

# *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 calendar year 2005.

As of December 31, 2005, the total amount owed to the State was \$12.6 billion, an increase of \$868 million or 7% above the \$11.7 billion reported in 2004. Those 2004 receivables represented a 5% increase or \$605 million higher than 2003. The 2005 increase is driven by increased student loan activity at the Illinois Student Assistance Commission and higher child support claims and public assistance recoveries at the Department of Healthcare and Family Services, formerly known as the Department of Public Aid. The total amount of receivables is offset, however, 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, however, 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 returned over \$23.7 million to the state treasury in calendar year 2005.

## *Debt Collection Board*

The Illinois State Collection Act places additional debt collection activity under the jurisdiction of the Department of Revenue's Debt Collection Bureau and the Debt Collection Board. The Board has interpreted its responsibility as receiving quarterly reports and directing agencies to submit qualifying debt to a third party collection agency. Currently, the Board and the Bureau have contracted jointly with five 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.

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Daniel W. Hynes  
COMPTROLLER

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March 14, 2006  
DATE

State House  
Springfield, Illinois 62706-0001  
217/782-6000

James R. Thompson Center  
100 West Randolph, Suite 15-500  
Chicago, Illinois 60601-3252  
312/814-2451

325 West Adams  
Springfield, Illinois 62704-1871

State of Illinois  
**2005 Receivables Report**

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# State of Illinois 2005 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:

<b>State of Illinois</b>							
<b>Comparative Summary of Accounts Receivable</b>							
(in millions)							
	December 31,					Change From	
	2001	2002	2003	2004	2005	2004 to 2005	
						Amount	Percent
Gross Receivables	\$ 10,137	\$ 10,493	\$ 11,098	\$ 11,703	\$ 12,571	\$ 868	7%
Less: Long-Term Loans	4,987	5,219	5,500	6,003	6,542	539	9%
Receivables Available for Collection	5,150	5,274	5,598	5,700	6,029	329	6%
Less: Estimated Uncollectibles	3,883	3,909	3,978	4,190	4,366	176	4%
Net Receivables	<u>\$ 1,267</u>	<u>\$ 1,365</u>	<u>\$ 1,620</u>	<u>\$ 1,510</u>	<u>\$ 1,663</u>	<u>\$ 153</u>	<u>10%</u>
Past Due Gross Receivables:							
Over 180 days	\$ 3,823	\$ 3,746	\$ 3,868	\$ 4,016	\$ 4,195	\$ 179	4%
Over 1 year	\$ 3,493	\$ 3,416	\$ 3,539	\$ 3,679	\$ 3,810	\$ 131	4%

# State of Illinois 2005 Receivables Report

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## *Gross Receivables*

Gross receivables are defined as the total amounts or claims owed to the State without regard to collectibility issues. At December 31, 2005, the gross receivables balance for the State of Illinois was \$12.571 billion. This represents an increase of \$868 million (7%) from December 31, 2004. 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 \$6.542 billion at December 31, 2005. The largest fluctuations of this increase of \$539 million (9%) from December 31, 2004, is attributable to the following:

- Student loans increased \$456 million at the Illinois Student Assistance Commission (from \$2.942 billion at December 31, 2004, to \$3.398 billion at December 31, 2005).
- Housing Development Authority loans increased \$57 million (from \$1.307 billion at December 31, 2004, to \$1.364 at December 31, 2005).

## *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, 2005, the State's estimated uncollectible receivables totaled \$4.366 billion. This is an increase of \$176 million from the \$4.190 billion reported at December 31, 2004. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$123 million (from \$2.493 billion at December 31, 2004, to \$2.616 billion at December 31, 2005).
- The University of Illinois' estimated uncollectible amount increased \$46 million (from \$233 million at December 31, 2004, to \$279 million at December 31, 2005).

# State of Illinois 2005 Receivables Report

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## *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, 2005, the State's net fiduciary receivables totaled \$559 million or approximately 4% of the State's gross receivables. The majority of the State's net fiduciary receivables consist of non-assistance child support accounts and public assistance recoveries at the Department of Healthcare and Family Services 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" gross receivables totaled \$94 million at December 31, 2005. Of this amount, \$66 million (70%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$70 million with \$50 million (71%) 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 2005 Receivables Report

At December 31, 2005, receivables totaling \$4.195 billion were over 180 days past due and receivables totaling \$3.810 billion were over 1 year past due. The majority of these amounts are attributed to the following State agencies:

- The Department of Healthcare and Family Services has receivables over 180 days past due of \$2.407 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$641 million, mostly from tax collection efforts.

## Write-Offs

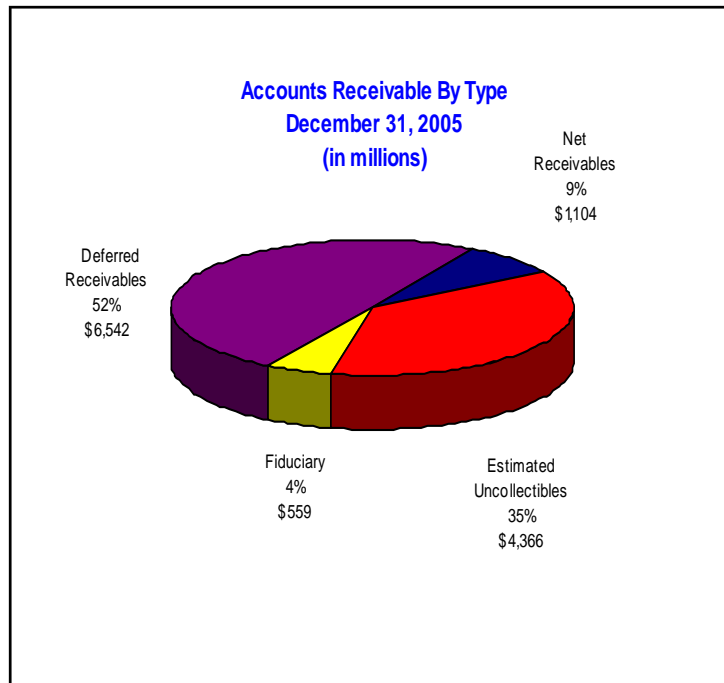
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

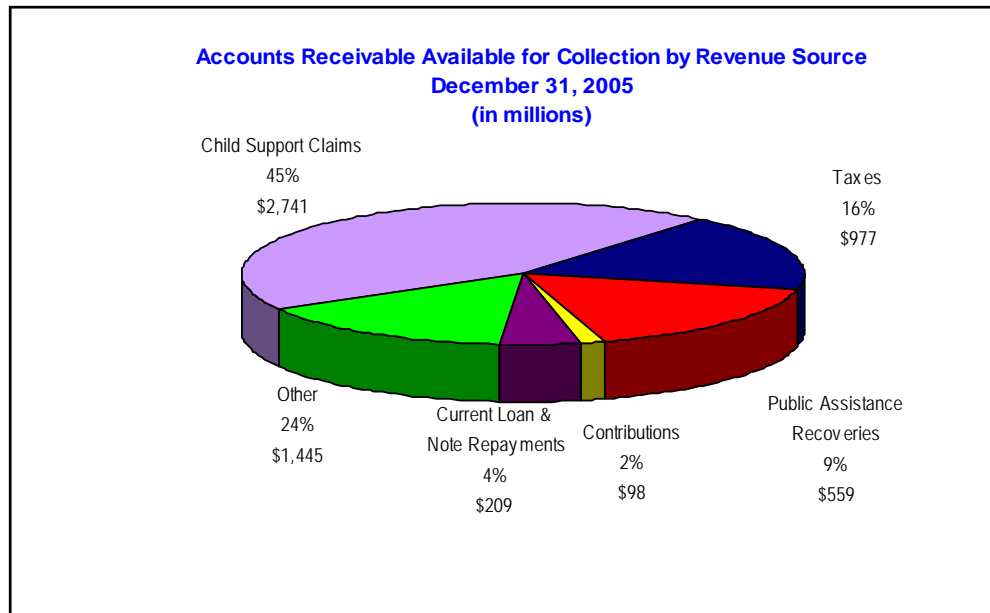
The chart to the right displaying Accounts Receivable by Type indicates that of the \$12.571 billion of gross receivables, State agencies expect 9% or \$1.104 billion (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



# State of Illinois 2005 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 2005 are Child Support Claims, Taxes, and Other, which together comprise 85% of the State's receivables available for collection.



- *Child Support Claims* - The Department of Healthcare and Family Services child support claims are the largest revenue source receivable at December 31, 2005 totaling \$2.741 billion (45%) of the receivables available for collection.
- *Other* - The second largest accounts receivable revenue source are other receivables totaling \$1.445 billion (24%). Other receivables include licenses and fees, federal government reimbursements, university activities, etc.
- *Taxes* - Tax receivables totaling \$977 million (16%) is the third largest revenue source for 2005. Income and sales tax receivables reported by the Department of Revenue are \$493 million and \$229 million, respectively. Also included in the taxes receivables are \$141 million in other taxes and \$114 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.

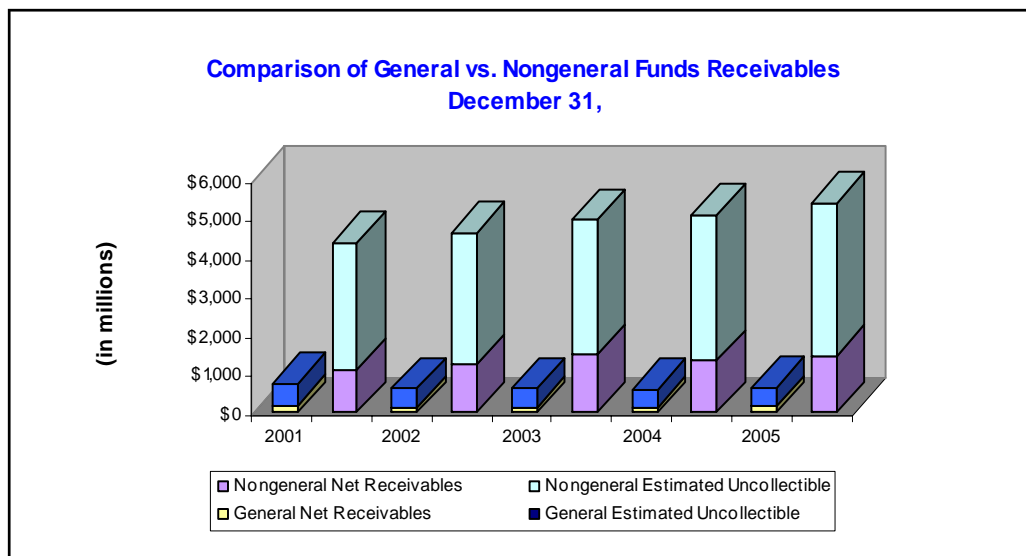
# State of Illinois 2005 Receivables Report

## 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 gross receivables of \$702 million and receivables available for collection of \$632 million at December 31, 2005 with \$477 million estimated to be uncollectible. The majority of the General Fund gross receivables is taxes totaling \$611 million. General Fund gross receivables increased \$50 million from December 31, 2004, mainly due to the \$43 million increase in gross taxes receivable.

The State's nongeneral funds had gross receivables of \$11.869 billion and receivables available for collection of \$5.397 billion at December 31, 2005 with \$3.949 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$281 million from December 31, 2004. The increase in nongeneral funds gross receivables is mainly due to a \$138 million increase in Child Support Claims and a \$79 million increase in Public Assistance Recoveries.



# State of Illinois 2005 Receivables Report

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## Analysis of Receivables

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### 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 2005 Receivables Report

## Agencies with Largest Gross Receivables

### Overview

Gross receivables increased \$868 million (7%) from December 31, 2004 to December 31, 2005. The five agencies with the largest gross receivables comprise 82% of the State's gross receivables for 2005.

<b>Comparison of Agencies with Five Largest Gross Receivable Balances (in thousands)</b>				
<b>Agency</b>	<b>Gross Receivables</b>		<b>Net Change</b>	
	<b>12/31/2005</b>	<b>12/31/2004</b>	<b>Amount</b>	<b>%</b>
Student Assistance Commission	\$ 3,432,816	\$ 2,971,571	\$ 461,245	15.52%
Healthcare and Family Services	2,974,530	2,795,884	178,646	6.39%
Environmental Protection Agency	1,527,393	1,526,946	447	0.03%
Housing Development Authority	1,443,364	1,385,667	57,697	4.16%
Revenue	917,278	829,075	88,203	10.64%
<b>Total Five Largest Agencies</b>	<b>10,295,381</b>	<b>9,509,143</b>	<b>786,238</b>	<b>8.27%</b>
<b>Total All Other Agencies</b>	<b>2,275,980</b>	<b>2,193,872</b>	<b>82,108</b>	<b>3.74%</b>
<b>Total of All Agencies</b>	<b>\$ 12,571,361</b>	<b>\$ 11,703,015</b>	<b>\$ 868,346</b>	<b>7.42%</b>

### Analysis

- The \$461 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 \$179 million increase in gross receivables at the Department of Healthcare and Family Services is due primarily to an increase in Child Support Claims and Public Assistance Recoveries.
- The minimal change in gross receivables at the Environmental Protection Agency is due to revolving loan originations being approximately the same as loan repayments in the wastewater and drinking water infrastructure projects.
- The \$58 million increase in gross receivables at the Illinois Housing Development Authority is due mainly to loan originations exceeding loan repayments.
- The \$88 million increase in gross receivables at the Department of Revenue is primarily due to an increase in taxes receivables.

# State of Illinois 2005 Receivables Report

## Agencies with Largest Net Receivables

### Overview

The ten agencies with the largest net receivables comprise 86% of the State's net receivables for 2005. The remaining 14% of receivables are held by 48 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.

Agency	December 31, 2005			December 31, 2004			Change in "Net"
	Available for	Estimated	Net	Available for	Estimated	Net	
	Collection	Uncollectibles		Collection	Uncollectibles		
Healthcare and Family Services	\$ 2,975	\$ 2,616	\$ 359	\$ 2,796	\$ 2,493	\$ 303	\$ 56
University of Illinois Revenue	543	279	264	504	231	273	(9)
Revenue	828	642	186	749	635	114	72
Environmental Protection Agency	132	1	131	170	5	165	(34)
Employment Security	396	297	99	368	280	88	11
Teachers' Retirement System	98	-	98	80	-	80	18
Northern Illinois University	80	-	80	75	-	75	5
Central Management Services	46	1	45	48	1	47	(2)
Commerce Commission	38	1	37	45	1	44	(7)
Toll Highway Authority	61	28	33	66	30	36	(3)
Total Ten Largest Agencies	\$ 5,197	\$ 3,865	\$ 1,332	\$ 4,901	\$ 3,676	\$ 1,225	\$ 107
Total All Other Agencies	832	501	331	799	514	285	46
Total of All Agencies	\$ 6,029	\$ 4,366	\$ 1,663	\$ 5,700	\$ 4,190	\$ 1,510	\$ 153

### Analysis

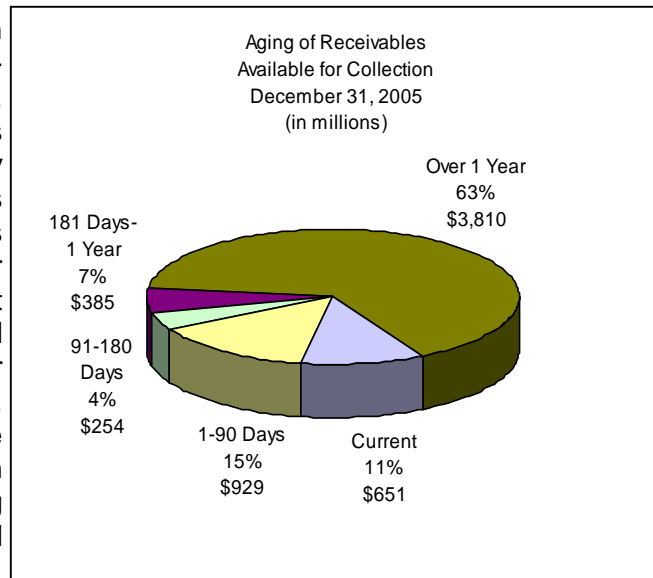
- The Department of Healthcare and Family Services net receivables increased by \$56 million due mainly to increases in Public Assistance Recoveries of \$54 million and Child Support Claims of \$19 million.
- The Department of Revenue net receivables increased by \$72 million due mainly to the increase in tax activity.

# State of Illinois 2005 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 \$6.029 billion include \$1.580 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 \$639 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 \$3.810 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 reported \$530 million of receivables over 1 year past due, mostly due to tax collections.
- The Department of Healthcare and Family Services reported \$2.375 billion of receivables over 1 year past due, mostly due to child support claims.

# State of Illinois 2005 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.

<b>Days in Accounts Receivable</b>			
<b>December 31, 2005</b>			
<b>(in thousands)</b>			
<b>Agency*</b>	<b>Gross Receivables</b>	<b>Number of Days</b>	
		<b>2005</b>	<b>2004</b>
Student Assistance Commission	\$ 3,432,816	902	1,104
Healthcare and Family Services	2,974,530	110	126
Environmental Protection Agency	1,527,393	2,327	1,169
Housing Development Authority	1,443,364	1,471	2,584
Revenue	917,278	156	162
University of Illinois	597,358	108	107
Human Services	474,319	3,553	3,613
Employment Security	396,089	52	64
Teachers' Retirement System	156,164	107	107
Northern Illinois University	85,071	130	104

\* Ten agencies with the largest gross receivables.

### Analysis

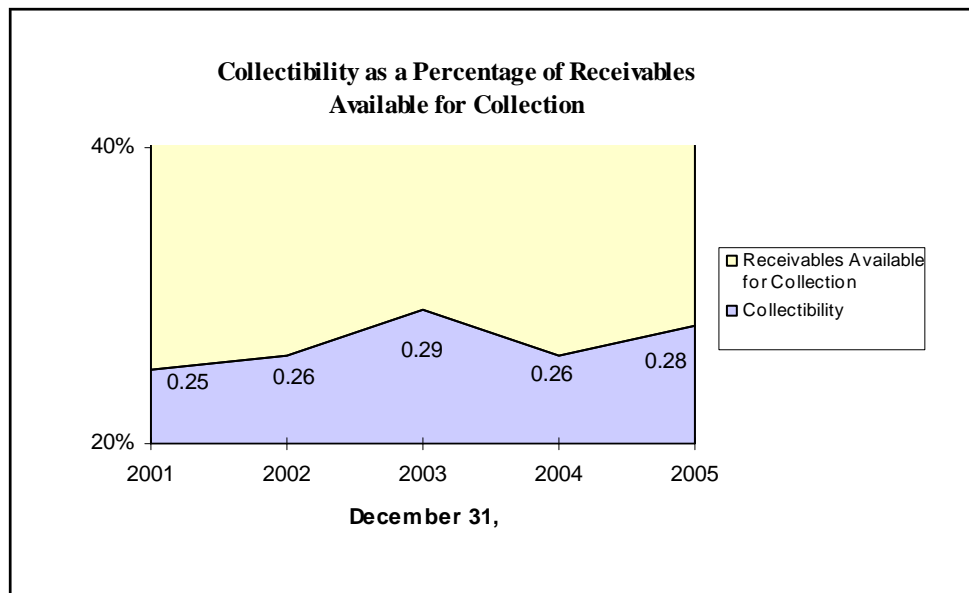
- Lower values for the Department of Employment Security, Teachers' Retirement System, University of Illinois, Department of Healthcare and Family Services, Northern Illinois University, and Department of Revenue in the number of "days in accounts receivable" reflect that the clients they serve are less 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 value for Department of Human Services is due to the large estimated uncollectible balances in comparison to the gross balances of the accounts receivable administered.

# State of Illinois 2005 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, 2005, 28 cents out of every \$1 of receivables available to collection 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

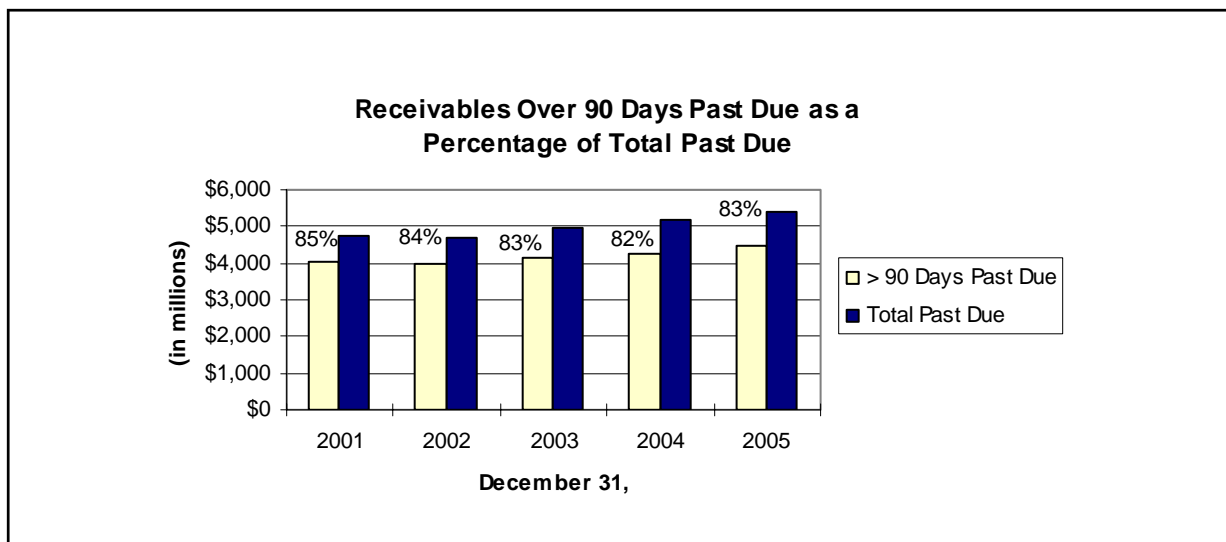
- The Department of Healthcare and Family Services collectibility rate of 12 cents out of every \$1 is due to the large number of accounts that are waiting to be written off.

# State of Illinois 2005 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, 2005, 83% of the past due accounts are over 90 days past due. This percentage is approximately the same percentage reported for the previous four calendar years. The large percentage indicates a potential for increased future write-offs of State accounts receivable.

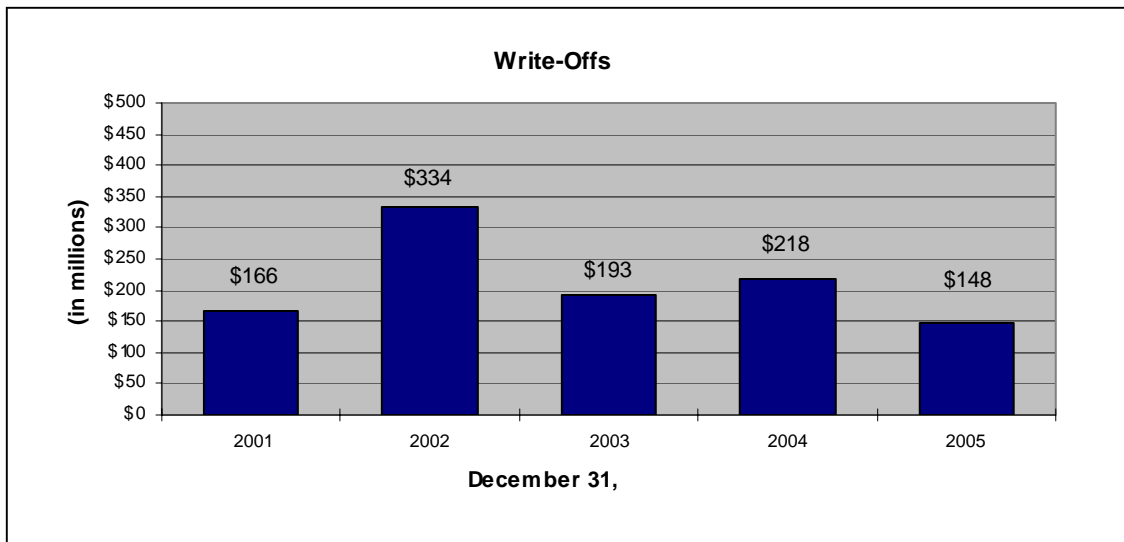
# State of Illinois 2005 Receivables Report

## 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 2005 totaled \$148 million compared to \$218 million in 2004. 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 \$86 million during the year. This is a very small amount in comparison to the \$29.5 billion the Department received during 2005.



# State of Illinois 2005 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  
over 180 Days Past Due and Greater than \$15,000  
For the year ended December 31, 2005**

Revenue	21.71
Student Assistance Commission	18.44
Southern Illinois University	16.36
Human Services	2.15
State Board of Education	2.00
Northern Illinois University	1.13
Financial and Professional Regulation	1.13
Commerce and Economic Opportunity	0.50
Commerce Commission	0.38
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 2005 Receivables Report

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## Key Issues

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### 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 recorded on the Comptroller's Offset System at the end of 2005 was \$4.168 billion and the number of claims was 650,239. \$23.673 million was recovered through the Offset System in 2005.

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 2005, the Department collected over \$29.5 billion in tax and fee revenues. The Department also reported tax and fee receivables available for collection of \$828 million, which accounts for 14% 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 in their Service Efforts and Accomplishments (SEA) reporting for Fiscal Year 2005, it cost \$5.11 to collect each \$1,000 in taxes during Fiscal Year 2005. This amount decreased \$.41 from Fiscal Year 2004. 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 \$14.3 million in Fiscal Year 2004 to \$15.9 million in Fiscal Year 2005.

### Child Support Receivables/Collection Efforts

Child support receivables are the largest type of receivables for the State of Illinois. The Department of Healthcare and Family Services (DHFS) is charged with the responsibility of administering the child support enforcement program for which gross receivables are \$2.741 billion and account for 45% 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 DHFS in their Service Efforts and Accomplishments reporting for Fiscal Year 2005. The percent of current receivables actually collected increased from 48.2% in Fiscal Year 2004 to 50.7% in Fiscal year 2005. In addition, child support collections per dollar of administrative cost increased from \$4.70 in Fiscal Year 2004 to \$5.29 in Fiscal Year 2005.

*State of Illinois*  
**Receivables Activity by Agency**  
For the Calendar Year Ended December 31, 2005  
(In Thousands)

Agency*	Gross Receivables 12/31/04	Add:		Less:		Gross** Receivables 12/31/05	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Student Assistance Commission	\$2,971,571	\$1,389,809	\$928,564			\$3,432,816	\$32,761	\$3,400,055
Healthcare and Family Services	2,795,884	9,862,906	9,683,700	\$560		2,974,530	2,615,687	358,843
Environmental Protection Agency	1,526,946	239,599	239,008	144		1,527,393	916	1,526,477
Housing Development Authority	1,385,667	358,080	300,383			1,443,364	24,650	1,418,714
Revenue	829,075	2,143,153	1,968,948	86,002		917,278	641,872	275,406
University of Illinois	562,856	2,021,052	1,974,146	12,404		597,358	279,055	318,303
Human Services	479,456	48,999	52,062	2,074		474,319	441,341	32,978
Employment Security	367,741	2,762,635	2,695,446	38,841		396,089	296,727	99,362
Teachers' Retirement System	149,664	532,655	526,146	9		156,164	76	156,088
Northern Illinois University	81,296	240,796	235,912	209		85,971	222	85,749
Transportation	88,934	1,219,590	1,227,106	15		81,403	1,273	80,130
Toll Highway Authority	66,231	147,534	152,306			61,459	27,944	33,515
Southern Illinois University	51,721	296,577	296,007	1,559		50,732	10,922	39,810
Central Management Services	48,030	304,474	305,866	34		46,604	833	45,771
Commerce Commission	44,776	3,687	9,905	89		38,469	585	37,884
Illinois Finance Authority	15,169	36,415	18,412	189		32,983	2,868	30,115
Illinois State University	20,460	258,307	250,549	48		28,170	892	27,278
Financial & Professional Regulation	25,797	114,402	111,812	686		27,701	1,442	26,259
Chicago State University	18,027	94,801	89,478			23,350	2,660	20,690
Commerce & Economic Opportunity	27,491	223	5,198			22,516	1,473	21,043
Treasurer	10,024	118,627	109,006			19,645		19,645
Capital Development Board	16,773	5,915	5,818			16,870	14,968	1,902
Northeastern Illinois University	13,116	54,145	53,171			14,090	1,919	12,171
Eastern Illinois University	12,969	114,506	113,490	141		13,844	1,748	12,096
Governors State University	12,965	4,271	4,801	1		12,434	4,043	8,391
Secretary of State	8,232	22,211	19,446	256		10,741	779	9,962
Western Illinois University	9,716	194,090	193,623	336		9,847	3,480	6,367
State Board of Education	13,462	345	5,990	45		7,772		7,772
Attorney General	6,051	2,959	832	804		7,374	4,292	3,082
Children & Family Services	6,566	14,183	12,534	2,104		6,111	5,326	785
Public Health	5,154	17,179	17,002	83		5,248	453	4,795
Environmental Protection Trust Fund	5,543	4,602	4,275	940		4,930	3,235	1,695
State Employees' Retirement System	4,164	4,924	4,701	149		4,238		4,238
Corrections	8,393	39,145	43,588	3		3,947		3,947
Natural Resources	2,397	18,278	17,754			2,921	1,072	1,849
Agriculture	2,093	10,740	10,045	117		2,671	13	2,658
Veterans' Affairs	1,908	33,325	33,124	1		2,108	10	2,098
State Police	1,233	2,734	2,441	56		1,470	64	1,406

Agency*	Gross Receivables 12/31/04	Add:		Less:		Gross** Receivables 12/31/05	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
State Universities Retirement System	1,060	3,810	3,552			1,318		1,318
Office of the State Fire Marshal	636	3,970	3,886			720	228	492
Criminal Justice Information Authority	914	1,687	1,921			680		680
Emergency Management Agency	284	3,620	3,272			632		632
Comptroller	405	290	66			629	36	593
Military Affairs	324	16,827	16,659	2		490		490
Medical District Commission	235	2,606	2,478			363	107	256
Aging	324	11				335		335
Supreme Court	76	677	455			298		298
Agriculture - Grain Insurance	26	1,164	904			286	6	280
Mathematics & Science Academy	208	1,078	1,014			272		272
Judges Retirement System	395	112	334			173	2	171
State's Attorneys Appellate Prosecutor	149	1,429	1,450			128		128
Comprehensive Health Insurance Bd	52	48,522	48,530			44		44
Drycleaners Environmental Council	19	4	4			19	16	3
General Assembly	57	116	154			19		19
Office of the Governor	7	118	113			12		12
General Assembly Retirement System		16	9			7		7
Auditor General	277	3,959	4,231			5		5
Guardianship & Advocacy Comm	3	71	73			1		1
Community College Board	11	13	24					
Labor	2	1,415	1,417					
<b>Total All Agencies</b>	<b>\$11,703,015</b>	<b>\$22,829,388</b>	<b>\$21,813,141</b>	<b>\$147,901</b>	<b>\$12,571,361</b>	<b>\$4,425,996</b>	<b>\$8,145,365</b>	
<b>Less Deferred Receivables</b>						<b>59,915</b>	<b>6,482,072</b>	
						<b>\$4,366,081</b>	<b>\$1,663,293</b>	

\* Descending order by gross receivables as of December 31, 2005.

\*\*Gross Receivables includes the amount of deferred receivables.

*State of Illinois*  
**Past Due Receivables**  
**General Funds**  
December 31, 2005  
(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Supreme Court</b>						
Licenses & Fees	\$2				\$2	\$71
Public Assistance Recoveries			\$219	\$8	227	227
<b>Total Supreme Court.....</b>	<b>2</b>		<b>219</b>	<b>8</b>	<b>229</b>	<b>298</b>
<b>Attorney General</b>						
Other Revenue	72	\$12	1,347	\$2,189	3,620	3,854
<b>Total Attorney General.....</b>	<b>72</b>	<b>12</b>	<b>1,347</b>	<b>2,189</b>	<b>3,620</b>	<b>3,854</b>
<b>Secretary of State</b>						
Other State Taxes	36	25	16	115	192	208
Licenses & Fees	17	5	2,206	232	2,460	2,462
<b>Total Secretary of State.....</b>	<b>53</b>	<b>30</b>	<b>2,222</b>	<b>347</b>	<b>2,652</b>	<b>2,670</b>
<b>Comptroller</b>						
Other Revenue				18	18	18
<b>Total Comptroller.....</b>				<b>18</b>	<b>18</b>	<b>18</b>
<b>Treasurer</b>						
Interest & Other Investment Income						19,645
<b>Total Treasurer.....</b>						<b>19,645</b>
<b>Aging</b>						
Other Revenue	14	17	97	207	335	335
<b>Total Aging.....</b>	<b>14</b>	<b>17</b>	<b>97</b>	<b>207</b>	<b>335</b>	<b>335</b>
<b>Agriculture</b>						
Licenses & Fees	11	1	19	55	86	138
<b>Total Agriculture.....</b>	<b>11</b>	<b>1</b>	<b>19</b>	<b>55</b>	<b>86</b>	<b>138</b>
<b>Central Management Services</b>						
Other Revenue	13	10	58	252	333	429
<b>Total Central Management Services.....</b>	<b>13</b>	<b>10</b>	<b>58</b>	<b>252</b>	<b>333</b>	<b>429</b>
<b>Children &amp; Family Services</b>						
Other Revenue	58	162	132	2,206	2,558	2,952
Licenses & Fees	115	119	244	2,635	3,113	3,159
<b>Total Children &amp; Family Services.....</b>	<b>173</b>	<b>281</b>	<b>376</b>	<b>4,841</b>	<b>5,671</b>	<b>6,111</b>
<b>Commerce &amp; Economic Opportunity</b>						
Loan & Note Repayments				3	3	56
Other Revenue				453	453	483
<b>Total Commerce &amp; Economic Opportunity.....</b>				<b>456</b>	<b>456</b>	<b>539</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Financial &amp; Professional Regulation</b>						
Other Revenue	714	3	15	1,292	2,024	5,345
Other State Taxes	2,339	38	18	3,461	5,856	12,311
<b>Total Financial &amp; Professional Regulation.....</b>	<b>3,053</b>	<b>41</b>	<b>33</b>	<b>4,753</b>	<b>7,880</b>	<b>17,656</b>
<b>Human Services</b>						
Loan & Note Repayments	32	2,451	13	253	2,749	2,755
Other Revenue	418	459	421	1,394	2,692	2,769
<b>Total Human Services.....</b>	<b>450</b>	<b>2,910</b>	<b>434</b>	<b>1,647</b>	<b>5,441</b>	<b>5,524</b>
<b>Military Affairs</b>						
Federal Government Revenue		63			63	149
<b>Total Military Affairs.....</b>		<b>63</b>			<b>63</b>	<b>149</b>
<b>Healthcare and Family Services</b>						
Public Assistance Recoveries	11	13	13	100	137	142
Licenses & Fees	95	67	113	350	625	800
Other State Taxes				627	627	1,957
Other Revenue				2,329	2,329	2,337
<b>Total Healthcare and Family Services.....</b>	<b>106</b>	<b>80</b>	<b>126</b>	<b>3,406</b>	<b>3,718</b>	<b>5,236</b>
<b>Public Health</b>						
Licenses & Fees		1			1	1
Other Revenue			2	1	3	5
<b>Total Public Health.....</b>		<b>1</b>	<b>2</b>	<b>1</b>	<b>4</b>	<b>6</b>
<b>Revenue</b>						
Other Revenue	24	3	11	12	50	50
Other State Taxes	1,288	535	1,039	12,942	15,804	15,806
Business Income Taxes	28,468	2,086	21,285	23,293	75,132	75,491
Withholding Income Taxes	15,507	7,029	7,933	50,614	81,083	81,821
Sales Taxes	14,281	12,095	13,540	148,005	187,921	188,702
Income Taxes	37,457	21,952	24,817	112,647	196,873	197,275
<b>Total Revenue.....</b>	<b>97,025</b>	<b>43,700</b>	<b>68,625</b>	<b>347,513</b>	<b>556,863</b>	<b>559,145</b>
<b>Capital Development Board</b>						
Loan & Note Repayments						15,048
<b>Total Capital Development Board.....</b>						<b>15,048</b>
<b>Commerce Commission</b>						
Public Utility Taxes	1,600				1,600	37,535
<b>Total Commerce Commission.....</b>	<b>1,600</b>				<b>1,600</b>	<b>37,535</b>
<b>Environmental Protection Agency</b>						
Other Revenue				3	3	3
<b>Total Environmental Protection Agency.....</b>				<b>3</b>	<b>3</b>	<b>3</b>
<b>Student Assistance Commission</b>						
Loan & Note Repayments						28,006
<b>Total Student Assistance Commission.....</b>						<b>28,006</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Total General Funds.....</b>	<b>\$102,572</b>	<b>\$47,146</b>	<b>\$73,558</b>	<b>\$365,696</b>	<b>\$588,972</b>	<b>\$702,345</b>
<b>Less Deferred Receivables</b>						<b>70,586</b>
						<b>\$631,759</b>

*State of Illinois*  
**Past Due Receivables**  
**Nongeneral Funds**

December 31, 2005

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>General Assembly</b>						
Licenses & Fees	\$4	\$15			\$19	\$19
<b>Total General Assembly.....</b>	<b>4</b>	<b>15</b>			<b>19</b>	<b>19</b>
<b>Auditor General</b>						
Other Revenue		5			5	5
<b>Total Auditor General.....</b>		<b>5</b>			<b>5</b>	<b>5</b>
<b>General Assembly Retirement System</b>						
Other Revenue	1				1	7
<b>Total General Assembly Retirement System.....</b>	<b>1</b>				<b>1</b>	<b>7</b>
<b>Judges Retirement System</b>						
Other Revenue			\$4	\$12	16	173
<b>Total Judges Retirement System.....</b>			<b>4</b>	<b>12</b>	<b>16</b>	<b>173</b>
<b>State's Attorneys Appellate Prosecutor</b>						
Other Revenue	106	3			109	128
<b>Total State's Attorneys Appellate Prosecutor....</b>	<b>106</b>	<b>3</b>			<b>109</b>	<b>128</b>
<b>Office of the Governor</b>						
Federal Government Revenue						12
<b>Total Office of the Governor.....</b>						<b>12</b>
<b>Attorney General</b>						
Other Revenue	62	16	1,083	2,103	3,264	3,520
<b>Total Attorney General.....</b>	<b>62</b>	<b>16</b>	<b>1,083</b>	<b>2,103</b>	<b>3,264</b>	<b>3,520</b>
<b>Secretary of State</b>						
Other Revenue				16	16	16
Licenses & Fees	1,331	134	492	2,864	4,821	8,055
<b>Total Secretary of State.....</b>	<b>1,331</b>	<b>134</b>	<b>492</b>	<b>2,880</b>	<b>4,837</b>	<b>8,071</b>
<b>Comptroller</b>						
Licenses & Fees				3	3	4
Other Revenue		4	8	15	27	27
Fines & Penalties	2	14	98	466	580	580
<b>Total Comptroller.....</b>	<b>2</b>	<b>18</b>	<b>106</b>	<b>484</b>	<b>610</b>	<b>611</b>



Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Agriculture</b>						
Other Revenue	10	63	38	45	156	199
Licenses & Fees	43	11	9	13	76	266
Federal Government Revenue	281	101	255		637	2,068
<b>Total Agriculture.....</b>	<b>334</b>	<b>175</b>	<b>302</b>	<b>58</b>	<b>869</b>	<b>2,533</b>
<b>Agriculture - Grain Insurance</b>						
Licenses & Fees	3				3	286
<b>Total Agriculture - Grain Insurance.....</b>	<b>3</b>				<b>3</b>	<b>286</b>
<b>Central Management Services</b>						
Licenses & Fees	33	36	15		84	554
Charges for Sales & Services	29,489	3,581	314	510	33,894	45,621
<b>Total Central Management Services.....</b>	<b>29,522</b>	<b>3,617</b>	<b>329</b>	<b>510</b>	<b>33,978</b>	<b>46,175</b>
<b>Commerce &amp; Economic Opportunity</b>						
Loan & Note Repayments		4		1,273	1,277	21,977
<b>Total Commerce &amp; Economic Opportunity.....</b>		<b>4</b>		<b>1,273</b>	<b>1,277</b>	<b>21,977</b>
<b>Natural Resources</b>						
Interest & Other Investment Income						223
Federal Government Revenue	341	58		3	402	402
Other Revenue	1	1			2	422
Licenses & Fees	45	233	509	26	813	814
Public Assistance Recoveries	47	31	888	94	1,060	1,060
<b>Total Natural Resources.....</b>	<b>434</b>	<b>323</b>	<b>1,397</b>	<b>123</b>	<b>2,277</b>	<b>2,921</b>
<b>Corrections</b>						
Charges for Sales & Services	752	360	23		1,135	3,947
<b>Total Corrections.....</b>	<b>752</b>	<b>360</b>	<b>23</b>		<b>1,135</b>	<b>3,947</b>
<b>Employment Security</b>						
Federal Government Revenue						1
Other Revenue	154	3	18	223	398	464
Unemployment Taxes	28,582	11,116	23,092	50,839	113,629	113,629
Unemployment Benefit Overpayment	9,108	11,330	45,002	216,555	281,995	281,995
<b>Total Employment Security.....</b>	<b>37,844</b>	<b>22,449</b>	<b>68,112</b>	<b>267,617</b>	<b>396,022</b>	<b>396,089</b>
<b>Financial &amp; Professional Regulation</b>						
Other State Taxes			2	4	6	6
Other Revenue	1	96		8	105	289
Interest & Other Investment Income	28	2	10	1,271	1,311	1,318
Licenses & Fees	61	134	102	306	603	1,459
Charges for Sales & Services		1	1	6	8	6,973
<b>Total Financial &amp; Professional Regulation.....</b>	<b>90</b>	<b>233</b>	<b>115</b>	<b>1,595</b>	<b>2,033</b>	<b>10,045</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Human Services</b>						
Loan & Note Repayments				1	1	3
Licenses & Fees	78	16	1	6	101	104
Federal Government Revenue		410	30	902	1,342	2,523
Other Revenue	18,386	15,219	48,600	318,528	400,733	466,165
<b>Total Human Services.....</b>	<b>18,464</b>	<b>15,645</b>	<b>48,631</b>	<b>319,437</b>	<b>402,177</b>	<b>468,795</b>
<b>Military Affairs</b>						
Public Assistance Recoveries						80
Federal Government Revenue						261
<b>Total Military Affairs.....</b>						<b>341</b>
<b>Healthcare and Family Services</b>						
Licenses & Fees	12				12	34
Other Revenue				886	886	1,931
Other State Taxes	5,169			1,866	7,035	7,689
Public Assistance Recoveries	8,507	2,788	2,350	31,068	44,713	218,753
Child Support Claims	358,693	14,889	29,666	2,337,639	2,740,887	2,740,887
<b>Total Healthcare and Family Services.....</b>	<b>372,381</b>	<b>17,677</b>	<b>32,016</b>	<b>2,371,459</b>	<b>2,793,533</b>	<b>2,969,294</b>
<b>Public Health</b>						
Licenses & Fees	156	130	23	37	346	1,133
Other Revenue	44	77	99	365	585	1,277
Federal Government Revenue						1,336
Loan & Note Repayments				146	146	1,496
<b>Total Public Health.....</b>	<b>200</b>	<b>207</b>	<b>122</b>	<b>548</b>	<b>1,077</b>	<b>5,242</b>
<b>Revenue</b>						
Withholding Income Taxes	3,188	1,445	1,630	10,401	16,664	16,816
Charges for Sales & Services	313	242		5,714	6,269	24,711
Income Taxes	7,699	4,512	5,100	23,148	40,459	40,541
Other State Taxes	9,033	1,855	1,074	32,241	44,203	73,229
Business Income Taxes	36,017	5,564	27,225	30,242	99,048	100,197
Sales Taxes	7,807	6,036	7,345	80,890	102,078	102,639
<b>Total Revenue.....</b>	<b>64,057</b>	<b>19,654</b>	<b>42,374</b>	<b>182,636</b>	<b>308,721</b>	<b>358,133</b>
<b>State Police</b>						
Charges for Sales & Services	5			71	76	76
Federal Government Revenue	82	2	3	1	88	88
Other Revenue	11				11	1,306
<b>Total State Police.....</b>	<b>98</b>	<b>2</b>	<b>3</b>	<b>72</b>	<b>175</b>	<b>1,470</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Transportation</b>						
Charges for Sales & Services	72	5			77	121
Loans & Note Repayments-Short term						4,761
Federal Government Revenue						13,512
Other Revenue	3,679	944	2,292	3,368	10,283	15,556
Loans & Note Repayments-Long term				845	845	47,453
<b>Total Transportation.....</b>	<b>3,751</b>	<b>949</b>	<b>2,292</b>	<b>4,213</b>	<b>11,205</b>	<b>81,403</b>
<b>Veterans' Affairs</b>						
Interest & Other Investment Income						4
Licenses & Fees	8		2	9	19	19
Other Revenue	5	4	2	10	21	21
Federal Government Revenue	24				24	2,064
<b>Total Veterans' Affairs.....</b>	<b>37</b>	<b>4</b>	<b>4</b>	<b>19</b>	<b>64</b>	<b>2,108</b>
<b>Capital Development Board</b>						
Licenses & Fees	122	4			126	1,822
<b>Total Capital Development Board.....</b>	<b>122</b>	<b>4</b>			<b>126</b>	<b>1,822</b>
<b>Commerce Commission</b>						
Public Utility Taxes	23	4	2	29	58	67
Other Revenue	106	50	75	555	786	867
<b>Total Commerce Commission.....</b>	<b>129</b>	<b>54</b>	<b>77</b>	<b>584</b>	<b>844</b>	<b>934</b>
<b>Drycleaners Environmental Council</b>						
Licenses & Fees				16	16	19
<b>Total Drycleaners Environmental Council.....</b>				<b>16</b>	<b>16</b>	<b>19</b>
<b>Comprehensive Health Insurance Bd</b>						
Other Revenue						2
Charges for Sales & Services						42
<b>Total Comprehensive Health Insurance Bd.....</b>						<b>44</b>
<b>Environmental Protection Trust Fund</b>						
Other Revenue	27	327	133	3,102	3,589	4,930
<b>Total Environmental Protection Trust Fund....</b>	<b>27</b>	<b>327</b>	<b>133</b>	<b>3,102</b>	<b>3,589</b>	<b>4,930</b>
<b>Environmental Protection Agency</b>						
Federal Government Revenue						3,182
Licenses & Fees	257	25	177	371	830	3,736
Other Revenue	176	2,676	627	2,800	6,279	6,757
Loan & Note Repayments						1,513,715
<b>Total Environmental Protection Agency.....</b>	<b>433</b>	<b>2,701</b>	<b>804</b>	<b>3,171</b>	<b>7,109</b>	<b>1,527,390</b>
<b>Guardianship &amp; Advocacy Comm</b>						
Licenses & Fees						1
<b>Total Guardianship &amp; Advocacy Comm.....</b>						<b>1</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Criminal Justice Information Authority</b>						
Other Revenue	629	45	4	2	680	680
<b>Total Criminal Justice Information Authority.</b>	<b>629</b>	<b>45</b>	<b>4</b>	<b>2</b>	<b>680</b>	<b>680</b>
<b>Housing Development Authority</b>						
Interest & Other Investment Income	220	130	30	6	386	7,305
Loan & Note Repayments	275	180	2	41	498	1,436,059
<b>Total Housing Development Authority.....</b>	<b>495</b>	<b>310</b>	<b>32</b>	<b>47</b>	<b>884</b>	<b>1,443,364</b>
<b>Toll Highway Authority</b>						
Charges for Sales & Services	700	154			854	10,655
Other Revenue			30,261	8,972	39,233	50,804
<b>Total Toll Highway Authority.....</b>	<b>700</b>	<b>154</b>	<b>30,261</b>	<b>8,972</b>	<b>40,087</b>	<b>61,459</b>
<b>Illinois Finance Authority</b>						
Other Revenue						1,039
Licenses & Fees	78	122		1,476	1,676	31,944
<b>Total Illinois Finance Authority.....</b>	<b>78</b>	<b>122</b>		<b>1,476</b>	<b>1,676</b>	<b>32,983</b>
<b>Medical District Commission</b>						
Other Revenue	92	47	76	144	359	363
<b>Total Medical District Commission.....</b>	<b>92</b>	<b>47</b>	<b>76</b>	<b>144</b>	<b>359</b>	<b>363</b>
<b>State Board of Education</b>						
Interest & Other Investment Income	2	1			3	20
Public Assistance Recoveries				81	81	88
Other Revenue						172
Loans & Note Repayments-Short term	101	26	15		142	2,437
Loans & Note Repayments-Long term						5,055
<b>Total State Board of Education.....</b>	<b>103</b>	<b>27</b>	<b>15</b>	<b>81</b>	<b>226</b>	<b>7,772</b>
<b>Emergency Management Agency</b>						
Other Revenue			168	19	187	190
Licenses & Fees	130	17		35	182	442
<b>Total Emergency Management Agency.....</b>	<b>130</b>	<b>17</b>	<b>168</b>	<b>54</b>	<b>369</b>	<b>632</b>
<b>State Employees' Retirement System</b>						
Contributions	1	3	38	238	280	280
Other Revenue	268	510	442	2,453	3,673	3,958
<b>Total State Employees' Retirement System.....</b>	<b>269</b>	<b>513</b>	<b>480</b>	<b>2,691</b>	<b>3,953</b>	<b>4,238</b>
<b>Office of the State Fire Marshal</b>						
Licenses & Fees	86	45	70	192	393	720
<b>Total Office of the State Fire Marshal.....</b>	<b>86</b>	<b>45</b>	<b>70</b>	<b>192</b>	<b>393</b>	<b>720</b>
<b>Teachers' Retirement System</b>						
Contributions	911		29	326	1,266	156,164
<b>Total Teachers' Retirement System.....</b>	<b>911</b>		<b>29</b>	<b>326</b>	<b>1,266</b>	<b>156,164</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Chicago State University</b>						
General Accounts Receivable	199	3	27	33	262	262
Loans-Short Term	45	11	18	841	915	1,631
Federal & Private Grants & Contracts	3,413	554	1,228		5,195	5,195
Student Accounts Receivable	1,583	845	96	2,441	4,965	7,724
State Grants & Contracts	7,987	311	20	153	8,471	8,538
<b>Total Chicago State University.....</b>	<b>13,227</b>	<b>1,724</b>	<b>1,389</b>	<b>3,468</b>	<b>19,808</b>	<b>23,350</b>
<b>Eastern Illinois University</b>						
General Accounts Receivable		6	5	25	36	259
Federal & Private Grants & Contracts						298
Federal & Private Grants & Contracts						331
State Grants & Contracts						426
Loan & Note Repayments	676	89	91	672	1,528	5,871
Student Accounts Receivable	190		926	2,691	3,807	6,659
<b>Total Eastern Illinois University.....</b>	<b>866</b>	<b>95</b>	<b>1,022</b>	<b>3,388</b>	<b>5,371</b>	<b>13,844</b>
<b>Governors State University</b>						
Loans-Short Term		205	206	692	1,103	4,217
Student Accounts Receivable	335		178	3,522	4,035	8,217
<b>Total Governors State University.....</b>	<b>335</b>	<b>205</b>	<b>384</b>	<b>4,214</b>	<b>5,138</b>	<b>12,434</b>
<b>Northeastern Illinois University</b>						
General Accounts Receivable	6	12	24	290	332	355
Loan & Note Repayments	96	58	60	319	533	3,192
Student Accounts Receivable	8,713	364	339	535	9,951	10,543
<b>Total Northeastern Illinois University.....</b>	<b>8,815</b>	<b>434</b>	<b>423</b>	<b>1,144</b>	<b>10,816</b>	<b>14,090</b>
<b>Western Illinois University</b>						
State Grants & Contracts						299
General Accounts Receivable	58			2	60	515
Federal & Private Grants & Contracts	142				142	1,069
Loan & Note Repayments	51	10	25	733	819	2,434
Student Accounts Receivable	2,572	88	576	2,294	5,530	5,530
<b>Total Western Illinois University.....</b>	<b>2,823</b>	<b>98</b>	<b>601</b>	<b>3,029</b>	<b>6,551</b>	<b>9,847</b>
<b>Illinois State University</b>						
State Grants & Contracts	283	1			284	545
General Accounts Receivable	3				3	702
Federal & Private Grants & Contracts	558	10	96		664	2,199
Loans-Short Term	86	111	328	1,313	1,838	10,868
Student Accounts Receivable	8,637	103	618	4,498	13,856	13,856
<b>Total Illinois State University.....</b>	<b>9,567</b>	<b>225</b>	<b>1,042</b>	<b>5,811</b>	<b>16,645</b>	<b>28,170</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Northern Illinois University</b>						
General Accounts Receivable	4				4	501
Hospital	88	24	17	120	249	1,105
Federal & Private Grants & Contracts	302	302	50	11	665	1,328
Loans-Short Term	542		400	1,380	2,322	9,348
Student Accounts Receivable	4,114	1,210		5,432	10,756	73,689
<b>Total Northern Illinois University.....</b>	<b>5,050</b>	<b>1,536</b>	<b>467</b>	<b>6,943</b>	<b>13,996</b>	<b>85,971</b>
<b>Southern Illinois University</b>						
Federal & Private Grants & Contracts	377	23	19	157	576	4,518
State Grants & Contracts	632	67	48	56	803	5,035
General Accounts Receivable	875	1,534	675	3,156	6,240	8,958
Student Accounts Receivable	2,166	3,111	1,140	5,599	12,016	12,230
Loan & Note Repayments	453	85	16	410	964	19,991
<b>Total Southern Illinois University.....</b>	<b>4,503</b>	<b>4,820</b>	<b>1,898</b>	<b>9,378</b>	<b>20,599</b>	<b>50,732</b>
<b>University of Illinois</b>						
General Accounts Receivable	2,536	1,067	1,873	2,442	7,918	10,378
State Grants & Contracts	3,444	1,950	1,345	1,323	8,062	12,277
Student Accounts Receivable	6,136	15,373	4,171	15,072	40,752	46,930
Federal & Private Grants & Contracts	17,332	7,238	4,808	6,404	35,782	50,466
Loan & Note Repayments	2,268	871	417	3,057	6,613	54,487
Medical Service Plan	31,219	10,999	10,284	2,190	54,692	57,093
Hospital	80,564	19,561	11,002	197,982	309,109	365,727
<b>Total University of Illinois.....</b>	<b>143,499</b>	<b>57,059</b>	<b>33,900</b>	<b>228,470</b>	<b>462,928</b>	<b>597,358</b>
<b>Student Assistance Commission</b>						
Loan & Note Repayments	104,035	54,351	40,268	2,741	201,395	3,404,810
<b>Total Student Assistance Commission.....</b>	<b>104,035</b>	<b>54,351</b>	<b>40,268</b>	<b>2,741</b>	<b>201,395</b>	<b>3,404,810</b>
<b>Mathematics &amp; Science Academy</b>						
Licenses & Fees				2	2	272
<b>Total Mathematics &amp; Science Academy.....</b>				<b>2</b>	<b>2</b>	<b>272</b>
<b>State Universities Retirement System</b>						
Other Revenue						1,318
<b>Total State Universities Retirement System.....</b>						<b>1,318</b>
<b>Total Nongeneral Funds.....</b>	<b>\$826,397</b>	<b>\$206,403</b>	<b>\$310,948</b>	<b>\$3,444,485</b>	<b>\$4,788,233</b>	<b>\$11,869,016</b>
<b>Less Deferred Receivables</b>						<b>6,471,401</b>
						<b>\$5,397,615</b>