



State of Illinois
Office of the Comptroller

RECEIVABLES REPORT

Calendar Year Ended December 31, 2009



A Message to Illinois Taxpayers



March 12, 2010

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 2009.

As of December 31, 2009, the total amount owed to the State was \$12.994 billion, an increase of \$373 million from the \$12.621 billion reported at December 31, 2008. The growth was mainly the result of increases of \$24 million in child support claims and \$279 million in related interest charges at the Department of Healthcare and Family Services.

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 \$47.4 million to the state treasury in calendar year 2009.

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
2009 Receivables Report

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State of Illinois 2009 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	
	2005	2006	2007	2008	2009	2008 to 2009	Amount Percent
Gross Receivables	\$ 12,571	\$ 13,759	\$ 11,968	\$ 12,621	\$ 12,994	\$ 373	3%
Less: Long-Term Loans	6,542	6,986	4,612	4,968	4,789	(179)	-4%
Receivables Available for Collection	6,029	6,773	7,356	7,653	8,205	552	7%
Less: Estimated Uncollectibles	4,366	4,770	5,093	5,527	5,912	385	7%
Net Receivables	<u>\$ 1,663</u>	<u>\$ 2,003</u>	<u>\$ 2,263</u>	<u>\$ 2,126</u>	<u>\$ 2,293</u>	<u>\$ 167</u>	<u>8%</u>
Past Due Gross Receivables:							
Over 180 days	\$ 4,195	\$ 4,632	\$ 4,900	\$ 5,245	\$ 5,837	\$ 592	11%
Over 1 year	\$ 3,810	\$ 4,027	\$ 4,550	\$ 4,762	\$ 5,303	\$ 541	11%

State of Illinois 2009 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, 2009, the gross receivables balance for the State of Illinois was \$12.994 billion. This represents an increase of \$373 million (3%) from December 31, 2008. 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 \$4.789 billion at December 31, 2009. The largest fluctuations of this decrease of \$179 million (4%) from December 31, 2008, is attributable to the following:

- Housing Development Authority installment loans decreased \$178 million (from \$2.005 billion at December 31, 2008, to \$1.827 billion at December 31, 2009).
- Municipal loans at the Environmental Protection Agency increased \$103 million (from \$1.586 billion at December 31, 2008, to \$1.689 billion at December 31, 2008).
- Installment student loans decreased \$63 million at the Illinois Student Assistance Commission (from \$1.196 billion at December 31, 2008, to \$1.133 billion at December 31, 2009).

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, 2009, the State's estimated uncollectible receivables totaled \$5.912 billion. This is an increase of \$385 million (7%) from the \$5.527 billion reported at December 31, 2008. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$321 million (from \$3.534 billion at December 31, 2008, to \$3.855 billion at December 31, 2009).

State of Illinois 2009 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, 2009, the State's net fiduciary receivables totaled \$328 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 \$221 million at December 31, 2009. Of this amount, \$176 million (80%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$163 million with \$131 million (80%) 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 2009 Receivables Report

At December 31, 2009, receivables totaling \$5.837 billion were over 180 days past due and receivables totaling \$5.303 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 \$3.549 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$632 million, mostly from tax collection efforts.

Write-Offs

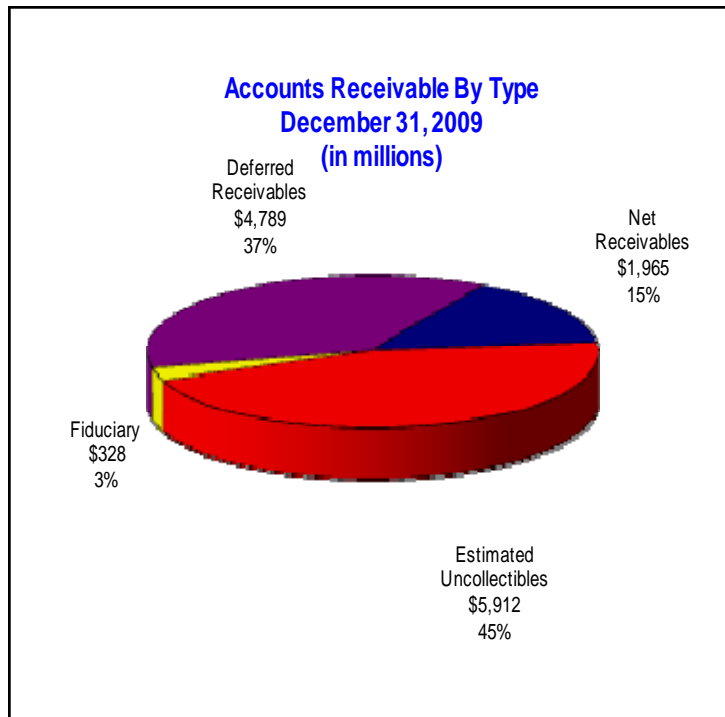
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

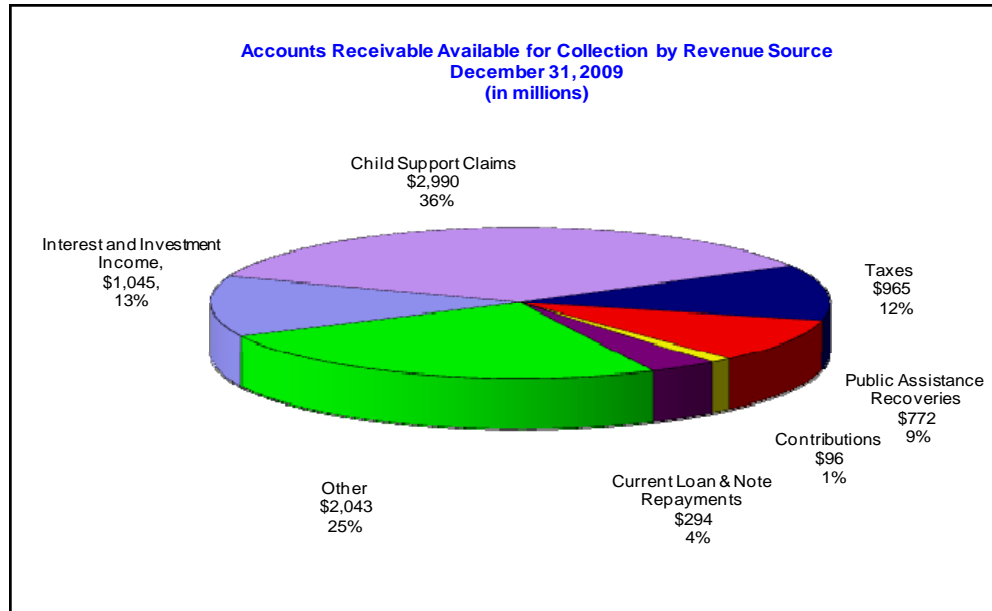
The chart to the right displaying Accounts Receivable by Type indicates that of the \$12.994 billion of gross receivables at December 31, 2009, State agencies expect \$1.965 billion or 15% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



State of Illinois 2009 Receivables Report

Revenue Sources

The following chart depicts the sources of revenue for the State's receivable balance available for collection. The four largest categories of receivables for 2009 are Child Support Claims, Interest and Investment Income, Taxes, and Other, which together comprise 86% 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, 2009 totaling \$2.990 billion (36%) of the receivables available for collection. The Department expects only \$206 million of this amount to be collected.
- **Other** - The second largest accounts receivable revenue source available for collection is other receivables totaling \$2.043 billion (25%). Other receivables include licenses and fees, federal government reimbursements, university activities, etc.
- **Interest and Investment Income** - Interest and investment income is the third largest accounts receivable revenue source available for collection totaling \$1.045 billion (13%) of the receivables available for collection. \$1.029 billion of this amount is reported by the Department of Healthcare and Family Services relating to interest charged on delinquent child support claims. The Department expects only \$6 thousand of this amount to be collected.
- **Taxes** - Tax receivables totaling \$965 million (12%) is the fourth largest revenue source available for collection at December 31, 2009. Income and sales tax receivables available for collection reported by the Department of Revenue are \$441 million and \$250 million, respectively. Also included in the taxes receivables available for collection are \$31 million in public utility taxes, \$153 million in unemployment taxes, and \$90 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.

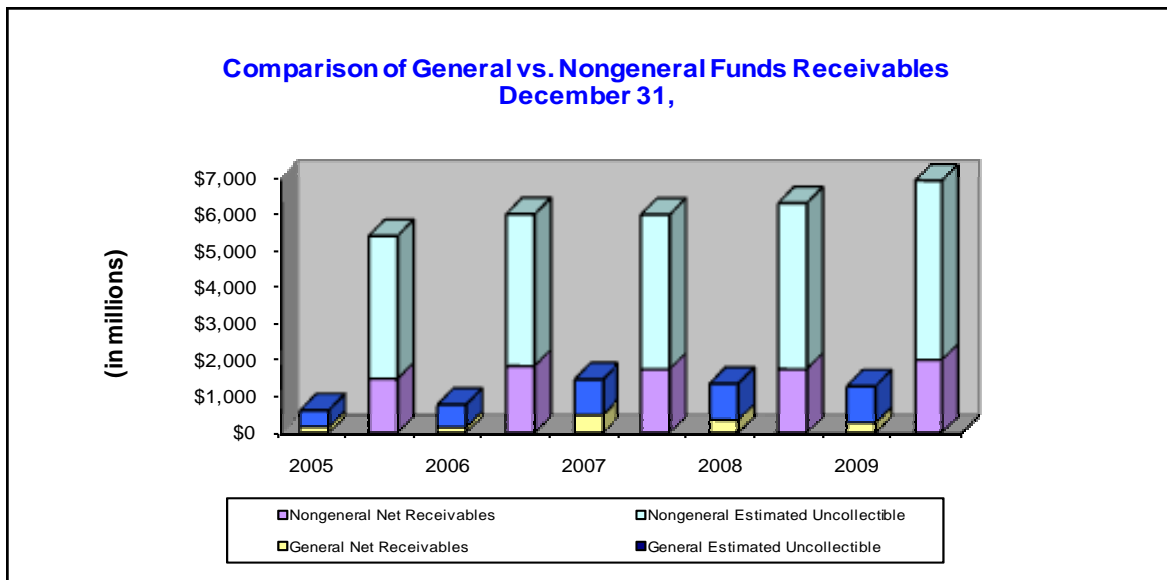
State of Illinois 2009 Receivables Report

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 \$1.328 billion and receivables available for collection of \$1.290 billion at December 31, 2009 with \$1.008 billion estimated to be uncollectible. The largest source of the General Fund receivables available for collection is taxes totaling \$618 million. General Fund receivables available for collection decreased \$68 million from December 31, 2008.

The State's nongeneral funds had gross receivables of \$11.666 billion and receivables available for collection of \$6.915 billion at December 31, 2009 with \$4.904 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$620 million from December 31, 2008.

State of Illinois 2009 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 2009 Receivables Report

Agencies with Largest Gross Receivables

Overview

Gross receivables increased \$373 million (3%) from December 31, 2008 to December 31, 2009. The five agencies with the largest gross receivables comprise 77% of the State's gross receivables for 2009.

Comparison of Agencies with Five Largest Gross Receivable Balances (in thousands)				
Agency	Gross Receivables		Net Change	
	12/31/2009	12/31/2008	Amount	%
Healthcare and Family Services	\$ 4,136,322	\$ 3,830,707	\$ 305,615	7.98%
Housing Development Authority	1,942,043	2,055,575	(113,532)	(5.52%)
Environmental Protection Agency	1,853,445	1,770,363	83,082	4.69%
Student Assistance Commission	1,183,219	1,242,927	(59,708)	(4.80%)
Revenue	833,270	936,374	(103,104)	(11.01%)
Total Five Largest Agencies	9,948,299	9,835,946	112,353	1.14%
Total All Other Agencies	3,045,607	2,785,350	260,257	9.34%
Total of All Agencies	\$ 12,993,906	\$ 12,621,296	\$ 372,610	2.95%

Analysis

- The \$306 million increase in gross receivables at the Department of Healthcare and Family Services is due primarily to increases in interest income associated with Child Support Claims and Public Assistance Recoveries.
- The \$114 million decrease in gross receivables at the Illinois Housing Development Authority is due mainly to loan collections exceeding loan originations.
- 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 \$60 million decrease in gross receivables at the Illinois Student Assistance Commission is due mainly to loan collections exceeding loan originations.
- The \$103 million decrease in gross receivables at the Department of Revenue is primarily due to decreases in corporate income taxes receivable.

State of Illinois 2009 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest net receivables comprise 75% of the State's net receivables for 2009. The remaining 25% of receivables are held by 46 State agencies. The agencies with the largest net receivables differ slightly from the agencies with the largest gross receivables since deferred receivables are deducted from the calculation for net receivables. The most cost effective approach to collection is for the State to focus their primary collection efforts on the agencies with the largest receivables. While the State should not lessen its efforts for the remaining agencies, the greatest potential benefits in terms of reduced carrying costs and lower write-offs through improved collection exists at the agencies with the largest receivables. The receivables available for collection presented for these agencies in the table below exclude deferred receivables.

Agency	December 31, 2009			December 31, 2008			Change in "Net"
	Available for	Estimated	Net	Available for	Estimated	Net	
	Collection	Uncollectibles		Collection	Uncollectibles		
University of Illinois	\$ 608	\$ 321	\$ 287	\$ 628	\$ 298	\$ 330	\$ (43)
Healthcare and Family Services	4,136	3,855	281	3,831	3,534	297	(16)
Employment Security	478	275	203	415	314	101	102
Revenue	780	598	182	868	582	286	(104)
Environmental Protection Agency	164	15	149	184	14	170	(21)
Central Management Services	148	-	148	140	-	140	8
Southern Illinois University	148	14	134	53	12	41	93
Illinois Housing Development Authority	115	-	115	51	-	51	64
Northern Illinois University	114	-	114	104	-	104	10
Toll Highway Authority	382	269	113	240	222	18	95
Total Ten Largest Agencies	7,073	5,347	1,726	6,514	4,976	1,538	188
Total All Other Agencies	1,132	565	567	1,139	551	588	(21)
Total of All Agencies	\$ 8,205	\$ 5,912	\$ 2,293	\$ 7,653	\$ 5,527	\$ 2,126	\$ 167

Analysis

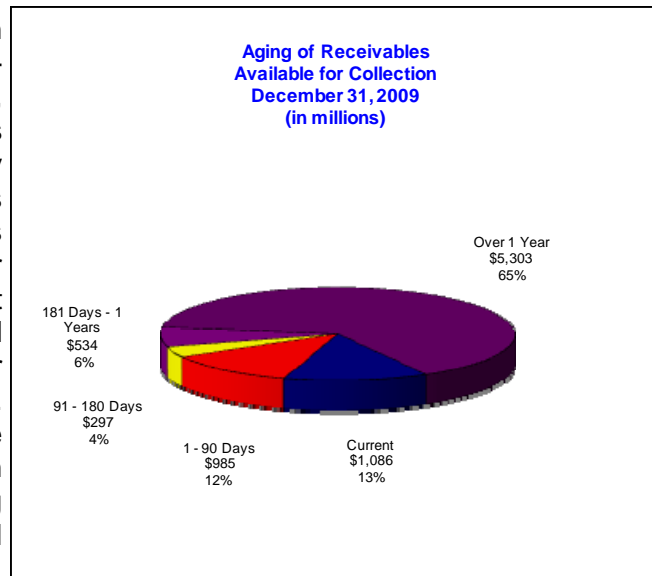
- The Department of Revenue net receivables decreased by \$104 million due mainly to a decrease in net business income taxes receivables of \$127 million. As described in the message at the beginning of the document, the receivables reported for the Department are based on the number of returns processed and not necessarily the amount owed to the State as of December 31, 2009.
- Net receivables at the Department of Employment Security increased by \$102 million during the year from increases in unemployment benefit overpayments of \$86 million.

State of Illinois 2009 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 \$8.205 billion include \$2.071 billion (25%) 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 \$831 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 \$5.303 billion (65%). 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 \$542 million of receivables over 1 year past due, mostly due to tax collections.
- The Department of Healthcare and Family Services reported \$3.495 billion of receivables over 1 year past due, mostly due to child support claims.

State of Illinois 2009 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, 2009			
(in thousands)			
Agency*	Gross Receivables	Number of Days	
		2009	2008
Healthcare and Family Services	\$ 4,136,322	119	160
Housing Development Authority	1,942,043	4,905	1,920
Environmental Protection Agency	1,853,445	1,571	1,654
Student Assistance Commission	1,183,219	9,982	1,557
Revenue	833,270	208	175
University of Illinois	608,717	76	85
Human Services	520,590	1,940	2,307
Employment Security	478,143	101	75
Toll Highway Authority	382,008	104	152
Southern Illinois University	158,040	92	51

* Ten agencies with the largest gross receivables.

Analysis

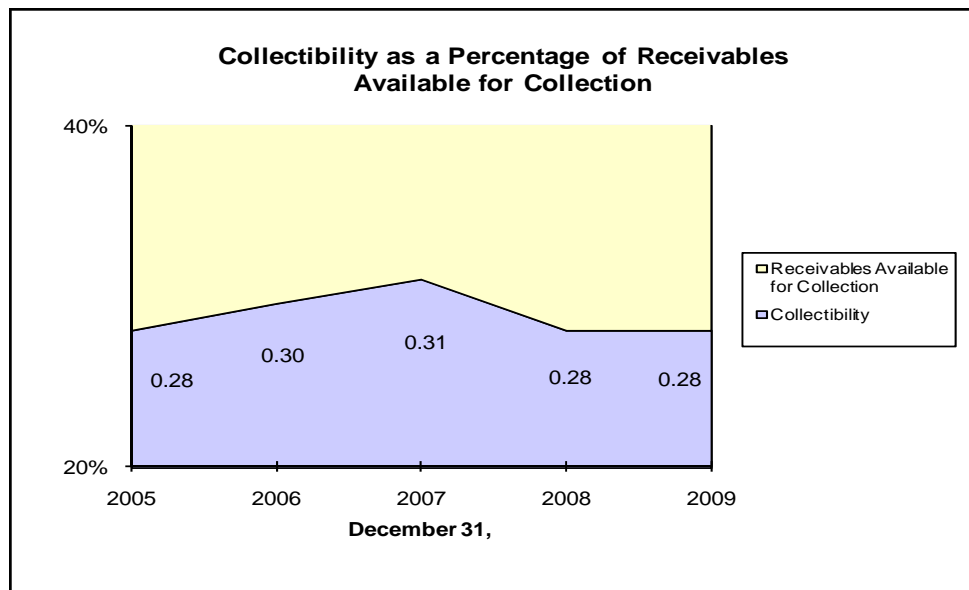
- Lower values for the University of Illinois, Southern Illinois University, Department of Employment Security, Toll Highway Authority, Department of Healthcare and Family Services, and Department of Revenue in the number of “days in accounts receivable” reflect that the clients they serve are less likely 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 2009 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

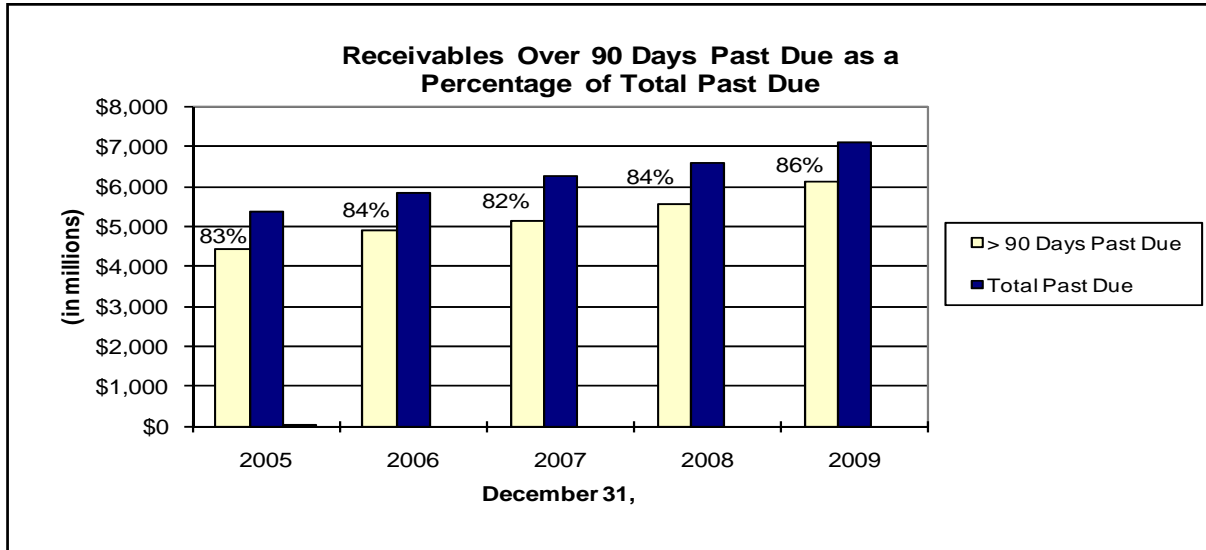
- The Department of Healthcare and Family Services (\$3.855 billion in estimated uncollectible receivables) collectibility rate of 7 cents out of every \$1 is due to the large number of accounts that are waiting to be written off.
- The Department of Revenue (\$598 million in estimated uncollectible receivables on current receivables) has a current collectibility rate of 23 cents out of every \$1.
- The Department of Human Services (\$450 million in estimated uncollectible receivables) has the majority of its receivables reported in their Public Assistance Recoveries Trust Fund. A very low percentage of these grant and food stamp overpayment receivables (14 cents out of every \$1) has been estimated to be collectible.

State of Illinois 2009 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

- As of December 31, 2009, 86% 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.

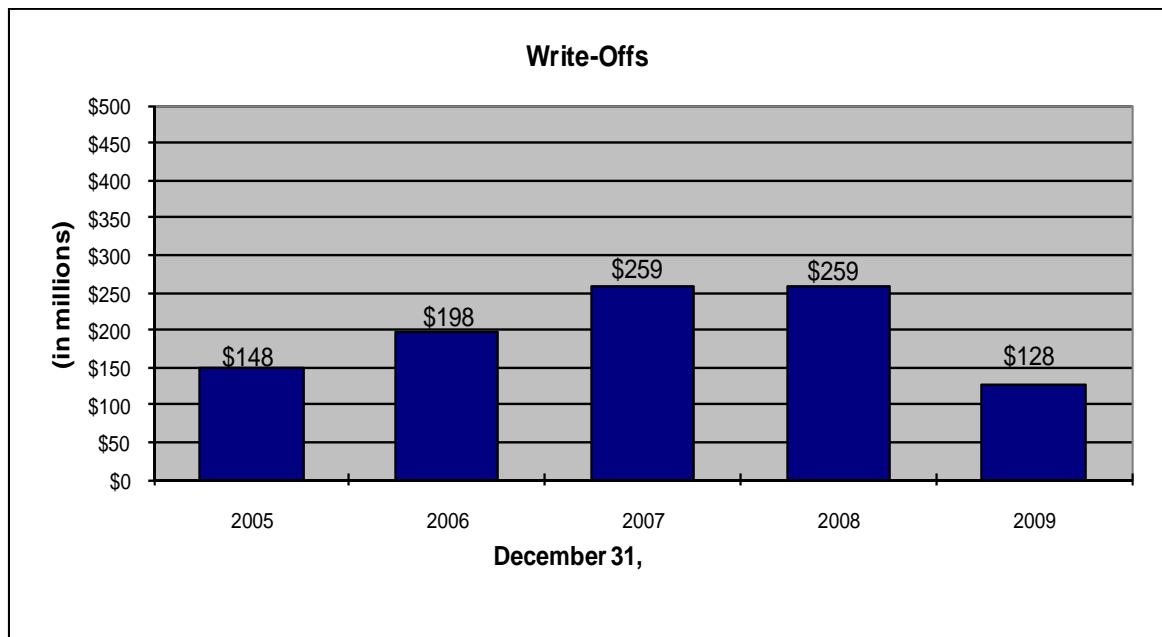
State of Illinois 2009 Receivables Report

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 2009 totaled \$128 million. 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 Employment Security wrote off \$55 million (43%) of the State's total write-offs during the year. These write-offs mostly relate to unemployment benefit overpayments made by the Department.

State of Illinois 2009 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 2009 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 December 31, 2009 was \$5.788 billion and the number of claims was 828,418. \$47.409 million was recovered through the Offset System in 2009.

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 2008, the DOR collected over \$30.2 billion in tax and fee revenues. The DOR also reported tax and fee receivables available for collection of \$780 million, which accounts for 10% 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 2009, it cost \$6.20 to collect each \$1,000 in taxes during Fiscal Year 2009. This amount increased \$1.40 from Fiscal Year 2008. Collection costs have declined since 1989 when the cost was \$9.00 per \$1,000 in tax collections. In addition, collections per staff decreased from \$21.6 million in Fiscal Year 2008 to \$17.6 million in Fiscal Year 2009.

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 \$2.990 billion and account for 36% 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 2009. The percent of current receivables actually collected increased from 54.4% in Fiscal Year 2008 to 57.3% in Fiscal year 2009. In addition, child support collections per dollar of administrative cost decreased from \$6.66 in Fiscal Year 2008 to \$6.53 in Fiscal Year 2009.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2009
(In Thousands)

Agency*	Gross Receivables 12/31/08	Add:		Less:		Gross** Receivables 12/31/09	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Healthcare & Family Services	3,830,707	12,733,428	12,407,332	20,481		4,136,322	3,855,476	280,846
Housing Development Authority	2,055,575	144,505	257,970	67		1,942,043	49,305	1,892,738
Environmental Protection Agency	1,770,363	430,607	347,525			1,853,445	14,676	1,838,769
Student Assistance Commission	1,242,927	43,264	102,972			1,183,219	54,216	1,129,003
Revenue	936,374	1,460,397	1,542,699	20,802		833,270	640,197	193,073
University of Illinois	627,621	2,931,169	2,924,188	25,885		608,717	321,292	287,425
Human Services	498,801	97,936	74,335	1,812		520,590	449,710	70,880
Employment Security	414,579	1,736,435	1,617,786	55,085		478,143	274,792	203,351
Toll Highway Authority	240,362	1,340,115	1,198,418	51		382,008	268,906	113,102
Southern Illinois University	66,181	630,416	537,149	1,408		158,040	13,776	144,264
Central Management Services	140,297	466,724	458,425	42		148,554	152	148,402
Northern Illinois University	110,786	361,668	351,020	639		120,795		120,795
Teachers' Retirement System	152,272	629,467	668,127	9		113,603	10	113,593
Illinois Finance Authority	96,348	27,281	21,257			102,372	4,135	98,237
Transportation	104,258	1,915,714	1,955,120			64,852	1,203	63,649
Chicago State University	28,789	141,291	128,409			41,671	3,207	38,464
Commerce Commission	37,731	3,321	9,148	6		31,898	1,126	30,772
Northeastern Illinois University	25,149	67,527	61,738	171		30,767	3,805	26,962
Illinois State University	33,302	373,945	379,509	59		27,679	893	26,786
Commerce & Economic Opportunity	19,299	4,012	1,035	135		22,141	7,386	14,755
Eastern Illinois University	18,231	14,636	12,522	53		20,292	4,023	16,269
Capital Development Board	16,439	4,064	3,895			16,608	14,968	1,640
Governors State University	16,736	7,262	7,697			16,301	3,843	12,458
Western Illinois University	12,987	255,930	254,696	653		13,568	4,010	9,558
Financial & Professional Regulation	19,105	31,299	37,665	14		12,725	3,069	9,656
Corrections	10,907	45,804	44,614			12,097		12,097
Attorney General	13,562	27,099	28,473	201		11,987	6,916	5,071
State Board of Education	9,593	12,432	12,364			9,661		9,661
Secretary of State	8,257	14,192	13,507	262		8,680	779	7,901
Treasurer	19,103	52,121	62,859			8,365		8,365
Public Health	7,767	20,915	20,525	89		8,068	894	7,174
Environmental Protection Trust Fund	7,464	3,812	3,280			7,996	7,517	479
Veterans' Affairs	2,844	35,193	30,953			7,084		7,084
Insurance		65,633	58,664	14		6,955	337	6,618
State Employees' Retirement System	5,742	6,961	6,092			6,611		6,611
State Police	2,194	2,909	698			4,405	63	4,342
Children & Family Services	2,828	6,031	4,796	41		4,022	1,952	2,070
Comprehensive Health Insurance Bd	2,454	56,274	54,755			3,973		3,973

Agency*	Gross	Add:		Less:		Gross**	Estimated Uncollectible	Net Receivables
	Receivables 12/31/08	Additional Receivables	Collections	Write-Offs	Receivables 12/31/09			
Natural Resources	3,562	17,613	17,838	2	3,335	2,022	1,313	
Labor	1,547	621	164	19	1,985	262	1,723	
Agriculture	2,232	15,358	15,921	19	1,650	16	1,634	
Comptroller	770	822	60		1,532	1,108	424	
State Universities Retirement System	1,168	4,780	4,419	85	1,444		1,444	
Office of the State Fire Marshal	910	5,217	5,382	63	682		682	
Supreme Court	680	415	420		675		675	
Medical District Commission	472	4,554	4,464		562	231	331	
Aging	391	179	48		522	509	13	
Agriculture - Grain Insurance	9	1,308	887		430	9	421	
Emergency Management Agency	304	4,218	4,199		323		323	
Military Affairs	499	19,460	19,642	1	316	3	313	
Mathematics & Science Academy	290	1,430	1,419		301		301	
Drycleaners Environmental Council	20	306	37	26	263	162	101	
Judges Retirement System	247	165	148	6	258	2	256	
General Assembly Retirement System	131	22	92		61		61	
Auditor General	56	4,589	4,627		18		18	
State's Attorneys Appellate Prosecutor	64	1,542	1,587	1	18		18	
Guardianship & Advocacy Comm	3	68	69		2		2	
General Assembly	4	16	18		2		2	
Office of the Governor	3		3					
Total All Agencies	\$12,621,296	\$26,284,472	\$25,783,661	\$128,201	\$12,993,906	\$6,016,958	\$6,976,948	
Less Deferred Receivables						104,577	4,684,071	
						\$5,912,381	\$2,292,877	

* Descending order by gross receivables as of December 31, 2009.

**Gross Receivables includes the amount of deferred receivables.

State of Illinois
Past Due Receivables
General Funds
December 31, 2009
(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	69
Other Revenue		4		602	606	606
Total Supreme Court.....	2	4		602	608	675
Attorney General						
Other Revenue	5	5	162	2,945	3,117	3,414
Total Attorney General.....	5	5	162	2,945	3,117	3,414
Secretary of State						
Other State Taxes	173	44	55	268	540	540
Licenses & Fees	21	17	58	2,764	2,860	2,864
Total Secretary of State.....	194	61	113	3,032	3,400	3,404
Comptroller						
Other Revenue			5	18	23	23
Total Comptroller.....			5	18	23	23
Treasurer						
Interest & Other Investment Income						8,365
Total Treasurer.....						8,365
Aging						
Other Revenue	39	75	148	260	522	522
Total Aging.....	39	75	148	260	522	522
Agriculture						
Licenses & Fees	14	12	17	70	113	124
Total Agriculture.....	14	12	17	70	113	124
Central Management Services						
Other Revenue		14	17	497	528	603
Total Central Management Services.....		14	17	497	528	603
Children & Family Services						
Licenses & Fees			3	220	223	223
Other Revenue	604	27	359	1,619	2,609	3,799
Total Children & Family Services.....	604	27	362	1,839	2,832	4,022
Commerce & Economic Opportunity						
Loans & Note Repayments-Long term				423	423	423
Other Revenue		101	183	850	1,134	1,134
Total Commerce & Economic Opportunity.....		101	183	1,273	1,557	1,557

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Human Services						
Loans & Notes Repayments	59	6	54	250	369	453
Other Revenue	19,397	14,000	47,301	336,815	417,513	478,044
Total Human Services.....	19,456	14,006	47,355	337,065	417,882	478,497
Insurance						
Other Revenue	153	36	72	1,123	1,384	1,558
Other State Taxes	80	143	331	3,615	4,169	5,041
Total Insurance.....	233	179	403	4,738	5,553	6,599
Labor						
Other Revenue		13	48	46	107	107
Licenses & Fees		116	287	1,451	1,854	1,871
Total Labor.....		129	335	1,497	1,961	1,978
Military Affairs						
Other Revenue				1	1	1
Federal Government Revenue	5				5	5
Total Military Affairs.....	5			1	6	6
Healthcare & Family Services						
Other State Taxes	1,492			2,244	3,736	4,131
Other Revenue	2,132	145		1,845	4,122	4,894
Licenses & Fees	559	429	596	2,979	4,563	5,667
Public Assistance Recoveries	3,044	5,202	4,513	38,044	50,803	101,534
Total Healthcare & Family Services.....	7,227	5,776	5,109	45,112	63,224	116,226
Public Health						
Licenses & Fees	1				1	1
Other Revenue			1	7	8	8
Total Public Health.....	1		1	7	9	9
Revenue						
Fines & Penalties						100
Other State Taxes	633	500	7,247	6,369	14,749	14,789
Withholding Income Taxes	5,873	4,378	7,479	42,833	60,563	60,563
Business Income Taxes	9,468	6,243	6,746	41,699	64,156	64,156
Sales Taxes	19,720	10,821	19,819	123,989	174,349	174,359
Income Taxes	29,992	29,347	30,743	209,321	299,403	299,403
Total Revenue.....	65,686	51,289	72,034	424,211	613,220	613,370
State Police						
Other Revenue				5	5	5
Total State Police.....				5	5	5
Transportation						
Loans & Note Repayments-Short term						168
Loans & Note Repayments-Long term						602
Total Transportation.....						770

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Capital Development Board						
Loans & Note Repayments-Long term						14,968
Total Capital Development Board.....						14,968
Commerce Commission						
Public Utility Taxes	703	740		1	1,444	30,501
Total Commerce Commission.....	703	740		1	1,444	30,501
Environmental Protection Agency						
Other Revenue				2	2	2
Total Environmental Protection Agency.....				2	2	2
State Board of Education						
Other Revenue	1,111	71	98	157	1,437	3,317
Total State Board of Education.....	1,111	71	98	157	1,437	3,317
Student Assistance Commission						
Loans & Note Repayments-Long term						38,805
Total Student Assistance Commission.....						38,805
Total General Funds.....	\$95,280	\$72,489	\$126,342	\$823,332	\$1,117,443	\$1,327,762
Less Deferred Receivables						38,200
						\$1,289,562

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2009

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
General Assembly						
Other Revenue				2	2	2
Total General Assembly.....				2	2	2
Auditor General						
Other Revenue		18			18	18
Total Auditor General.....		18			18	18
General Assembly Retirement System						
Other Revenue						61
Total General Assembly Retirement System.....						61
Judges Retirement System						
Other Revenue			13	9	22	258
Total Judges Retirement System.....			13	9	22	258
State's Attorneys Appellate Prosecutor						
Other Revenue	1				1	18
Total State's Attorneys Appellate Prosecutor....	1				1	18
Attorney General						
Federal Government Revenue						152
Other Revenue	12	92	705	3,971	4,780	8,421
Total Attorney General.....	12	92	705	3,971	4,780	8,573
Secretary of State						
Other Revenue				16	16	17
Licenses & Fees	585	632	471	3,120	4,808	5,259
Total Secretary of State.....	585	632	471	3,136	4,824	5,276
Comptroller						
Other Revenue				11	11	11
Fines & Penalties	113	113	193	1,079	1,498	1,498
Total Comptroller.....	113	113	193	1,090	1,509	1,509
Agriculture						
Other Revenue	73	106	5	41	225	250
Licenses & Fees	79	14	20	35	148	427
Federal Government Revenue		19			19	849
Total Agriculture.....	152	139	25	76	392	1,526

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Agriculture - Grain Insurance						
Licenses & Fees	6		1	1	8	430
Total Agriculture - Grain Insurance.....	6		1	1	8	430
Central Management Services						
Licenses & Fees		41	10	4	55	55
Charges for Sales & Services	61,632	36,732	5,931	6,020	110,315	147,896
Total Central Management Services.....	61,632	36,773	5,941	6,024	110,370	147,951
Commerce & Economic Opportunity						
Federal Government Revenue				2	2	6
Licenses & Fees	49				49	49
Loans & Note Repayments-Short term		1,210		1,210	2,420	2,648
Other Revenue	200		1,693	1,244	3,137	3,178
Loans & Note Repayments-Long term				500	500	14,703
Total Commerce & Economic Opportunity.....	249	1,210	1,693	2,956	6,108	20,584
Natural Resources						
Public Assistance Recoveries	2				2	2
Federal Government Revenue	16		441		457	457
Licenses & Fees	3	5	147	1,002	1,157	1,157
Other Revenue	39	32	861	367	1,299	1,719
Total Natural Resources.....	60	37	1,449	1,369	2,915	3,335
Corrections						
Charges for Sales & Services	5,370	2,012	1,230		8,612	12,097
Total Corrections.....	5,370	2,012	1,230		8,612	12,097
Employment Security						
Other Revenue	12				12	66
Other State Taxes	4,161	317	393	899	5,770	5,770
Unemployment Taxes	36,187	13,491	25,530	77,538	152,746	152,746
Unemployment Benefit Overpayment	26,207	25,901	70,939	196,514	319,561	319,561
Total Employment Security.....	66,567	39,709	96,862	274,951	478,089	478,143
Financial & Professional Regulation						
Interest & Other Investment Income		23	55	1,640	1,718	1,718
Licenses & Fees	35	14	49	199	297	1,722
Other Revenue	148	158	140	1,583	2,029	2,422
Charges for Sales & Services			51	4	55	6,863
Total Financial & Professional Regulation.....	183	195	295	3,426	4,099	12,725

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Human Services						
Loans & Notes Repayments	2	43	19	33	97	104
Licenses & Fees	15	1	42	76	134	147
Federal Government Revenue		223	804	2,044	3,071	18,260
Other Revenue	226	1,150	1,390	10,164	12,930	23,582
Total Human Services.....	243	1,417	2,255	12,317	16,232	42,093
Insurance						
Other Revenue	2	1	2	3	8	51
Licenses & Fees	55		52	38	145	305
Total Insurance.....	57	1	54	41	153	356
Labor						
Licenses & Fees				7	7	7
Total Labor.....				7	7	7
Military Affairs						
Other Revenue	126			3	129	153
Federal Government Revenue						157
Total Military Affairs.....	126			3	129	310
Healthcare & Family Services						
Licenses & Fees	89	1	1	2	93	180
Other Revenue				886	886	923
Interest & Other Investment Income	13,204	12,058	23,375	980,737	1,029,374	1,029,374
Child Support Claims	485,706	10,472	25,492	2,467,935	2,989,605	2,989,619
Total Healthcare & Family Services.....	498,999	22,531	48,868	3,449,560	4,019,958	4,020,096
Public Health						
Federal Government Revenue						1,192
Licenses & Fees	267	66	85	44	462	2,560
Other Revenue	107	111	216	1,324	1,758	4,307
Total Public Health.....	374	177	301	1,368	2,220	8,059
Revenue						
Licenses & Fees						15
Other Revenue	6	6	3	27	42	42
Charges for Sales & Services	320	316		7,161	7,797	14,284
Business Income Taxes	5,445	4,381	3,895	22,645	36,366	36,366
Other State Taxes	1,245	3,692	1,677	23,288	29,902	67,735
Sales Taxes	16,185	7,921	12,586	64,746	101,438	101,458
Total Revenue.....	23,201	16,316	18,161	117,867	175,545	219,900

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
State Police						
Charges for Sales & Services			24	78	102	102
Federal Government Revenue	3	25	67	20	115	185
Other Revenue	3	5	9	13	30	4,113
Total State Police.....	6	30	100	111	247	4,400
Transportation						
Charges for Sales & Services	109	38	16		163	208
Loans & Note Repayments-Short term						3,714
Other Revenue	13,520	772	1,334	5,290	20,916	27,395
Loans & Note Repayments-Long term				1,203	1,203	32,765
Total Transportation.....	13,629	810	1,350	6,493	22,282	64,082
Veterans' Affairs						
Interest & Other Investment Income						3
Licenses & Fees	12	4		19	35	35
Federal Government Revenue	1,865		988		2,853	7,046
Total Veterans' Affairs.....	1,877	4	988	19	2,888	7,084
Capital Development Board						
Licenses & Fees	382				382	1,640
Total Capital Development Board.....	382				382	1,640
Commerce Commission						
Public Utility Taxes	14	2	65		81	91
Other Revenue	76	52	69	994	1,191	1,306
Total Commerce Commission.....	90	54	134	994	1,272	1,397
Drycleaners Environmental Council						
Licenses & Fees	6	153		14	173	263
Total Drycleaners Environmental Council.....	6	153		14	173	263
Comprehensive Health Insurance Bd						
Charges for Sales & Services						61
Other Revenue						3,912
Total Comprehensive Health Insurance Bd.....						3,973
Environmental Protection Trust Fund						
Other Revenue	48	6	1	7,516	7,571	7,996
Total Environmental Protection Trust Fund.....	48	6	1	7,516	7,571	7,996
Environmental Protection Agency						
Federal Government Revenue						6,368
Licenses & Fees	194	1,238	157	2,610	4,199	11,843
Other Revenue	404	245	432	13,291	14,372	1,835,232
Total Environmental Protection Agency.....	598	1,483	589	15,901	18,571	1,853,443

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Guardianship & Advocacy Comm						
Licenses & Fees						2
Total Guardianship & Advocacy Comm.....						2
Housing Development Authority						
Interest & Other Investment Income	330	2,858			3,188	5,408
Loans & Note Repayments-Short term						54,990
Loans & Note Repayments-Long term	188	1,861			2,049	1,881,645
Total Housing Development Authority.....	518	4,719			5,237	1,942,043
Toll Highway Authority						
Charges for Sales & Services	187	104	56	278	625	1,004
Other Revenue			142,178	209,743	351,921	381,004
Total Toll Highway Authority.....	187	104	142,234	210,021	352,546	382,008
Illinois Finance Authority						
Other Revenue			400	424	824	824
Licenses & Fees	43		6	1,569	1,618	101,548
Total Illinois Finance Authority.....	43		406	1,993	2,442	102,372
Medical District Commission						
Other Revenue	241		89	232	562	562
Total Medical District Commission.....	241		89	232	562	562
State Board of Education						
Interest & Other Investment Income						2
Other Revenue	277	107	34	205	623	1,530
Loans & Note Repayments-Long term						2,403
Loans & Note Repayments-Short term						2,409
Total State Board of Education.....	277	107	34	205	623	6,344
Emergency Management Agency						
Other Revenue		2	13	39	54	55
Licenses & Fees	23	150	2	31	206	268
Total Emergency Management Agency.....	23	152	15	70	260	323
State Employees' Retirement System						
Contributions		17	20	472	509	509
Other Revenue	567	638	825	3,631	5,661	6,102
Total State Employees' Retirement System.....	567	655	845	4,103	6,170	6,611
Office of the State Fire Marshal						
Licenses & Fees	87	38	68	117	310	682
Total Office of the State Fire Marshal.....	87	38	68	117	310	682
Teachers' Retirement System						
Contributions	1,935		409	826	3,170	113,603
Total Teachers' Retirement System.....	1,935		409	826	3,170	113,603

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	126	107	187	105	525	525
Federal & Private Grants & Contracts	547	299	16		862	862
Loans-Short Term	7	37	39	790	873	1,753
State Grants & Contracts	9,863	4,157	233	772	15,025	15,025
Student Accounts Receivable	15,487	2,401	865	4,683	23,436	23,506
Total Chicago State University.....	26,030	7,001	1,340	6,350	40,721	41,671
Eastern Illinois University						
General Accounts Receivable				34	34	139
State Grants & Contracts						952
Federal & Private Grants & Contracts						1,025
Loans-Short Term	617	123	137	895	1,772	6,347
Student Accounts Receivable		412		8,022	8,434	11,829
Total Eastern Illinois University.....	617	535	137	8,951	10,240	20,292
Governors State University						
Loans-Short Term		255	199	418	872	3,950
Student Accounts Receivable	658		99	3,189	3,946	12,351
Total Governors State University.....	658	255	298	3,607	4,818	16,301
Northeastern Illinois University						
General Accounts Receivable	16	14	27	137	194	199
Loans-Short Term	3	166	2	443	614	3,088
Student Accounts Receivable	14,614	2,515	683	1,751	19,563	27,480
Total Northeastern Illinois University.....	14,633	2,695	712	2,331	20,371	30,767
Western Illinois University						
State Grants & Contracts						680
General Accounts Receivable	62			2	64	1,425
Federal & Private Grants & Contracts	47	55			102	1,496
Loans-Short Term	75	5	31	809	920	2,381
Student Accounts Receivable	3,630	203	906	2,838	7,577	7,586
Total Western Illinois University.....	3,814	263	937	3,649	8,663	13,568
Illinois State University						
General Accounts Receivable	56		1		57	935
State Grants & Contracts	82				82	1,156
Federal & Private Grants & Contracts	402	262	15	11	690	2,794
Loans-Short Term	124	169	392	1,569	2,254	10,902
Student Accounts Receivable	2,443	131	1,466	7,852	11,892	11,892
Total Illinois State University.....	3,107	562	1,874	9,432	14,975	27,679

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Northern Illinois University						
Federal & Private Grants & Contracts	130	106	34	121	391	1,477
General Accounts Receivable	695	371			1,066	1,716
Hospital	477	177	72	217	943	1,765
Loans-Short Term	569		393	382	1,344	9,145
Student Accounts Receivable	2,468	4,273	12,746		19,487	106,692
Total Northern Illinois University.....	4,339	4,927	13,245	720	23,231	120,795
Southern Illinois University						
General Accounts Receivable	1,062	632	111	283	2,088	4,000
Federal & Private Grants & Contracts	827	93	59	217	1,196	6,045
State Grants & Contracts	319	75	28	51	473	7,402
Loans-Short Term	703	16	74	313	1,106	21,538
Student Accounts Receivable	3,008	7,224	3,962	11,627	25,821	119,055
Total Southern Illinois University.....	5,919	8,040	4,234	12,491	30,684	158,040
University of Illinois						
Loans-Short Term	123	55	42	147	367	414
State Grants & Contracts	7,417	281	92	295	8,085	11,664
General Accounts Receivable	4,542	1,164	1,099	9,963	16,768	20,105
Student Accounts Receivable	7,677	9,104	4,701	19,839	41,321	41,447
Federal & Private Grants & Contracts	14,989	3,661	3,061	2,376	24,087	42,732
Loans-Long Term	2,554	705	915	7,133	11,307	65,307
Medical Service Plan	35,337	9,026	9,121	19,374	72,858	78,308
Hospital	41,113	16,285	15,429	241,208	314,035	348,740
Total University of Illinois.....	113,752	40,281	34,460	300,335	488,828	608,717
Student Assistance Commission						
Loans & Note Repayments-Long term	38,718	30,289	24,755	5,494	99,256	1,144,414
Total Student Assistance Commission.....	38,718	30,289	24,755	5,494	99,256	1,144,414
Mathematics & Science Academy						
Licenses & Fees				4	4	301
Total Mathematics & Science Academy.....				4	4	301
State Universities Retirement System						
Other Revenue						1,444
Total State Universities Retirement System.....						1,444
Total Nongeneral Funds.....	\$890,031	\$224,535	\$407,771	\$4,480,153	\$6,002,490	\$11,666,144
Less Deferred Receivables						4,750,448
						\$6,915,696