/entities and defines the payment terms. These payment terms outline the time frame for expected payment. When the State receives payment, the money is deposited and the remittance is applied against the outstanding receivable. Between the provision of the service or the establishment of the tax liability and receipt of payment, the outstanding amount owed to the State is referred to as a receivable.

Receivables for the State of Illinois are separated into the following types for analytical purposes:

- Gross Receivables
- Deferred/Installment Receivables
- Estimated Uncollectible Receivables
- Net Receivables (or Estimated Collectible Receivables)
- Fiduciary Receivables
- "In Protest" Receivables
- Current vs. Past Due Receivables
- Write Offs

The following table provides a Comparative Summary of Accounts Receivable for the last five years:

State of Illinois							
Comparative Summary of Accounts Receivable							
(in millions)							
	December 31,					Change From	
	1997	1998	1999	2000	2001	2000 to 2001	
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>Amount</u>	<u>Percent</u>
Gross Receivables	\$ 7,465	\$ 7,930	\$ 9,027	\$ 9,768	\$ 10,137	\$ 369	4%
Less: Long-Term Loans	<u>2,659</u>	<u>3,295</u>	<u>3,723</u>	<u>4,304</u>	<u>4,987</u>	<u>683</u>	16%
Receivables Available for Collection	\$ 4,806	\$ 4,635	\$ 5,304	\$ 5,464	\$ 5,150	\$ (314)	(6%)
Less: Estimated Uncollectibles	<u>2,467</u>	<u>3,023</u>	<u>3,441</u>	<u>3,592</u>	<u>3,883</u>	<u>291</u>	8%
Net Receivables	<u>\$ 2,339</u>	<u>\$ 1,612</u>	<u>\$ 1,863</u>	<u>\$ 1,872</u>	<u>\$ 1,267</u>	<u>\$ (605)</u>	(32%)
Past Due Gross Receivables:							
Over 180 days	\$ 2,922	\$ 3,051	\$ 3,527	\$ 3,700	\$ 3,823	\$ 123	3%
Over 1 year	\$ 2,510	\$ 2,624	\$ 3,251	\$ 3,396	\$ 3,493	\$ 97	3%

State of Illinois 2001 Receivables Report

Gross Receivables

Gross receivables are defined as the total amounts or claims owed to the State without regard to collectability issues. At December 31, 2001, the gross receivables balance for the State of Illinois was \$10.137 billion. This represents an increase of \$369 million (4%) from December 31, 2000. A detailed analysis of gross receivables is presented on page 8 of this report.

Deferred/Installment Receivables

Several State agencies are authorized to issue loans to individuals or organizations for specific purposes. These loans are categorized as either *deferred* (no collection activity required until formally due, e.g. installment agreements) or *receivables available for collection* (collection activity is legally enforceable).

Deferred receivables reported by State agencies totaled \$4.987 billion at December 31, 2001. This increase of \$683 million (16%) from December 31, 2000, is attributable to the following:

- Student loans increased \$415 million at the Illinois Student Assistance Commission (from \$1.407 billion at December 31, 2000, to \$1.822 billion at December 31, 2001).
- Single - Family Housing Loans decreased \$85 million at the Illinois Housing Development Authority (from \$1.790 billion at December 31, 2000, to \$1.705 billion at December 31, 2001).
- Federally Sponsored Drinking Water Program Loans increased \$123 million at the Illinois Environmental Protection Agency (from \$892 million at December 31, 2000, to \$1.015 billion at December 31, 2001).

Estimated Uncollectible Receivables

Estimated uncollectible receivables represent an **agency's** estimate of outstanding receivables that are believed not to be collectible. The method of estimating the uncollectible portion of receivables varies by agency and type of receivable. Generally, the estimate of uncollectible accounts will be based upon an agency's experience with the type and the age of the receivable.

At December 31, 2001, the State's estimated uncollectible receivables totaled \$3.883 billion. This is an increase of \$291 million from the \$3.592 billion reported at December 31, 2000. This increase is mainly attributable to the following:

- The Department of Public Aid (DPA) estimated uncollectible amount increased \$336 million due to a new methodology for estimating Child Support uncollectibles which DPA believes presents a more accurate reflection of uncollectible amounts.

State of Illinois 2001 Receivables Report

Net Receivables (or Estimated Collectible Receivables)

Once a receivable has been established, the collectibility of the amount becomes important. A portion of any receivable population may ultimately become uncollectible. Net receivables are defined as receivables available for collection less an allowance for estimated uncollectibles.

Fiduciary Receivables

Fiduciary receivables are assets held by the State in a trustee capacity. The State collects fiduciary receivables and remits the proceeds to the appropriate party. At December 31, 2001, the State's net fiduciary receivables totaled \$610 million or approximately 5% of the State's gross receivables. The majority of the State's net fiduciary receivables consist of the following sources:

- Non-assistance child support accounts at the Department of Public Aid totaling \$ 2 4 4 million.
- Contribution receivables for the conversion of prior teaching service at the Teachers' Retirement System totaling \$245 million.

"In Protest" Receivables

Agencies report receivable amounts as either "in protest" or "not in protest." These categories allow agencies to separate those receivables that can be disputed from those that are final and not subject to dispute. The "in protest" status of these receivables defer any State management attempt at collection activity until the "due process" time period provided by State statute is completed. Thus, "in protest" receivables are not included in the analysis presented.

"In protest" receivables totaled \$169 million at December 31, 2001. Of this amount, \$50 million (30%) was estimated to be uncollectible. The majority of these "in protest" receivables are attributable to the following:

- Taxes at the Department of Revenue totaling \$129 million;
- Protested child support payments from non-custodial parents at the Department of Public Aid totaling \$21 million.

Current vs. Past Due Receivables

A receivable is considered "current" (not past due) prior to the passage of its formal due date. When the debtor's due date passes without payment; the receivable becomes "past due" and must be aged according to the number of days beyond the due date that the receivable has been outstanding.

State of Illinois 2001 Receivables Report

At December 31, 2001, receivables totaling \$3.823 billion were over 180 days past due and receivables totaling \$3.493 billion were over 1 year past due. These amounts are attributed to the following State agencies:

- The Department of Public Aid (DPA) has receivables over 180 days past due of \$2.001 billion. The majority of this amount is due to federal regulations that make it extremely difficult to close a child support case and subsequently write off a child support claim. DPA is continuing to work to integrate an automatic write-off of their receivables in KIDS System.
- The Department of Revenue (DOR) has receivables over 180 days past due of \$923 million. This amount includes \$208 million placed with outside collection agencies after the department exhausted all other collection tools, \$193 million scheduled for write off, \$74 million at the Attorney General's Office, \$75 million that will be adjusted because taxpayers provided documentation that the amount were not owed, and \$44 million in bankrupt accounts that cannot be pursued. The remaining \$329 million is being pursued by bank and wage levies, payment agreements, licenses revocation and other collection tools utilized by DOR.

Write-Offs

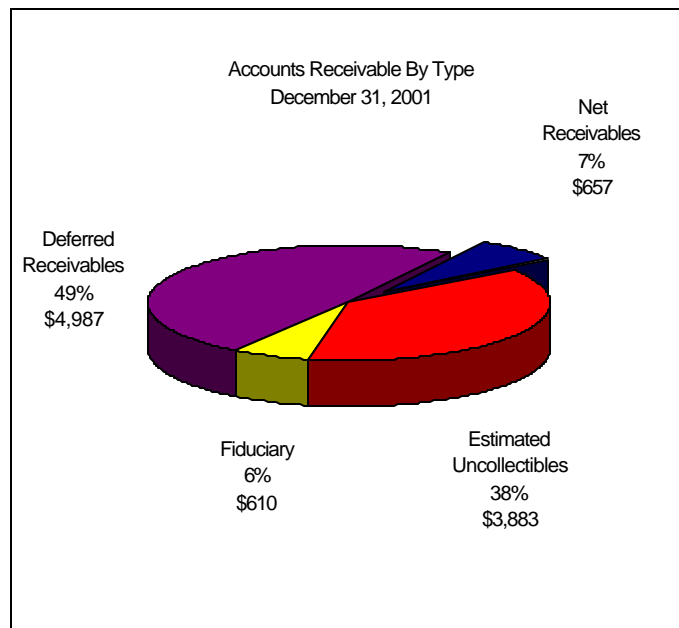
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000 or less can be written off at the discretion of the agency.

Finally, although an account may be written-off for reporting purposes, the accounts can be maintained on a subsidiary ledger and reinstated in the event that the debtor makes a payment or the state becomes aware of resources of the debtor that may resolve the account.

Nature of State of Illinois Receivables

Of the receivables, which the State holds, there are a variety of types or sources of revenue that created the receivable and, in many cases, determines how cash receipts may be used once they are collected. At the same time, many receivables of the State have been on the books for an extended period of time, affecting the State's ability to collect the receivable.

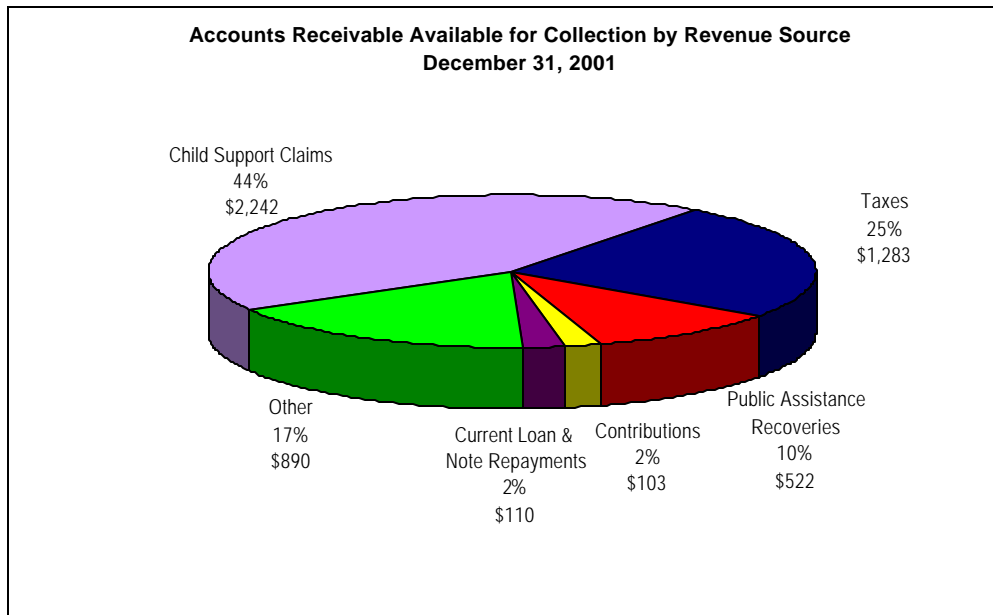
The chart to the right displaying Accounts Receivable by Type indicates that of the \$10.137 billion of gross receivables, State agencies expect 7% or \$657 million (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



State of Illinois 2001 Receivables Report

Revenue Sources

The following chart depicts the sources of revenue for the State's receivable balance available for collection. The three largest categories of receivables for 2001 are Child Support Claims, Taxes, and Public Assistance Recoveries, which together comprise 79% of the State's receivables available for collection.



- Child Support Claims* - The Department of Public Aid (DPA) child support claims are the largest revenue source for 2001 totaling \$2.242 billion (44%) of the receivables available for collection. Of the \$2.242 billion, \$1.403 billion (63%) are accounts the State collects in a trustee capacity for custodial parents not on public assistance. The noncustodial parent sends the court-ordered child support to the State which is then responsible for sending the collected amount to the care giving parent, guardian, or another State's child support agency.
- Taxes* - Tax receivables totaling \$1.283 billion (25%) is the second largest revenue source for 2001. Income and sales tax receivables reported by the Department of Revenue are \$512 million and \$401 million, respectively. Also included in the \$1.283 billion of tax receivables is \$98 million in unemployment taxes. The Department of Employment Security collects unemployment taxes from employers and transfers the monies to the State of Illinois account, held in the U.S. Treasury, for payment of unemployment benefits to claimants.
- Other* - Other receivables totaling \$890 million (17%) include licenses and fees, federal government reimbursements, university activities, etc.

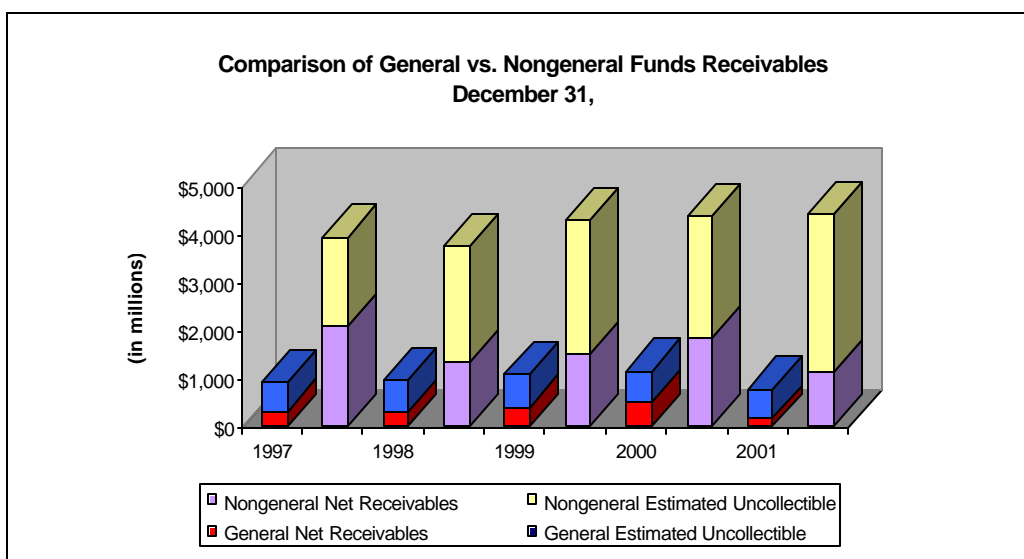
State of Illinois 2001 Receivables Report

General vs. Nongeneral Funds Receivables

Receivables can be classified as those collected for general or nongeneral funds. The State's General Fund accounts for resources obtained and used for those services traditionally provided by State government, which are not required to be accounted for in another fund. These services include, among others, social assistance, education, and health and social services.

Nongeneral funds consist of special revenue funds and proprietary, fiduciary and university fund types. Receivables collected for these funds are restricted for specific purposes.

The following chart presents a comparison of estimated uncollectible receivables and net receivables for general and nongeneral funds for the last five years.



The State's General Fund had total receivables available for collection of \$753 million at December 31, 2001 with \$586 million (78%) estimated to be uncollectible. The majority of the \$753 million is taxes totaling \$686 million. General Fund gross receivables decreased \$330 million from December 31, 2000. The decrease in gross receivables is due mainly to \$293 million decrease in Other Revenues.

Receivables available for collection for nongeneral funds totaled \$4.397 billion at December 31, 2001 with \$3.297 billion (75%) estimated to be uncollectible. Taxes of \$499 million, Child Support Claims of \$2.242 billion (51%), and Public Assistance Recoveries of \$522 million are the three largest gross receivable revenue sources. Nongeneral fund gross receivables increased \$55 million from December 31, 2000. The increase in nongeneral funds gross receivables is mainly due to \$162 million increase in Child Support Claims offset by a \$98 million decrease in Taxes Receivables.

State of Illinois 2001 Receivables Report

Analysis of Receivables

Introduction

The primary purpose of this report is to provide a basis for the reader to analyze and assess the State's performance in managing its receivable assets. This section provides an analysis of receivables in the following areas:

- Gross Receivables
- Agencies with Largest Net Receivables
- Aging of Receivables
- Days in Accounts Receivable
- Collectibility as a Percentage of Receivables Available for Collection
- Receivables Over 90 Days Past Due
- Write-Offs
- Collection Activity Per Account

Each of the above categories of analysis contain the following sections:

- *Overview*- Summarizes and explains the purpose of the performance measure/ analysis and provides conclusions which can be made from the data presented
- *Graph/Table* - Summarizes the data presented in a graphical form or a table and illustrates performance measure trends
- *Analysis* - Explains significant variances from the prior year

State of Illinois 2001 Receivables Report

Gross Receivables

Overview

Gross receivables increased \$369 million (4%) from December 31, 2000 to December 31, 2001. The following table of the five agencies with the largest gross receivables at December 31, 2001, is presented below:

COMPARISON OF AGENCIES WITH FIVE LARGEST GROSS RECEIVABLE BALANCES (in thousands)				
Agency	Gross Receivables		Net Change	
	12/31/2001	12/31/2000	Amount	%
Public Aid	\$2,362,947	\$2,404,028	\$ (41,081)	(1.71%)
Student Assistance Commission	\$1,853,559	\$1,592,655	\$ 260,904	16.38%
Housing Development Authority	\$1,773,286	\$1,796,725	\$ (23,439)	(1.30%)
Revenue	\$1,195,250	\$1,191,825	\$ 3,425	0.29%
Environmental Protection Agency	\$1,020,337	\$ 898,603	\$ 121,734	13.55%

Analysis

- The \$41 million decrease in gross receivables at the Department of Public Aid is due primarily to a combination of a decrease in Drug Rebate receivables, offset in part by an increase in Child Support claim receivables.
- The \$261 million increase in gross receivables at the Illinois Student Assistance Commission is due mainly to an increase in new student loans and the purchase of defaulted student loans from financial institutions
- The \$23 million decrease in gross receivables at the Illinois Housing Development Authority is due mainly to an increase in purchases of mortgage loans on single-family housing from lending institutions.
- The \$3 million increase in gross receivables at the Department of Revenue (DOR) was less than 1/2% increase. When including "in-protest" receivables, the DOR's overall balance *decreased* \$67 million or 5% from last year.
- The \$122 million increase in gross receivables at the Environmental Protection Agency is due mainly to increased revolving loan activity associated with the wastewater and drinking water infrastructure projects.

State of Illinois 2001 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest receivables comprise 82% of the State's net receivables for 2001. The remaining 18% of receivables are held by over 57 State agencies. The most cost effective approach to collection is for the State to focus their primary collection efforts on the agencies with the largest receivables. While the state should not lessen its efforts for the remaining agencies, the greatest potential benefits in terms of reduced carrying costs and lower write-offs through improved collection exists at the agencies with the largest receivables. The receivables available for collection presented for these agencies in the table below exclude deferred receivables.

Agencies with Largest Receivables							
(in millions)							
Agency	December 31, 2001			December 31, 2000			Change in "Net"
	Available for Collection	Estimated Uncollectibles	Net	Available for Collection	Estimated Uncollectibles	Net	
Public Aid	\$ 2,363	\$ 2,070	\$ 293	\$ 2,404	\$ 1,734	\$ 670	(377)
Revenue	1,139	919	220	1,192	946	246	(26)
University of Illinois	324	163	161	326	175	151	10
Teachers Retirement System	103	-	103	193	-	193	(90)
Employment Security	288	219	69	285	214	71	(2)
Human Services	494	447	47	502	455	47	-
Central Mangement Services	42	2	40	40	2	38	2
Housing Development Authority	68	28	40	50	28	22	18
Commerce Commission	40	1	39	40	1	39	-
Treasurer	32	-	32	49	-	49	(17)
Total Ten Largest Agencies	\$ 4,893	\$ 3,849	\$ 1,044	\$ 5,081	\$ 3,555	\$ 1,526	\$ (482)
Total All Other Agencies	257	34	223	383	37	346	(123)
Total of All Agencies	\$ 5,150	\$ 3,883	\$ 1,267	\$ 5,464	\$ 3,592	\$ 1,872	\$ (605)

Analysis

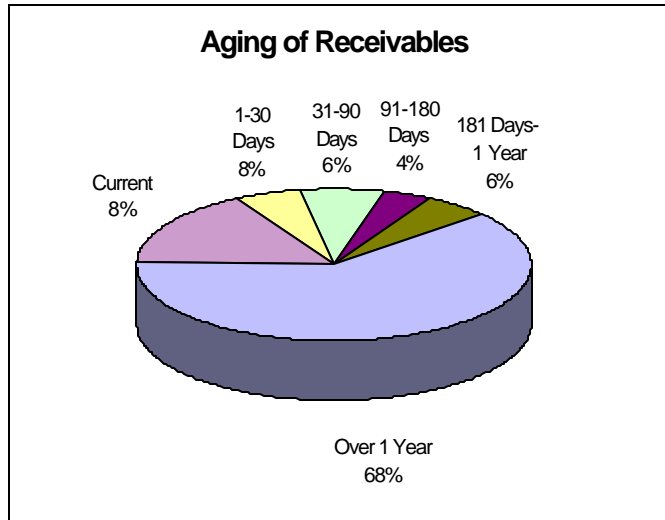
- The Department of Public Aid net receivables decreased by \$377 million due largely to a new methodology for estimating Child Support uncollectibles which DPA believes presents a more accurate reflection of uncollectible amounts.

State of Illinois 2001 Receivables Report

Aging of Receivables

Overview

The age of an agency's gross receivables is a good indicator of how successful the agency is at collecting its accounts. Agencies with a majority of their accounts 1-90 days past due generally have effective initial collection efforts. When accounts are over 90 days past due, the risk of not collecting the debt increases. Therefore, the collection effort becomes more costly and time-consuming. Many organizations consider internal collection efforts to be less cost effective after 90-120 days. For these aged receivables, many non-governmental organizations outsource additional efforts to third party collection agencies. State agencies should use aggressive internal efforts including the combined use of a letter series and phone calls to collect receivables. State agencies are required to submit all receivables to the Comptroller Offset System at 90 days past due. Receivables more than 180 days past due become subject to the Debt Collection Board, which requires participating agencies to refer these receivables to third party collection agencies.



Analysis

- The receivables available for collection of \$5.150 billion include \$1.100 billion (22%) in receivables which are current or between 1 and 90 days past due. Accounts in this category are likely to be collected.
- Accounts between 91 days and 1 year past due are \$557 million (10%). At this age, accounts should be in active collection efforts including outside collection agencies, litigation, and the Comptroller's Offset Program.
- Accounts over 1 year old total \$3.493 billion and comprise 68% of the receivables. Collection of these accounts may be doubtful because of their age. Agencies should concentrate on final resolution of these problem accounts.
- The Department of Revenue (DOR) reported \$805 million of receivables over 1 year past due. Of that amount; \$211 million is being pursued by bank and wage levies, payment agreement, license revocation and other tools utilized by DOR. The remaining amounts are in various categories in the collection process as explained on page 4.
- The Department of Public Aid (DPA) reported \$1.974 billion of receivables over 1 year past due. This amount is primarily due to federal regulations that make it extremely difficult to close a child support case. This is a prerequisite for DPA to write off child support claims.

State of Illinois 2001 Receivables Report

Days in Accounts Receivable

Overview

Days in accounts receivable, to reflect a more meaningful analysis of government receivables, is calculated by dividing the total additions of new receivables for the year by 365 (the daily receivable amount). Gross receivables at the end of the year are then divided by the daily receivable amount. Many agencies may reflect a large number of days in receivable due to a deferment granted (e.g. student loans do not become due and payable until after the student has graduated and started to work). The receivable, however, is booked at the date granted. Other agencies may not defer the whole receivable balance but rather offer an installment plan for payments. For comparison purposes, the days in accounts receivable for the ten agencies with the largest gross receivables has been calculated and presented in the chart below.

Days in Accounts Receivable				
December 31, 2001				
(in millions)				
Agency*	Gross	Number		
		Receivables	of Days	
		2001	2000	
Public Aid	\$ 2,362,947	170	147	
Student Assistance Commission	1,853,559	1,171	1,064	
Housing Development Authority	1,773,286	2,215	1,494	
Revenue	1,195,250	455	705	
Environmental Protection Agency	1,020,337	1,556	1,374	
Human Services	493,810	3,929	4,113	
University of Illinois	382,587	440	142	
Employment Security	288,061	92	86	
Teachers' Retirement System	244,664	359	1,812	
Transportation	88,510	30	30	

* Ten agencies with the largest gross receivables.

Analysis

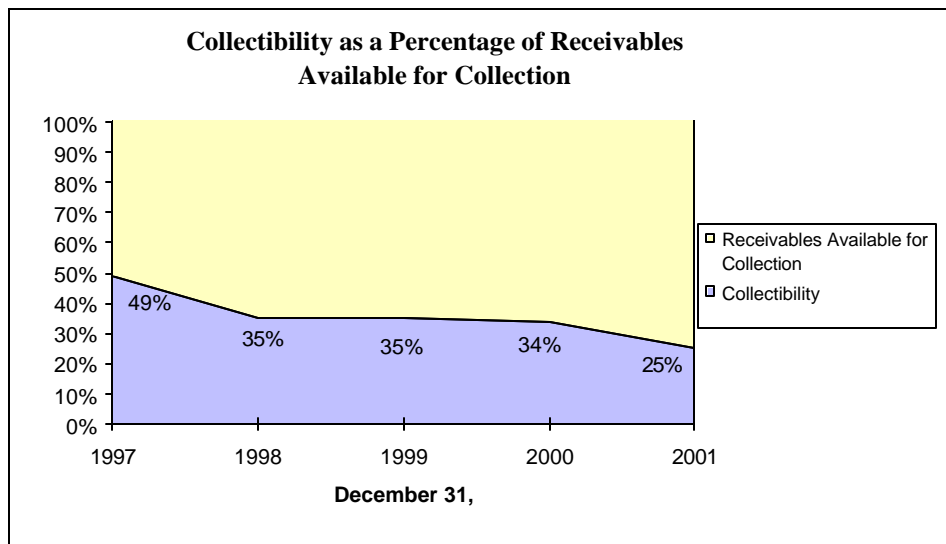
- Low values for the Department of Transportation, Department of Employment Security, University of Illinois, and Department of Public Aid, in the number of “days in accounts receivable” reflect that the clients they serve are less likely to pay on an installment basis.
- The higher values for Department of Human Services, Teachers’ Retirement System, Housing Development Authority, Environmental Protection Agency, Student Assistance Commission, and Department of Revenue reflect the fact that most of their accounts receivable are deferred or installment receivables.

State of Illinois 2001 Receivables Report

Collectibility as a Percentage of Receivables Available for Collection

Overview

Collectibility as used in this analysis equates to receivables available for collection less an allowance for receivables estimated to be uncollectible. Higher percentages in the collectibility of receivables available for collection are favorable and indicate that a greater percentage of the gross receivables are expected to be collected. The graph below illustrates the relationship between receivables available for collection and their collectibility. At December 31, 2001, 25 cents out of every \$1 that has been recorded as a receivable by the State of Illinois is expected to be collected. Agencies determine the collectibility of their receivables and report this information quarterly to the Office of the Comptroller. Collectibility provides the reader with an estimate of funds available in the future and can also be used to identify subpopulations of receivables which need additional attention. Low collectibility may indicate the receivables population has many old accounts which should be targeted for more aggressive collection efforts or possibly written-off.



Analysis

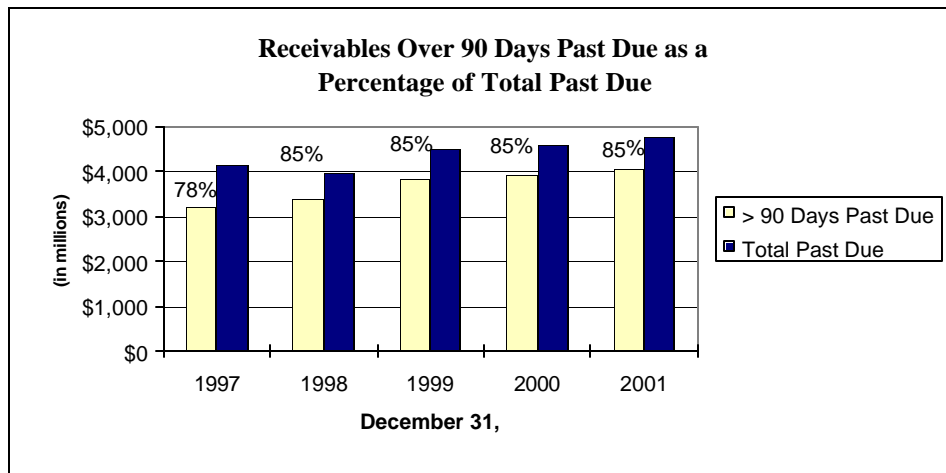
- The Department of Public Aid's collectibility rate of 12 cents out of every \$1 is among the State's lowest due to the large number of accounts that are waiting to be written off.
- The majority of the Department of Human Services' receivables are reported in their Public Assistance Recoveries Trust Fund. A very high percentage of the grant and food stamp overpayment receivables has been estimated to be uncollectible.

State of Illinois 2001 Receivables Report

Receivables Over 90 Days Past Due

Overview

The State should expect to collect the majority of its receivables in the first 90 days. However, some accounts will prove difficult to resolve and will extend past 90 days. Receivables over 90 days past due as a percentage of total past due is an indication of the effectiveness of agency management at collecting. A lower percentage is desirable and normally reflects that an agency is aggressively managing receivables internally and making effective use of other methods of collection including the placement of accounts with outside collection agencies when internal efforts no longer prove effective.



Analysis

- The Student Assistance Commission has one of the lowest percentages of receivables over 90 days past due in comparison to total receivables past due. They aggressively pursue collection of the student loans outstanding. In addition, most of their loans are guaranteed by the federal government.
- As of December 31, 2001, 85% of the past due accounts are over 90 days past due. This percentage is equal to the percentage reported for 2000 and 1999. This is not a positive trend in the overall effectiveness of the State's expectation of receiving collection on its receivables. This trend indicates a potential for increased future write-offs of State accounts receivable.

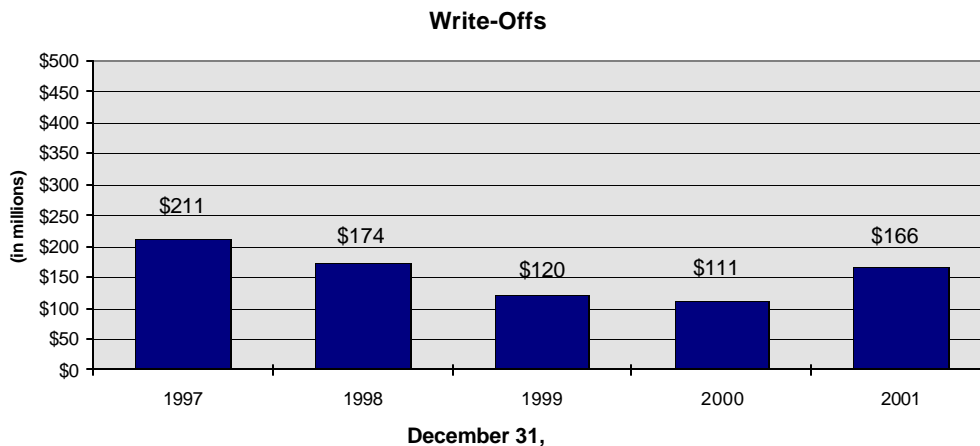
State of Illinois 2001 Receivables Report

Write-Offs

Overview

Write-offs allow for some evaluation of State agency write-off policies. A certain percentage of any accounts receivable is expected to become uncollectible. Accordingly agencies should monitor write-off activity to ensure that reasonable collection efforts are being made prior to the write-off of accounts. Unusual variances may indicate process problems including the granting of credit as well as inadequate collection efforts.

State write-offs for 2001 totaled \$166 million compared to \$111 million in 2000. In situations where collection efforts have indicated that the debtor has an inability to pay, write-offs may be appropriate. In order to promote efficiency of collection personnel efforts, receivable accounts should regularly be purged of uncollectible accounts. By removing such accounts, collections staff are not distracted by low opportunity accounts and can instead focus their efforts on high opportunity accounts which often require less effort to resolve the account with the debtor.



Analysis

- The Department of Employment Security wrote off \$36 million. The Department has a policy of writing-off receivables after 4 years. Accounts placed with collection agencies are recommended for write-off only after employer-locating services are exhausted.
- The Department of Revenue wrote off \$84 million during the year. This is a very small amount in comparison to the \$24.8 billion the Department received during 2001.

State of Illinois 2001 Receivables Report

Collection Activity Per Account

Overview

Individual agencies are responsible for the collection of the State's receivables generated within their agency. Most collection efforts include the use of various methods to communicate and work with debtors in order to resolve accounts. The initial step in collecting receivables usually begins with a series of letters, which includes letters sent every 15-30 days for a total of 4-6 letters sent.

Collection letters are just one tool and they quickly become ineffective when the debtor has a legitimate dispute or the inability to pay. In many cases, a debtor's non-payment on an aged account is due to a dispute or question which may require direct contact with the debtor to resolve. In such cases, a phone call is often the most effective method to resolve the account. Phone calls are often made to a prioritized list of accounts with high balances. State agencies should periodically evaluate their collection processes to ensure they are cost effective and at the same time aggressive enough to appropriately manage the State's receivable assets.

Number of Collection Calls Made Per Account					
Five Highest Averages for 2001			Five Lowest Averages for 2001		
Agency	Avg. # of Calls per Account		Agency	Avg. # of Calls per Account	
	2001	2000		2001	2000
Revenue	10.74	12.86	Human Services	0.01	0.06
University of Illinois	8.67	11.10	Public Aid	0.15	0.89
Southern Illinois University	3.24	3.91	Transportation	0.15	0.07
Northern Illinois University	2.67	0.00	Public Health	0.50	0.00
Student Assistance Commission	2.50	0.79	Commerce & Community Affairs	0.57	0.00

Analysis

The above data is based on information reported by agencies on accounts over \$15,000 and over 180 days past due. Aggressive collection techniques should be utilized on these accounts. Other techniques besides those mentioned above include: skip tracing, liens, Comptroller's Offset Program, etc.

State of Illinois 2001 Receivables Report

Key Issues

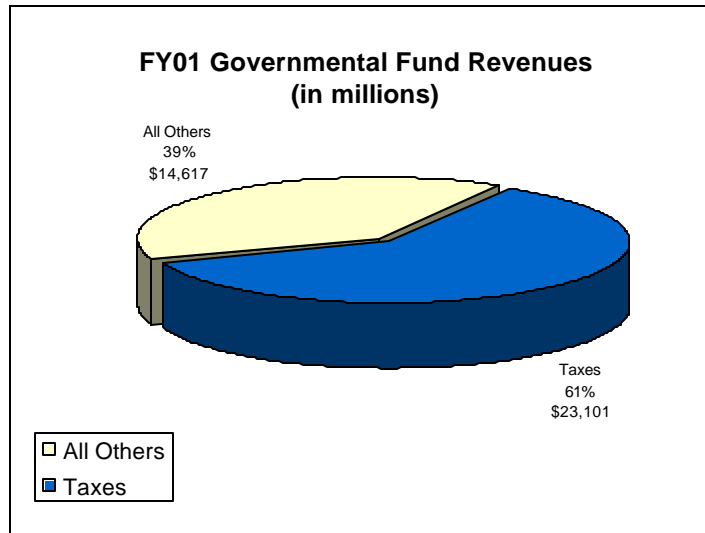
Comptroller's Offset System

The Illinois State Collection Act of 1986 required that State agencies place debts which exceed \$1,000 and are more than one year past due in the Comptroller's Offset System. The one year requirement was reduced to 90 days, effective January 1, 1998. The Offset System is a collection tool made available to agencies by the Comptroller's Office and used to intercept payments to debtors who owe the State money. The intercepted payment is then used to reduce the debtor's account balance. The dollar amount associated with claims submitted to the Comptroller for offset in 2001 was \$3.689 billion and the number of claims was 643,673. \$30.374 million was recovered through the Offset System in 2001 which was an increase of \$18.6 million (63%).

One of the exemptions from submitting claims to the Offset System is if the agency "demonstrates to the Comptroller's satisfaction" that referral for offset is not cost effective. Documentation is required from an agency to demonstrate that submission of a non-deferred receivable is not cost-effective. No agency has provided sufficient documentation to be granted this exemption. Those agencies who do not submit all receivables which are over \$1,000 and greater than 90 days past due are not in compliance with the State Collection Act. The Office of the Comptroller is currently considering changes to the quarterly accounts receivable reports that will more effectively monitor the compliance of the Offset System use. With increased compliance of Offset System use, the 63% increase from 2000 to 2001 recovered amounts should climb even higher. This means those honest taxpayers, clients; etc. will not have to bear a heavier burden of subsidizing those who do not pay their fair share of the burden.

State of Illinois 2001 Receivables Report

Tax Receivables/Collection Efforts



As can be seen in the above chart (from the State of Illinois Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2001), revenues from all tax sources represent 61% of the State's gross revenues for governmental fund types (the general, special revenue, capital projects, and debt service). The Department of Revenue's (DOR) primary function is to collect taxes and fees for the State and units of local government. In Fiscal Year 2001, the Department collected over \$24.3 billion in tax and fee revenues. The Department also reported net tax receivables of \$1.356 billion, which accounts for 28% of the State of Illinois' receivables available for collection.

The more efficiently the Department can collect taxes and fees, the greater the portion of monies will be available to finance State programs. Efficiency can be measured by the cost to the Department of collecting each \$1,000 in tax revenues. According to data submitted by DOR's Department for Service, Efforts and Accomplishments (SEA) reporting, it cost \$6.10 to collect each \$1,000 in taxes during Fiscal Year 2001. Collection costs have declined significantly since 1989 when the cost was \$9.00 per \$1,000 in tax collections.

The Department tracks several measures of its performance in the collection of delinquent taxes. In Fiscal Year 2001, the delinquent tax program had a staff of 321 and direct operating expenses of \$16.6 million. The overall value of delinquent tax debt collected has more than doubled during the 1990's from \$147.9 million in Fiscal Year 1991 to \$413.7 million in Fiscal Year 2001. In Fiscal Year 2001, \$22.22 was collected in delinquent taxes for each direct dollar of collection costs, up \$.02 from \$22.20 in Fiscal Year 2000. Another measure of DOR's performance in the delinquent tax program is collections per person. In fiscal year 2001, collections averaged \$1.1 million for each collections staff member, \$100 thousand greater than Fiscal Year 2000.

Even though collection efforts appear to be working quite well based on the above information, a large percentage of tax receivables are estimated to be uncollectible (77%). In the past, the Department has been conservative about writing-off uncollectible taxes since they may become collectible in the future. The Department has recently indicated that writing-off uncollectible amounts for reporting purposes is a high priority. Department staff will focus their collection efforts on the debts where there is a greatest probability of collection.

State of Illinois 2001 Receivables Report

Child Support Receivables/Collection Efforts

Child support receivables are the largest type of receivables for the State of Illinois. The Department of Public Aid (DPA) is charged with the responsibility of administering the child support enforcement program for which total receivables are \$2.242 billion and account for 42% of the State of Illinois' receivables available for collection. The program serves State welfare clients, other Illinois citizens, and other State's child support agencies requesting collection assistance, and aids single parents and families in securing legally mandated child support awards.

The following information was reported by DPA in their Service Efforts and Accomplishments reporting for June 30, 2001. Fiscal Year 2001 collections per end-of-year employee head count increased almost \$112 thousand to \$570 thousand. Also, child support collections per dollar of administrative cost nearly doubled from \$2.32 in 2000 to \$4.36 in 2001.

In examining the Child Support Division procedures, they show the use of certain cost effective collection tools (relatively no direct cost). The Comptroller Offset System is being used for most of their receivables where no recent payment has been received. Also, these same receivables are being reported to the federal government to intercept federal tax refunds, and a smaller percentage of child support claims are sent to the Department of Revenue to utilize their collection experience. Another collection tool presently being used is the submission of certain child support receivables to private collection agencies. The Department has contracts in force with outside collection agencies with the Debt Collection Board's approval. These contracts are in effect for fiscal year 2002. Non-custodial parents are also given an option to pay their delinquencies by credit card. While not a collection tool, this does provide an additional opportunity for non-custodial parents to satisfy their obligation. Other effective collection tools the Department uses include, but are not limited to, the seizure of occupational licenses and administrative liens on personal and real property.

With the significant amount of receivables in the Child Support Enforcement Program, the Comptroller's Office supports increased efforts to ensure that responsible individuals pay their court determined amounts. One way of support is to exclude these delinquent persons from benefiting in State and local government programs. Through improved statewide policies and Department collection efforts, the child support collection activity will be successful for the State and its citizens.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2001
(In Thousands)

Agency*	Gross Receivables 12/31/00	Add:		Less:		Gross** Receivables 12/31/01	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Public Aid	\$2,404,028	\$5,084,361	\$5,124,019	\$1,423		\$2,362,947	\$2,070,405	\$292,542
Student Assistance Commission	1,592,655	577,927	317,023			1,853,559	23,054	1,830,505
Housing Development Authority	1,796,725	292,152	315,591			1,773,286	27,565	1,745,721
Revenue	1,191,825	958,555	871,292	83,838		1,195,250	919,300	275,950
Environmental Protection Agency	898,603	239,371	117,624	13		1,020,337	1,363	1,018,974
Human Services	501,606	45,879	48,453	5,222		493,810	447,280	46,530
University of Illinois	377,922	995,709	958,840	32,204		382,587	163,142	219,445
Employment Security	284,844	1,143,216	1,104,426	35,573		288,061	219,417	68,644
Teachers' Retirement System	192,842	250,229	198,401	6		244,664		244,664
Transportation	79,801	1,066,579	1,057,798	72		88,510	402	88,108
Southern Illinois University	35,983	251,868	243,886	849		43,116	10,285	32,831
Central Management Services	40,020	230,383	227,997	65		42,341	1,728	40,613
Commerce Commission	39,930	6,818	6,776	1		39,971	640	39,331
Treasurer	48,964	533,630	550,927			31,667		31,667
State Board of Education	24,616	19,331	13,395			30,552		30,552
Illinois State University	22,254	234,393	232,972	42		23,633	832	22,801
Commerce & Community Affairs	23,733	1,592	3,236	452		21,637	438	21,199
Northern Illinois University	19,464	132,637	131,939	373		19,789	1,720	18,069
Capital Development Board	16,943	6,474	5,763			17,654	14,968	2,686
Lottery	14,597	806,092	803,214	5		17,470	2,570	14,900
Development Finance Authority	13,797	2,657	2,308	122		14,024	2,651	11,373
Northeastern Illinois University	9,600	29,969	26,973			12,596	1,569	11,027
Children & Family Services	12,976	16,490	16,187	1,968		11,311	9,717	1,594
Toll Highway Authority	15,845	57,270	61,996	103		11,016	3,317	7,699
Eastern Illinois University	25,117	55,663	69,360	415		11,005	1,399	9,606
Governors State University	7,563	3,642	258			10,947	2,900	8,047
Chicago State University	8,676	49,648	48,428	711		9,185	3,910	5,275
Corrections	5,357	50,958	47,860	4		8,451		8,451
Western Illinois University	7,623	126,153	124,996	346		8,434	1,515	6,919
Secretary of State	7,022	26,268	26,466	14		6,810	179	6,631
Office of Banks & Real Estate	5,744	19,927	19,681			5,990	1,143	4,847
Environmental Protection Trust Fund	4,131	4,790	4,096	72		4,753	693	4,060
Attorney General	4,834	1,613	489	1,208		4,750	3,060	1,690
Public Health	3,879	13,512	12,666	8		4,717		4,717
Veterans' Affairs	4,924	31,902	32,483	173		4,170	70	4,100
State Employees' Retirement System	2,663	4,256	3,631	5		3,283		3,283

Agency*	Gross Receivables 12/31/00	Add:		Less:		Gross** Receivables 12/31/01	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Natural Resources	3,566	54,576	55,227	313		2,602		2,602
State Police	3,053	2,198	2,306	500		2,445	826	1,619
Insurance	6,837	13,575	18,637	54		1,721	1,052	669
Agriculture	872	5,795	5,518	10		1,139	9	1,130
Farm Development Authority	1,610	48	380	220		1,058	607	451
State's Attorneys Appellate Prosecutor	700	1,427	1,259			868		868
Nuclear Safety	409	3,824	3,404			829		829
State Universities Retirement System	644	3,655	3,554			745	28	717
Judges Retirement System	307	568	367			508		508
Comptroller	383	858	830			411	354	57
Labor	191	1,746	1,551	2		384	50	334
Military Affairs	628	15,023	15,288			363		363
Prairie State 2000 Authority	295	83	49			329		329
Professional Regulation	228	564	458	15		319	76	243
Criminal Justice Information Authority	308	2,031	2,027			312		312
Financial Institutions	311	5,180	5,180			311		311
Medical District Commission	226	1,454	1,430			250	107	143
Office of the State Fire Marshal	200	1,548	1,561	9		178	40	138
Supreme Court	83	424	379	1		127		127
Health Facilities Authority	60	453	399	11		103		103
Mathematics & Science Academy	71	553	568			56		56
Il Liquor Control Commission	38					38		38
Comprehensive Health Insurance Bd	33	96	96			33		33
Emergency Management Agency	256		231	7		18		18
Office of the Governor	4	165	154	1		14		14
General Assembly Retirement System		45	33			12		12
Agriculture - Grain Insurance	17	149	154			12		12
Educational Facilities Authority	14	279	284			9		9
Illinois Guardianship Advocacy Commi		153	147			6		6
Community College Board	5	6	9			2		2
Pollution Control Board	2	12	13			1		1
Auditor General	19	1,610	1,629					
Total All Agencies	\$9,768,476	\$13,490,012	\$12,954,572	\$166,430	\$10,137,486	\$3,940,381	\$6,197,105	
Less Deferred Receivables						57,429	4,930,171	
						\$3,882,952	\$1,266,934	

* Descending order by gross receivables as of December 31, 2001.

**Gross Receivables includes the amount of deferred receivables.

State of Illinois
Past Due Receivables
General Funds
December 31, 2001
(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Supreme Court						
Other Revenue	\$2	\$2		\$7	\$11	\$51
Licenses & Fees	1				1	76
Total Supreme Court.....	3	2		7	12	127
Attorney General						
Other Revenue	36	57	\$323	1,075	1,491	1,505
Total Attorney General.....	36	57	323	1,075	1,491	1,505
Secretary of State						
Other Revenue						1
Licenses & Fees	15	51	11	126	203	205
Other State Taxes	65	60	19	118	262	440
Total Secretary of State.....	80	111	30	244	465	646
Comptroller						
Other Revenue	1	5	41	354	401	401
Total Comptroller.....	1	5	41	354	401	401
Treasurer						
Other State Taxes						6,283
Interest & Other Investment Income						25,384
Total Treasurer.....						31,667
Agriculture						
Licenses & Fees	7	5	1	1	14	27
Total Agriculture.....	7	5	1	1	14	27
Central Management Services						
Other Revenue		22	9	124	155	232
Total Central Management Services.....		22	9	124	155	232
Children & Family Services						
Other Revenue	90	372	290	2,144	2,896	3,222
Licenses & Fees	1,112	725	1,054	4,826	7,717	8,089
Total Children & Family Services.....	1,202	1,097	1,344	6,970	10,613	11,311
Commerce & Community Affairs						
Loan & Note Repayments						133
Total Commerce & Community Affairs.....						133
Human Services						
Other Revenue	6	142	32	140	320	327
Loan & Note Repayments	260	53	227	15	555	578
Total Human Services.....	266	195	259	155	875	905

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Insurance						
Other Revenue	56	11	126	64	257	308
Other State Taxes	161		732	25	918	1,178
Total Insurance	217	11	858	89	1,175	1,486
Labor						
Licenses & Fees	3	2	5		10	37
Other Revenue	87		39	57	183	190
Total Labor	90	2	44	57	193	227
Military Affairs						
Federal Government Revenue						17
Total Military Affairs						17
Public Aid						
Other Revenue	44	42	83	95	264	338
Licenses & Fees				735	735	5,503
Total Public Aid	44	42	83	830	999	5,841
Public Health						
Licenses & Fees		1			1	1
Loan & Note Repayments			1	29	30	30
Federal Government Revenue						724
Total Public Health		1	1	29	31	755
Revenue						
Other State Taxes	2,024	1,028	1,310	18,313	22,675	22,742
Business Income Taxes	22,450	2,304	7,933	42,779	75,466	77,324
Withholding Income Taxes	13,058	5,304	5,479	99,171	123,012	123,355
Income Taxes	27,847	14,002	25,862	103,579	171,290	171,290
Sales Taxes	15,734	8,305	10,268	248,682	282,989	283,630
Total Revenue	81,113	30,943	50,852	512,524	675,432	678,341
State Police						
Other Revenue						5
Total State Police						5
Transportation						
Loan & Note Repayments						2,643
Total Transportation						2,643
Capital Development Board						
Loan & Note Repayments						15,288
Total Capital Development Board						15,288
Commerce Commission						
Public Utility Taxes	174				174	39,264
Total Commerce Commission	174				174	39,264
Environmental Protection Agency						
Other Revenue				29	29	29
Total Environmental Protection Agency				29	29	29

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
II Liquor Control Commission						
Licenses & Fees				38	38	38
Total II Liquor Control Commission.....				38	38	38
Prairie State 2000 Authority						
Loan & Note Repayments						329
Total Prairie State 2000 Authority.....						329
Community College Board						
Other Revenue	2				2	2
Total Community College Board.....	2				2	2
Student Assistance Commission						
Loan & Note Repayments						18,451
Total Student Assistance Commission.....						18,451
Total General Funds.....	\$83,235	\$32,493	\$53,845	\$522,526	\$692,099	\$809,670
Less Deferred Receivables						56,798
						\$752,872

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2001

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
General Assembly Retirement System						
Other Revenue	\$1				\$1	\$12
Total General Assembly Retirement System.....	1				1	12
Judges Retirement System						
Other Revenue	5		\$7	\$3	15	508
Total Judges Retirement System.....	5		7	3	15	508
State's Attorneys Appellate Prosecutor						
Other Revenue	833	\$2			835	868
Total State's Attorneys Appellate Prosecutor....	833	2			835	868
Office of the Governor						
Federal Government Revenue	9	5			14	14
Total Office of the Governor.....	9	5			14	14
Attorney General						
Other Revenue	23	104	294	1,985	2,406	3,245
Total Attorney General.....	23	104	294	1,985	2,406	3,245
Secretary of State						
Other Revenue				2	2	2
Licenses & Fees	1,199	71	402	1,753	3,425	6,162
Total Secretary of State.....	1,199	71	402	1,755	3,427	6,164
Comptroller						
Licenses & Fees	2		1	1	4	4
Other Revenue	5	1			6	6
Total Comptroller.....	7	1	1	1	10	10
Agriculture						
Other Revenue	67	36	13	11	127	240
Federal Government Revenue						435
Licenses & Fees	102	86	62	52	302	437
Total Agriculture.....	169	122	75	63	429	1,112
Agriculture - Grain Insurance						
Licenses & Fees						12
Total Agriculture - Grain Insurance.....						12

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Central Management Services						
Charges for Sales & Services	18,434	7,144	1,890	655	28,123	42,109
Total Central Management Services.....	18,434	7,144	1,890	655	28,123	42,109
Commerce & Community Affairs						
Loan & Note Repayments	15		8	570	593	21,504
Total Commerce & Community Affairs.....	15		8	570	593	21,504
Natural Resources						
Interest & Other Investment Income						68
Federal Government Revenue	322				322	326
Licenses & Fees	132	207	1	440	780	780
Other Revenue	29	56	85	835	1,005	1,428
Total Natural Resources.....	483	263	86	1,275	2,107	2,602
Corrections						
Charges for Sales & Services	3,151	660	854	316	4,981	8,451
Total Corrections.....	3,151	660	854	316	4,981	8,451
Employment Security						
Other Revenue	248	10	16	59	333	386
Unemployment Taxes	15,651	7,406	11,745	62,732	97,534	97,534
Unemployment Ins Benefit Ovrpymt	13,955	13,185	22,039	135,903	185,082	190,141
Total Employment Security.....	29,854	20,601	33,800	198,694	282,949	288,061
Financial Institutions						
Licenses & Fees	14		3		17	311
Total Financial Institutions.....	14		3		17	311
Human Services						
Loan & Note Repayments	2		-20		-18	10
Federal Government Revenue	16	106	324	2,048	2,494	3,692
Other Revenue	23,213	22,550	59,285	319,840	424,888	489,203
Total Human Services.....	23,231	22,656	59,589	321,888	427,364	492,905
Insurance						
Other State Taxes				2	2	2
Other Revenue	23	1	1	15	40	94
Licenses & Fees	14	4	9	72	99	139
Total Insurance.....	37	5	10	89	141	235
Labor						
Other Revenue	25	12	1	6	44	157
Total Labor.....	25	12	1	6	44	157
Lottery						
Charges for Sales & Services	186	52	372	2,918	3,528	17,470
Total Lottery.....	186	52	372	2,918	3,528	17,470

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Military Affairs						
Other Revenue	1	1		3	5	24
Federal Government Revenue						322
Total Military Affairs.....	1	1		3	5	346
Nuclear Safety						
Other Revenue	4		7	6	17	17
Licenses & Fees	33	1	6	12	52	812
Total Nuclear Safety.....	37	1	13	18	69	829
Professional Regulation						
Licenses & Fees	15	1	4	21	41	41
Other Revenue	10	11		67	88	278
Total Professional Regulation.....	25	12	4	88	129	319
Public Aid						
Licenses & Fees	2,919	140	73	3,055	6,187	11,455
Other Revenue	1,977	5,139	4,642	40,506	52,264	104,151
Child Support Claims	281,898	8,194	21,288	1,930,092	2,241,472	2,241,500
Total Public Aid.....	286,794	13,473	26,003	1,973,653	2,299,923	2,357,106
Public Health						
Licenses & Fees	232	95	54	8	389	781
Loan & Note Repayments	10	11	21	103	145	1,064
Other Revenue	395	125	98	109	727	2,117
Total Public Health.....	637	231	173	220	1,261	3,962
Revenue						
Withholding Income Taxes	2,200	892	921	16,682	20,695	20,752
Income Taxes	4,685	2,355	4,350	17,424	28,814	28,814
Other State Taxes	1,032	255	930	5,025	7,242	35,391
Business Income Taxes	32,908	4,355	12,476	59,218	108,957	112,560
Sales Taxes	8,584	4,300	5,698	130,832	149,414	149,927
Motor Fuel Taxes	27,924	30,884	41,423	64,240	164,471	169,465
Total Revenue.....	77,333	43,041	65,798	293,421	479,593	516,909
State Police						
Federal Government Revenue	48	3			51	52
Charges for Sales & Services		37	8	42	87	242
Other Revenue	77	49	58	197	381	2,146
Total State Police.....	125	89	66	239	519	2,440

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Transportation						
Federal Government Revenue						9,244
Other Revenue	5,526	749	1,092	489	7,856	19,100
Loan & Note Repayments						57,523
Total Transportation.....	5,526	749	1,092	489	7,856	85,867
Veterans' Affairs						
Interest & Other Investment Income						2
Licenses & Fees	10			1	11	11
Other Revenue	21	8	6	61	96	96
Federal Government Revenue	163				163	4,061
Total Veterans' Affairs.....	194	8	6	62	270	4,170
Office of Banks & Real Estate						
Licenses & Fees	5	1	5	4	15	48
Other Revenue	20	1	6	1,252	1,279	1,279
Charges for Sales & Services		1	1	7	9	4,663
Total Office of Banks & Real Estate.....	25	3	12	1,263	1,303	5,990
Capital Development Board						
Licenses & Fees	162	3	3		168	2,366
Total Capital Development Board.....	162	3	3		168	2,366
Commerce Commission						
Other Revenue	40	14	28	612	694	707
Total Commerce Commission.....	40	14	28	612	694	707
Comprehensive Health Insurance Bd						
Charges for Sales & Services						33
Total Comprehensive Health Insurance Bd.....						33
Environmental Protection Trust Fund						
Other Revenue	15	23	216	1,331	1,585	4,753
Total Environmental Protection Trust Fund....	15	23	216	1,331	1,585	4,753
Environmental Protection Agency						
Other Revenue	83	96	126	1,411	1,716	2,646
Licenses & Fees	78	118	45	63	304	3,017
Loan & Note Repayments	142				142	1,014,645
Total Environmental Protection Agency.....	303	214	171	1,474	2,162	1,020,308
Illinois Guardianship Advocacy Commission						
Licenses & Fees						6
Total Illinois Guardianship Advocacy Commis						6
Farm Development Authority						
Other Revenue				203	203	1,058
Total Farm Development Authority.....				203	203	1,058

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Health Facilities Authority						
Charges for Sales & Services	43	5	8		56	103
Total Health Facilities Authority.....	43	5	8		56	103
Criminal Justice Information Authority						
Other Revenue		222	57	33	312	312
Total Criminal Justice Information Authority.....		222	57	33	312	312
Educational Facilities Authority						
Charges for Sales & Services	1	8			9	9
Total Educational Facilities Authority.....	1	8			9	9
Development Finance Authority						
Loan & Note Repayments	7			2,162	2,169	14,024
Total Development Finance Authority.....	7			2,162	2,169	14,024
Housing Development Authority						
Loan & Note Repayments	618	157	52	126	953	1,773,286
Total Housing Development Authority.....	618	157	52	126	953	1,773,286
Toll Highway Authority						
Charges for Sales & Services	1,977	246			2,223	3,885
Other Revenue			808	4,135	4,943	7,131
Total Toll Highway Authority.....	1,977	246	808	4,135	7,166	11,016
Medical District Commission						
Other Revenue	112	22	10	106	250	250
Total Medical District Commission.....	112	22	10	106	250	250
Pollution Control Board						
Other Revenue						1
Total Pollution Control Board.....						1
State Board of Education						
Loan & Note Repayments	1,101				1,101	30,552
Total State Board of Education.....	1,101				1,101	30,552
Emergency Management Agency						
Federal Government Revenue				18	18	18
Total Emergency Management Agency.....				18	18	18
State Employees' Retirement System						
Contributions			31	54	85	85
Other Revenue	321	632	471	1,594	3,018	3,198
Total State Employees' Retirement System.....	321	632	502	1,648	3,103	3,283
Office of the State Fire Marshal						
Licenses & Fees	31	13	12	28	84	178
Total Office of the State Fire Marshal.....	31	13	12	28	84	178

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Teachers' Retirement System						
Contributions	46		13	143	202	244,664
Total Teachers' Retirement System.....	46		13	143	202	244,664
Chicago State University						
State Grants and Contracts	134	35	270	42	481	481
Federal and Private Grants and Contracts	821	267	478	21	1,587	1,587
Loans-Short Term	58	15	82	908	1,063	1,598
Student Accounts Receivable	1,470	474	383	1,313	3,640	5,519
Total Chicago State University.....	2,483	791	1,213	2,284	6,771	9,185
Eastern Illinois University						
General Accounts Receivable	1		2	13	16	147
Fed & Private Grants & Contracts						695
State Grants and Contracts						938
Student Accounts Receivable	100		809	1,611	2,520	3,801
Loans	464	34	84	449	1,031	5,424
Total Eastern Illinois University.....	565	34	895	2,073	3,567	11,005
Governors State University						
Loans-Short Term			551	597	1,148	3,972
Student Accounts Receivable		757	181	2,566	3,504	6,975
Total Governors State University.....		757	732	3,163	4,652	10,947
Northeastern Illinois University						
General Accounts Receivable	50	15	23	287	375	479
Loans	96	107	66	409	678	2,983
Student Accounts Receivable	306	96	152	226	780	9,134
Total Northeastern Illinois University.....	452	218	241	922	1,833	12,596
Western Illinois University						
General Accounts Receivable	2		2	2	6	192
State Grants and Contracts	2				2	261
Fed & Private Grants & Contracts		49		30	79	1,305
Loans	4		25	676	705	2,438
Student Accounts Receivable	87		604	993	1,684	4,238
Total Western Illinois University.....	95	49	631	1,701	2,476	8,434
Illinois State University						
State Grants and Contracts	391	3		16	410	1,984
General Accounts Receivable	370				370	2,216
Federal and Private Grants and Contracts	555	66	33	165	819	2,631
Student Accounts Receivable	2,248	166	356	3,374	6,144	6,144
Loans-Short Term	161	179	347	1,388	2,075	10,658
Total Illinois State University.....	3,725	414	736	4,943	9,818	23,633

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Northern Illinois University						
Federal and Private Grants and Contracts	34	55	22		111	364
General Accounts Receivable	68	65	29		162	454
Hospital	168	38	94	406	706	1,393
Student Accounts Receivable	2,400	292	755	4,230	7,677	8,065
Loans-Short Term		581	360	1,360	2,301	9,513
Total Northern Illinois University.....	2,670	1,031	1,260	5,996	10,957	19,789
Southern Illinois University						
Medical Service Plan						1,209
General Accounts Receivable	102	1,283	780	2,947	5,112	5,714
State Grants and Contracts	3,660	294	43	25	4,022	6,307
Fed & Private Grants & Contracts	1,188	819	36	150	2,193	7,189
Student Accounts Receivable	1,207	2,693	1,057	5,163	10,120	10,513
Loans	910	51	25	377	1,363	12,184
Total Southern Illinois University.....	7,067	5,140	1,941	8,662	22,810	43,116
University of Illinois						
State Grants and Contracts	2,456	574	392	166	3,588	6,381
General Accounts Receivable	3,118	465	2,414	546	6,543	8,781
Medical Service Plan	5,511	4,184	2,797	637	13,129	19,130
Fed & Private Grants & Contracts	10,163	3,146	5,588	1,601	20,498	34,033
Student Accounts Receivable	7,774	4,719	8,141	7,363	27,997	37,813
Loans	1,576	588	539	3,450	6,153	58,314
Hospital	41,500	14,514	18,697	111,374	186,085	218,135
Total University of Illinois.....	72,098	28,190	38,568	125,137	263,993	382,587
Student Assistance Commission						
Loan & Note Repayments	80,851	47,193	37,440	3,646	169,130	1,835,108
Total Student Assistance Commission.....	80,851	47,193	37,440	3,646	169,130	1,835,108
Mathematics & Science Academy						
Licenses & Fees						56
Total Mathematics & Science Academy.....						56
State Universities Retirement System						
Other Revenue			28		28	745
Total State Universities Retirement System.....			28		28	745
Total Nongeneral Funds.....	\$623,156	\$194,682	\$276,124	\$2,970,220	\$4,064,182	\$9,327,816
Less Deferred Receivables						4,930,802
						\$4,397,014