

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 2006.

As of December 31, 2006, the total amount owed to the State was \$13.8 billion, an increase of \$1.188 billion or 9% above the \$12.6 billion reported in 2005. Those 2005 receivables represented a 7% increase or \$868 million higher than 2004. The 2006 increase is driven by increased student loan activity at the Illinois Student Assistance Commission, higher child support claims and public assistance recoveries at the Department of Healthcare and Family Services, and increased 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 Director of 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 \$23.3 million to the state treasury in calendar year 2006.

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 Bureau has contracted jointly with 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.

March 14, 2007

Daniel W. Hynes
COMPTROLLER

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
2006 Receivables Report

Table of Contents

Overview

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

Analysis of Receivables

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

Key Issues

- Comptroller's Offset System..... 16
- Tax Receivables/Collection Efforts..... 16
- Child Support Receivables/Collection Efforts..... 16

Appendix

- Receivables Activity by Agency..... 17
- Past Due Receivables - General Funds..... 19
- Past Due Receivables - Nongeneral Funds..... 22

State of Illinois 2006 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	
	2002	2003	2004	2005	2006	2005 to 2006	
						Amount	Percent
Gross Receivables	\$ 10,493	\$ 11,098	\$ 11,703	\$ 12,571	\$ 13,759	\$ 1,188	9%
Less: Long-Term Loans	5,219	5,500	6,003	6,542	6,986	444	7%
Receivables Available for Collection	5,274	5,598	5,700	6,029	6,773	744	12%
Less: Estimated Uncollectibles	3,909	3,978	4,190	4,366	4,770	404	9%
Net Receivables	<u>\$ 1,365</u>	<u>\$ 1,620</u>	<u>\$ 1,510</u>	<u>\$ 1,663</u>	<u>\$ 2,003</u>	<u>\$ 340</u>	<u>20%</u>
Past Due Gross Receivables:							
Over 180 days	\$ 3,746	\$ 3,868	\$ 4,016	\$ 4,195	\$ 4,632	\$ 437	10%
Over 1 year	\$ 3,416	\$ 3,539	\$ 3,679	\$ 3,810	\$ 4,027	\$ 217	6%

State of Illinois 2006 Receivables Report

Gross Receivables

Gross receivables are defined as the total amounts or claims owed to the State without regard to collectibility issues. At December 31, 2006, the gross receivables balance for the State of Illinois was \$13.759 billion. This represents an increase of \$1.188 billion (9%) from December 31, 2005. 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 \$6.986 billion at December 31, 2006. The largest fluctuations of this increase of \$444 million (7%) from December 31, 2005, is attributable to the following:

- Student loans increased \$360 million at the Illinois Student Assistance Commission (from \$3.398 billion at December 31, 2005, to \$3.758 billion at December 31, 2006).
- Housing Development Authority loans increased \$147 million (from \$1.364 billion at December 31, 2005, to \$1.511 billion at December 31, 2006).

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, 2006, the State's estimated uncollectible receivables totaled \$4.770 billion. This is an increase of \$404 million (9%) from the \$4.366 billion reported at December 31, 2005. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$400 million (from \$2.616 billion at December 31, 2005, to \$3.016 billion at December 31, 2006).

State of Illinois 2006 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, 2006, the State's net fiduciary receivables totaled \$504 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 \$99 million at December 31, 2006. Of this amount, \$74 million (75%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$73 million with \$58 million (79%) 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 2006 Receivables Report

At December 31, 2006, receivables totaling \$4.632 billion were over 180 days past due and receivables totaling \$4.027 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 \$2.816 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$587 million, mostly from tax collection efforts.

Write-Offs

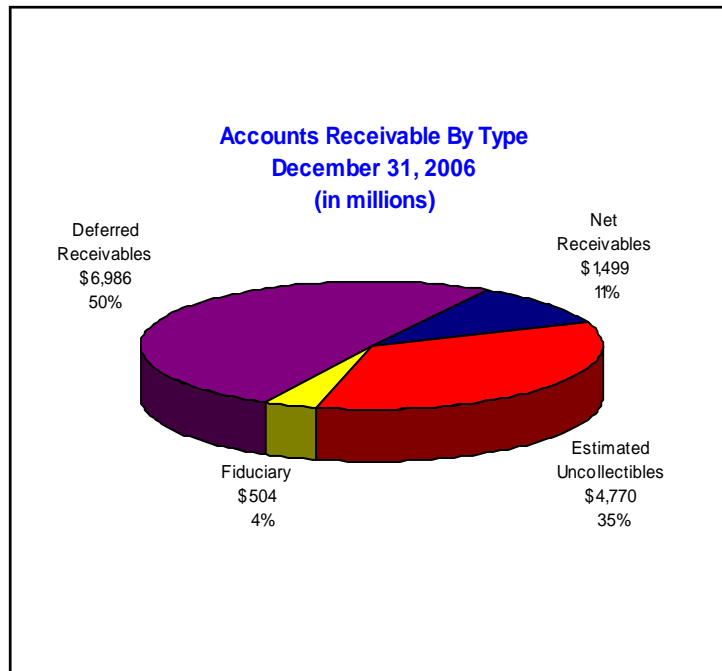
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

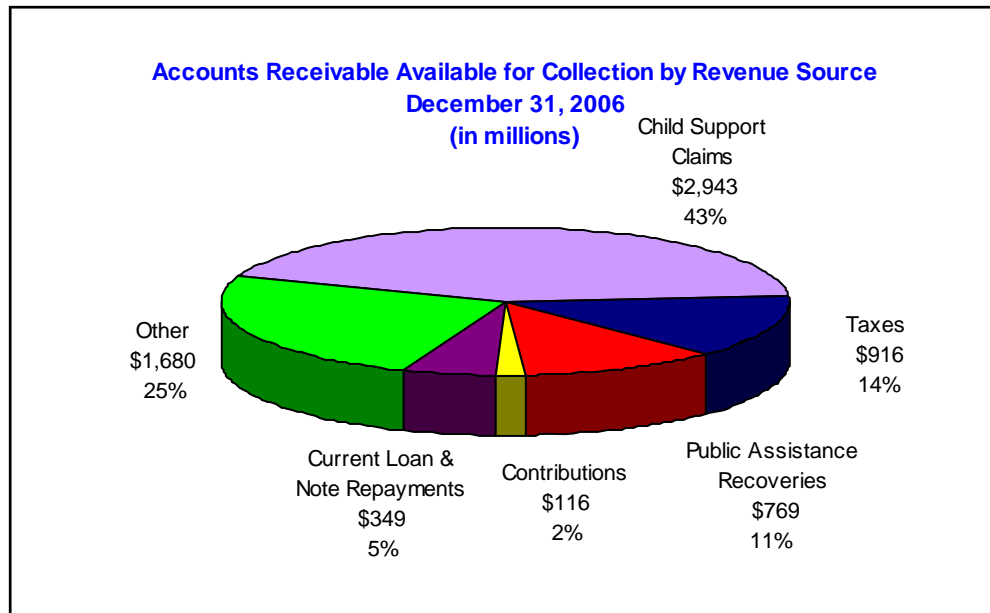
The chart to the right displaying Accounts Receivable by Type indicates that of the \$13.759 billion of gross receivables, State agencies expect \$1.499 billion or 11% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



State of Illinois 2006 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 2006 are Child Support Claims, Taxes, and Other, which together comprise 82% 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, 2006 totaling \$2.943 billion (43%) of the receivables available for collection.
- *Other* - The second largest accounts receivable revenue source are other receivables totaling \$1.680 billion (25%). Other receivables include licenses and fees, federal government reimbursements, university activities, etc.
- *Taxes* - Tax receivables totaling \$916 million (14%) is the third largest revenue source for 2006. Income and sales tax receivables reported by the Department of Revenue are \$450 million and \$195 million, respectively. Also included in the taxes receivables are \$146 million in other taxes and \$125 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.

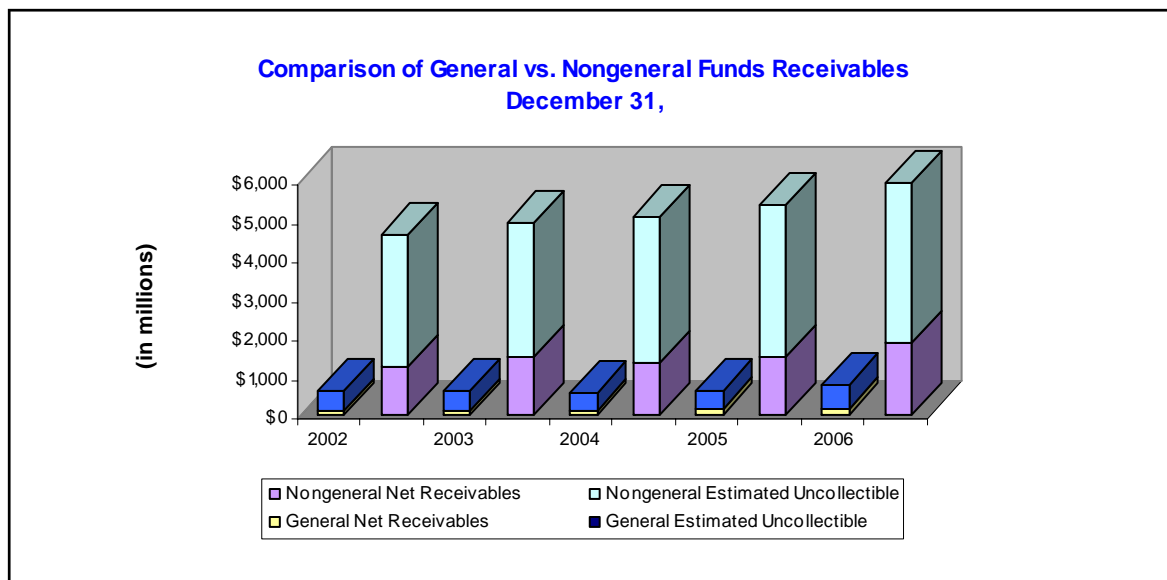
State of Illinois 2006 Receivables Report

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 \$839 million and receivables available for collection of \$781 million at December 31, 2006 with \$627 million estimated to be uncollectible. The majority of the General Fund gross receivables is taxes totaling \$565 million. General Fund receivables available for collection increased \$149 million from December 31, 2005, mainly due to a \$167 million increase in interest receivable for past due child support, a \$23 million increase in loan originations greater than loan repayments, and a \$49 million decrease in taxes receivable.

The State's nongeneral funds had gross receivables of \$12.920 billion and receivables available for collection of \$5.992 billion at December 31, 2006 with \$4.143 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$594 million from December 31, 2005. The increase in nongeneral funds receivables available for collection is mainly due to a \$201 million increase in Child Support Claims, a \$181 million increase in other receivables, a \$117 million increase in loan originations in excess of loan repayments, a \$110 million increase in licenses, fees, and other charges for services, and a \$94 million decrease in Public Assistance Recoveries.

State of Illinois 2006 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 2006 Receivables Report

Agencies with Largest Gross Receivables

Overview

Gross receivables increased \$1.188 billion (9%) from December 31, 2005 to December 31, 2006. The five agencies with the largest gross receivables comprise 82% of the State's gross receivables for 2006.

Comparison of Agencies with Five Largest Gross Receivable Balances (in thousands)				
Agency	Gross Receivables		Net Change	
	12/31/2006	12/31/2005	Amount	%
Student Assistance Commission	\$ 3,799,365	\$ 3,432,816	\$ 366,549	10.68%
Healthcare and Family Services	3,292,842	2,974,530	318,312	10.70%
Housing Development Authority	1,754,302	1,443,364	310,938	21.54%
Environmental Protection Agency	1,610,926	1,527,393	83,533	5.47%
Revenue	844,629	917,278	(72,649)	(7.92%)
Total Five Largest Agencies	11,302,064	10,295,381	1,006,683	9.78%
Total All Other Agencies	2,457,333	2,275,980	181,353	7.97%
Total of All Agencies	<u>\$13,759,397</u>	<u>\$12,571,361</u>	<u>\$1,188,036</u>	<u>9.45%</u>

Analysis

- The \$367 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 \$318 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 \$311 million increase in gross receivables at the Illinois Housing Development Authority is due mainly to loan originations exceeding loan repayments.
- The \$84 million increase in gross receivables at the Environmental Protection Agency is due mainly to revolving loan originations exceeding loan repayments in the wastewater and drinking water infrastructure projects.
- The \$72 million decrease in gross receivables at the Department of Revenue is primarily due to a decrease in taxes receivables.

State of Illinois 2006 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest net receivables comprise 79% of the State's net receivables for 2006. The remaining 21% of receivables are held by 46 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, 2006			December 31, 2005			Change in "Net"
	Available for	Estimated	Net	Available for	Estimated	Net	
	Collection	Uncollectibles		Collection	Uncollectibles		
University of Illinois	\$ 619	\$ 284	\$ 335	\$ 543	\$ 279	\$ 264	\$ 71
Healthcare and Family Services	3,292	3,016	276	2,975	2,616	359	(83)
Revenue	754	590	164	828	642	186	(22)
Illinois Housing Development Authority	205	41	164	46	25	21	143
Environmental Protection Agency	160	2	158	132	1	131	27
Teachers' Retirement System	115	-	115	98	-	98	17
Employment Security	412	302	110	396	297	99	11
Illinois Finance Authority	92	3	89	33	3	30	59
Northern Illinois University	85	-	85	80	-	80	5
Central Management Services	81	-	81	46	1	45	36
Total Ten Largest Agencies	5,815	4,238	1,577	5,177	3,864	1,313	264
Total All Other Agencies	958	532	426	852	502	350	76
Total of All Agencies	<u>\$ 6,773</u>	<u>\$ 4,770</u>	<u>\$ 2,003</u>	<u>\$ 6,029</u>	<u>\$ 4,366</u>	<u>\$ 1,663</u>	<u>\$ 340</u>

Analysis

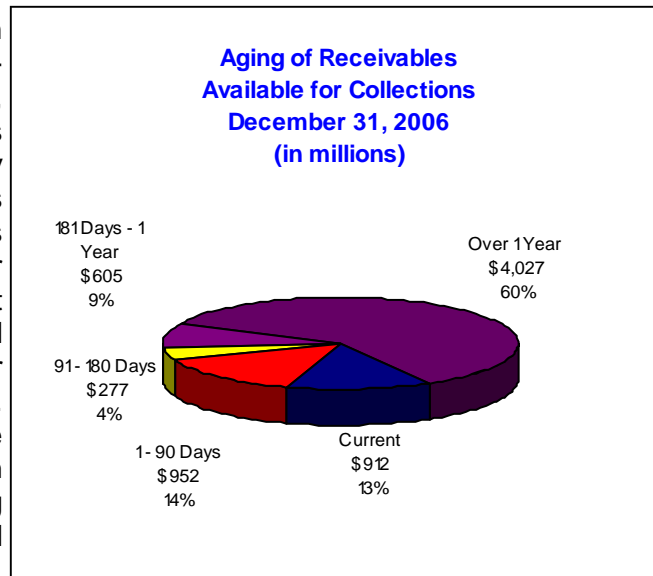
- The Department of Healthcare and Family Services net receivables decreased by \$83 million due mainly to a decrease in Public Assistance Recoveries receivables of \$119 million and an increase in Child Support Claims of \$37 million.
- The Illinois Housing Development Authority, the Illinois Finance Authority and the University of Illinois net receivables increased by \$143 million, \$59 million, and \$71 million, respectively, due mainly to loan originations exceeding loan repayments.

State of Illinois 2006 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 \$6.773 billion include \$1.864 billion (27%) 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 \$882 million (13%). 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 \$4.027 billion and comprise 60% 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 \$515 million of receivables over 1 year past due, mostly due to tax collections.
- The Department of Healthcare and Family Services reported \$2.544 billion of receivables over 1 year past due, mostly due to child support claims.

State of Illinois 2006 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, 2006			
(in thousands)			
Agency*	Gross Receivables	Number of Days	
		2006	2005
Student Assistance Commission	\$ 3,799,365	964	902
Healthcare and Family Services	3,292,842	149	110
Housing Development Authority	1,754,302	1,285	1,471
Environmental Protection Agency	1,610,926	1,637	2,327
Revenue	844,629	157	156
University of Illinois	619,635	101	108
Human Services	481,350	2,867	3,553
Employment Security	412,528	57	52
Teachers' Retirement System	167,003	93	107
Illinois Finance Authority	91,870	360	331

* Ten agencies with the largest gross receivables.

Analysis

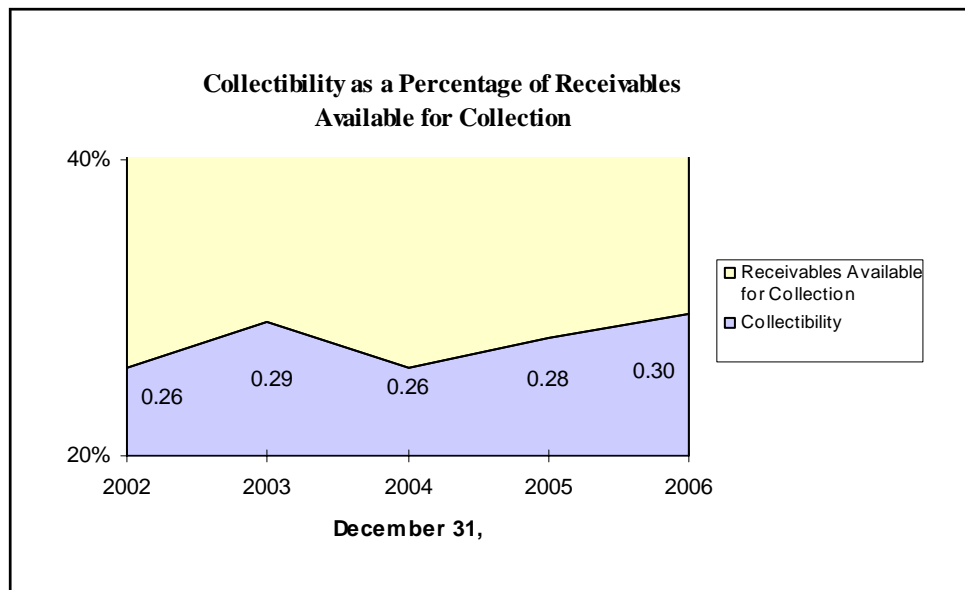
- Lower values for the Department of Employment Security, Teachers' Retirement System, University of Illinois, Department of Healthcare and Family Services, Illinois Finance Authority, and Department of Revenue in the number of "days in accounts receivable" reflect that the clients they serve are less 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 2006 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, 2006, 30 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

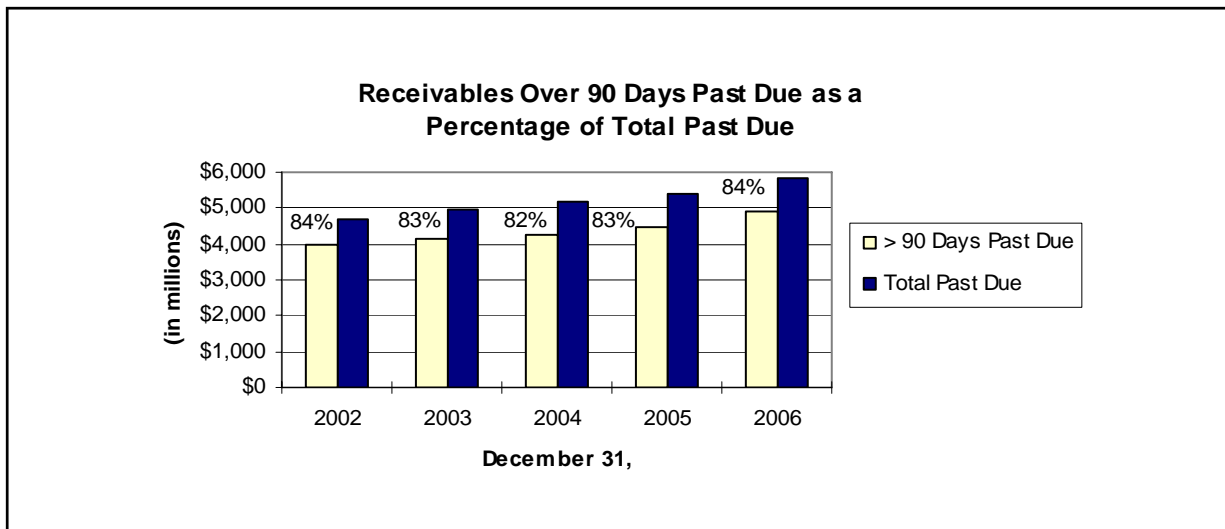
- The Department of Healthcare and Family Services (\$3.016 billion in estimated uncollectible receivables) collectibility rate of 8 cents out of every \$1 is due to the large number of accounts that are waiting to be written off.
- The Department of Human Services (\$453 million in estimated uncollectible receivables) has the majority of its receivables reported in their Public Assistance Recoveries Trust Fund. A very high percentage of grant and food stamp overpayment receivables (6 cents out of every \$1) has been estimated to be uncollectible.
- The Department of Revenue (\$590 million in estimated uncollectible receivables) has a collectibility rate of 30 cents out of every \$1.

State of Illinois 2006 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, 2006, 84% 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.

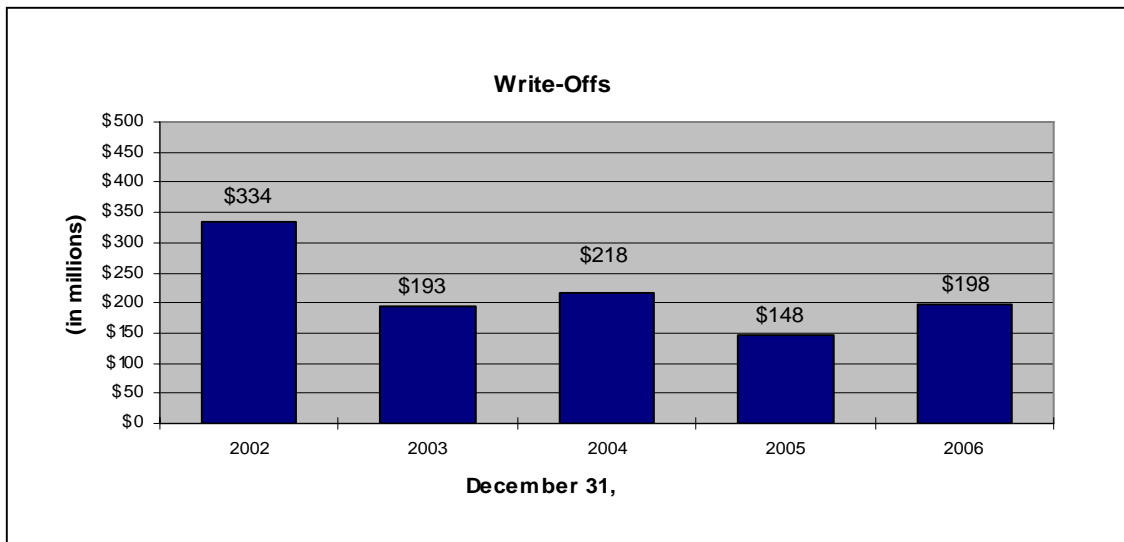
State of Illinois 2006 Receivables Report

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 2006 totaled \$198 million compared to \$148 million in 2005. 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 \$143 million during the year. This is a very small amount in comparison to the \$31.3 billion the Department received during 2006.

State of Illinois 2006 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.

State of Illinois 2006 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 recorded on the Comptroller's Offset System at the end of 2006 was \$4.365 billion and the number of claims was 663,284. \$23.284 million was recovered through the Offset System in 2006.

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 2006, the DOR collected over \$31.3 billion in tax and fee revenues. The DOR also reported tax and fee receivables available for collection of \$754 million, which accounts for 11% of the State of Illinois' receivables available for collection.

The more efficiently the DOR 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 DOR 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 2006, it cost \$5.00 to collect each \$1,000 in taxes during Fiscal Year 2006. This amount decreased \$.11 from Fiscal Year 2005. 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 \$15.9 million in Fiscal Year 2005 to \$17.6 million in Fiscal Year 2006.

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 \$2.942 billion and account for 43% 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 2006. The percent of current receivables actually collected increased from 50.7% in Fiscal Year 2005 to 51.3% in Fiscal year 2006. In addition, child support collections per dollar of administrative cost increased from \$5.29 in Fiscal Year 2005 to \$5.37 in Fiscal Year 2006.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2006
(In Thousands)

Agency*	Gross Receivables 12/31/05	Add:		Less:		Gross** Receivables 12/31/06	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Student Assistance Commission	\$3,432,816	\$1,439,013	\$1,072,449	\$15		\$3,799,365	\$38,103	\$3,761,262
Healthcare & Family Services	2,974,530	8,046,070	7,727,287	471		3,292,842	3,016,365	276,477
Housing Development Authority	1,443,364	498,187	187,249			1,754,302	41,660	1,712,642
Environmental Protection Agency	1,527,393	359,078	275,245	300		1,610,926	1,528	1,609,398
Revenue	917,278	1,967,100	1,896,889	142,860		844,629	589,736	254,893
University of Illinois	597,358	2,248,627	2,216,972	9,378		619,635	284,209	335,426
Human Services	474,319	61,274	52,311	1,932		481,350	452,633	28,717
Employment Security	396,089	2,658,375	2,603,752	38,184		412,528	302,342	110,186
Teachers' Retirement System	156,164	654,276	643,433	4		167,003	96	166,907
Illinois Finance Authority	32,983	93,111	34,224			91,870	3,118	88,752
Northern Illinois University	85,971	260,209	253,524	993		91,663		91,663
Transportation	81,403	1,252,375	1,244,811	37		88,930	1,941	86,989
Central Management Services	46,604	483,107	448,648	12		81,051	81	80,970
Financial & Professional Regulation	27,701	125,226	98,038	23		54,866	7,593	47,273
Southern Illinois University	50,732	359,175	355,569	772		53,566	12,623	40,943
Toll Highway Authority	61,459	186,517	197,899	337		49,740	14,815	34,925
Commerce Commission	38,469	7,820	14,572			31,717	857	30,860
Chicago State University	23,350	94,428	89,190			28,588	1,719	26,869
Illinois State University	28,170	280,588	285,483	44		23,231	860	22,371
Commerce & Economic Opportunity	22,516	965	1,540			21,941	1,906	20,035
Eastern Illinois University	13,844	134,102	130,978	44		16,924	80	16,844
Northeastern Illinois University	14,090	48,323	46,111	50		16,252	1,951	14,301
Capital Development Board	16,870	4,735	5,718			15,887	14,968	919
Governors State University	12,434	5,088	3,639			13,883	4,805	9,078
Treasurer	19,645	180,794	188,480			11,959		11,959
Western Illinois University	9,847	205,669	204,322	372		10,822	3,652	7,170
Secretary of State	10,741	19,411	19,306	473		10,373	727	9,646
Attorney General	7,374	4,029	1,480	1,191		8,732	4,317	4,415
State Board of Education	7,772	4,486	4,181			8,077		8,077
Children & Family Services	6,111	6,565	4,547	233		7,896	4,025	3,871
Corrections	3,947	38,075	36,305			5,717		5,717
Public Health	5,248	19,916	19,336	229		5,599	482	5,117
Environmental Protection Trust Fund	4,930	4,779	3,954	271		5,484	4,464	1,020
State Employees' Retirement System	4,238	5,214	4,450	49		4,953		4,953
Natural Resources	2,921	20,676	20,221	43		3,333	1,199	2,134
Agriculture	2,671	13,728	13,473	13		2,913	15	2,898
Veterans' Affairs	2,108	32,982	32,412	10		2,668		2,668
State Police	1,470	3,630	2,895	6		2,199	66	2,133

Agency*	Gross Receivables 12/31/05	Add:		Less:		Gross** Receivables 12/31/06	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
State Universities Retirement System	1,318	3,797	3,952			1,163		1,163
Office of the State Fire Marshal	720	3,946	3,820	8		838	263	575
Comptroller	629	221	105			745	677	68
Supreme Court	298	818	429			687		687
Emergency Management Agency	632	3,197	3,376			453		453
Aging	335	20	15			340		340
Medical District Commission	363	2,835	2,861			337	107	230
Mathematics & Science Academy	272	1,234	1,212			294		294
Labor		2,518	2,250			268		268
Agriculture - Grain Insurance	286	1,176	1,202			260	5	255
Military Affairs	490	16,277	16,547			220		220
State's Attorneys Appellate Prosecutor	128	1,486	1,483			131		131
Judges Retirement System	173	120	163			130	2	128
Comprehensive Health Insurance Bd	44	21,522	21,509			57		57
General Assembly	19	98	91	4		22		22
Drycleaners Environmental Council	19		3			16	16	
Office of the Governor	12	98	95			15		15
General Assembly Retirement System	7	20	23			4		4
Guardianship & Advocacy Comm	1	66	64			3		3
Criminal Justice Information Authority	680	306	986					
Auditor General	5	3,520	3,525					
Community College Board		90	90					
Total All Agencies	\$12,571,361	\$21,891,088	\$20,504,694	\$198,358	\$13,759,397	\$4,814,006	\$8,945,391	
Less Deferred Receivables						44,079	6,942,458	
						\$4,769,927	\$2,002,933	

* Descending order by gross receivables as of December 31, 2006.

**Gross Receivables includes the amount of deferred receivables.

State of Illinois
Past Due Receivables
General Funds
December 31, 2006
(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Supreme Court						
Licenses & Fees	\$2				\$2	\$68
Public Assistance Recoveries		\$1	\$383	\$226	610	619
Total Supreme Court.....	2	1	383	226	612	687
Attorney General						
Other Revenue	2	172	214	\$1,916	2,304	2,987
Total Attorney General.....	2	172	214	1,916	2,304	2,987
Secretary of State						
Other State Taxes	81	12	13	136	242	261
Licenses & Fees	12	7	9	2,500	2,528	2,531
Total Secretary of State.....	93	19	22	2,636	2,770	2,792
Comptroller						
Other Revenue				18	18	18
Total Comptroller.....				18	18	18
Treasurer						
Interest & Other Investment Income						11,959
Total Treasurer.....						11,959
Aging						
Other Revenue	22	12	66	240	340	340
Total Aging.....	22	12	66	240	340	340
Agriculture						
Licenses & Fees	26		3	97	126	133
Total Agriculture.....	26		3	97	126	133
Central Management Services						
Other Revenue	58	14	47	326	445	539
Total Central Management Services.....	58	14	47	326	445	539
Children & Family Services						
Licenses & Fees	44	41	108	1,877	2,070	2,082
Other Revenue	3,091	67	72	1,983	5,213	5,814
Total Children & Family Services.....	3,135	108	180	3,860	7,283	7,896
Commerce & Economic Opportunity						
Loan & Note Repayments				423	423	456
Other Revenue				455	455	513
Total Commerce & Economic Opportunity.....				878	878	969

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Financial & Professional Regulation						
Other Revenue	480	3,846	1,758	4,801	10,885	11,240
Other State Taxes	1,332	3,856	5,829	10,317	21,334	22,075
Total Financial & Professional Regulation.....	1,812	7,702	7,587	15,118	32,219	33,315
Human Services						
Loan & Note Repayments	186	112	105	2,638	3,041	3,108
Other Revenue	398	180	386	2,528	3,492	3,765
Total Human Services.....	584	292	491	5,166	6,533	6,873
Labor						
Other Revenue	6				6	15
Licenses & Fees	8				8	142
Total Labor.....	14				14	157
Healthcare & Family Services						
Public Assistance Recoveries	4	5	8	134	151	154
Other State Taxes				627	627	1,263
Other Revenue	64	5	26	1,855	1,950	1,986
Licenses & Fees	376	272	152	497	1,297	2,060
Interest & Other Investment Income	1,628	2,953	169,812		174,393	174,393
Total Healthcare & Family Services.....	2,072	3,235	169,998	3,113	178,418	179,856
Public Health						
Licenses & Fees	1				1	1
Other Revenue			2	2	4	5
Total Public Health.....	1		2	2	5	6
Revenue						
Other Revenue	15	1	8	31	55	55
Other State Taxes	2,911	1,399	837	13,357	18,504	18,504
Withholding Income Taxes	7,412	2,384	4,297	28,683	42,776	43,185
Business Income Taxes	19,959	3,073	3,063	44,607	70,702	78,699
Sales Taxes	19,178	10,579	12,507	119,357	161,621	162,285
Income Taxes	39,145	17,846	25,532	125,313	207,836	207,905
Total Revenue.....	88,620	35,282	46,244	331,348	501,494	510,633
Capital Development Board						
Loan & Note Repayments						14,988
Total Capital Development Board.....						14,988
Commerce Commission						
Public Utility Taxes						30,659
Total Commerce Commission.....						30,659
Environmental Protection Agency						
Other Revenue				2	2	2
Total Environmental Protection Agency.....				2	2	2
Student Assistance Commission						
Loan & Note Repayments						34,875
Total Student Assistance Commission.....						34,875

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Total General Funds.....	\$96,441	\$46,837	\$225,237	\$364,946	\$733,461	\$839,684
Less Deferred Receivables						58,367
						\$781,317

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2006

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
General Assembly						
Licenses & Fees	\$1	\$20		\$1	\$22	\$22
Total General Assembly.....	1	20		1	22	22
General Assembly Retirement System						
Other Revenue						4
Total General Assembly Retirement System.....						4
Judges Retirement System						
Other Revenue		3		12	15	130
Total Judges Retirement System.....		3		12	15	130
State's Attorneys Appellate Prosecutor						
Other Revenue	2				2	131
Total State's Attorneys Appellate Prosecutor....	2				2	131
Office of the Governor						
Federal Government Revenue	4				4	15
Total Office of the Governor.....	4				4	15
Attorney General						
Other Revenue	16	72	\$611	2,401	3,100	5,745
Total Attorney General.....	16	72	611	2,401	3,100	5,745
Secretary of State						
Other Revenue	1			16	17	17
Licenses & Fees	716	508	578	2,775	4,577	7,564
Total Secretary of State.....	717	508	578	2,791	4,594	7,581
Comptroller						
Licenses & Fees				4	4	4
Other Revenue		3		19	22	22
Fines & Penalties	1	5	71	624	701	701
Total Comptroller.....	1	8	71	647	727	727
Agriculture						
Other Revenue	33	57	4	74	168	193
Licenses & Fees	60	34	26	36	156	392
Federal Government Revenue	100		513		613	2,195
Total Agriculture.....	193	91	543	110	937	2,780

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	14				14	260
Total Agriculture - Grain Insurance.....	14				14	260
Central Management Services						
Licenses & Fees	26	17	20	6	69	361
Charges for Sales & Services	35,322	8,696	814	165	44,997	80,151
Total Central Management Services.....	35,348	8,713	834	171	45,066	80,512
Commerce & Economic Opportunity						
Federal Government Revenue						3
Loan & Note Repayments	31	541	237	887	1,696	20,969
Total Commerce & Economic Opportunity.....	31	541	237	887	1,696	20,972
Natural Resources						
Interest & Other Investment Income						330
Other Revenue			1		1	421
Federal Government Revenue	150	390			540	540
Licenses & Fees	68	94	665	60	887	887
Public Assistance Recoveries	75	33	847	200	1,155	1,155
Total Natural Resources.....	293	517	1,513	260	2,583	3,333
Corrections						
Charges for Sales & Services	2,488	239	11	29	2,767	5,717
Total Corrections.....	2,488	239	11	29	2,767	5,717
Employment Security						
Other Revenue	56	259	220	9	544	612
Unemployment Taxes	13,041	19,464	27,376	65,054	124,935	124,935
Unemployment Benefit Overpayment	11,056	11,267	43,707	220,951	286,981	286,981
Total Employment Security.....	24,153	30,990	71,303	286,014	412,460	412,528
Financial & Professional Regulation						
Other State Taxes		169			169	169
Other Revenue	16	137	37	215	405	719
Interest & Other Investment Income	1	1		1,299	1,301	1,304
Licenses & Fees	141	189	129	86	545	5,291
Charges for Sales & Services	2			7	9	14,068
Total Financial & Professional Regulation.....	160	496	166	1,607	2,429	21,551
Human Services						
Loan & Note Repayments	19			5	24	34
Licenses & Fees		1	12	59	72	72
Federal Government Revenue	22	166	176	911	1,275	2,680
Other Revenue	19,813	17,433	46,816	322,028	406,090	471,691
Total Human Services.....	19,854	17,600	47,004	323,003	407,461	474,477

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Labor						
Other Revenue						111
Total Labor						111
Military Affairs						
Public Assistance Recoveries	58				58	91
Federal Government Revenue						129
Total Military Affairs	58				58	220
Healthcare & Family Services						
Licenses & Fees	24	11			35	111
Other Revenue				886	886	1,609
Other State Taxes	3,195			1,859	5,054	5,676
Interest & Other Investment Income	297	589	59,727		60,613	60,613
Public Assistance Recoveries	2,837	3,107	5,540	28,846	40,330	102,053
Child Support Claims	383,087	14,272	36,023	2,509,523	2,942,905	2,942,924
Total Healthcare & Family Services	389,440	17,979	101,290	2,541,114	3,049,823	3,112,986
Public Health						
Other Revenue	68	124	76	480	748	1,289
Federal Government Revenue						1,345
Loan & Note Repayments				452	452	1,418
Licenses & Fees	451	36	25	45	557	1,541
Total Public Health	519	160	101	977	1,757	5,593
Revenue						
Withholding Income Taxes	1,522	490	883	5,896	8,791	8,875
Charges for Sales & Services	358	419		7,110	7,887	23,022
Income Taxes	8,046	3,667	5,247	25,758	42,718	42,732
Other State Taxes	5,896	1,426	616	35,868	43,806	73,834
Sales Taxes	10,775	5,800	7,281	60,847	84,703	85,094
Business Income Taxes	27,567	4,657	11,806	48,090	92,120	100,439
Total Revenue	54,164	16,459	25,833	183,569	280,025	333,996
State Police						
Charges for Sales & Services	3			78	81	81
Federal Government Revenue	92	34	10	11	147	147
Other Revenue			11	2	13	1,971
Total State Police	95	34	21	91	241	2,199

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	84	4	2		90	126
Loans & Note Repayments-Short Term						4,243
Federal Government Revenue						15,057
Other Revenue	8,867	1,421	1,843	2,991	15,122	24,510
Loans & Note Repayments-Long Term						44,994
Total Transportation.....	8,951	1,425	1,845	2,991	15,212	88,930
Veterans' Affairs						
Interest & Other Investment Income						6
Other Revenue	8		1		9	9
Licenses & Fees	12		3	9	24	24
Federal Government Revenue	934				934	2,629
Total Veterans' Affairs.....	954		4	9	967	2,668
Capital Development Board						
Licenses & Fees	59				59	899
Total Capital Development Board.....	59				59	899
Commerce Commission						
Public Utility Taxes	12	4	27	50	93	95
Other Revenue	61	54	96	684	895	963
Total Commerce Commission.....	73	58	123	734	988	1,058
Drycleaners Environmental Council						
Licenses & Fees				16	16	16
Total Drycleaners Environmental Council.....				16	16	16
Comprehensive Health Insurance Bd						
Other Revenue						1
Charges for Sales & Services						56
Total Comprehensive Health Insurance Bd.....						57
Environmental Protection Trust Fund						
Other Revenue	70	54	1,542	2,922	4,588	5,484
Total Environmental Protection Trust Fund....	70	54	1,542	2,922	4,588	5,484
Environmental Protection Agency						
Federal Government Revenue						3,745
Licenses & Fees	183	1,438	194	1,957	3,772	14,437
Other Revenue	1,196	284	646	13,041	15,167	16,294
Loan & Note Repayments						1,576,448
Total Environmental Protection Agency.....	1,379	1,722	840	14,998	18,939	1,610,924
Guardianship & Advocacy Comm						
Licenses & Fees						3
Total Guardianship & Advocacy Comm.....						3

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Housing Development Authority						
Interest & Other Investment Income	373	515	123	152	1,163	7,462
Other Revenue	16				16	154,196
Loan & Note Repayments	379	325	1,061	219	1,984	1,592,644
Total Housing Development Authority.....	768	840	1,184	371	3,163	1,754,302
Toll Highway Authority						
Charges for Sales & Services	589	382			971	10,144
Other Revenue			705	33,542	34,247	39,596
Total Toll Highway Authority.....	589	382	705	33,542	35,218	49,740
Illinois Finance Authority						
Other Revenue				544	544	609
Licenses & Fees	166	203	134	1,463	1,966	91,261
Total Illinois Finance Authority.....	166	203	134	2,007	2,510	91,870
Medical District Commission						
Other Revenue	11	30	27	137	205	337
Total Medical District Commission.....	11	30	27	137	205	337
State Board of Education						
Interest & Other Investment Income	3				3	10
Public Assistance Recoveries						17
Other Revenue						481
Loans & Note Repayments-Short Term	184				184	2,604
Loans & Note Repayments-Long Term						4,965
Total State Board of Education.....	187				187	8,077
Emergency Management Agency						
Other Revenue			1	186	187	202
Licenses & Fees	4	35	1	33	73	251
Total Emergency Management Agency.....	4	35	2	219	260	453
State Employees' Retirement System						
Contributions	-8	158	148	130	428	428
Other Revenue	379	471	655	2,652	4,157	4,525
Total State Employees' Retirement System.....	371	629	803	2,782	4,585	4,953
Office of the State Fire Marshal						
Licenses & Fees	85	35	62	201	383	838
Total Office of the State Fire Marshal.....	85	35	62	201	383	838
Teachers' Retirement System						
Contributions	298		51	414	763	167,003
Total Teachers' Retirement System.....	298		51	414	763	167,003

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Chicago State University						
General Accounts Receivable	196	6	4	39	245	245
Loans & Note Repayments-Short Term	36	8	6	842	892	1,763
Federal & Private Grants & Contracts	4,003	461	420		4,884	4,884
State Grants & Contracts	10,244	206	207	19	10,676	10,676
Student Accounts Receivable	3,236	1,268	829	3,366	8,699	11,020
Total Chicago State University.....	17,715	1,949	1,466	4,266	25,396	28,588
Eastern Illinois University						
General Accounts Receivable		5	5	22	32	434
State Grants & Contracts						1,543
Federal & Private Grants & Contracts						1,822
Loans & Note Repayments-Short Term	732	80	127	706	1,645	6,032
Student Accounts Receivable		280	1,261	3,256	4,797	7,093
Total Eastern Illinois University.....	732	365	1,393	3,984	6,474	16,924
Governors State University						
Loans & Note Repayments-Short Term		144	166	568	878	4,293
Student Accounts Receivable	270	85	76	3,256	3,687	9,590
Total Governors State University.....	270	229	242	3,824	4,565	13,883
Northeastern Illinois University						
General Accounts Receivable	33	14	22	277	346	349
Loans & Note Repayments-Short Term	5	121	6	424	556	3,281
Student Accounts Receivable	10,146	728	404	698	11,976	12,622
Total Northeastern Illinois University.....	10,184	863	432	1,399	12,878	16,252
Western Illinois University						
State Grants & Contracts			4		4	447
Federal & Private Grants & Contracts	54				54	800
General Accounts Receivable	50		1	2	53	1,571
Loans & Note Repayments-Short Term	55	38	45	736	874	2,407
Student Accounts Receivable	2,340	98	667	2,492	5,597	5,597
Total Western Illinois University.....	2,499	136	717	3,230	6,582	10,822
Illinois State University						
State Grants & Contracts	10				10	248
General Accounts Receivable						1,347
Federal & Private Grants & Contracts	289	3			292	2,498
Student Accounts Receivable	2,198	347	1,273	4,537	8,355	8,355
Loans & Note Repayments-Short Term	104	145	316	1,265	1,830	10,783
Total Illinois State University.....	2,601	495	1,589	5,802	10,487	23,231

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Northern Illinois University						
General Accounts Receivable	5				5	805
Hospital	486	74	63	117	740	1,451
Federal & Private Grants & Contracts	23	84	105	110	322	1,513
Loans & Note Repayments-Short Term		519	378	1,040	1,937	9,061
Student Accounts Receivable	4,117	1,150		5,291	10,558	78,833
Total Northern Illinois University.....	4,631	1,827	546	6,558	13,562	91,663
Southern Illinois University						
Federal & Private Grants & Contracts	363	126	159	143	791	3,618
State Grants & Contracts	434	72	33	83	622	5,227
General Accounts Receivable	861	1,368	637	3,120	5,986	10,896
Student Accounts Receivable	2,815	989	2,858	6,052	12,714	12,957
Loans & Note Repayments-Short Term	379	113	24	389	905	20,868
Total Southern Illinois University.....	4,852	2,668	3,711	9,787	21,018	53,566
University of Illinois						
State Grants & Contracts	3,019	713	292	594	4,618	6,703
General Accounts Receivable	2,876	881	1,106	2,348	7,211	10,055
Federal & Private Grants & Contracts	17,779	6,588	5,690	5,468	35,525	48,116
Student Accounts Receivable	5,139	18,343	4,821	17,447	45,750	52,186
Loans & Note Repayments-Short Term	2,650	500	213	4,188	7,551	59,099
Medical Service Plan	34,827	11,477	11,978	6,749	65,031	66,615
Hospital	91,463	16,208	25,288	178,800	311,759	376,861
Total University of Illinois.....	157,753	54,710	49,388	215,594	477,445	619,635
Student Assistance Commission						
Loan & Note Repayments	113,026	66,604	62,919	2,587	245,136	3,764,490
Total Student Assistance Commission.....	113,026	66,604	62,919	2,587	245,136	3,764,490
Mathematics & Science Academy						
Licenses & Fees				2	2	294
Total Mathematics & Science Academy.....				2	2	294
State Universities Retirement System						
Other Revenue						1,163
Total State Universities Retirement System.....						1,163
Total Nongeneral Funds.....	\$855,779	\$229,689	\$379,841	\$3,662,060	\$5,127,369	\$12,919,713
Less Deferred Receivables						6,928,170
						\$5,991,543