

A Message to Illinois Taxpayers

March 14, 2008

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 2007.



As of December 31, 2007, the total amount owed to the State was \$12.0 billion, a decrease of \$1.791 billion from the \$13.8 billion reported in 2006. However, this decrease factors in the sale of \$3.163 billion of student loans at the Illinois Student Assistance Commission. Not including these student loan sales, remaining receivables increased \$1.372 billion from 2006. The growth was the result of increases of \$420 million in child support claims and public assistance recoveries at the Department of Healthcare and Family Services, additional loan activity of \$129 million at the Illinois Housing Development Authority and \$83 million at the Environmental Protection Agency and \$237 million more in income taxes receivable at the Department of Revenue.

The Department of Revenue does not take into account the date a tax return was filed; instead the date the tax return was processed by the Department is used as the basis of determining whether an amount is receivable to the Department. Accordingly, tax returns received by the Department as of December 31st may not have been processed and included in the receivable amounts in this report.

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 \$28.6 million to the state treasury in calendar year 2007.

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.

Daniel W. Hynes
Comptroller

State of Illinois
2007 Receivables Report

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State of Illinois 2007 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 2006 to 2007 | |
| | 2003 | 2004 | 2005 | 2006 | 2007 | Amount | Percent |
| Gross Receivables | \$ 11,098 | \$ 11,703 | \$ 12,571 | \$ 13,759 | \$ 11,968 | \$(1,791) | -13% |
| Less: Long-Term Loans | 5,500 | 6,003 | 6,542 | 6,986 | 4,612 | (2,374) | -34% |
| Receivables Available for Collection | 5,598 | 5,700 | 6,029 | 6,773 | 7,356 | 583 | 9% |
| Less: Estimated Uncollectibles | 3,978 | 4,190 | 4,366 | 4,770 | 5,093 | 323 | 7% |
| Net Receivables | <u>\$ 1,620</u> | <u>\$ 1,510</u> | <u>\$ 1,663</u> | <u>\$ 2,003</u> | <u>\$ 2,263</u> | <u>\$ 260</u> | <u>13%</u> |
| Past Due Gross Receivables: | | | | | | | |
| Over 180 days | \$ 3,868 | \$ 4,016 | \$ 4,195 | \$ 4,632 | \$ 4,900 | \$ 268 | 6% |
| Over 1 year | \$ 3,539 | \$ 3,679 | \$ 3,810 | \$ 4,027 | \$ 4,550 | \$ 523 | 13% |

State of Illinois 2007 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, 2007, the gross receivables balance for the State of Illinois was \$11.968 billion. This represents a decrease of \$1.791 billion (13%) from December 31, 2006. A detailed analysis of gross receivables is presented on page 8 of this report.

Deferred/Installment Receivables

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

Deferred receivables reported by State agencies totaled \$4.612 billion at December 31, 2007. The largest fluctuations of this decrease of \$2.374 billion (34%) from December 31, 2006, is attributable to the following:

- Student loans decreased \$2.756 billion at the Illinois Student Assistance Commission (from \$3.758 billion at December 31, 2006, to \$1.002 billion at December 31, 2007).
- Housing Development Authority loans increased \$166 million (from \$1.699 billion at December 31, 2006, to \$1.865 billion at December 31, 2007).

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, 2007, the State's estimated uncollectible receivables totaled \$5.093 billion. This is an increase of \$323 million (7%) from the \$4.770 billion reported at December 31, 2006. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$399 million (from \$3.016 billion at December 31, 2006, to \$3.415 billion at December 31, 2007).

State of Illinois 2007 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, 2007, the State's net fiduciary receivables totaled \$324 million or approximately 3% 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 \$121 million at December 31, 2007. Of this amount, \$93 million (77%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$90 million with \$73 million (81%) 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 2007 Receivables Report

At December 31, 2007, receivables totaling \$4.900 billion were over 180 days past due and receivables totaling \$4.550 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 \$3.151 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$546 million, mostly from tax collection efforts.

Write-Offs

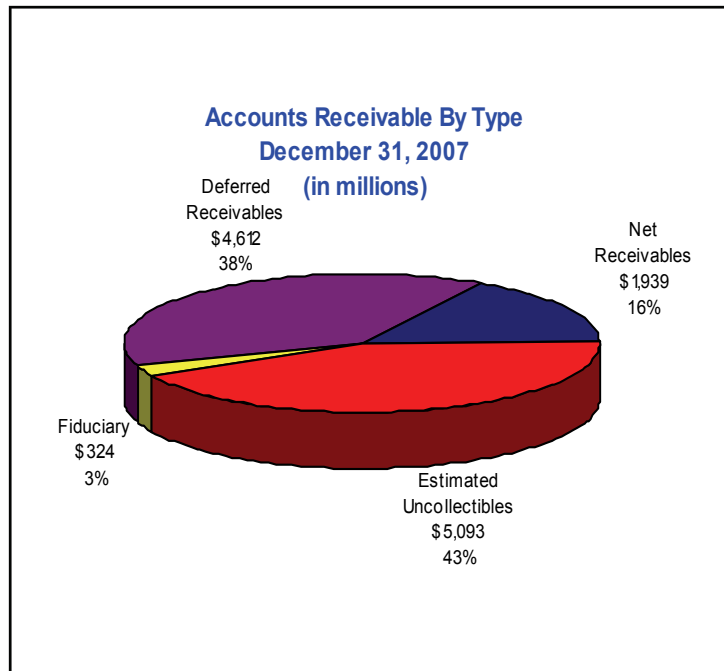
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

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

Nature of State of Illinois Receivables

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

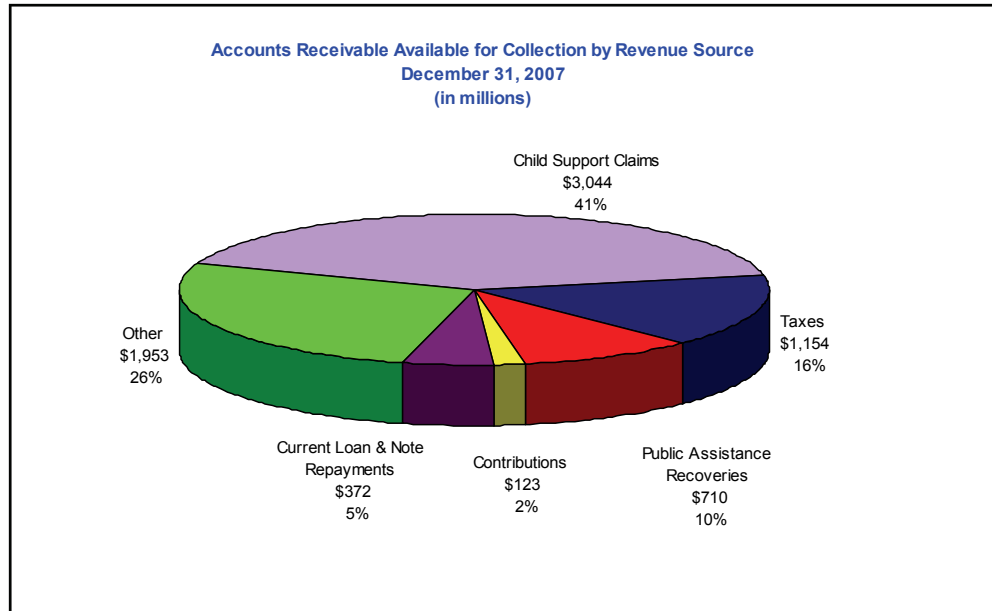
The chart to the right displaying Accounts Receivable by Type indicates that of the \$11.968 billion of gross receivables, State agencies expect \$1.939 billion or 16% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



State of Illinois 2007 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 2007 are Child Support Claims, Taxes, and Other, which together comprise 83% 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, 2007 totaling \$3.044 billion (41%) of the receivables available for collection.
- **Other** - The second largest accounts receivable revenue source are other receivables totaling \$1.953 billion (26%). Other receivables include licenses and fees, federal government reimbursements, university activities, etc.
- **Taxes** - Tax receivables totaling \$1.154 billion (16%) is the third largest revenue source for 2007. Income and sales tax receivables reported by the Department of Revenue are \$748 million and \$161 million, respectively. Also included in the taxes receivables are \$28 million in other taxes and \$130 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.

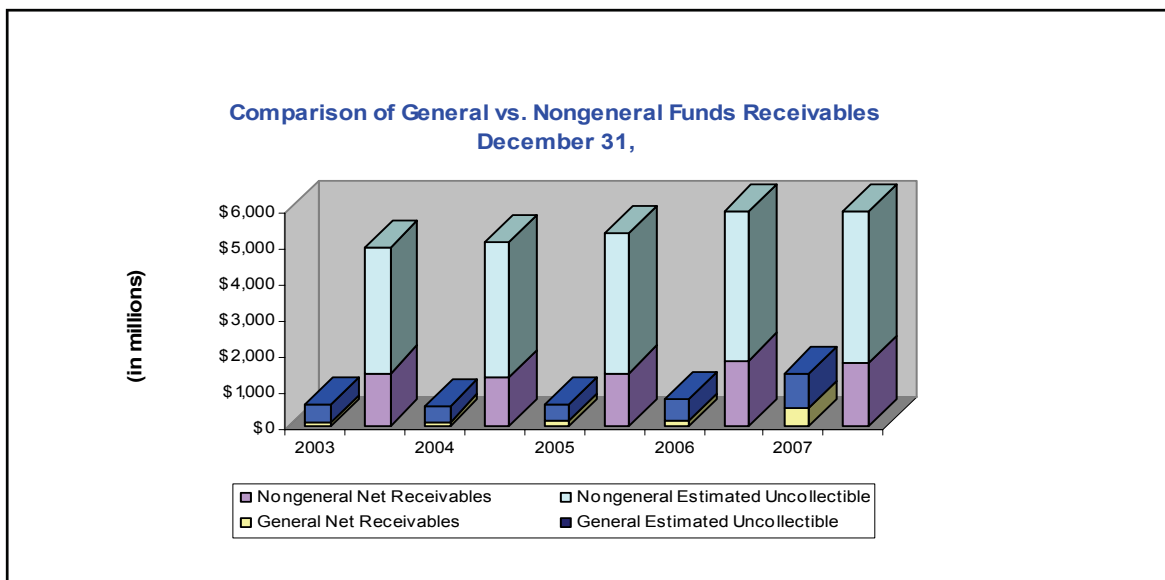
State of Illinois 2007 Receivables Report

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 \$1.492 billion and receivables available for collection of \$1.430 billion at December 31, 2007 with \$971 million estimated to be uncollectible. The majority of the General Fund gross receivables is taxes totaling \$783 million. General Fund receivables available for collection increased \$1.131 billion from December 31, 2006, mainly due to the reclassification of approximately \$578 million by the Office of the Comptroller of the funds which receive public assistance recoveries from nongeneral to general funds.

The State's nongeneral funds had gross receivables of \$10.476 billion and receivables available for collection of \$5.926 billion at December 31, 2007 with \$4.222 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$736 million from December 31, 2006 due mainly to the reclassification described above.

State of Illinois 2007 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 2007 Receivables Report

Agencies with Largest Gross Receivables

Overview

Gross receivables decreased \$1.791 billion (13%) from December 31, 2006 to December 31, 2007. The five agencies with the largest gross receivables comprise 79% of the State's gross receivables for 2007.

| Comparison of Agencies with Five Largest Gross Receivable Balances (in thousands) | | | | |
|--|--------------------------|----------------------|-----------------------|-----------------|
| Agency | Gross Receivables | | Net Change | |
| | 12/31/2007 | 12/31/2006 | Amount | % |
| Healthcare and Family Services | \$ 3,712,857 | \$ 3,292,842 | \$ 420,015 | 12.76% |
| Housing Development Authority | 1,923,231 | 1,754,302 | 168,929 | 9.63% |
| Environmental Protection Agency | 1,693,925 | 1,610,926 | 82,999 | 5.15% |
| Revenue | 1,081,653 | 844,629 | 237,024 | 28.06% |
| Student Assistance Commission | 1,049,340 | 3,799,365 | (2,750,025) | (72.38%) |
| Total Five Largest Agencies | 9,461,006 | 11,302,064 | (1,841,058) | (16.29%) |
| Total All Other Agencies | 2,506,650 | 2,457,333 | 49,317 | 2.01% |
| Total of All Agencies | \$ 11,967,656 | \$ 13,759,397 | \$ (1,791,741) | (13.02%) |

Analysis

- The \$420 million increase in gross receivables at the Department of Healthcare and Family Services is due primarily to increases in Child Support Claims and Public Assistance Recoveries.
- The \$169 million increase in gross receivables at the Illinois Housing Development Authority is due mainly to loan originations exceeding loan repayments.
- The \$83 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 \$237 million increase in gross receivables at the Department of Revenue is primarily due to increases in business taxes receivable.
- The \$2.750 billion decrease in gross receivables at the Illinois Student Assistance Commission is due mainly to the sale of \$3.163 billion in student loans.

State of Illinois 2007 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest net receivables comprise 81% of the State's net receivables for 2007. The remaining 19% of receivables are held by 49 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, 2007 | | | December 31, 2006 | | | Change in "Net" |
|--|-----------------------------|-----------------------------|-----------------|-----------------------------|-----------------------------|-----------------|--------------------|
| | Available for Collection | Estimated Uncollectibles | Net | Available for Collection | Estimated Uncollectibles | Net | |
| | \$ | \$ | \$ | \$ | \$ | \$ | |
| Revenue | 998 | 496 | 502 | 754 | 590 | 164 | 338 |
| Healthcare and Family Services | 3,713 | 3,415 | 298 | 3,292 | 3,016 | 276 | 22 |
| University of Illinois | 550 | 272 | 278 | 619 | 284 | 335 | (57) |
| Environmental Protection Agency | 162 | 1 | 161 | 160 | 2 | 158 | 3 |
| Teachers' Retirement System | 123 | - | 123 | 115 | - | 115 | 8 |
| Employment Security | 411 | 298 | 113 | 412 | 302 | 110 | 3 |
| Central Management Services | 112 | - | 112 | 81 | - | 81 | 31 |
| Illinois Finance Authority | 100 | 4 | 96 | 92 | 3 | 89 | 7 |
| Northern Illinois University | 91 | - | 91 | 85 | - | 85 | 6 |
| Illinois Housing Development Authority | 58 | - | 58 | 55 | - | 55 | 3 |
| Total Ten Largest Agencies | 6,318 | 4,486 | 1,832 | 5,665 | 4,197 | 1,468 | 364 |
| Total All Other Agencies | 1,038 | 607 | 431 | 1,108 | 573 | 535 | (104) |
| Total of All Agencies | \$ 7,356 | \$ 5,093 | \$ 2,263 | \$ 6,773 | \$ 4,770 | \$ 2,003 | \$ 260 |

Analysis

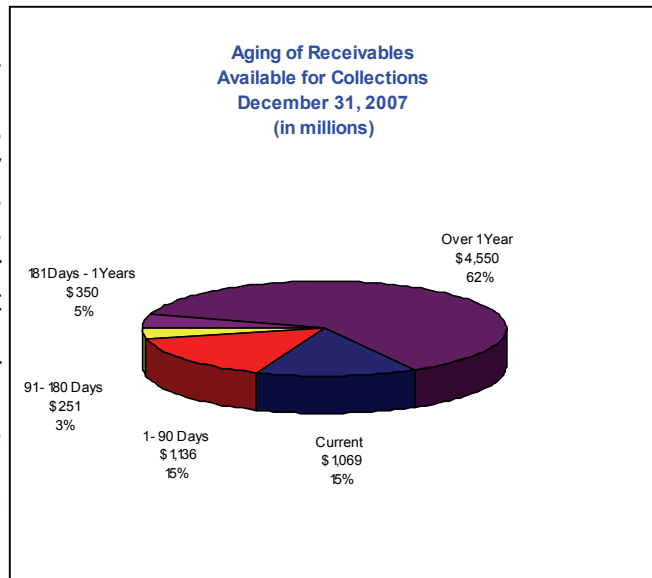
- The Department of Revenue net receivables increased by \$338 million due mainly to an increase in business income taxes receivables of \$263 million. As described in the message at the beginning of the document, the receivables reported for the Department are based on the number of returns processed and not necessarily the amount owed to the State as of December 31, 2007.

State of Illinois 2007 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 \$7.356 billion include \$2.205 billion (30%) 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 \$601 million (8%). 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 \$4.550 billion and comprise 62% 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 \$438 million of receivables over 1 year past due, mostly due to tax collections.
- The Department of Healthcare and Family Services reported \$3.101 billion of receivables over 1 year past due, mostly due to child support claims.

State of Illinois 2007 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, 2007 (in thousands) | | | |
|---|------------------------------|---------------------------|-------------|
| Agency* | Gross Receivables | Number of Days | |
| | | 2007 | 2006 |
| Healthcare and Family Services | \$ 3,712,857 | 131 | 149 |
| Housing Development Authority | 1,913,231 | 1,609 | 1,285 |
| Environmental Protection Agency | 1,693,925 | 1,640 | 1,637 |
| Revenue | 1,081,653 | 159 | 157 |
| Student Assistance Commission | 1,049,340 | 448 | 964 |
| University of Illinois | 549,770 | 82 | 101 |
| Human Services | 513,166 | 1,713 | 2,867 |
| Employment Security | 410,488 | 63 | 57 |
| Teachers' Retirement System | 167,357 | 82 | 93 |
| Central Management Services | 112,285 | 84 | 61 |

* Ten agencies with the largest gross receivables.

Analysis

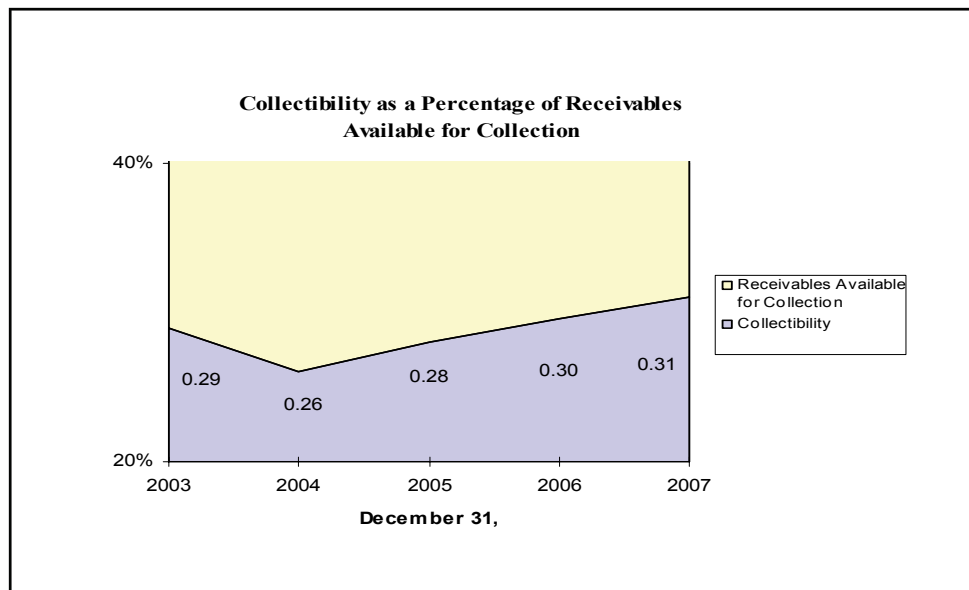
- Lower values for the Department of Employment Security, Teachers' Retirement System, University of Illinois, Department of Healthcare and Family Services, Department of Central Management Services, and Department of Revenue in the number of "days in accounts receivable" reflect that the clients they 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 2007 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, 2007, 31 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

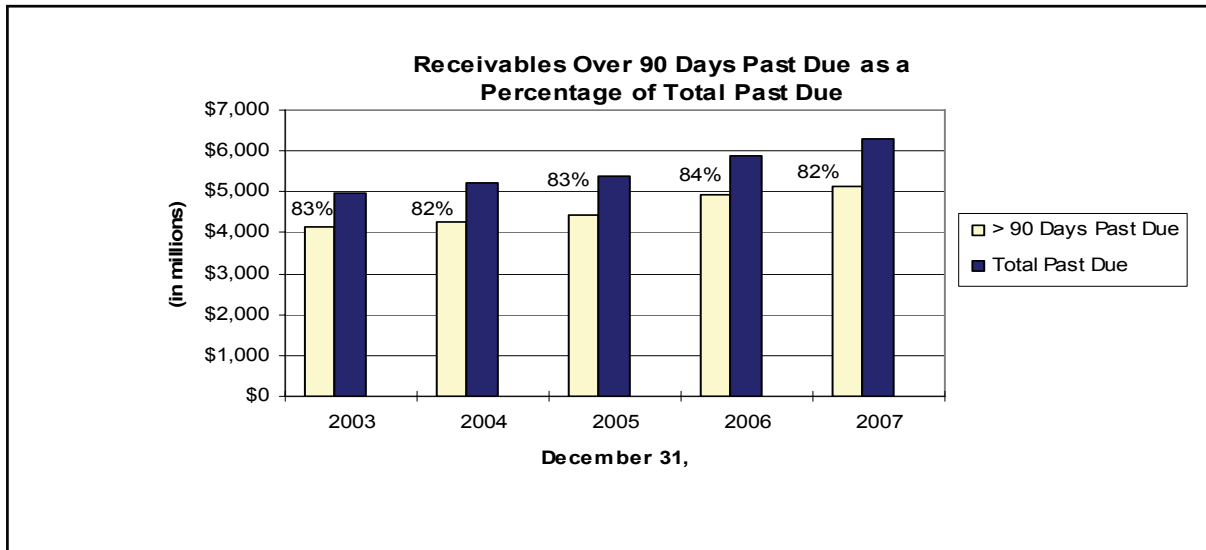
- The Department of Healthcare and Family Services (\$3.415 billion in estimated uncollectible receivables) collectibility rate of 8 cents out of every \$1 is due to the large number of accounts that are waiting to be written off.
- The Department of Human Services (\$460 million in estimated uncollectible receivables) has the majority of its receivables reported in their Public Assistance Recoveries Trust Fund. A very high percentage of these grant and food stamp overpayment receivables (10 cents out of every \$1) has been estimated to be uncollectible.
- The Department of Revenue (\$558 million in estimated uncollectible receivables) has a collectibility rate of 52 cents out of every \$1.

State of Illinois 2007 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, 2007, 82% of the past due accounts are over 90 days past due. This percentage is approximately the same percentage reported in the previous four calendar years. The large percentage indicates a potential for increased future write-offs of State accounts receivable.

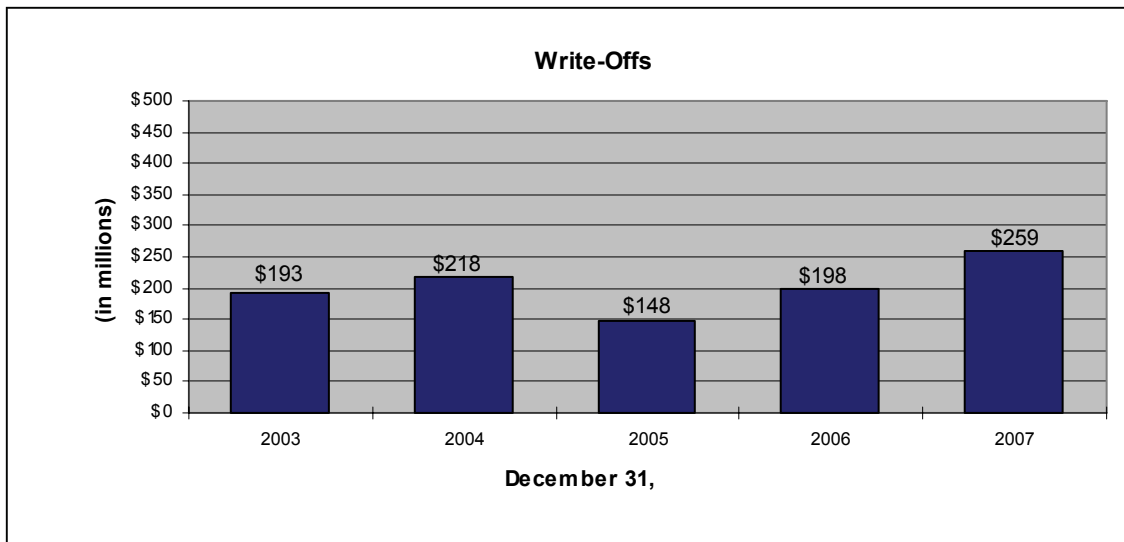
State of Illinois 2007 Receivables Report

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 2007 totaled \$259 million compared to \$198 million in 2006. 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 \$119 million (46%) of the State's total write-offs during the year. This is a very small amount in comparison to the \$33.1 billion the Department received during 2007.

State of Illinois 2007 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 2007 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 2007 was \$4.902 billion and the number of claims was 775,977. \$28.550 million was recovered through the Offset System in 2007.

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.

Taxes 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 2007, the DOR collected over \$33.1 billion in tax and fee revenues. The DOR also reported tax and fee receivables available for collection of \$998 million, which accounts for 14% 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 2007, it cost \$5.10 to collect each \$1,000 in taxes during Fiscal Year 2007. This amount increased \$.10 from Fiscal Year 2006. 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 \$17.6 million in Fiscal Year 2006 to \$18.2 million in Fiscal Year 2007.

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 receivables available for collection are \$3.044 billion and account for 41% 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 2007. The percent of current receivables actually collected increased from 51.3% in Fiscal Year 2006 to 52.2% in Fiscal year 2007. In addition, child support collections per dollar of administrative cost increased from \$5.37 in Fiscal Year 2006 to \$6.56 in Fiscal Year 2007.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2007
(In Thousands)

| Agency* | Gross Receivables 12/31/06 | Add: | | Less: | | Gross** Receivables 12/31/07 | Estimated Uncollectible | Net Receivables |
|-------------------------------------|----------------------------------|---------------------------|-------------|------------|--|------------------------------------|----------------------------|--------------------|
| | | Additional Receivables | Collections | Write-Offs | | | | |
| Healthcare & Family Services | \$3,292,842 | \$10,383,017 | \$9,905,953 | \$57,049 | | \$3,712,857 | \$3,415,104 | \$297,753 |
| Housing Development Authority | 1,754,302 | 436,291 | 267,362 | | | 1,923,231 | 29,165 | 1,894,066 |
| Environmental Protection Agency | 1,610,926 | 377,005 | 294,006 | | | 1,693,925 | 1,267 | 1,692,658 |
| Revenue | 844,629 | 2,479,881 | 2,123,964 | 118,893 | | 1,081,653 | 558,198 | 523,455 |
| Student Assistance Commission | 3,799,365 | 855,686 | 3,605,710 | 1 | | 1,049,340 | 43,184 | 1,006,156 |
| University of Illinois | 619,635 | 2,452,457 | 2,502,694 | 19,628 | | 549,770 | 272,195 | 277,575 |
| Human Services | 481,350 | 109,351 | 76,386 | 1,149 | | 513,166 | 459,529 | 53,637 |
| Employment Security | 412,528 | 2,381,049 | 2,324,767 | 58,322 | | 410,488 | 297,532 | 112,956 |
| Teachers' Retirement System | 167,003 | 744,513 | 744,055 | 104 | | 167,357 | 3 | 167,354 |
| Central Management Services | 81,051 | 488,840 | 457,521 | 85 | | 112,285 | 150 | 112,135 |
| Illinois Finance Authority | 91,870 | 31,935 | 23,419 | 98 | | 100,288 | 3,714 | 96,574 |
| Transportation | 88,930 | 1,502,316 | 1,490,927 | 87 | | 100,232 | 3,105 | 97,127 |
| Northern Illinois University | 91,663 | 285,668 | 278,494 | 715 | | 98,122 | | 98,122 |
| Toll Highway Authority | 49,740 | 260,974 | 239,444 | | | 71,270 | 39,413 | 31,857 |
| Southern Illinois University | 53,566 | 402,807 | 395,687 | 444 | | 60,242 | 12,121 | 48,121 |
| Treasurer | 11,959 | 239,390 | 216,366 | | | 34,983 | | 34,983 |
| Chicago State University | 28,588 | 103,796 | 103,182 | | | 29,202 | 2,427 | 26,775 |
| Commerce Commission | 31,717 | 12,026 | 14,685 | | | 29,058 | 927 | 28,131 |
| Illinois State University | 23,231 | 299,330 | 296,117 | 21 | | 26,423 | 875 | 25,548 |
| Financial & Professional Regulation | 54,866 | 111,990 | 141,834 | 22 | | 25,000 | 6,215 | 18,785 |
| Northeastern Illinois University | 16,252 | 58,307 | 52,962 | 93 | | 21,504 | 2,300 | 19,204 |
| Commerce & Economic Opportunity | 21,941 | 889 | 2,161 | 356 | | 20,313 | 1,621 | 18,692 |
| Eastern Illinois University | 16,924 | 85,387 | 84,662 | | | 17,649 | 2,770 | 14,879 |
| Attorney General | 8,732 | 12,792 | 4,548 | 801 | | 16,175 | 4,687 | 11,488 |
| Capital Development Board | 15,887 | 4,160 | 4,246 | | | 15,801 | 14,968 | 833 |
| Governors State University | 13,883 | 5,984 | 5,432 | | | 14,435 | 4,402 | 10,033 |
| Western Illinois University | 10,822 | 220,822 | 219,741 | 276 | | 11,627 | 4,078 | 7,549 |
| Secretary of State | 10,373 | 22,017 | 23,702 | 383 | | 8,305 | 677 | 7,628 |
| Environmental Protection Trust Fund | 5,484 | 4,584 | 2,759 | 98 | | 7,211 | 6,732 | 479 |
| State Board of Education | 8,077 | 3,195 | 4,153 | | | 7,119 | | 7,119 |
| Public Health | 5,599 | 19,405 | 18,254 | 111 | | 6,639 | 587 | 6,052 |
| State Employees' Retirement System | 4,953 | 5,731 | 5,369 | 154 | | 5,161 | | 5,161 |
| Corrections | 5,717 | 42,019 | 42,792 | | | 4,944 | | 4,944 |
| Veterans' Affairs | 2,668 | 31,904 | 31,394 | 1 | | 3,177 | | 3,177 |
| Natural Resources | 3,333 | 21,488 | 21,725 | | | 3,096 | 1,642 | 1,454 |
| Children & Family Services | 7,896 | 2,186 | 7,365 | 207 | | 2,510 | 2,058 | 452 |
| Comprehensive Health Insurance Bd | 57 | 22,158 | 20,010 | | | 2,205 | | 2,205 |
| Agriculture | 2,913 | 14,406 | 15,174 | 66 | | 2,079 | 10 | 2,069 |

| Agency* | Gross Receivables 12/31/06 | Add: | | Less: | | Gross** Receivables 12/31/07 | Estimated Uncollectible | Net Receivables |
|--|----------------------------------|---------------------------|---------------------|------------------|--|------------------------------------|----------------------------|--------------------|
| | | Additional Receivables | Collections | Write-Offs | | | | |
| State Police | 2,199 | 3,949 | 4,429 | 60 | | 1,659 | 62 | 1,597 |
| Labor | 268 | 1,239 | 147 | | | 1,360 | 57 | 1,303 |
| State Universities Retirement System | 1,163 | 3,048 | 3,099 | | | 1,112 | | 1,112 |
| Medical District Commission | 337 | 2,442 | 1,766 | | | 1,013 | 107 | 906 |
| Office of the State Fire Marshal | 838 | 4,793 | 4,803 | 63 | | 765 | 135 | 630 |
| Supreme Court | 687 | 404 | 388 | | | 703 | | 703 |
| Comptroller | 745 | 211 | 193 | 139 | | 624 | 305 | 319 |
| Aging | 340 | 74 | 59 | 13 | | 342 | | 342 |
| Mathematics & Science Academy | 294 | 1,140 | 1,104 | | | 330 | | 330 |
| Emergency Management Agency | 453 | 3,167 | 3,363 | | | 257 | | 257 |
| Judges Retirement System | 130 | 282 | 155 | | | 257 | 2 | 255 |
| State's Attorneys Appellate Prosecutor | 131 | 1,382 | 1,392 | | | 121 | | 121 |
| General Assembly Retirement System | 4 | 156 | 43 | | | 117 | | 117 |
| Military Affairs | 220 | 17,405 | 17,529 | | | 96 | 5 | 91 |
| Drycleaners Environmental Council | 16 | 4 | 1 | | | 19 | 16 | 3 |
| Agriculture - Grain Insurance | 260 | 396 | 643 | | | 13 | | 13 |
| Office of the Governor | 15 | 117 | 119 | | | 13 | | 13 |
| Auditor General | | 5,150 | 5,141 | | | 9 | | 9 |
| General Assembly | 22 | 60 | 80 | | | 2 | | 2 |
| Guardianship & Advocacy Comm | 3 | 105 | 107 | | | 1 | | 1 |
| Community College Board | | 91 | 90 | | | 1 | | 1 |
| Office of the Architect of the Capitol | | 337 | 337 | | | | | |
| Total All Agencies | \$13,759,397 | \$24,581,708 | \$26,114,010 | \$259,439 | | \$11,967,656 | \$5,192,345 | \$6,775,311 |
| Less Deferred Receivables | | | | | | | 99,437 | 4,512,328 |
| | | | | | | | \$5,092,908 | \$2,262,983 |

* Descending order by gross receivables as of December 31, 2007.

**Gross Receivables includes the amount of deferred receivables.

State of Illinois
Past Due Receivables
General Funds
December 31, 2007
(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 | \$98 |
| Public Assistance Recoveries | | | | \$605 | 605 | 605 |
| Total Supreme Court..... | 2 | | | 605 | 607 | 703 |
| Attorney General | | | | | | |
| Other Revenue | 75 | \$63 | \$125 | \$2,136 | 2,399 | 3,220 |
| Total Attorney General..... | 75 | 63 | 125 | 2,136 | 2,399 | 3,220 |
| Secretary of State | | | | | | |
| Other State Taxes | 129 | 21 | 20 | 149 | 319 | 337 |
| Licenses & Fees | 19 | 11 | 15 | 2,476 | 2,521 | 2,524 |
| Total Secretary of State..... | 148 | 32 | 35 | 2,625 | 2,840 | 2,861 |
| Comptroller | | | | | | |
| Other Revenue | | | | 20 | 20 | 20 |
| Total Comptroller..... | | | | 20 | 20 | 20 |
| Treasurer | | | | | | |
| Interest & Other Investment Income | | | | | | 34,983 |
| Total Treasurer..... | | | | | | 34,983 |
| Aging | | | | | | |
| Other Revenue | 28 | 16 | 87 | 211 | 342 | 342 |
| Total Aging..... | 28 | 16 | 87 | 211 | 342 | 342 |
| Agriculture | | | | | | |
| Licenses & Fees | 16 | 1 | | 75 | 92 | 99 |
| Total Agriculture..... | 16 | 1 | | 75 | 92 | 99 |
| Central Management Services | | | | | | |
| Other Revenue | 20 | 24 | 41 | 366 | 451 | 545 |
| Total Central Management Services..... | 20 | 24 | 41 | 366 | 451 | 545 |
| Children & Family Services | | | | | | |
| Licenses & Fees | 1 | 3 | 17 | 381 | 402 | 414 |
| Other Revenue | 31 | 52 | 30 | 1,711 | 1,824 | 2,096 |
| Total Children & Family Services..... | 32 | 55 | 47 | 2,092 | 2,226 | 2,510 |
| Commerce & Economic Opportunity | | | | | | |
| Loan & Note Repayments | | | | 423 | 423 | 436 |
| Other Revenue | | | | 440 | 440 | 454 |
| Total Commerce & Economic Opportunity..... | | | | 863 | 863 | 890 |

| 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 | 2,495 | 37 | 122 | 1,699 | 4,353 | 4,395 |
| Other State Taxes | 2,050 | 37 | 637 | 6,630 | 9,354 | 9,397 |
| Total Financial & Professional Regulation..... | 4,545 | 74 | 759 | 8,329 | 13,707 | 13,792 |
| Human Services | | | | | | |
| Loan & Note Repayments | 9 | 22 | 85 | 232 | 348 | 348 |
| Other Revenue | 20,329 | 14,955 | 47,833 | 321,729 | 404,846 | 469,034 |
| Total Human Services..... | 20,338 | 14,977 | 47,918 | 321,961 | 405,194 | 469,382 |
| Labor | | | | | | |
| Other Revenue | | 130 | 99 | 31 | 260 | 260 |
| Licenses & Fees | | 109 | 2 | 980 | 1,091 | 1,091 |
| Total Labor..... | | 239 | 101 | 1,011 | 1,351 | 1,351 |
| Military Affairs | | | | | | |
| Public Assistance Recoveries | | | | 1 | 1 | 1 |
| Federal Government Revenue | | | 1 | | 1 | 1 |
| Total Military Affairs..... | | | 1 | 1 | 2 | 2 |
| Healthcare & Family Services | | | | | | |
| Child Support Claims | 2,458 | 681 | | | 3,139 | 3,139 |
| Licenses & Fees | 1,310 | 340 | 519 | 997 | 3,166 | 3,231 |
| Other Revenue | | | 36 | 1,942 | 1,978 | 5,038 |
| Other State Taxes | 1,131 | | | 1,714 | 2,845 | 9,401 |
| Public Assistance Recoveries | 363 | 1,582 | 4,389 | 25,818 | 32,152 | 122,101 |
| Total Healthcare & Family Services..... | 5,262 | 2,603 | 4,944 | 30,471 | 43,280 | 142,910 |
| Public Health | | | | | | |
| Licenses & Fees | 1 | | | | 1 | 1 |
| Other Revenue | 1 | | 2 | 5 | 8 | 8 |
| Total Public Health..... | 2 | | 2 | 5 | 9 | 9 |
| Revenue | | | | | | |
| Other State Taxes | 1,374 | 831 | 1,017 | 5,703 | 8,925 | 8,925 |
| Withholding Income Taxes | 20,746 | 13,952 | 10,329 | 32,697 | 77,724 | 77,724 |
| Sales Taxes | 16,489 | 9,697 | 11,841 | 100,586 | 138,613 | 138,916 |
| Income Taxes | 44,533 | 20,831 | 33,309 | 154,565 | 253,238 | 253,238 |
| Business Income Taxes | 169,919 | 20,192 | 15,129 | 52,749 | 257,989 | 257,989 |
| Total Revenue..... | 253,061 | 65,503 | 71,625 | 346,300 | 736,489 | 736,792 |
| State Police | | | | | | |
| Other Revenue | 6 | 2 | | | 8 | 8 |
| Total State Police..... | 6 | 2 | | | 8 | 8 |
| Transportation | | | | | | |
| Other Revenue | | | | | | 4 |
| Loans & Note Repayments-Short term | | | | | | 161 |
| Loans & Note Repayments-Long term | | | | | | 869 |
| Total Transportation..... | | | | | | 1,034 |

| Agency and Revenue Source | 1 - 90 Days | 91 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | Gross Receivables |
|---|------------------|------------------|----------------------|------------------|--------------------|----------------------|
| Capital Development Board | | | | | | |
| Loan & Note Repayments | | | | | | 14,968 |
| Total Capital Development Board..... | | | | | | 14,968 |
| Commerce Commission | | | | | | |
| Public Utility Taxes | | | | | | 27,893 |
| Total Commerce Commission..... | | | | | | 27,893 |
| Environmental Protection Agency | | | | | | |
| Other Revenue | | | | 2 | 2 | 2 |
| Total Environmental Protection Agency..... | | | | 2 | 2 | 2 |
| Community College Board | | | | | | |
| Other Revenue | 1 | | | | 1 | 1 |
| Total Community College Board..... | 1 | | | | 1 | 1 |
| Student Assistance Commission | | | | | | |
| Loan & Note Repayments | | | | | | 37,899 |
| Total Student Assistance Commission..... | | | | | | 37,899 |
| Total General Funds..... | \$283,536 | \$83,589 | \$125,685 | \$717,073 | \$1,209,883 | \$1,492,216 |
| Less Deferred Receivables | | | | | | 62,198 |
| | | | | | | \$1,430,018 |

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2007

(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 | | | \$1 | \$2 | \$2 |
| Total General Assembly..... | 1 | | | 1 | 2 | 2 |
| Auditor General | | | | | | |
| Other Revenue | | \$9 | | | 9 | 9 |
| Total Auditor General..... | | 9 | | | 9 | 9 |
| General Assembly Retirement System | | | | | | |
| Other Revenue | | | | | | 117 |
| Total General Assembly Retirement System..... | | | | | | 117 |
| Judges Retirement System | | | | | | |
| Other Revenue | | | | 12 | 12 | 257 |
| Total Judges Retirement System..... | | | | 12 | 12 | 257 |
| State's Attorneys Appellate Prosecutor | | | | | | |
| Other Revenue | 25 | | | | 25 | 121 |
| Total State's Attorneys Appellate Prosecutor.... | 25 | | | | 25 | 121 |
| Office of the Governor | | | | | | |
| Federal Government Revenue | | | | | | 13 |
| Total Office of the Governor..... | | | | | | 13 |
| Attorney General | | | | | | |
| Other Revenue | 233 | 40 | \$1,144 | 2,551 | 3,968 | 12,955 |
| Total Attorney General..... | 233 | 40 | 1,144 | 2,551 | 3,968 | 12,955 |
| Secretary of State | | | | | | |
| Other Revenue | | | | 16 | 16 | 16 |
| Licenses & Fees | 577 | 759 | 472 | 2,504 | 4,312 | 5,428 |
| Total Secretary of State..... | 577 | 759 | 472 | 2,520 | 4,328 | 5,444 |
| Comptroller | | | | | | |
| Licenses & Fees | | | | 3 | 3 | 3 |
| Other Revenue | | | | 15 | 15 | 15 |
| Fines & Penalties | 1 | 6 | 98 | 481 | 586 | 586 |
| Total Comptroller..... | 1 | 6 | 98 | 499 | 604 | 604 |

| Agency and Revenue Source | 1 - 90 Days | 91 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | Gross Receivables |
|---|---------------|---------------|-------------------|----------------|----------------|-------------------|
| Agriculture | | | | | | |
| Other Revenue | 40 | 38 | 2 | 45 | 125 | 148 |
| Licenses & Fees | 91 | 16 | 4 | 25 | 136 | 297 |
| Federal Government Revenue | 262 | | | | 262 | 1,535 |
| Total Agriculture..... | 393 | 54 | 6 | 70 | 523 | 1,980 |
| Agriculture - Grain Insurance | | | | | | |
| Licenses & Fees | 12 | | 1 | | 13 | 13 |
| Total Agriculture - Grain Insurance..... | 12 | | 1 | | 13 | 13 |
| Central Management Services | | | | | | |
| Licenses & Fees | 27 | 20 | 8 | 4 | 59 | 455 |
| Charges for Sales & Services | 37,007 | 4,640 | 4,383 | 2,076 | 48,106 | 111,285 |
| Total Central Management Services..... | 37,034 | 4,660 | 4,391 | 2,080 | 48,165 | 111,740 |
| Commerce & Economic Opportunity | | | | | | |
| Federal Government Revenue | 1 | | | | 1 | 1 |
| Other Revenue | 1 | | | | 1 | 27 |
| Loan & Note Repayments | 150 | 413 | 423 | 334 | 1,320 | 19,395 |
| Total Commerce & Economic Opportunity..... | 152 | 413 | 423 | 334 | 1,322 | 19,423 |
| Natural Resources | | | | | | |
| Federal Government Revenue | 120 | | | | 120 | 120 |
| Interest & Other Investment Income | | | | | | 281 |
| Other Revenue | | | | | | 420 |
| Licenses & Fees | 56 | 1 | 404 | 450 | 911 | 911 |
| Public Assistance Recoveries | 71 | 12 | 230 | 1,051 | 1,364 | 1,364 |
| Total Natural Resources..... | 247 | 13 | 634 | 1,501 | 2,395 | 3,096 |
| Corrections | | | | | | |
| Charges for Sales & Services | 1,555 | 605 | | | 2,160 | 4,944 |
| Total Corrections..... | 1,555 | 605 | | | 2,160 | 4,944 |
| Employment Security | | | | | | |
| Other Revenue | 25 | | | | 25 | 82 |
| Other State Taxes | 69 | 87 | 89 | 388 | 633 | 633 |
| Unemployment Taxes | 10,686 | 20,967 | 22,089 | 76,021 | 129,763 | 129,763 |
| Unemployment Benefit Overpayment | 11,621 | 9,637 | 43,196 | 215,556 | 280,010 | 280,010 |
| Total Employment Security..... | 22,401 | 30,691 | 65,374 | 291,965 | 410,431 | 410,488 |
| Financial & Professional Regulation | | | | | | |
| Other Revenue | 60 | 2 | 58 | 293 | 413 | 728 |
| Interest & Other Investment Income | 3 | 3 | 16 | 1,297 | 1,319 | 1,319 |
| Licenses & Fees | 171 | 236 | 71 | 240 | 718 | 1,783 |
| Charges for Sales & Services | | 1 | 1 | 8 | 10 | 7,378 |
| Total Financial & Professional Regulation..... | 234 | 242 | 146 | 1,838 | 2,460 | 11,208 |

| Agency and Revenue Source | 1 - 90 Days | 91 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | Gross Receivables |
|--|----------------|---------------|-------------------|------------------|------------------|-------------------|
| Human Services | | | | | | |
| Loan & Note Repayments | | | | 40 | 40 | 47 |
| Licenses & Fees | | 20 | | 56 | 76 | 76 |
| Other Revenue | 264 | 1,281 | 2,212 | 10,237 | 13,994 | 18,981 |
| Federal Government Revenue | | 125 | 1,877 | 1,431 | 3,433 | 24,680 |
| Total Human Services..... | 264 | 1,426 | 4,089 | 11,764 | 17,543 | 43,784 |
| Labor | | | | | | |
| Other Revenue | | 2 | | 7 | 9 | 9 |
| Total Labor..... | | 2 | | 7 | 9 | 9 |
| Military Affairs | | | | | | |
| Federal Government Revenue | | | | | | 38 |
| Public Assistance Recoveries | 27 | | 1 | 3 | 31 | 56 |
| Total Military Affairs..... | 27 | | 1 | 3 | 31 | 94 |
| Healthcare & Family Services | | | | | | |
| Licenses & Fees | 2 | 1 | 1 | | 4 | 75 |
| Other Revenue | | | | 886 | 886 | 892 |
| Interest & Other Investment Income | 5,933 | 8,739 | 14,591 | 498,507 | 527,770 | 527,770 |
| Child Support Claims | 429,825 | 10,040 | 29,792 | 2,571,553 | 3,041,210 | 3,041,210 |
| Total Healthcare & Family Services..... | 435,760 | 18,780 | 44,384 | 3,070,946 | 3,569,870 | 3,569,947 |
| Public Health | | | | | | |
| Other Revenue | 37 | 132 | 101 | 582 | 852 | 1,223 |
| Federal Government Revenue | | | | | | 1,546 |
| Loan & Note Repayments | | | | 452 | 452 | 1,628 |
| Licenses & Fees | 432 | 46 | 41 | 64 | 583 | 2,233 |
| Total Public Health..... | 469 | 178 | 142 | 1,098 | 1,887 | 6,630 |
| Revenue | | | | | | |
| Other Revenue | 3 | 1 | 5 | 24 | 33 | 33 |
| Charges for Sales & Services | 451 | 296 | 5,237 | | 5,984 | 21,680 |
| Other State Taxes | 10,690 | 3,450 | 1,728 | 17,845 | 33,713 | 66,860 |
| Sales Taxes | 9,343 | 5,391 | 6,559 | 48,857 | 70,150 | 70,279 |
| Business Income Taxes | 125,469 | 13,126 | 22,575 | 24,839 | 186,009 | 186,009 |
| Total Revenue..... | 145,956 | 22,264 | 36,104 | 91,565 | 295,889 | 344,861 |
| State Police | | | | | | |
| Charges for Sales & Services | | 1 | 6 | 73 | 80 | 80 |
| Federal Government Revenue | 27 | 43 | 9 | 26 | 105 | 105 |
| Other Revenue | | 1 | 1 | 13 | 15 | 1,466 |
| Total State Police..... | 27 | 45 | 16 | 112 | 200 | 1,651 |

| Agency and Revenue Source | 1 - 90 Days | 91 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | Gross Receivables |
|--|--------------|---------------|-------------------|---------------|---------------|-------------------|
| Transportation | | | | | | |
| Public Assistance Recoveries | 9 | 29 | 48 | 48 | 134 | 134 |
| Charges for Sales & Services | 171 | 20 | 2 | 1 | 194 | 253 |
| Loans & Note Repayments-Short term | | | | | | 3,750 |
| Other Revenue | 7,864 | 1,211 | 5,209 | 4,183 | 18,467 | 25,917 |
| Federal Government Revenue | | | | | | 28,964 |
| Loans & Note Repayments-Long term | | | | 1,203 | 1,203 | 40,180 |
| Total Transportation..... | 8,044 | 1,260 | 5,259 | 5,435 | 19,998 | 99,198 |
| Veterans' Affairs | | | | | | |
| Other Revenue | 4 | | | | 4 | 4 |
| Interest & Other Investment Income | | | | | | 6 |
| Licenses & Fees | 4 | 1 | 3 | 11 | 19 | 33 |
| Federal Government Revenue | 1,496 | | | | 1,496 | 3,134 |
| Total Veterans' Affairs..... | 1,504 | 1 | 3 | 11 | 1,519 | 3,177 |
| Capital Development Board | | | | | | |
| Licenses & Fees | 208 | | | | 208 | 833 |
| Total Capital Development Board..... | 208 | | | | 208 | 833 |
| Commerce Commission | | | | | | |
| Public Utility Taxes | 33 | 6 | 17 | 51 | 107 | 120 |
| Other Revenue | 89 | 34 | 51 | 808 | 982 | 1,045 |
| Total Commerce Commission..... | 122 | 40 | 68 | 859 | 1,089 | 1,165 |
| Drycleaners Environmental Council | | | | | | |
| Licenses & Fees | | | | 16 | 16 | 19 |
| Total Drycleaners Environmental Council..... | | | | 16 | 16 | 19 |
| Comprehensive Health Insurance Bd | | | | | | |
| Charges for Sales & Services | | | | | | 76 |
| Other Revenue | | | | | | 2,129 |
| Total Comprehensive Health Insurance Bd..... | | | | | | 2,205 |
| Environmental Protection Trust Fund | | | | | | |
| Other Revenue | 154 | | 68 | 6,664 | 6,886 | 7,211 |
| Total Environmental Protection Trust Fund.... | 154 | | 68 | 6,664 | 6,886 | 7,211 |
| Environmental Protection Agency | | | | | | |
| Federal Government Revenue | | | | | | 5,491 |
| Licenses & Fees | 179 | 1,070 | 173 | 1,431 | 2,853 | 6,324 |
| Other Revenue | 204 | 105 | 220 | 12,874 | 13,403 | 13,860 |
| Loan & Note Repayments | | | | | | 1,668,248 |
| Total Environmental Protection Agency..... | 383 | 1,175 | 393 | 14,305 | 16,256 | 1,693,923 |

| Agency and Revenue Source | 1 - 90 Days | 91 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | Gross Receivables |
|--|--------------|---------------|-------------------|---------------|---------------|-------------------|
| Guardianship & Advocacy Comm | | | | | | |
| Licenses & Fees | | | | | | 1 |
| Total Guardianship & Advocacy Comm..... | | | | | | 1 |
| Housing Development Authority | | | | | | |
| Interest & Other Investment Income | 524 | 670 | 132 | 187 | 1,513 | 7,756 |
| Loan & Note Repayments | 271 | 6,547 | 112 | 578 | 7,508 | 1,915,475 |
| Total Housing Development Authority..... | 795 | 7,217 | 244 | 765 | 9,021 | 1,923,231 |
| Toll Highway Authority | | | | | | |
| Charges for Sales & Services | 33 | 1,317 | | 492 | 1,842 | 12,493 |
| Other Revenue | | | 2,368 | 39,220 | 41,588 | 58,777 |
| Total Toll Highway Authority..... | 33 | 1,317 | 2,368 | 39,712 | 43,430 | 71,270 |
| Illinois Finance Authority | | | | | | |
| Other Revenue | 657 | | | 459 | 1,116 | 1,116 |
| Licenses & Fees | 138 | 164 | 14 | 1,714 | 2,030 | 99,172 |
| Total Illinois Finance Authority..... | 795 | 164 | 14 | 2,173 | 3,146 | 100,288 |
| Medical District Commission | | | | | | |
| Other Revenue | 73 | 50 | 46 | 182 | 351 | 1,013 |
| Total Medical District Commission..... | 73 | 50 | 46 | 182 | 351 | 1,013 |
| State Board of Education | | | | | | |
| Interest & Other Investment Income | 1 | | | | 1 | 4 |
| Public Assistance Recoveries | | | | | | 19 |
| Other Revenue | | | | | | 247 |
| Loans & Note Repayments-Short term | 13 | | | | 13 | 2,657 |
| Loans & Note Repayments-Long term | | | | | | 4,192 |
| Total State Board of Education..... | 14 | | | | 14 | 7,119 |
| Emergency Management Agency | | | | | | |
| Other Revenue | | | 11 | 50 | 61 | 68 |
| Licenses & Fees | 24 | 34 | | 28 | 86 | 189 |
| Total Emergency Management Agency..... | 24 | 34 | 11 | 78 | 147 | 257 |
| State Employees' Retirement System | | | | | | |
| Contributions | 80 | 96 | 60 | 163 | 399 | 399 |
| Other Revenue | 590 | 362 | 582 | 2,971 | 4,505 | 4,762 |
| Total State Employees' Retirement System..... | 670 | 458 | 642 | 3,134 | 4,904 | 5,161 |
| Office of the State Fire Marshal | | | | | | |
| Licenses & Fees | 109 | 60 | 47 | 156 | 372 | 765 |
| Total Office of the State Fire Marshal..... | 109 | 60 | 47 | 156 | 372 | 765 |
| Teachers' Retirement System | | | | | | |
| Contributions | 1,666 | | 49 | 348 | 2,063 | 167,357 |
| Total Teachers' Retirement System..... | 1,666 | | 49 | 348 | 2,063 | 167,357 |

| 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 | 282 | 64 | 78 | 40 | 464 | 464 |
| Loans-Short Term | 12 | 9 | 65 | 724 | 810 | 1,699 |
| Federal & Private Grants & Contracts | 1,850 | 839 | 70 | 94 | 2,853 | 2,853 |
| Student Accounts Receivable | 3,535 | 1,913 | 751 | 4,195 | 10,394 | 10,411 |
| State Grants & Contracts | 11,097 | 1,376 | 928 | 374 | 13,775 | 13,775 |
| Total Chicago State University..... | 16,776 | 4,201 | 1,892 | 5,427 | 28,296 | 29,202 |
| Eastern Illinois University | | | | | | |
| General Accounts Receivable | | 8 | 3 | 23 | 34 | 324 |
| State Grants & Contracts | | | | | | 517 |
| Federal & Private Grants & Contracts | | | | | | 973 |
| Loans-Short Term | 592 | 159 | 142 | 750 | 1,643 | 6,104 |
| Student Accounts Receivable | | 281 | | 5,211 | 5,492 | 9,731 |
| Total Eastern Illinois University..... | 592 | 448 | 145 | 5,984 | 7,169 | 17,649 |
| Governors State University | | | | | | |
| Loans-Short Term | | 155 | 106 | 469 | 730 | 4,097 |
| Student Accounts Receivable | 491 | | 98 | 3,562 | 4,151 | 10,338 |
| Total Governors State University..... | 491 | 155 | 204 | 4,031 | 4,881 | 14,435 |
| Northeastern Illinois University | | | | | | |
| General Accounts Receivable | 17 | 6 | 26 | 249 | 298 | 300 |
| Loans-Short Term | 3 | 139 | 3 | 388 | 533 | 3,228 |
| Student Accounts Receivable | 11,046 | 758 | 364 | 1,018 | 13,186 | 17,976 |
| Total Northeastern Illinois University..... | 11,066 | 903 | 393 | 1,655 | 14,017 | 21,504 |
| Western Illinois University | | | | | | |
| State Grants & Contracts | 1 | | | | 1 | 730 |
| Federal & Private Grants & Contracts | 55 | | | | 55 | 880 |
| General Accounts Receivable | 197 | | 1 | 2 | 200 | 1,694 |
| Loans-Short Term | 51 | 5 | 44 | 765 | 865 | 2,386 |
| Student Accounts Receivable | 2,453 | 93 | 586 | 2,805 | 5,937 | 5,937 |
| Total Western Illinois University..... | 2,757 | 98 | 631 | 3,572 | 7,058 | 11,627 |
| Illinois State University | | | | | | |
| State Grants & Contracts | 12 | | | | 12 | 430 |
| General Accounts Receivable | 10 | 2 | | | 12 | 1,344 |
| Federal & Private Grants & Contracts | 94 | 7 | 112 | | 213 | 4,937 |
| Student Accounts Receivable | 2,144 | 167 | 301 | 5,854 | 8,466 | 8,466 |
| Loans-Short Term | 129 | 167 | 342 | 1,369 | 2,007 | 11,246 |
| Total Illinois State University..... | 2,389 | 343 | 755 | 7,223 | 10,710 | 26,423 |

| 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 | 205 | | | | 205 | 890 |
| Federal & Private Grants & Contracts | 138 | 7 | 51 | 96 | 292 | 1,027 |
| Hospital | 165 | 53 | 72 | 199 | 489 | 1,467 |
| Loans-Short Term | 543 | | 455 | 843 | 1,841 | 9,562 |
| Student Accounts Receivable | 5,259 | 1,475 | | 5,358 | 12,092 | 85,176 |
| Total Northern Illinois University..... | 6,310 | 1,535 | 578 | 6,496 | 14,919 | 98,122 |
| Southern Illinois University | | | | | | |
| State Grants & Contracts | 1,353 | 88 | 36 | 206 | 1,683 | 6,290 |
| Federal & Private Grants & Contracts | 196 | 33 | 139 | 223 | 591 | 6,723 |
| General Accounts Receivable | 982 | 1,449 | 840 | 3,527 | 6,798 | 11,513 |
| Student Accounts Receivable | 2,612 | 3,332 | 1,395 | 6,759 | 14,098 | 14,277 |
| Loans-Short Term | 490 | 54 | 70 | 434 | 1,048 | 21,439 |
| Total Southern Illinois University..... | 5,633 | 4,956 | 2,480 | 11,149 | 24,218 | 60,242 |
| University of Illinois | | | | | | |
| State Grants & Contracts | 4,063 | 152 | 312 | 301 | 4,828 | 7,105 |
| General Accounts Receivable | 4,579 | 879 | 1,839 | 4,187 | 11,484 | 14,754 |
| Federal & Private Grants & Contracts | 15,596 | 3,820 | 4,508 | 3,509 | 27,433 | 37,868 |
| Student Accounts Receivable | 4,673 | 12,878 | 3,872 | 17,885 | 39,308 | 58,819 |
| Medical Service Plan | 31,709 | 7,935 | 6,078 | 12,674 | 58,396 | 59,835 |
| Loans-Short Term | 2,424 | 528 | 325 | 6,747 | 10,024 | 66,760 |
| Hospital | 62,291 | 23,460 | 21,980 | 186,570 | 294,301 | 304,629 |
| Total University of Illinois..... | 125,335 | 49,652 | 38,914 | 231,873 | 445,774 | 549,770 |
| Student Assistance Commission | | | | | | |
| Loan & Note Repayments | 21,128 | 13,642 | 11,621 | 2,813 | 49,204 | 1,011,441 |
| Total Student Assistance Commission..... | 21,128 | 13,642 | 11,621 | 2,813 | 49,204 | 1,011,441 |
| Mathematics & Science Academy | | | | | | |
| Licenses & Fees | | | | 2 | 2 | 330 |
| Total Mathematics & Science Academy..... | | | | 2 | 2 | 330 |
| State Universities Retirement System | | | | | | |
| Other Revenue | | | | | | 1,112 |
| Total State Universities Retirement System..... | | | | | | 1,112 |
| Total Nongeneral Funds..... | \$852,439 | \$167,896 | \$224,250 | \$3,832,929 | \$5,077,514 | \$10,475,440 |
| Less Deferred Receivables | | | | | | 4,549,567 |
| | | | | | | \$5,925,873 |