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# RECEIVABLES REPORT

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— FISCAL YEAR ENDED DECEMBER 31, 2008 —

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STATEMENTS

# *A Message to Illinois Taxpayers*

March 13, 2009

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 2008.



As of December 31, 2008, the total amount owed to the State was \$12.621 billion, an increase of \$653 million from the \$11.968 billion reported at December 31, 2007. The growth was mainly the result of increases of \$118 million in child support claims and public assistance recoveries at the Department of Healthcare and Family Services in addition to loan originations in excess of principal repayments of \$132 million at the Illinois Housing Development Authority, \$76 million at the Environmental Protection Agency, and \$194 million at the Illinois Student Assistance Commission.

As noted in prior years, 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 \$34.6 million to the state treasury in calendar year 2008.

## *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  
**2008 Receivables Report**

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# State of Illinois 2008 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 2007 to 2008	
	2004	2005	2006	2007	2008	Amount	Percent
Gross Receivables	\$ 11,703	\$ 12,571	\$ 13,759	\$ 11,968	\$ 12,621	\$ 653	5%
Less: Long-Term Loans	6,003	6,542	6,986	4,612	4,968	356	8%
Receivables Available for Collection	5,700	6,029	6,773	7,356	7,653	297	4%
Less: Estimated Uncollectibles	4,190	4,366	4,770	5,093	5,527	434	9%
Net Receivables	<u>\$ 1,510</u>	<u>\$ 1,663</u>	<u>\$ 2,003</u>	<u>\$ 2,263</u>	<u>\$ 2,126</u>	<u>\$ (137)</u>	<u>-6%</u>
Past Due Gross Receivables:							
Over 180 days	\$ 4,016	\$ 4,195	\$ 4,632	\$ 4,900	\$ 5,245	\$ 345	7%
Over 1 year	\$ 3,679	\$ 3,810	\$ 4,027	\$ 4,550	\$ 4,762	\$ 212	5%

# State of Illinois 2008 Receivables Report

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## *Gross Receivables*

Gross receivables are defined as the total amounts or claims owed to the State without regard to collectibility issues. At December 31, 2008, the gross receivables balance for the State of Illinois was \$12.621 billion. This represents an increase of \$653 million (5%) from December 31, 2007. 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 \$4.968 billion at December 31, 2008. The largest fluctuations of this increase of \$356 million (8%) from December 31, 2007, is attributable to the following:

- Installment student loans increased \$194 million at the Illinois Student Assistance Commission (from \$1.002 billion at December 31, 2007, to \$1.196 billion at December 31, 2008).
- Housing Development Authority installment loans increased \$140 million (from \$1.865 billion at December 31, 2007, to \$2.005 billion at December 31, 2008).

## *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, 2008, the State's estimated uncollectible receivables totaled \$5.527 billion. This is an increase of \$434 million (9%) from the \$5.093 billion reported at December 31, 2007. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$119 million (from \$3.415 billion at December 31, 2007, to \$3.534 billion at December 31, 2008).
- The Toll Highway Authority's estimated uncollectible amount increased \$183 million (from \$39 million at December 31, 2007, to \$222 million at December 31, 2008).
- The Department of Revenue's estimated uncollectible amount for non-deferred receivables increased \$86 million (from \$496 million at December 31, 2007, to \$582 million at December 31, 2008).

# State of Illinois 2008 Receivables Report

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## *Net Receivables (or Estimated Collectible Receivables)*

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

## *Fiduciary Receivables*

Fiduciary receivables are assets held by the State in a trustee capacity. The State collects fiduciary receivables and remits the proceeds to the appropriate party. At December 31, 2008, the State's net fiduciary receivables totaled \$355 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 \$191 million at December 31, 2008. Of this amount, \$134 million (70%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$146 million with \$100 million (68%) 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 2008 Receivables Report

At December 31, 2008, receivables totaling \$5.245 billion were over 180 days past due and receivables totaling \$4.762 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 \$3.233 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$620 million, mostly from tax collection efforts.

## Write-Offs

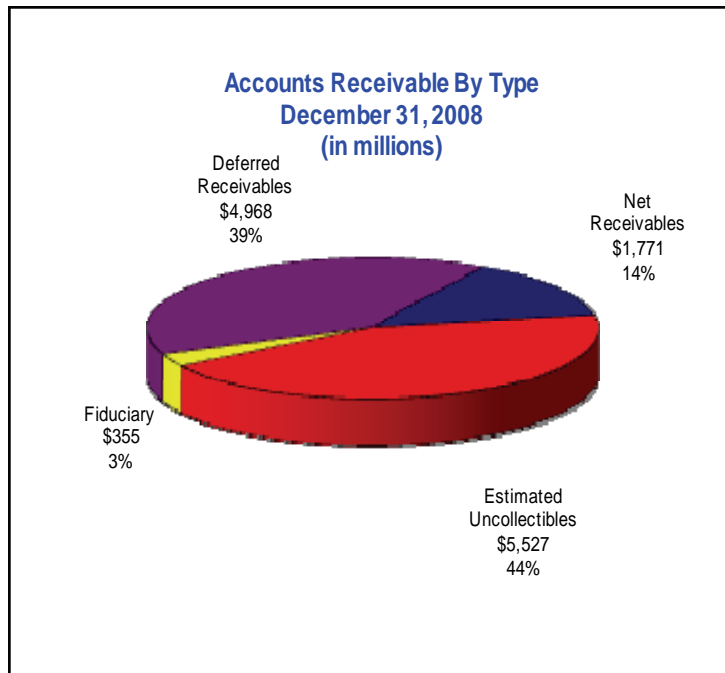
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

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

## Nature of State of Illinois Receivables

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

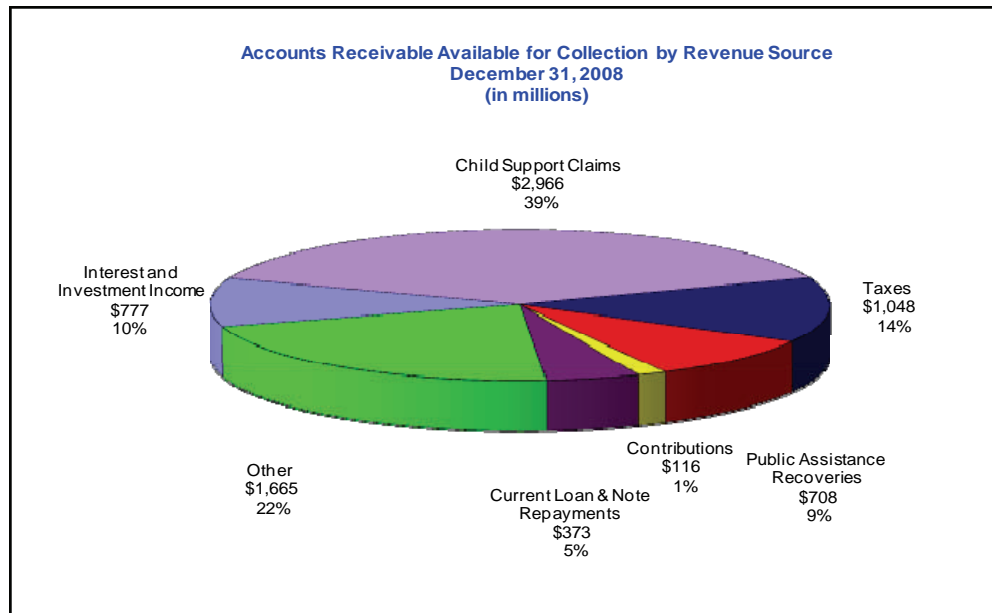
The chart to the right displaying Accounts Receivable by Type indicates that of the \$12.621 billion of gross receivables, State agencies expect \$1.771 billion or 14% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



# State of Illinois 2008 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 2008 are Child Support Claims, Taxes, and Other, which together comprise 75% 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, 2008 totaling \$2.966 billion (39%) of the receivables available for collection.
- **Other** - The second largest accounts receivable revenue source available for collection is other receivables totaling \$1.665 billion (22%). Other receivables include licenses and fees, federal government reimbursements, university activities, etc.
- **Taxes** - Tax receivables totaling \$1.048 billion (14%) is the third largest revenue source available for collection at December 31, 2008. Income and sales tax receivables available for collection reported by the Department of Revenue are \$585 million and \$209 million, respectively. Also included in the taxes receivables available for collection are \$37 million in public utility taxes, \$137 million in unemployment taxes, and \$80 million in other 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.



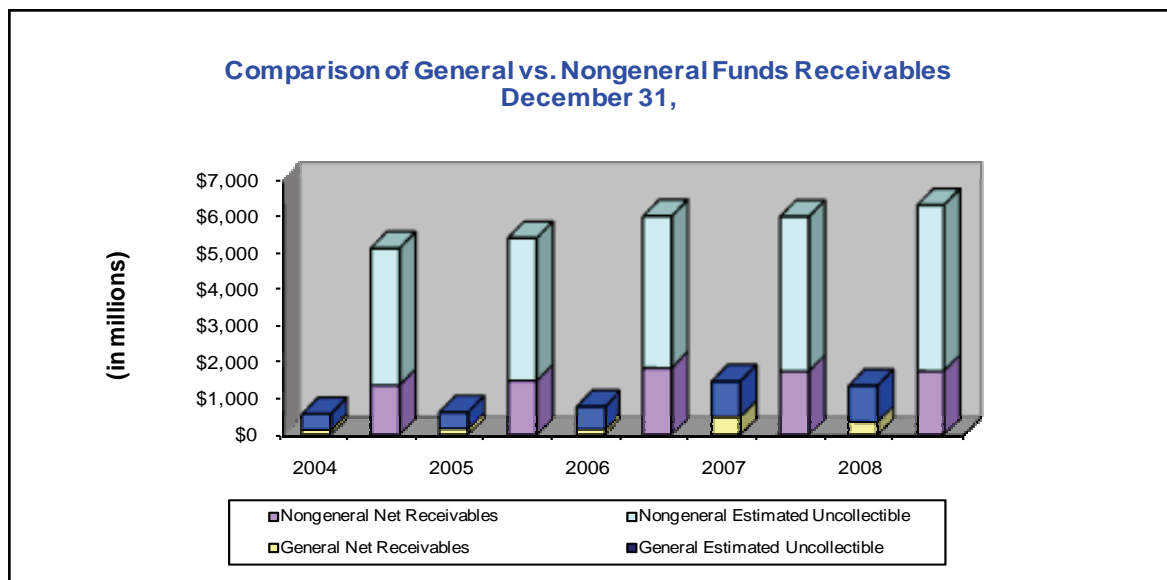
# State of Illinois 2008 Receivables Report

## 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 \$1.408 billion and receivables available for collection of \$1.358 billion at December 31, 2008 with \$994 million estimated to be uncollectible. The largest source of the General Fund receivables available for collection is taxes totaling \$690 million. General Fund receivables available for collection decreased \$72 million from December 31, 2007.

The State's nongeneral funds had gross receivables of \$11.213 billion and receivables available for collection of \$6.295 billion at December 31, 2008 with \$4.533 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$369 million from December 31, 2007.

# State of Illinois 2008 Receivables Report

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## Analysis of Receivables

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### Introduction

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

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

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

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

# State of Illinois 2008 Receivables Report

## Agencies with Largest Gross Receivables

### Overview

Gross receivables increased \$653 million (5%) from December 31, 2007 to December 31, 2008. The five agencies with the largest gross receivables comprise 78% of the State's gross receivables for 2008.

<b>Comparison of Agencies with Five Largest Gross Receivable Balances (in thousands)</b>				
<b>Agency</b>	<b>Gross Receivables</b>		<b>Net Change</b>	
	<b>12/31/2008</b>	<b>12/31/2007</b>	<b>Amount</b>	<b>%</b>
Healthcare and Family Services	\$ 3,830,707	\$ 3,712,857	\$ 117,850	3.17%
Housing Development Authority	2,055,575	1,923,231	132,344	6.88%
Environmental Protection Agency	1,770,363	1,693,925	76,438	4.51%
Student Assistance Commission	1,242,927	1,049,340	193,587	18.45%
Revenue	936,374	1,081,653	(145,279)	(13.43%)
<b>Total Five Largest Agencies</b>	<b>9,835,946</b>	<b>9,461,006</b>	<b>374,940</b>	<b>3.96%</b>
<b>Total All Other Agencies</b>	<b>2,785,350</b>	<b>2,506,650</b>	<b>278,700</b>	<b>11.12%</b>
<b>Total of All Agencies</b>	<b>\$ 12,621,296</b>	<b>\$ 11,967,656</b>	<b>\$ 653,640</b>	<b>5.46%</b>

### Analysis

- The \$118 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 \$132 million increase in gross receivables at the Illinois Housing Development Authority is due mainly to loan originations exceeding loan repayments.
- The \$76 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 \$194 million increase in gross receivables at the Illinois Student Assistance Commission is due mainly to loan originations exceeding loan collections.
- The \$145 million decrease in gross receivables at the Department of Revenue is primarily due to decreases in corporate income taxes receivable.

# State of Illinois 2008 Receivables Report

## Agencies with Largest Net Receivables

### Overview

The ten agencies with the largest net receivables comprise 80% of the State's net receivables for 2008. The remaining 20% of receivables are held by 47 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, 2008			December 31, 2007			Change in "Net"
	Available for	Estimated	Net	Available for	Estimated	Net	
	Collection	Uncollectibles		Collection	Uncollectibles		
University of Illinois	\$ 628	\$ 298	\$ 330	\$ 550	\$ 272	\$ 278	\$ 52
Healthcare and Family Services	3,831	3,534	297	3,713	3,415	298	(1)
Revenue	868	582	286	998	496	502	(216)
Environmental Protection Agency	184	14	170	162	1	161	9
Central Management Services	140	-	140	112	-	112	28
Teachers' Retirement System	116	-	116	123	-	123	(7)
Northern Illinois University	104	-	104	91	-	91	13
Employment Security	415	314	101	411	298	113	(12)
Illinois Finance Authority	96	3	93	100	4	96	(3)
Transportation	65	-	65	50	2	48	17
Total Ten Largest Agencies	6,447	4,745	1,702	6,310	4,488	1,822	(120)
Total All Other Agencies	1,206	782	424	1,046	605	441	(17)
Total of All Agencies	<u>\$ 7,653</u>	<u>\$ 5,527</u>	<u>\$ 2,126</u>	<u>\$ 7,356</u>	<u>\$ 5,093</u>	<u>\$ 2,263</u>	<u>\$ (137)</u>

### Analysis

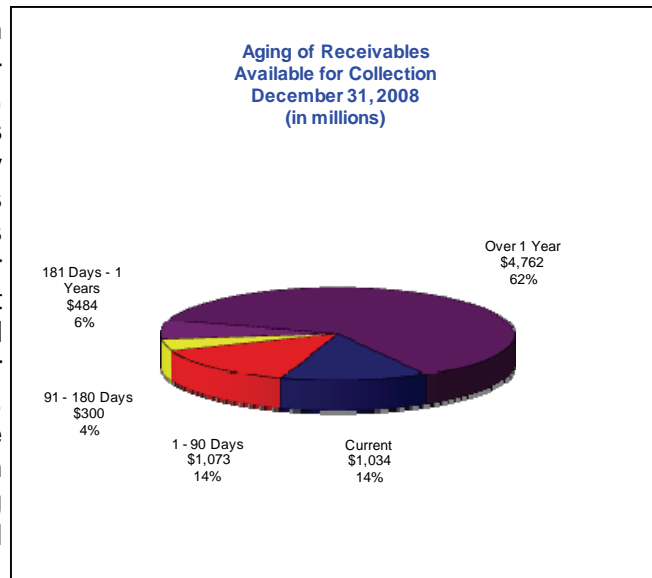
- The Department of Revenue net receivables decreased by \$216 million due mainly to a decrease in net business income taxes receivables of \$214 million. As described in the message at the beginning of the document, the receivables reported for the Department are based on the number of returns processed and not necessarily the amount owed to the State as of December 31, 2008.

# State of Illinois 2008 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 \$7.653 billion include \$2.107 billion (28%) 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 \$784 million (10%). At this age, accounts should be in active collection efforts including outside collection agencies, litigation, and the Comptroller's Offset Program.
- Accounts over 1 year old total \$4.762 billion (62%). 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 \$485 million of receivables over 1 year past due, mostly due to tax collections.
- The Department of Healthcare and Family Services reported \$3.181 billion of receivables over 1 year past due, mostly due to child support claims.

# State of Illinois 2008 Receivables Report

## Days in Accounts Receivable

### Overview

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

<b>Days in Accounts Receivable</b>			
<b>December 31, 2008</b>			
<b>(in thousands)</b>			
<b>Agency*</b>	<b>Gross Receivables</b>	<b>Number of Days</b>	
		<b>2008</b>	<b>2007</b>
Healthcare and Family Services	\$ 3,830,707	160	131
Housing Development Authority	2,055,575	1,920	1,609
Environmental Protection Agency	1,770,363	1,654	1,640
Student Assistance Commission	1,242,927	1,557	448
Revenue	936,374	175	159
University of Illinois	627,621	85	82
Human Services	498,801	2,307	1,713
Employment Security	414,579	75	63
Toll Highway Authority	240,362	152	100
Teachers' Retirement System	152,272	83	82

\* Ten agencies with the largest gross receivables.

### Analysis

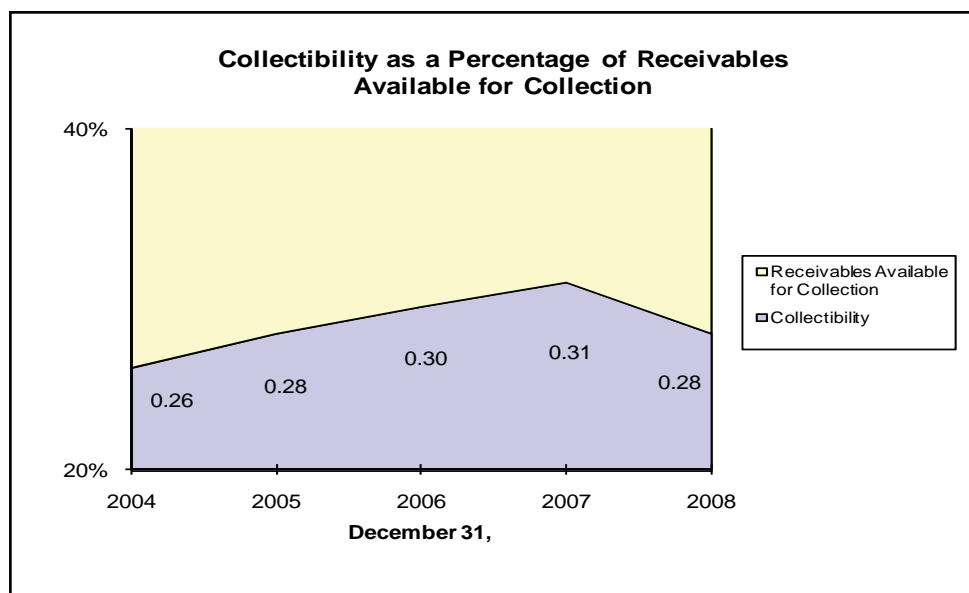
- Lower values for the Department of Employment Security, Teachers' Retirement System, University of Illinois, Department of Healthcare and Family Services, Toll Highway Authority, and Department of Revenue in the number of "days in accounts receivable" reflect that the clients they serve are less likely 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 2008 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, 2008, 28 cents out of every \$1 of receivables available to collection by the State of Illinois is expected to be collected. Agencies determine the collectibility of their receivables and report this information quarterly to the Office of the Comptroller. Collectibility provides the reader with an estimate of funds available in the future and can also be used to identify subpopulations of receivables which need additional attention. Low collectibility may indicate the receivables population has many old accounts which should be targeted for more aggressive collection efforts or possibly written-off.



### Analysis

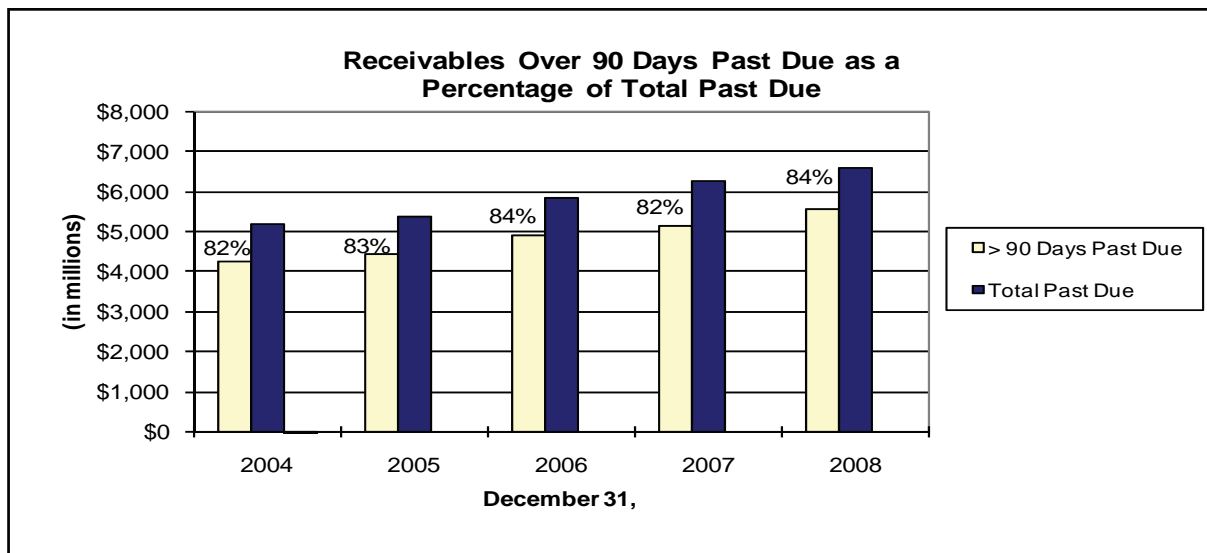
- The Department of Healthcare and Family Services (\$3.534 billion in estimated uncollectible receivables) collectibility rate of 8 cents out of every \$1 is due to the large number of accounts that are waiting to be written off.
- The Department of Revenue (\$582 million in estimated uncollectible receivables on current receivables) has a current collectibility rate of 33 cents out of every \$1.
- The Department of Human Services (\$451 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.

# State of Illinois 2008 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, 2008, 84% 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.



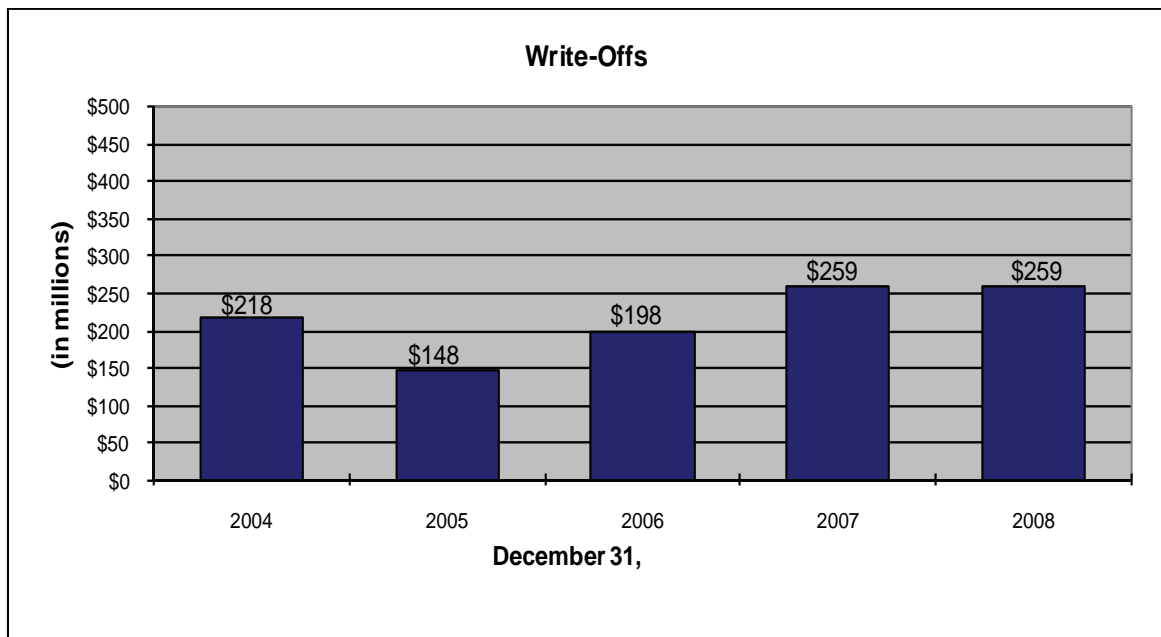
# State of Illinois 2008 Receivables Report

## 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 2008 totaled \$259 million which was the same amount of write-offs in 2007. 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 \$107 million (41%) of the State's total write-offs during the year. This is a very small amount in comparison to the \$33.6 billion in receipts the Department received during 2008.

# State of Illinois 2008 Receivables Report

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## 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 2008 Receivables Report

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## Key Issues

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### Comptroller's Offset System

The Illinois State Collection Act of 1986 required that State agencies place debts which exceed \$1,000 and are more than one year past due in the Comptroller's Offset System. The one year requirement was reduced to 90 days, effective January 1, 1998. The Offset System is a collection tool made available to agencies by the Comptroller's Office and used to intercept payments to debtors who owe the State money. The intercepted payment is then used to reduce the debtor's account balance. The dollar amount associated with claims recorded on the Comptroller's Offset System at the end of 2008 was \$5.116 billion and the number of claims was 736,674. \$34.634 million was recovered through the Offset System in 2008.

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 \$33.6 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 2008, it cost \$4.80 to collect each \$1,000 in taxes during Fiscal Year 2008. This amount decreased \$.30 from Fiscal Year 2007. 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 \$18.2 million in Fiscal Year 2007 to \$21.6 million in Fiscal Year 2008.

### 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 \$2.966 billion and account for 39% 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 2008. The percent of current receivables actually collected increased from 52.2% in Fiscal Year 2007 to 54.4% in Fiscal year 2008. In addition, child support collections per dollar of administrative cost increased from \$6.56 in Fiscal Year 2007 to \$6.66 in Fiscal Year 2008.

*State of Illinois*  
**Receivables Activity by Agency**  
For the Calendar Year Ended December 31, 2008  
(In Thousands)

Agency*	Gross Receivables 12/31/07	Add:		Less:		Gross** Receivables 12/31/08	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Healthcare & Family Services	\$3,712,857	\$8,748,596	\$8,579,424	\$51,322		\$3,830,707	\$3,534,271	\$296,436
Housing Development Authority	1,923,231	390,794	258,450			2,055,575	42,265	2,013,310
Environmental Protection Agency	1,693,925	390,653	314,153	62		1,770,363	13,941	1,756,422
Student Assistance Commission	1,049,340	291,352	97,762	3		1,242,927	47,575	1,195,352
Revenue	1,081,653	1,949,356	1,988,115	106,520		936,374	636,052	300,322
University of Illinois	549,770	2,698,207	2,595,393	24,963		627,621	297,890	329,731
Human Services	513,166	78,907	90,746	2,526		498,801	450,597	48,204
Employment Security	410,488	2,023,636	1,950,330	69,215		414,579	313,742	100,837
Toll Highway Authority	71,270	578,820	409,679	49		240,362	222,195	18,167
Teachers' Retirement System	167,357	672,707	687,791	1		152,272	11	152,261
Central Management Services	112,285	488,141	460,083	46		140,297	80	140,217
Northern Illinois University	98,122	325,055	311,559	832		110,786		110,786
Transportation	100,232	1,406,456	1,402,430			104,258	1,203	103,055
Illinois Finance Authority	100,288	17,912	21,852			96,348	3,523	92,825
Southern Illinois University	60,242	477,848	471,375	534		66,181	12,271	53,910
Commerce Commission	29,058	22,579	13,906			37,731	1,020	36,711
Illinois State University	26,423	334,155	327,223	53		33,302	891	32,411
Chicago State University	29,202	123,440	123,832	21		28,789	2,506	26,283
Northeastern Illinois University	21,504	57,106	53,416	45		25,149	2,359	22,790
Commerce & Economic Opportunity	20,313	1,304	2,318			19,299	2,181	17,118
Financial & Professional Regulation	25,000	113,110	118,977	28		19,105	3,024	16,081
Treasurer	34,983	110,917	126,797			19,103		19,103
Eastern Illinois University	17,649	13,459	12,382	495		18,231	82	18,149
Governors State University	14,435	7,755	5,454			16,736	4,367	12,369
Capital Development Board	15,801	4,116	3,478			16,439	14,968	1,471
Attorney General	16,175	3,236	4,889	960		13,562	5,608	7,954
Western Illinois University	11,627	236,781	235,008	413		12,987	4,133	8,854
Corrections	4,944	42,440	36,477			10,907		10,907
State Board of Education	7,119	9,757	7,283			9,593		9,593
Secretary of State	8,305	14,978	14,911	115		8,257	793	7,464
Public Health	6,639	22,026	20,888	10		7,767	913	6,854
Environmental Protection Trust Fund	7,211	3,630	3,377			7,464	7,111	353
State Employees' Retirement System	5,161	6,853	6,231	41		5,742		5,742
Natural Resources	3,096	20,509	19,781	262		3,562	2,042	1,520
Veterans' Affairs	3,177	32,702	33,035			2,844		2,844
Children & Family Services	2,510	6,940	6,565	57		2,828	1,908	920
Comprehensive Health Insurance Bd	2,205	46,154	45,905			2,454		2,454
Agriculture	2,079	16,794	16,626	15		2,232	13	2,219

Agency*	Gross Receivables 12/31/07	Add:		Less:		Gross** Receivables 12/31/08	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
State Police	1,659	3,672	3,086	51	2,194	63	2,131	
Labor	1,360	246	36	23	1,547	72	1,475	
State Universities Retirement System	1,112	4,480	4,424		1,168		1,168	
Office of the State Fire Marshal	765	4,577	4,355	77	910		910	
Comptroller	624	244	91	7	770	388	382	
Supreme Court	703	444	464	3	680		680	
Military Affairs	96	19,724	19,321		499	4	495	
Medical District Commission	1,013	4,827	5,368		472	231	241	
Aging	342	80	31		391	379	12	
Emergency Management Agency	257	3,151	3,104		304		304	
Mathematics & Science Academy	330	1,392	1,432		290		290	
Judges Retirement System	257	299	309		247	2	245	
General Assembly Retirement System	117	72	58		131		131	
State's Attorneys Appellate Prosecutor	121	1,341	1,398		64		64	
Auditor General	9	4,558	4,511		56		56	
Drycleaners Environmental Council	19	3	2		20	16	4	
Agriculture - Grain Insurance	13	1,281	1,285		9		9	
General Assembly	2	22	20		4		4	
Office of the Governor	13	90	100		3		3	
Guardianship & Advocacy Comm	1	78	76		3		3	
Community College Board	1	5	6					
<b>Total All Agencies</b>	<b>\$11,967,656</b>	<b>\$21,839,767</b>	<b>\$20,927,378</b>	<b>\$258,749</b>	<b>\$12,621,296</b>	<b>\$5,630,690</b>	<b>\$6,990,606</b>	
<b>Less Deferred Receivables</b>						<b>103,605</b>	<b>4,864,423</b>	
						<b>\$5,527,085</b>	<b>\$2,126,183</b>	

\* Descending order by gross receivables as of December 31, 2008.

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

*State of Illinois*  
**Past Due Receivables**  
**General Funds**  
December 31, 2008  
(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Supreme Court</b>						
Licenses & Fees	\$1				\$1	\$78
Other Revenue				\$602	602	602
<b>Total Supreme Court.....</b>	<b>1</b>			<b>602</b>	<b>603</b>	<b>680</b>
<b>Attorney General</b>						
Other Revenue	441	\$181	\$231	\$2,178	3,031	3,376
<b>Total Attorney General.....</b>	<b>441</b>	<b>181</b>	<b>231</b>	<b>2,178</b>	<b>3,031</b>	<b>3,376</b>
<b>Secretary of State</b>						
Other State Taxes	72	27	38	178	315	343
Licenses & Fees	28	20	37	2,689	2,774	2,780
<b>Total Secretary of State.....</b>	<b>100</b>	<b>47</b>	<b>75</b>	<b>2,867</b>	<b>3,089</b>	<b>3,123</b>
<b>Comptroller</b>						
Other Revenue				18	18	18
<b>Total Comptroller.....</b>				<b>18</b>	<b>18</b>	<b>18</b>
<b>Treasurer</b>						
Interest & Other Investment Income						19,103
<b>Total Treasurer.....</b>						<b>19,103</b>
<b>Aging</b>						
Other Revenue	31	19	103	238	391	391
<b>Total Aging.....</b>	<b>31</b>	<b>19</b>	<b>103</b>	<b>238</b>	<b>391</b>	<b>391</b>
<b>Agriculture</b>						
Licenses & Fees	9	2	13	66	90	103
<b>Total Agriculture.....</b>	<b>9</b>	<b>2</b>	<b>13</b>	<b>66</b>	<b>90</b>	<b>103</b>
<b>Central Management Services</b>						
Other Revenue	45	8	56	409	518	617
<b>Total Central Management Services.....</b>	<b>45</b>	<b>8</b>	<b>56</b>	<b>409</b>	<b>518</b>	<b>617</b>
<b>Children &amp; Family Services</b>						
Licenses & Fees	2	1	10	306	319	319
Other Revenue	219	222	35	1,610	2,086	2,509
<b>Total Children &amp; Family Services.....</b>	<b>221</b>	<b>223</b>	<b>45</b>	<b>1,916</b>	<b>2,405</b>	<b>2,828</b>
<b>Commerce &amp; Economic Opportunity</b>						
Loan & Note Repayments				423	423	423
Other Revenue		192		439	631	631
<b>Total Commerce &amp; Economic Opportunity.....</b>		<b>192</b>		<b>862</b>	<b>1,054</b>	<b>1,054</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Financial &amp; Professional Regulation</b>						
Other Revenue	27	91	163	2,488	2,769	2,866
Other State Taxes	8	23	27	3,710	3,768	4,422
<b>Total Financial &amp; Professional Regulation.....</b>	<b>35</b>	<b>114</b>	<b>190</b>	<b>6,198</b>	<b>6,537</b>	<b>7,288</b>
<b>Human Services</b>						
Loan & Note Repayments	16	95	31	209	351	351
Other Revenue	20,821	20,172	40,730	323,536	405,259	473,113
<b>Total Human Services.....</b>	<b>20,837</b>	<b>20,267</b>	<b>40,761</b>	<b>323,745</b>	<b>405,610</b>	<b>473,464</b>
<b>Labor</b>						
Other Revenue	81				81	81
Licenses & Fees	51	222	106	1,078	1,457	1,457
<b>Total Labor.....</b>	<b>132</b>	<b>222</b>	<b>106</b>	<b>1,078</b>	<b>1,538</b>	<b>1,538</b>
<b>Military Affairs</b>						
Other Revenue				1	1	1
Federal Government Revenue	158				158	158
<b>Total Military Affairs.....</b>	<b>158</b>			<b>1</b>	<b>159</b>	<b>159</b>
<b>Healthcare &amp; Family Services</b>						
Child Support Claims	272				272	272
Other Revenue	71		1,928		1,999	3,889
Licenses & Fees	604	457	698	1,835	3,594	4,866
Other State Taxes	3,277	16	621	1,623	5,537	10,148
Public Assistance Recoveries	35,278	2,563	6,352	32,353	76,546	95,160
<b>Total Healthcare &amp; Family Services.....</b>	<b>39,502</b>	<b>3,036</b>	<b>9,599</b>	<b>35,811</b>	<b>87,948</b>	<b>114,335</b>
<b>Public Health</b>						
Licenses & Fees	1				1	1
Loan & Note Repayments				8	8	8
<b>Total Public Health.....</b>	<b>1</b>			<b>8</b>	<b>9</b>	<b>9</b>
<b>Revenue</b>						
Other State Taxes	649	490	719	6,328	8,186	8,193
Withholding Income Taxes	12,704	11,486	8,173	37,898	70,261	70,261
Business Income Taxes	46,114	22,924	15,220	54,861	139,119	139,119
Sales Taxes	19,426	15,614	16,963	111,935	163,938	164,026
Income Taxes	46,968	32,341	62,807	161,909	304,025	304,025
<b>Total Revenue.....</b>	<b>125,861</b>	<b>82,855</b>	<b>103,882</b>	<b>372,931</b>	<b>685,529</b>	<b>685,624</b>
<b>State Police</b>						
Other Revenue				6	6	6
<b>Total State Police.....</b>				<b>6</b>	<b>6</b>	<b>6</b>
<b>Transportation</b>						
Loans & Note Repayments-Short term						163
Loans & Note Repayments-Long term						680
<b>Total Transportation.....</b>						<b>843</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Capital Development Board</b>						
Loan & Note Repayments						14,968
<b>Total Capital Development Board.....</b>						<b>14,968</b>
<b>Commerce Commission</b>						
Public Utility Taxes	1	1	1		3	36,482
<b>Total Commerce Commission.....</b>	<b>1</b>	<b>1</b>	<b>1</b>		<b>3</b>	<b>36,482</b>
<b>Environmental Protection Agency</b>						
Other Revenue				2	2	2
<b>Total Environmental Protection Agency.....</b>				<b>2</b>	<b>2</b>	<b>2</b>
<b>State Board of Education</b>						
Other Revenue	85				85	382
Loan & Note Repayments	494			116	610	1,199
<b>Total State Board of Education.....</b>	<b>579</b>			<b>116</b>	<b>695</b>	<b>1,581</b>
<b>Student Assistance Commission</b>						
Loan & Note Repayments						40,185
<b>Total Student Assistance Commission.....</b>						<b>40,185</b>
<b>Total General Funds.....</b>	<b>\$187,954</b>	<b>\$107,167</b>	<b>\$155,062</b>	<b>\$749,052</b>	<b>\$1,199,235</b>	<b>\$1,407,777</b>
<b>Less Deferred Receivables</b>						<b>49,762</b>
						<b>\$1,358,015</b>



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

December 31, 2008

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>General Assembly</b>						
Licenses & Fees	\$2			\$2	\$4	\$4
<b>Total General Assembly.....</b>	<b>2</b>			<b>2</b>	<b>4</b>	<b>4</b>
<b>Auditor General</b>						
Other Revenue		\$56			56	56
<b>Total Auditor General.....</b>		<b>56</b>			<b>56</b>	<b>56</b>
<b>General Assembly Retirement System</b>						
Other Revenue						131
<b>Total General Assembly Retirement System.....</b>						<b>131</b>
<b>Judges Retirement System</b>						
Other Revenue	1			12	13	247
<b>Total Judges Retirement System.....</b>	<b>1</b>			<b>12</b>	<b>13</b>	<b>247</b>
<b>State's Attorneys Appellate Prosecutor</b>						
Other Revenue	2	1			3	64
<b>Total State's Attorneys Appellate Prosecutor....</b>	<b>2</b>	<b>1</b>			<b>3</b>	<b>64</b>
<b>Office of the Governor</b>						
Federal Government Revenue	3				3	3
<b>Total Office of the Governor.....</b>	<b>3</b>				<b>3</b>	<b>3</b>
<b>Attorney General</b>						
Federal Government Revenue						97
Other Revenue	176	339	\$166	3,430	4,111	10,089
<b>Total Attorney General.....</b>	<b>176</b>	<b>339</b>	<b>166</b>	<b>3,430</b>	<b>4,111</b>	<b>10,186</b>
<b>Secretary of State</b>						
Other Revenue				16	16	17
Licenses & Fees	745	471	594	2,947	4,757	5,117
<b>Total Secretary of State.....</b>	<b>745</b>	<b>471</b>	<b>594</b>	<b>2,963</b>	<b>4,773</b>	<b>5,134</b>
<b>Comptroller</b>						
Licenses & Fees				3	3	3
Other Revenue	21			14	35	35
Fines & Penalties	15	57	15	627	714	714
<b>Total Comptroller.....</b>	<b>36</b>	<b>57</b>	<b>15</b>	<b>644</b>	<b>752</b>	<b>752</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Agriculture</b>						
Other Revenue	66	121	6	43	236	265
Licenses & Fees	66	22	17	20	125	293
Federal Government Revenue	513	14	4		531	1,571
<b>Total Agriculture.....</b>	<b>645</b>	<b>157</b>	<b>27</b>	<b>63</b>	<b>892</b>	<b>2,129</b>
<b>Agriculture - Grain Insurance</b>						
Licenses & Fees	8	1			9	9
<b>Total Agriculture - Grain Insurance.....</b>	<b>8</b>	<b>1</b>			<b>9</b>	<b>9</b>
<b>Central Management Services</b>						
Licenses & Fees	18	33	21	6	78	564
Charges for Sales & Services	50,836	30,687	16,488	5,984	103,995	139,116
<b>Total Central Management Services.....</b>	<b>50,854</b>	<b>30,720</b>	<b>16,509</b>	<b>5,990</b>	<b>104,073</b>	<b>139,680</b>
<b>Commerce &amp; Economic Opportunity</b>						
Federal Government Revenue						2
Other Revenue						7
Loan & Note Repayments		1,516	345	850	2,711	18,236
<b>Total Commerce &amp; Economic Opportunity.....</b>		<b>1,516</b>	<b>345</b>	<b>850</b>	<b>2,711</b>	<b>18,245</b>
<b>Natural Resources</b>						
Public Assistance Recoveries	13				13	13
Interest & Other Investment Income						169
Federal Government Revenue	443				443	443
Licenses & Fees	62	3	212	915	1,192	1,192
Other Revenue	47	14	14	1,250	1,325	1,745
<b>Total Natural Resources.....</b>	<b>565</b>	<b>17</b>	<b>226</b>	<b>2,165</b>	<b>2,973</b>	<b>3,562</b>
<b>Corrections</b>						
Charges for Sales & Services	4,923	2,850			7,773	10,907
<b>Total Corrections.....</b>	<b>4,923</b>	<b>2,850</b>			<b>7,773</b>	<b>10,907</b>
<b>Employment Security</b>						
Other Revenue	35	5			40	96
Other State Taxes	541	99	147	618	1,405	1,405
Unemployment Taxes	20,197	9,057	24,363	83,823	137,440	137,440
Unemployment Benefit Overpayment	15,607	13,886	40,477	205,668	275,638	275,638
<b>Total Employment Security.....</b>	<b>36,380</b>	<b>23,047</b>	<b>64,987</b>	<b>290,109</b>	<b>414,523</b>	<b>414,579</b>
<b>Financial &amp; Professional Regulation</b>						
Other Revenue	120	159	167	482	928	938
Licenses & Fees	373	138	248	396	1,155	1,438
Interest & Other Investment Income	28	50	217	1,322	1,617	1,617
Charges for Sales & Services	2			6	8	7,824
<b>Total Financial &amp; Professional Regulation.....</b>	<b>523</b>	<b>347</b>	<b>632</b>	<b>2,206</b>	<b>3,708</b>	<b>11,817</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Human Services</b>						
Loan & Note Repayments		38		29	67	86
Licenses & Fees	56			46	102	130
Federal Government Revenue			1,921	117	2,038	8,459
Other Revenue	840	983	1,550	10,262	13,635	16,662
<b>Total Human Services.....</b>	<b>896</b>	<b>1,021</b>	<b>3,471</b>	<b>10,454</b>	<b>15,842</b>	<b>25,337</b>
<b>Labor</b>						
Licenses & Fees				9	9	9
<b>Total Labor.....</b>				<b>9</b>	<b>9</b>	<b>9</b>
<b>Military Affairs</b>						
Public Assistance Recoveries				3	3	3
Other Revenue	38			1	39	73
Federal Government Revenue						264
<b>Total Military Affairs.....</b>	<b>38</b>			<b>4</b>	<b>42</b>	<b>340</b>
<b>Healthcare &amp; Family Services</b>						
Licenses & Fees	1	1	1	1	4	85
Other Revenue				886	886	895
Interest & Other Investment Income	6,289	9,002	18,594	715,691	749,576	749,576
Child Support Claims	504,465	9,018	24,136	2,428,197	2,965,816	2,965,816
<b>Total Healthcare &amp; Family Services.....</b>	<b>510,755</b>	<b>18,021</b>	<b>42,731</b>	<b>3,144,775</b>	<b>3,716,282</b>	<b>3,716,372</b>
<b>Public Health</b>						
Other Revenue						209
Federal Government Revenue						1,511
Licenses & Fees	406	126	106	58	696	1,907
Loan & Note Repayments	41	35	140	1,486	1,702	4,131
<b>Total Public Health.....</b>	<b>447</b>	<b>161</b>	<b>246</b>	<b>1,544</b>	<b>2,398</b>	<b>7,758</b>
<b>Revenue</b>						
Other Revenue	19	7	1	26	53	53
Charges for Sales & Services	507	303	6,613		7,423	10,930
Other State Taxes	2,597	2,018	2,497	19,458	26,570	61,902
Sales Taxes	12,558	8,648	9,599	55,619	86,424	86,472
Business Income Taxes	30,418	11,613	12,542	36,820	91,393	91,393
<b>Total Revenue.....</b>	<b>46,099</b>	<b>22,589</b>	<b>31,252</b>	<b>111,923</b>	<b>211,863</b>	<b>250,750</b>
<b>State Police</b>						
Federal Government Revenue	32	3	17	20	72	72
Charges for Sales & Services			26	78	104	104
Other Revenue	9			14	23	2,012
<b>Total State Police.....</b>	<b>41</b>	<b>3</b>	<b>43</b>	<b>112</b>	<b>199</b>	<b>2,188</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Transportation</b>						
Charges for Sales & Services	54	37	1		92	144
Loans & Note Repayments-Short term						3,676
Other Revenue	10,859	868	647	6,536	18,910	26,777
Loans & Note Repayments-Long term				1,203	1,203	34,878
Federal Government Revenue						37,940
<b>Total Transportation.....</b>	<b>10,913</b>	<b>905</b>	<b>648</b>	<b>7,739</b>	<b>20,205</b>	<b>103,415</b>
<b>Veterans' Affairs</b>						
Other Revenue	1	1			2	2
Interest & Other Investment Income						3
Licenses & Fees	1		3	11	15	33
Federal Government Revenue	925	74			999	2,806
<b>Total Veterans' Affairs.....</b>	<b>927</b>	<b>75</b>	<b>3</b>	<b>11</b>	<b>1,016</b>	<b>2,844</b>
<b>Capital Development Board</b>						
Licenses & Fees	87				87	1,471
<b>Total Capital Development Board.....</b>	<b>87</b>				<b>87</b>	<b>1,471</b>
<b>Commerce Commission</b>						
Public Utility Taxes	5	2	5	57	69	73
Other Revenue	86	54	48	910	1,098	1,176
<b>Total Commerce Commission.....</b>	<b>91</b>	<b>56</b>	<b>53</b>	<b>967</b>	<b>1,167</b>	<b>1,249</b>
<b>Drycleaners Environmental Council</b>						
Licenses & Fees			2	16	18	20
<b>Total Drycleaners Environmental Council.....</b>			<b>2</b>	<b>16</b>	<b>18</b>	<b>20</b>
<b>Comprehensive Health Insurance Bd</b>						
Charges for Sales & Services						47
Other Revenue						2,407
<b>Total Comprehensive Health Insurance Bd.....</b>						<b>2,454</b>
<b>Environmental Protection Trust Fund</b>						
Other Revenue			10	7,101	7,111	7,464
<b>Total Environmental Protection Trust Fund.....</b>			<b>10</b>	<b>7,101</b>	<b>7,111</b>	<b>7,464</b>
<b>Environmental Protection Agency</b>						
Federal Government Revenue						5,362
Licenses & Fees	159	1,345	259	2,094	3,857	12,078
Other Revenue	380	213	354	12,825	13,772	22,908
Loan & Note Repayments						1,730,013
<b>Total Environmental Protection Agency.....</b>	<b>539</b>	<b>1,558</b>	<b>613</b>	<b>14,919</b>	<b>17,629</b>	<b>1,770,361</b>
<b>Guardianship &amp; Advocacy Comm</b>						
Licenses & Fees						3
<b>Total Guardianship &amp; Advocacy Comm.....</b>						<b>3</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Housing Development Authority</b>						
Interest & Other Investment Income	420	1,694			2,114	6,388
Loan & Note Repayments	209	2,075			2,284	2,049,187
<b>Total Housing Development Authority.....</b>	<b>629</b>	<b>3,769</b>			<b>4,398</b>	<b>2,055,575</b>
<b>Toll Highway Authority</b>						
Charges for Sales & Services		545		221	766	766
Other Revenue			83,378	84,821	168,199	239,596
<b>Total Toll Highway Authority.....</b>		<b>545</b>	<b>83,378</b>	<b>85,042</b>	<b>168,965</b>	<b>240,362</b>
<b>Illinois Finance Authority</b>						
Other Revenue			657	459	1,116	1,116
Licenses & Fees	38	1	15	1,721	1,775	95,232
<b>Total Illinois Finance Authority.....</b>	<b>38</b>	<b>1</b>	<b>672</b>	<b>2,180</b>	<b>2,891</b>	<b>96,348</b>
<b>Medical District Commission</b>						
Other Revenue	173	30	79	190	472	472
<b>Total Medical District Commission.....</b>	<b>173</b>	<b>30</b>	<b>79</b>	<b>190</b>	<b>472</b>	<b>472</b>
<b>State Board of Education</b>						
Interest & Other Investment Income						2
Other Revenue	285	1	203	23	512	2,005
Loans & Note Repayments-Short term	10				10	2,693
Loans & Note Repayments-Long term						3,312
<b>Total State Board of Education.....</b>	<b>295</b>	<b>1</b>	<b>203</b>	<b>23</b>	<b>522</b>	<b>8,012</b>
<b>Emergency Management Agency</b>						
Other Revenue		22	5	40	67	80
Licenses & Fees	11	45		23	79	224
<b>Total Emergency Management Agency.....</b>	<b>11</b>	<b>67</b>	<b>5</b>	<b>63</b>	<b>146</b>	<b>304</b>
<b>State Employees' Retirement System</b>						
Contributions	8	182	89	120	399	399
Other Revenue	359	304	1,066	3,239	4,968	5,343
<b>Total State Employees' Retirement System.....</b>	<b>367</b>	<b>486</b>	<b>1,155</b>	<b>3,359</b>	<b>5,367</b>	<b>5,742</b>
<b>Office of the State Fire Marshal</b>						
Licenses & Fees	106	38	41	155	340	910
<b>Total Office of the State Fire Marshal.....</b>	<b>106</b>	<b>38</b>	<b>41</b>	<b>155</b>	<b>340</b>	<b>910</b>
<b>Teachers' Retirement System</b>						
Contributions	1,268		157	538	1,963	152,272
<b>Total Teachers' Retirement System.....</b>	<b>1,268</b>		<b>157</b>	<b>538</b>	<b>1,963</b>	<b>152,272</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Chicago State University</b>						
General Accounts Receivable	297	9	121	122	549	549
Loans-Short Term	30	37	60	841	968	1,788
Federal & Private Grants & Contracts	4,191	52	81		4,324	4,324
State Grants & Contracts	7,016	1,434	969	118	9,537	9,537
Student Accounts Receivable	5,380	1,938	1,014	4,259	12,591	12,591
<b>Total Chicago State University.....</b>	<b>16,914</b>	<b>3,470</b>	<b>2,245</b>	<b>5,340</b>	<b>27,969</b>	<b>28,789</b>
<b>Eastern Illinois University</b>						
General Accounts Receivable				37	37	37
State Grants & Contracts						236
Federal & Private Grants & Contracts						817
Loans-Short Term	736	120	152	876	1,884	6,282
Student Accounts Receivable		368		6,752	7,120	10,859
<b>Total Eastern Illinois University.....</b>	<b>736</b>	<b>488</b>	<b>152</b>	<b>7,665</b>	<b>9,041</b>	<b>18,231</b>
<b>Governors State University</b>						
Loans-Short Term		285	94	434	813	4,375
Student Accounts Receivable	674		102	3,686	4,462	12,361
<b>Total Governors State University.....</b>	<b>674</b>	<b>285</b>	<b>196</b>	<b>4,120</b>	<b>5,275</b>	<b>16,736</b>
<b>Northeastern Illinois University</b>						
General Accounts Receivable	44	11	30	248	333	337
Loans-Short Term	2	176	3	420	601	3,228
Student Accounts Receivable	11,728	1,221	1,905		14,854	21,584
<b>Total Northeastern Illinois University.....</b>	<b>11,774</b>	<b>1,408</b>	<b>1,938</b>	<b>668</b>	<b>15,788</b>	<b>25,149</b>
<b>Western Illinois University</b>						
State Grants & Contracts						693
Federal & Private Grants & Contracts	51				51	1,228
General Accounts Receivable	98			2	100	1,699
Loans-Short Term	52	1	36	805	894	2,481
Student Accounts Receivable	3,261	141	660	2,824	6,886	6,886
<b>Total Western Illinois University.....</b>	<b>3,462</b>	<b>142</b>	<b>696</b>	<b>3,631</b>	<b>7,931</b>	<b>12,987</b>
<b>Illinois State University</b>						
State Grants & Contracts	90				90	625
General Accounts Receivable	102				102	1,112
Federal & Private Grants & Contracts	481	18	1		500	3,357
Loans-Short Term	116	156	352	1,408	2,032	11,496
Student Accounts Receivable	8,649	196	1,799	6,068	16,712	16,712
<b>Total Illinois State University.....</b>	<b>9,438</b>	<b>370</b>	<b>2,152</b>	<b>7,476</b>	<b>19,436</b>	<b>33,302</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Northern Illinois University</b>						
General Accounts Receivable	245	93	5		343	769
Federal & Private Grants & Contracts	19	10	10	131	170	985
Hospital	166	65	42	266	539	1,544
Loans-Short Term	570		339	515	1,424	9,365
Student Accounts Receivable	7,568	2,562	7,374		17,504	98,123
<b>Total Northern Illinois University.....</b>	<b>8,568</b>	<b>2,730</b>	<b>7,770</b>	<b>912</b>	<b>19,980</b>	<b>110,786</b>
<b>Southern Illinois University</b>						
State Grants & Contracts	147	9		70	226	7,292
Federal & Private Grants & Contracts	287	105	51	230	673	7,586
General Accounts Receivable	1,139	1,425	833	4,033	7,430	13,039
Student Accounts Receivable	2,412	3,748	1,905	8,010	16,075	16,245
Loans-Short Term	603	143	23	380	1,149	22,019
<b>Total Southern Illinois University.....</b>	<b>4,588</b>	<b>5,430</b>	<b>2,812</b>	<b>12,723</b>	<b>25,553</b>	<b>66,181</b>
<b>University of Illinois</b>						
State Grants & Contracts	6,903	477	195	320	7,895	10,395
Federal & Private Grants & Contracts	16,556	4,059	1,923	3,940	26,478	41,925
General Accounts Receivable	12,537	4,352	1,465	6,999	25,353	45,736
Student Accounts Receivable	5,711	14,849	4,274	17,535	42,369	50,106
Loans-Short Term	2,647	583	652	6,653	10,535	66,777
Medical Service Plan	38,789	10,465	9,411	13,278	71,943	76,845
Hospital	52,713	16,841	22,772	218,111	310,437	335,837
<b>Total University of Illinois.....</b>	<b>135,856</b>	<b>51,626</b>	<b>40,692</b>	<b>266,836</b>	<b>495,010</b>	<b>627,621</b>
<b>Student Assistance Commission</b>						
Loan & Note Repayments	24,227	18,418	21,547	3,546	67,738	1,202,742
<b>Total Student Assistance Commission.....</b>	<b>24,227</b>	<b>18,418</b>	<b>21,547</b>	<b>3,546</b>	<b>67,738</b>	<b>1,202,742</b>
<b>Mathematics &amp; Science Academy</b>						
Licenses & Fees			2	2	4	290
<b>Total Mathematics &amp; Science Academy.....</b>			<b>2</b>	<b>2</b>	<b>4</b>	<b>290</b>
<b>State Universities Retirement System</b>						
Other Revenue						1,168
<b>Total State Universities Retirement System.....</b>						<b>1,168</b>
<b>Total Nongeneral Funds.....</b>	<b>\$884,820</b>	<b>\$193,272</b>	<b>\$328,465</b>	<b>\$4,012,477</b>	<b>\$5,419,034</b>	<b>\$11,213,519</b>
<b>Less Deferred Receivables</b>						<b>4,918,266</b>
						<b>\$6,295,253</b>