

The seal of the State of Illinois is visible in the background, featuring an eagle with wings spread, holding a shield on its chest. The seal is circular with a rope-like border. Text within the seal includes "THE STATE OF ILLINOIS" at the top, "UNION" on a banner above the eagle, "1808" and "1818" on either side of the eagle, and "AUG. 26TH 1818" at the bottom.

DANIEL W. HYNES
COMPTROLLER

www.ioc.state.il.us

RECEIVABLES REPORT

— Calendar Year Ended December 31, 2003 —

FINANCIALS

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.



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 2003.

At December 31, 2003, the total amount owed to the State was \$11.1 billion, an increase of \$605 million or 6% above 2002. This compares to the 2002 increase of \$356 million or 4%. The 2003 increase is driven by increased student loan activity at the Illinois Student Assistance Commission, increased municipal loan activity by the Environmental Protection Agency, and increased child support claims and public assistance recoveries at the Department of Public Aid offset by decreased loan activity at the Illinois Housing Development Authority.

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. The Comptroller's Offset System recovered \$23.3 million in calendar year 2003.

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
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March 12, 2004
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State of Illinois
2003 Receivables Report

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State of Illinois 2003 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	
	1999	2000	2001	2002	2003	2002 to 2003	Percent
Gross Receivables	\$ 9,027	\$ 9,768	\$ 10,137	\$ 10,493	\$ 11,098	\$ 605	6%
Less: Long-Term Loans	3,723	4,304	4,987	5,219	5,500	281	5%
Receivables Available for Collection	\$ 5,304	\$ 5,464	\$ 5,150	\$ 5,274	\$ 5,598	\$ 324	6%
Less: Estimated Uncollectibles	3,441	3,592	3,883	3,909	3,978	69	2%
Net Receivables	<u>\$ 1,863</u>	<u>\$ 1,872</u>	<u>\$ 1,267</u>	<u>\$ 1,365</u>	<u>\$ 1,620</u>	<u>\$ 255</u>	19%
Past Due Gross Receivables:							
Over 180 days	\$ 3,527	\$ 3,700	\$ 3,823	\$ 3,746	\$ 3,868	\$ 122	3%
Over 1 year	\$ 3,251	\$ 3,396	\$ 3,493	\$ 3,416	\$ 3,539	\$ 123	4%

State of Illinois 2003 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, 2003, the gross receivables balance for the State of Illinois was \$11.098 billion. This represents an increase of \$605 million (6%) from December 31, 2002. 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 \$5.500 billion at December 31, 2003. The largest fluctuations of this increase of \$281 million (5%) from December 31, 2002, is attributable to the following:

- Student loans increased \$363 million at the Illinois Student Assistance Commission (from \$2.181 billion at December 31, 2002, to \$2.544 billion at December 31, 2003).
- Housing Loans decreased \$148 million at the Illinois HousingACollA Development Authority (from \$1.491 billion at December 31, 2002, to \$1.343 billion at December 31, 2003).
- Federally Sponsored Water Program Loans increased \$173 million at the Illinois Environmental Protection Agency (from \$1.044 billion at December 31, 2002, to \$1.217 billion at December 31, 2003).

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, 2003, the State's estimated uncollectible receivables totaled \$3.978 billion. This is an increase of \$69 million from the \$3.909 billion reported at December 31, 2002. This increase is mainly attributable to the following:

- The Department of Public Aid estimated uncollectible amount increased \$26 million (from \$2.250 billion at December 31, 2002, to \$2.276 billion at December 31, 2003).
- The Department of Revenue's estimated uncollectible amount increased \$44 million (from \$676 million at December 31, 2002, to \$720 million at December 31, 2003).

State of Illinois 2003 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, 2003, the State's net fiduciary receivables totaled \$687 million or approximately 6% of the State's gross receivables. The majority of the State's net fiduciary receivables consist of non-assistance child support accounts at the Department of Public Aid and contributions for the conversion of prior teaching service at the Teachers' Retirement System.

"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 \$83 million at December 31, 2003. Of this amount, \$58 million (31%) was estimated to be uncollectible. The majority of these "in protest" receivables are attributable to the following:

- Taxes at the Department of Revenue totaling \$51 million with \$35 million (69%) estimated to be uncollectible.
- Protested child support payments from non-custodial parents at the Department of Public Aid totaling \$23 million with \$21 million (91%) estimated to be uncollectible.

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 2003 Receivables Report

At December 31, 2003, receivables totaling \$3.868 billion were over 180 days past due and receivables totaling \$3.539 billion were over 1 year past due. These amounts are attributed to the following State agencies:

- The Department of Public Aid has receivables over 180 days past due of \$2.180 billion, mostly related to child support claims.
- The Department of Revenue has receivables, over 180 days past due of \$703 million, mostly from tax collection efforts.

Write-Offs

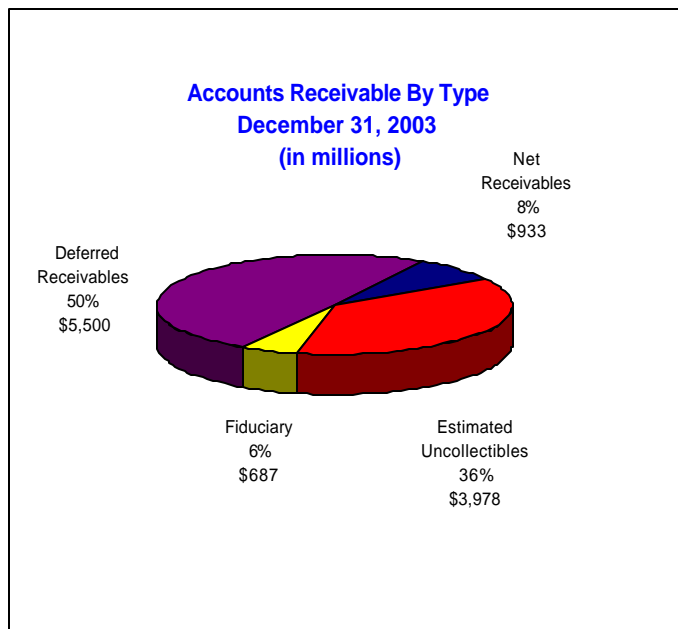
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

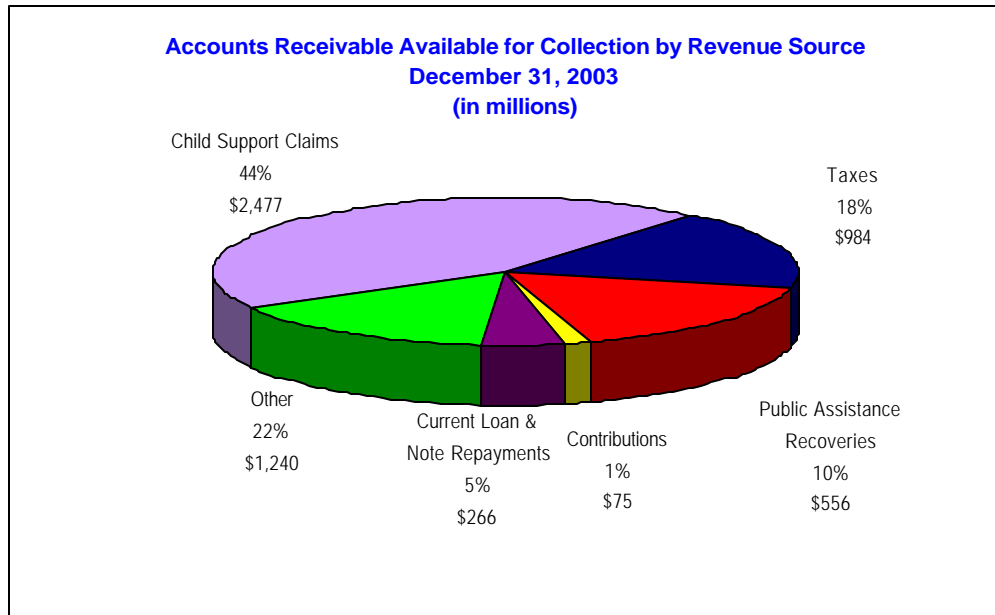
The chart to the right displaying Accounts Receivable by Type indicates that of the \$11.098 billion of gross receivables, State agencies expect 8% or \$933 million (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



State of Illinois 2003 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 2003 are Child Support Claims, Taxes, and Other, which together comprise 84% of the State's receivables available for collection.



- *Child Support Claims* - The Department of Public Aid child support claims are the largest revenue source for 2003 totaling \$2.477 billion (44%) of the receivables available for collection.
- *Other* - The second largest accounts receivable revenue source are other receivables totaling \$1.240 billion (22%). Other receivables include licenses and fees, federal government reimbursements, university activities, etc.
- *Taxes* - Tax receivables totaling \$984 million (18%) is the third largest revenue source for 2003. Income and sales tax receivables reported by the Department of Revenue are \$480 million and \$255 million, respectively. Also included in the taxes 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.

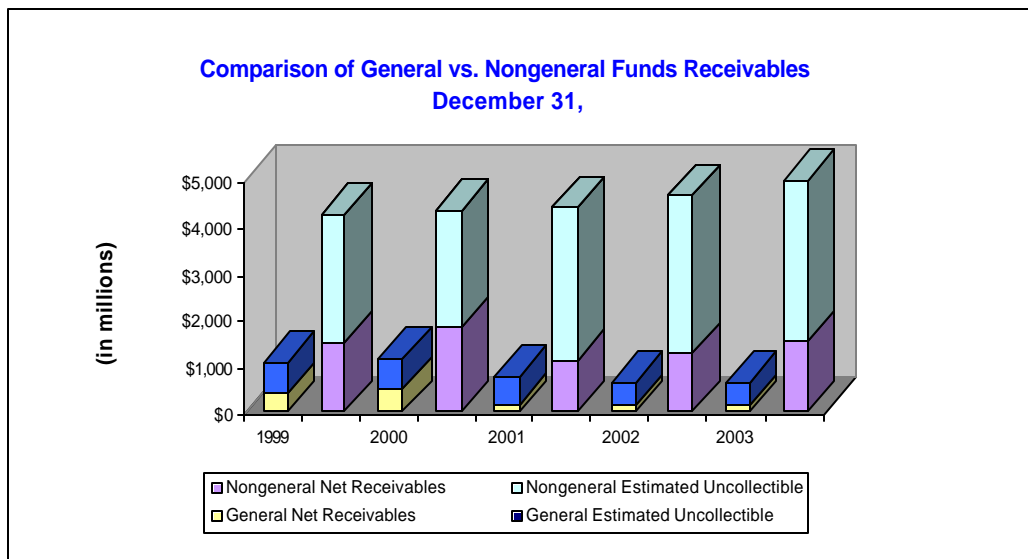
State of Illinois 2003 Receivables Report

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 \$623 million at December 31, 2003 with \$497 million (80%) estimated to be uncollectible. The majority of the General Fund receivables is taxes totaling \$567 million. General Fund gross receivables increased \$4 million from December 31, 2002.

Receivables available for collection for nongeneral funds totaled \$4.975 billion at December 31, 2003 with \$3.484 billion (70%) estimated to be uncollectible. Child Support Claims of \$2.477 billion (50%), Other Receivables of \$1.207 billion (24%), and Public Assistance Recoveries of \$556 million (11%) are the three largest gross receivable revenue sources. Nongeneral fund gross receivables increased \$321 million from December 31, 2002. The increase in nongeneral funds gross receivables is mainly due to a \$196 million increase in Public Assistance Recoveries, a \$85 million increase in Other Receivables, and a \$69 million increase in Child Support Claims.

State of Illinois 2003 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:

- Agencies with Largest 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 2003 Receivables Report

Agencies with Largest Gross Receivables

Overview

Gross receivables increased \$605 million (6%) from December 31, 2002 to December 31, 2003. The five agencies with the largest gross receivables comprise 81% of the State's gross receivables for 2003.

Comparison of Agencies with Five Largest Gross Receivable Balances (in thousands)				
Agency	Gross Receivables		Net Change	
	12/31/2003	12/31/2002	Amount	%
Public Aid	\$ 2,706,834	\$ 2,532,401	\$ 174,433	6.89%
Student Assistance Commission	2,574,256	2,210,388	363,868	16.46%
Housing Development Authority	1,475,591	1,657,203	(181,612)	(10.96%)
Environmental Protection Agency	1,349,196	1,263,686	85,510	6.77%
Revenue	930,739	872,065	58,674	6.73%
Total Five Largest Agencies	<u>9,036,616</u>	<u>8,535,743</u>	<u>500,873</u>	<u>5.87%</u>
Total All Other Agencies	<u>2,061,659</u>	<u>1,957,323</u>	<u>104,336</u>	<u>5.33%</u>
Total of All Agencies	<u>\$ 11,098,275</u>	<u>\$ 10,493,066</u>	<u>\$ 605,209</u>	<u>5.77%</u>

Analysis

- The \$174 million increase in gross receivables at the Department of Public Aid is due primarily to an increase in Child Support Claims and Public Assistance Recoveries.
- The \$364 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 \$182 million decrease in gross receivables at the Illinois Housing Development Authority is due mainly to loan payments exceeding loan originations.
- The \$86 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.
- The \$59 million increase in gross receivables at the Department of Revenue (DOR) was primarily due to an increase in taxes receivables.

State of Illinois 2003 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest net receivables comprise 84% of the State's net receivables for 2003. The remaining 16% of receivables are held by 55 State agencies. The agencies with the largest net receivables differ slightly from the agencies with the largest gross receivables since deferred receivables are deducted from the calculation for net receivables. 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 Net Receivables (in millions)							
Agency	December 31, 2003			December 31, 2002			Change in "Net"
	Available for Collection	Estimated Uncollectibles	Net	Available for Collection	Estimated Uncollectibles	Net	
Public Aid	\$ 2,707	\$ 2,277	\$ 430	\$ 2,532	\$ 2,250	\$ 282	\$ 148
University of Illinois	478	188	290	400	196	204	86
Environmental Protection Agency	132	1	131	97	1	96	35
Revenue	843	720	123	795	676	119	4
Housing Development Authority	132	30	102	162	13	149	(47)
Employment Security	341	260	81	319	246	73	8
Teachers Retirement System	75	-	75	80	-	80	(5)
Human Services	483	433	50	487	440	47	3
Commerce Commission	43	1	42	48	1	47	(5)
Central Management Services	36	1	35	36	2	34	1
Total Ten Largest Agencies	\$ 5,270	\$ 3,911	\$ 1,359	\$ 4,956	\$ 3,825	\$ 1,131	\$ 228
Total All Other Agencies	328	67	261	318	84	234	27
Total of All Agencies	<u>\$ 5,598</u>	<u>\$ 3,978</u>	<u>\$ 1,620</u>	<u>\$ 5,274</u>	<u>\$ 3,909</u>	<u>\$ 1,365</u>	<u>\$ 255</u>

Analysis

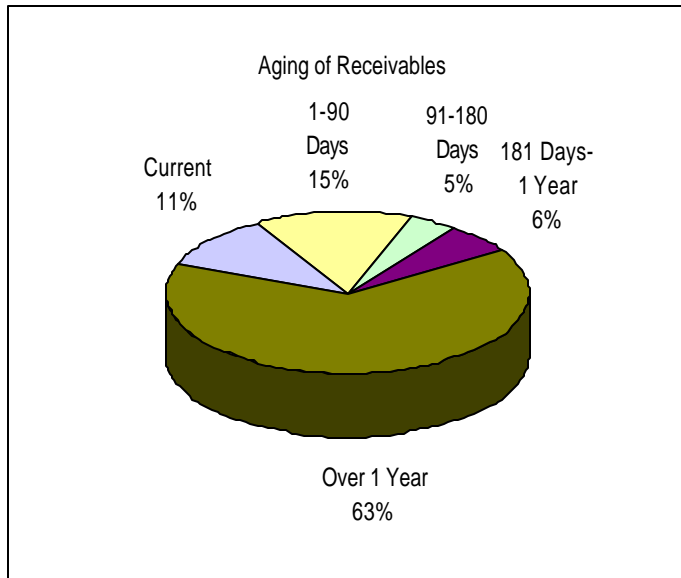
- The Department of Public Aid net receivables increased by \$148 million due mainly to an increase in Public Assistance Recoveries of \$95 million and Child Support Claims by \$64 million.
- The net receivables of the University of Illinois increased \$86 million due largely to an increase in medical service plan receivables of \$47 and hospital receivables of \$28.

State of Illinois 2003 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 \$5.598 billion include \$1.463 billion (26%) 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 \$596 million (11%). 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 \$3.539 billion and comprise 63% 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 \$614 million of receivables over 1 year past due, mostly due to tax collections.
- The Department of Public Aid (DPA) reported \$2.150 billion of receivables over 1 year past due, mostly due to child support claims.

State of Illinois 2003 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, 2003			
(in thousands)			
Agency*	Gross Receivables	Number of Days	
		2003	2002
Public Aid	\$2,706,834	140	143
Student Assistance Commission	2,574,256	1,040	1,020
Housing Development Authority	1,475,591	2,026	2,232
Environmental Protection Agency	1,349,196	1,174	1,123
Revenue	930,739	225	465
University of Illinois	536,403	132	135
Human Services	482,922	4,013	3,612
Employment Security	340,695	81	95
Teachers' Retirement System	148,885	153	116
Transportation	82,402	28	28

* Ten agencies with the largest gross receivables.

Analysis

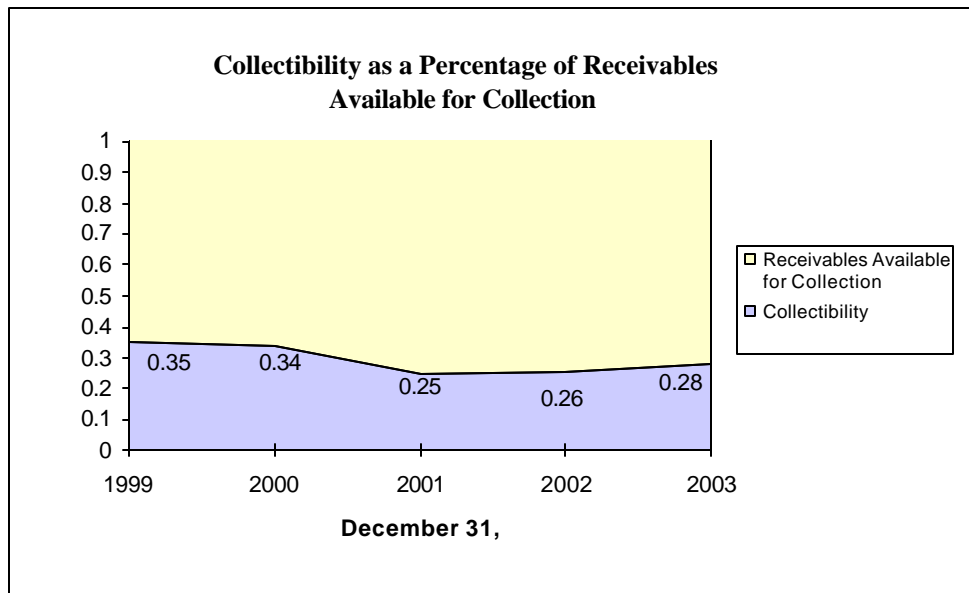
- Low values for the Department of Transportation, Department of Employment Security, University of Illinois, Department of Public Aid and Teachers' Retirement System, in the number of "days in accounts receivable" reflect that the clients they serve are less likely to pay on an installment basis.
- The higher values for Housing Development Authority, Environmental Protection Agency, and Student Assistance Commission reflect the fact that most of their accounts receivable are deferred or installment receivables.
- The high values for Department of Human Services and the Department of Revenue are due to the large estimated uncollectible balances in comparison to the gross balances of the accounts receivable administered by their agencies.

State of Illinois 2003 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, 2003, 28 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

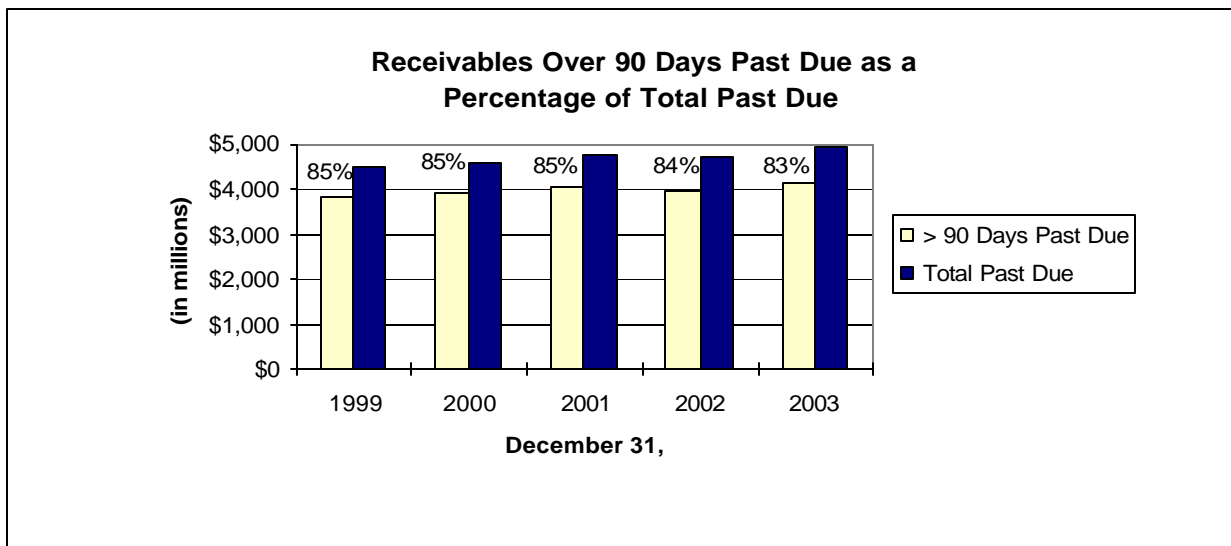
- The Department of Public Aid's collectibility rate of 16 cents out of every \$1 is among the State's lowest due to the large number of accounts that are waiting to be written off.
- The majority of the Department of Human Services' receivables are reported in their Public Assistance Recoveries Trust Fund. A very high percentage of the grant and food stamp overpayment receivables has been estimated to be uncollectible.

State of Illinois 2003 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, 2003, 83% of the past due accounts are over 90 days past due. This percentage is slightly lower than the percentage reported for the previous four calendar years. Although this is a slight increase in the overall effectiveness of the State's expectation of receiving collection on its receivables, the large percentage indicates a potential for increased future write-offs of State accounts receivable.

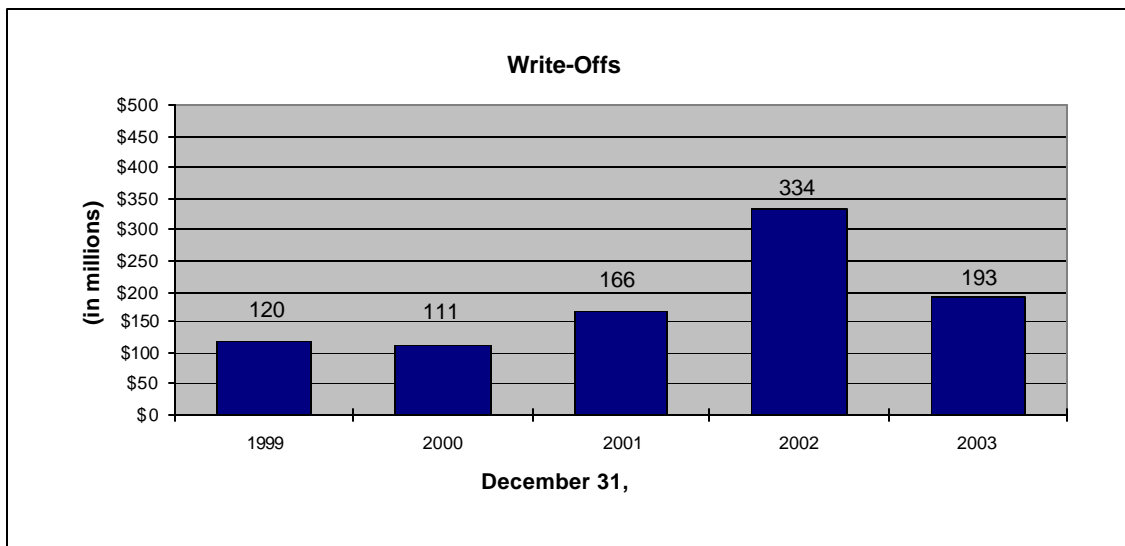
State of Illinois 2003 Receivables Report

Write-Offs

Overview

State agency write-off policies should include a methodology to evaluate trends of prior write-offs. 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 2003 totaled \$193 million compared to \$334 million in 2002. 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 Revenue wrote off \$97 million during the year. This is a very small amount in comparison to the \$25.8 billion the Department received during 2003.

State of Illinois 2003 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

Revenue	16.12
State Board of Education	5.00
Medical District Commission	4.50
Northern Illinois University	4.00
Insurance	3.36
Human Services	0.98
Secretary of State	0.80
Commerce & Economic Opportunity	0.36
Public Health	0.17
Transportation	0.03

Analysis

The above data is based on information reported by agencies on accounts over \$15,000 and over 180 days past due. Only those agencies who reported telephone calls made on overdue accounts over \$15,000 and over 180 days past due have been included. 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 2003 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 2003 was \$4.159 billion and the number of claims was 675,492. \$23.319 million was recovered through the Offset System in 2003 which was an increase of \$1.075 million (5%).

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.

Tax Receivables/Collection Efforts

The Department of Revenue's (DOR) primary function is to collect taxes and fees for the State and units of local government. In 2003, the Department collected over \$25.8 billion in tax and fee revenues. The Department also reported gross tax and fee receivables of \$843 million, which accounts for 15% 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 for Fiscal Year 2003, it cost \$6.20 to collect each \$1,000 in taxes during Fiscal Year 2003. This amount decreased \$.42 from Fiscal Year 2002. Collection costs, have declined significantly since 1989 when the cost was \$9.00 per \$1,000 in tax collections. In addition, collections per staff increased from \$10.1 million in Fiscal Year 2002 to \$12.3 million in Fiscal Year 2003.

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 \$2.408 billion and account for 46% 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, 2003. The percent of current receivables actually collected increased from 35.2% in Fiscal Year 2002 to 46.6% in Fiscal year 2003. However, child support collections per dollar of administrative cost increased from \$3.67 in Fiscal Year 2002 to \$4.09 in Fiscal Year 2003.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2003
(In Thousands)

Agency*	Gross Receivables 12/31/02	Add:		Less:		Gross** Receivables 12/31/03	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Public Aid	\$2,532,401	\$7,088,640	\$6,880,629	\$33,578		\$2,706,834	\$2,276,260	\$430,574
Student Assistance Commission	2,210,388	903,868	540,000			2,574,256	34,726	2,539,530
Housing Development Authority	1,657,203	265,790	447,402			1,475,591	30,065	1,445,526
Environmental Protection Agency	1,263,686	419,381	333,752	119		1,349,196	853	1,348,343
Revenue	872,065	1,509,758	1,354,512	96,572		930,739	720,111	210,628
University of Illinois	457,175	1,484,062	1,386,117	18,717		536,403	188,578	347,825
Human Services	486,924	43,927	44,829	3,100		482,922	432,678	50,244
Employment Security	319,373	1,526,977	1,469,367	36,288		340,695	259,649	81,046
Teachers' Retirement System	169,664	355,032	375,796	15		148,885		148,885
Transportation	83,451	1,071,716	1,072,736	29		82,402	1,323	81,079
Toll Highway Authority	12,763	124,620	73,316			64,067	29,409	34,658
Southern Illinois University	55,792	293,660	293,819	454		55,179	12,790	42,389
Commerce Commission	48,454	1,014	6,614	110		42,744	577	42,167
Central Management Services	35,931	233,227	232,527	85		36,546	1,209	35,337
Commerce & Economic Opportunity	31,614	380	2,045	761		29,188	927	28,261
Northern Illinois University	21,320	200,427	199,018	190		22,539		22,539
Illinois State University	20,042	237,872	238,553	37		19,324	875	18,449
State Board of Education	22,336	9,638	14,107			17,867	45	17,822
Capital Development Board	17,317	3,491	3,660			17,148	14,968	2,180
Chicago State University	9,346	82,912	75,353			16,905	3,182	13,723
Development Finance Authority	12,881	2,659	1,300	174		14,066	2,125	11,941
Northeastern Illinois University	13,260	31,859	32,617			12,502	1,930	10,572
Governors State University	11,959	3,466	3,350			12,075	3,611	8,464
Eastern Illinois University	10,723	97,344	96,094	308		11,665	1,307	10,358
Treasurer	11,237	58,815	59,069			10,983		10,983
Western Illinois University	9,029	162,991	161,597	159		10,264	3,100	7,164
Secretary of State	11,349	20,988	22,154	5		10,178	655	9,523
Insurance	1,154	50,458	42,354	3		9,255	920	8,335
Office of Banks & Real Estate	6,654	24,424	22,977			8,101	1,148	6,953
Children & Family Services	8,591	10,011	10,065	577		7,960	6,600	1,360
Corrections	13,778	43,465	49,465			7,778		7,778
Attorney General	5,704	1,290	1,018	726		5,250	3,593	1,657
Public Health	4,378	16,605	16,056	35		4,892		4,892
Environmental Protection Trust Fund	4,435	4,727	4,544	387		4,231	2,115	2,116
State Employees' Retirement System	3,746	4,573	4,497	43		3,779		3,779
Veterans' Affairs	2,751	31,973	31,904	42		2,778	18	2,760
Natural Resources	1,667	13,330	12,363	17		2,617	1,425	1,192
State Police	1,822	2,693	2,668	82		1,765	185	1,580

Agency*	Gross Receivables 12/31/02	Add:		Less:		Gross** Receivables 12/31/03	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Financial Institutions	136	11,496	10,439			1,193		1,193
State Universities Retirement System	717	3,415	3,202			930	28	902
Agriculture	1,026	8,724	8,868	19		863	12	851
State's Attorneys Appellate Prosecutor	975	1,452	1,668			759		759
Farm Development Authority	488	406	297	11		586	468	118
Office of the State Fire Marshal	497	2,332	2,283			546	134	412
Agriculture - Grain Insurance	6	904	367			543	11	532
Criminal Justice Information Authority	597	1,838	1,983	3		449		449
Judges Retirement System	456	212	246			422	1	421
Board of Higher Education	1,483	1,021	2,085			419		419
Emergency Management Agency	33	3,587	3,202	13		405		405
Military Affairs	721	13,513	13,904	2		328	2	326
Professional Regulation	341	444	468	5		312	85	227
Comptroller	506	250	152	297		307		307
Medical District Commission	184	2,715	2,623			276	107	169
Supreme Court	93	427	399			121		121
Mathematics & Science Academy	117	929	933			113		113
Comprehensive Health Insurance Bd	32	126	122			36		36
Labor	295	1,419	1,682			32		32
Drycleaners Environmental Council	20	10	6			24	16	8
Educational Facilities Authority	13	131	126			18		18
Health Facilities Authority	68	315	375			8	8	
General Assembly Retirement System	1	15	11			5		5
Office of the Governor	7	57	54	5		5		5
Auditor General		3,168	3,165			3		3
Guardianship & Advocacy Comm	4	143	145			2		2
Aging	1					1		1
Nuclear Safety	526	101	627					
Community College Board	1	90	91					
Prairie State 2000 Authority***	326	(285)	41					
Pollution Control Board		5	5					
Lottery	21,033	192,589	213,554	68				
Total All Agencies	\$10,493,066	\$16,689,612	\$15,891,367	\$193,036	\$11,098,275	\$4,037,829	\$7,060,446	
Less Deferred Receivables						59,865	5,440,062	
						\$3,977,964	\$1,620,384	

* Descending order by gross receivables as of December 31, 2003.

**Gross Receivables includes the amount of deferred receivables.

***Prairie State 2000 Authority was abolished by Executive Order 11.

The negative additional receivables has been shown as a positive additional receivable for Commerce and Economic Opportunity.

State of Illinois
Past Due Receivables
General Funds
December 31, 2003
(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		\$20		\$8	\$28	\$30
Licenses & Fees	\$3				3	91
Total Supreme Court.....	3	20		8	31	121
Attorney General						
Other Revenue	41	96	\$5	1,772	1,914	2,031
Total Attorney General.....	41	96	5	1,772	1,914	2,031
Secretary of State						
Other Revenue						1
Other State Taxes	46	140	9	74	269	308
Licenses & Fees	10		2,199	215	2,424	2,425
Total Secretary of State.....	56	140	2,208	289	2,693	2,734
Comptroller						
Other Revenue	1	8	47	231	287	287
Total Comptroller.....	1	8	47	231	287	287
Treasurer						
Interest & Other Investment Income						10,983
Total Treasurer.....						10,983
Aging						
Other Revenue			1		1	1
Total Aging.....			1		1	1
Agriculture						
Licenses & Fees	9	6	1	2	18	33
Total Agriculture.....	9	6	1	2	18	33
Central Management Services						
Other Revenue	10	11	21	200	242	335
Total Central Management Services.....	10	11	21	200	242	335
Children & Family Services						
Other Revenue	95	260	911	1,984	3,250	3,670
Licenses & Fees	200	195	347	3,466	4,208	4,290
Total Children & Family Services.....	295	455	1,258	5,450	7,458	7,960
Commerce & Economic Opportunity						
Loan & Note Repayments				3	3	96
Other Revenue		13	6	308	327	370
Total Commerce & Economic Opportunity.....		13	6	311	330	466

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Human Services						
Other Revenue	352	81	73	282	788	826
Loan & Note Repayments	361		184	324	869	880
Total Human Services.....	713	81	257	606	1,657	1,706
Insurance						
Other Revenue	98	21	99	37	255	2,643
Other State Taxes	61		773	340	1,174	6,177
Total Insurance.....	159	21	872	377	1,429	8,820
Labor						
Other Revenue						10
Total Labor.....						10
Public Aid						
Public Assistance Recoveries	4	8	19	71	102	108
Licenses & Fees	50	41	71	164	326	444
Other State Taxes				627	627	3,345
Other Revenue	13	10	5	3,030	3,058	3,846
Total Public Aid.....	67	59	95	3,892	4,113	7,743
Public Health						
Licenses & Fees		1			1	1
Other Revenue	2				2	2
Federal Government Revenue						639
Total Public Health.....	2	1			3	642
Revenue						
Other State Taxes	3,376	1,846	2,917	15,989	24,128	24,128
Business Income Taxes	15,183	1,217	8,520	24,257	49,177	54,094
Withholding Income Taxes	13,087	13,745	5,215	85,267	117,314	117,724
Income Taxes	19,321	18,089	27,998	100,585	165,993	165,997
Sales Taxes	17,170	8,392	13,069	168,185	206,816	206,824
Total Revenue.....	68,137	43,289	57,719	394,283	563,428	568,767
State Police						
Other Revenue				2	2	2
Total State Police.....				2	2	2
Transportation						
Other Revenue						2,166
Total Transportation.....						2,166
Capital Development Board						
Loan & Note Repayments						15,168
Total Capital Development Board.....						15,168
Commerce Commission						
Public Utility Taxes	2,287				2,287	42,096
Total Commerce Commission.....	2,287				2,287	42,096

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Environmental Protection Agency						
Other Revenue				21	21	21
Total Environmental Protection Agency.....				21	21	21
Student Assistance Commission						
Loan & Note Repayments						22,321
Total Student Assistance Commission.....						22,321
Total General Funds.....	\$71,780	\$44,200	\$62,490	\$407,444	\$585,914	\$694,413
Less Deferred Receivables						71,472
						\$622,941

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2003

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Auditor General						
Other Revenue		\$3			\$3	\$3
Total Auditor General.....		3			3	3
General Assembly Retirement System						
Other Revenue						5
Total General Assembly Retirement System.....						5
Judges Retirement System						
Other Revenue	\$6	15		\$3	24	422
Total Judges Retirement System.....	6	15		3	24	422
State's Attorneys Appellate Prosecutor						
Other Revenue	726	1		4	731	759
Total State's Attorneys Appellate Prosecutor....	726	1		4	731	759
Office of the Governor						
Federal Government Revenue	5				5	5
Total Office of the Governor.....	5				5	5
Attorney General						
Other Revenue	76	106	\$90	1,821	2,093	3,219
Total Attorney General.....	76	106	90	1,821	2,093	3,219
Secretary of State						
Other Revenue				3	3	16
Licenses & Fees	2,107	189	364	2,418	5,078	7,428
Total Secretary of State.....	2,107	189	364	2,421	5,081	7,444
Comptroller						
Licenses & Fees	1			2	3	3
Other Revenue	2	1	2	12	17	17
Total Comptroller.....	3	1	2	14	20	20
Agriculture						
Other Revenue	9	18	6	25	58	153
Federal Government Revenue						295
Licenses & Fees	91	70	21	109	291	382
Total Agriculture.....	100	88	27	134	349	830

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Agriculture - Grain Insurance						
Licenses & Fees	2	539			541	543
Total Agriculture - Grain Insurance.....	2	539			541	543
Central Management Services						
Charges for Sales & Services	16,065	2,184	1,292	111	19,652	36,211
Total Central Management Services.....	16,065	2,184	1,292	111	19,652	36,211
Commerce & Economic Opportunity						
Loan & Note Repayments	6			1,136	1,142	28,722
Total Commerce & Economic Opportunity.....	6			1,136	1,142	28,722
Natural Resources						
Interest & Other Investment Income						49
Federal Government Revenue	604	3			607	607
Licenses & Fees	93	241	9	330	673	673
Other Revenue	48	23	50	747	868	1,288
Total Natural Resources.....	745	267	59	1,077	2,148	2,617
Corrections						
Charges for Sales & Services	3,176	577	132	8	3,893	7,778
Total Corrections.....	3,176	577	132	8	3,893	7,778
Employment Security						
Other Revenue	119	83	49	119	370	386
Unemployment Taxes	20,261	8,988	13,627	55,241	98,117	98,117
Unemployment Benefit Overpayment	18,286	16,673	35,310	164,444	234,713	242,192
Total Employment Security.....	38,666	25,744	48,986	219,804	333,200	340,695
Financial Institutions						
Licenses & Fees	20	1,066			1,086	1,193
Total Financial Institutions.....	20	1,066			1,086	1,193
Human Services						
Licenses & Fees	11				11	13
Loan & Note Repayments		7	14	4	25	25
Federal Government Revenue		101	142	1,257	1,500	1,908
Other Revenue	20,805	21,067	47,612	326,688	416,172	479,270
Total Human Services.....	20,816	21,175	47,768	327,949	417,708	481,216
Insurance						
Other State Taxes				2	2	2
Licenses & Fees	19	19	25	98	161	177
Other Revenue	174	55	4	20	253	256
Total Insurance.....	193	74	29	120	416	435

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Labor						
Other Revenue						22
Total Labor						22
Military Affairs						
Other Revenue	3	1			4	7
Public Assistance Recoveries	84	23			107	134
Federal Government Revenue						187
Total Military Affairs	87	24			111	328
Professional Regulation						
Licenses & Fees	21	7	9	8	45	45
Other Revenue	8	9	10	135	162	267
Total Professional Regulation	29	16	19	143	207	312
Public Aid						
Licenses & Fees			2		2	21
Other Revenue	1	57	242	569	869	869
Other State Taxes	1,415			1,866	3,281	6,794
Public Assistance Recoveries	6,986	13,298	2,782	23,079	46,145	215,940
Child Support Claims	318,140	9,765	27,212	2,120,350	2,475,467	2,475,467
Total Public Aid	326,542	23,120	30,238	2,145,864	2,525,764	2,699,091
Public Health						
Other Revenue	45	24	63	387	519	1,348
Loan & Note Repayments				152	152	1,440
Licenses & Fees	322	79	26	29	456	1,462
Total Public Health	367	103	89	568	1,127	4,250
Revenue						
Charges for Sales & Services	219	177	3,710		4,106	15,256
Withholding Income Taxes	3,068	3,224	1,223	20,001	27,516	27,612
Income Taxes	4,534	4,242	6,565	23,585	38,926	38,926
Other State Taxes	4,245	3,839	798	37,568	46,450	71,379
Business Income Taxes	26,573	3,091	12,654	45,870	88,188	96,258
Sales Taxes	9,437	3,705	7,073	92,325	112,540	112,541
Total Revenue	48,076	18,278	32,023	219,349	317,726	361,972
State Police						
Federal Government Revenue	23	15	4		42	61
Charges for Sales & Services	6	2	17	113	138	209
Other Revenue	9		5	72	86	1,493
Total State Police	38	17	26	185	266	1,763

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Transportation						
Charges for Sales & Services	105	7			112	174
Federal Government Revenue						7,754
Other Revenue	6,970	2,238	1,179	3,903	14,290	72,308
Total Transportation.....	7,075	2,245	1,179	3,903	14,402	80,236
Veterans' Affairs						
Interest & Other Investment Income						1
Other Revenue	10			18	28	28
Licenses & Fees	32	4	2		38	46
Federal Government Revenue	889				889	2,703
Total Veterans' Affairs.....	931	4	2	18	955	2,778
Office of Banks & Real Estate						
Licenses & Fees	6			44	50	60
Other Revenue	2		20	1,243	1,265	1,270
Charges for Sales & Services	5		1	5	11	6,771
Total Office of Banks & Real Estate.....	13		21	1,292	1,326	8,101
Capital Development Board						
Licenses & Fees	68	4			72	1,980
Total Capital Development Board.....	68	4			72	1,980
Commerce Commission						
Public Utility Taxes	4	1	17		22	22
Other Revenue	19	24	34	525	602	626
Total Commerce Commission.....	23	25	51	525	624	648
Drycleaners Environmental Council						
Licenses & Fees				16	16	24
Total Drycleaners Environmental Council.....				16	16	24
Comprehensive Health Insurance Bd						
Charges for Sales & Services						36
Total Comprehensive Health Insurance Bd.....						36
Environmental Protection Trust Fund						
Other Revenue	26	18	428	2,556	3,028	4,231
Total Environmental Protection Trust Fund....	26	18	428	2,556	3,028	4,231
Environmental Protection Agency						
Licenses & Fees	101	255	69	85	510	4,225
Other Revenue	158	5,886	242	1,242	7,528	8,176
Federal Government Revenue						30,553
Loan & Note Repayments						1,306,221
Total Environmental Protection Agency.....	259	6,141	311	1,327	8,038	1,349,175

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Guardianship & Advocacy Comm						
Licenses & Fees						2
Total Guardianship & Advocacy Comm.....						2
Farm Development Authority						
Other Revenue				18	18	586
Total Farm Development Authority.....				18	18	586
Health Facilities Authority						
Charges for Sales & Services				8	8	8
Total Health Facilities Authority.....				8	8	8
Criminal Justice Information Authority						
Other Revenue	383		25	41	449	449
Total Criminal Justice Information Authority.	383		25	41	449	449
Educational Facilities Authority						
Charges for Sales & Services	9				9	18
Total Educational Facilities Authority.....	9				9	18
Development Finance Authority						
Loan & Note Repayments	11	5		1,404	1,420	14,066
Total Development Finance Authority.....	11	5		1,404	1,420	14,066
Housing Development Authority						
Interest & Other Investment Income	225	121	39		385	7,743
Loan & Note Repayments	116	81	46		243	1,467,848
Total Housing Development Authority.....	341	202	85		628	1,475,591
Toll Highway Authority						
Charges for Sales & Services	2,302	330			2,632	5,355
Other Revenue			11,430	5,442	16,872	58,712
Total Toll Highway Authority.....	2,302	330	11,430	5,442	19,504	64,067
Medical District Commission						
Loan & Note Repayments	5	8			13	13
Other Revenue	129	26	3	105	263	263
Total Medical District Commission.....	134	34	3	105	276	276
State Board of Education						
Interest & Other Investment Income	2	1			3	13
Licenses & Fees						14
Public Assistance Recoveries				81	81	96
Loans & note repayments-Long term						8,822
Loans & note repayments-Short term	9	53		45	107	8,922
Total State Board of Education.....	11	54		126	191	17,867

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Emergency Management Agency						
Federal Government Revenue				15	15	15
Other Revenue	24			36	60	60
Licenses & Fees	9	97		33	139	330
Total Emergency Management Agency.....	33	97		84	214	405
State Employees' Retirement System						
Contributions	11	6	28	33	78	78
Other Revenue	306	347	533	2,283	3,469	3,701
Total State Employees' Retirement System.....	317	353	561	2,316	3,547	3,779
Office of the State Fire Marshal						
Licenses & Fees	56	18	36	102	212	546
Total Office of the State Fire Marshal.....	56	18	36	102	212	546
Teachers' Retirement System						
Contributions	1,032		186	177	1,395	148,885
Total Teachers' Retirement System.....	1,032		186	177	1,395	148,885
Board of Higher Education						
Other Revenue	28	16	6		50	419
Total Board of Higher Education.....	28	16	6		50	419
Chicago State University						
General Accounts Receivable	50	72	2	51	175	175
Loans-Short Term	47	15	19	1,079	1,160	1,638
Federal & Private Grants & Contracts	3,162	299	87	354	3,902	3,902
State Grants & Contracts	4,145	374	40	55	4,614	4,614
Student Accounts Receivable	2,354	1,352	551	2,319	6,576	6,576
Total Chicago State University.....	9,758	2,112	699	3,858	16,427	16,905
Eastern Illinois University						
Federal & Private Grants & Contracts						8
General Accounts Receivable		4	3	12	19	222
Federal & Private Grants & Contracts						319
State Grants & Contracts						804
Student Accounts Receivable		162	795	2,013	2,970	4,601
Loan & Note Repayments	289	68	139	523	1,019	5,711
Total Eastern Illinois University.....	289	234	937	2,548	4,008	11,665
Governors State University						
Loans-Short Term		145	217	704	1,066	4,044
Student Accounts Receivable	733		184	2,983	3,900	8,031
Total Governors State University.....	733	145	401	3,687	4,966	12,075

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Northeastern Illinois University						
General Accounts Receivable	72	24	61	316	473	500
Loan & Note Repayments	217	99	101	258	675	3,095
Student Accounts Receivable	6,577	86	193	211	7,067	8,907
Total Northeastern Illinois University.....	6,866	209	355	785	8,215	12,502
Western Illinois University						
State Grants & Contracts	2				2	391
General Accounts Receivable	40		3	2	45	771
Federal & Private Grants & Contracts	77	33	44		154	1,905
Loan & Note Repayments	43	6	37	681	767	2,488
Student Accounts Receivable	2,655	108	506	1,340	4,609	4,709
Total Western Illinois University.....	2,817	147	590	2,023	5,577	10,264
Illinois State University						
General Accounts Receivable	6	3			9	402
State Grants & Contracts	274	87			361	921
Federal & Private Grants & Contracts	31				31	1,187
Student Accounts Receivable	2,385	123	376	3,212	6,096	6,096
Loans-Short Term	118	138	321	1,283	1,860	10,718
Total Illinois State University.....	2,814	351	697	4,495	8,357	19,324
Northern Illinois University						
General Accounts Receivable	31				31	817
Federal & Private Grants & Contracts	100	22	137		259	995
Hospital	62	42	25	396	525	1,282
Loans-Short Term	481		325	1,472	2,278	9,613
Student Accounts Receivable	4,527	436	709	3,824	9,496	9,832
Total Northern Illinois University.....	5,201	500	1,196	5,692	12,589	22,539
Southern Illinois University						
State Grants & Contracts	921	180	5	57	1,163	5,383
Federal & Private Grants & Contracts	156	127	52	144	479	7,767
General Accounts Receivable	672	1,384	1,639	3,441	7,136	8,340
Student Accounts Receivable	1,200	2,995	1,657	5,844	11,696	12,052
Loan & Note Repayments	543	64	52	395	1,054	21,637
Total Southern Illinois University.....	3,492	4,750	3,405	9,881	21,528	55,179

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
University of Illinois						
State Grants & Contracts	2,785	1,436			4,221	6,632
General Accounts Receivable	2,615	1,263	5,544	519	9,941	12,819
Student Accounts Receivable	14,117	5,692	2,991	10,820	33,620	34,931
Federal & Private Grants & Contracts	14,454	12,148			26,602	38,116
Loan & Note Repayments	1,340	461	654	3,388	5,843	58,272
Medical Service Plan	55,657	23,347	13,548	2,601	95,153	97,860
Hospital	57,447	15,671	23,039	137,665	233,822	287,773
Total University of Illinois.....	148,415	60,018	45,776	154,993	409,202	536,403
Student Assistance Commission						
Loan & Note Repayments	102,518	52,612	36,470	3,428	195,028	2,551,935
Total Student Assistance Commission.....	102,518	52,612	36,470	3,428	195,028	2,551,935
Mathematics & Science Academy						
Licenses & Fees				2	2	113
Total Mathematics & Science Academy.....				2	2	113
State Universities Retirement System						
Other Revenue				28	28	930
Total State Universities Retirement System.....				28	28	930
Total Nongeneral Funds.....	\$753,806	\$224,211	\$265,994	\$3,131,591	\$4,375,602	\$10,403,862
Less Deferred Receivables						5,428,455
						\$4,975,407