



STATE OF ILLINOIS
COMPTROLLER

JUDY BAAR TOPINKA

Calendar Year Ended December 31, 2010

RECEIVABLES REPORT



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA



TO THE PEOPLE OF ILLINOIS

March 11, 2011

The Illinois State Collection Act requires the Comptroller to collect information from State agencies concerning their accounts receivable and uncollectible funds, 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 2010.

As of December 31, 2010, the total amount owed to the State was \$13.848 billion, an increase of \$856 million from the \$12.992 billion reported at December 31, 2009. The growth was mainly the result of increases of \$118 million in child support claims and \$252 million in related interest charges at the Department of Healthcare and Family Services.

The Comptroller's Office plays an important role in State receivables. Besides collecting and reporting on the data, the Office administers the Offset System. Primary responsibility for debt collection rests with the state agency in which the debt originates.

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 debtor is owed a State payment, the Comptroller's Office offsets the amount owed, in whole or in part, from the warrant. The Comptroller's Offset System intercepted over \$35.7 million in calendar year 2010.

The Illinois State Collection Act places additional debt collection activity under the jurisdiction of the Department of Revenue's Debt Collection Bureau. The Bureau uses the Comptroller's Offset System and private collection agencies, as well as its own collections personnel.

Given the State's current fiscal condition, it is important for State agencies to maximize their collection efforts. The Offset System, use of third party collection agencies, and aggressive management are important tools for collecting the money owed the State.

Judy Baar Topinka

Comptroller, State of Illinois

State of Illinois
2010 Receivables Report

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State of Illinois 2010 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 2009 to 2010	
	2006	2007	2008	2009*	2010	Amount	Percent
Gross Receivables	\$ 13,759	\$ 11,968	\$ 12,621	\$ 12,992	\$ 13,848	\$ 856	7%
Less: Deferred/Installment Receivables	6,986	4,612	4,968	4,789	4,847	58	1%
Receivables Available for Collection	6,773	7,356	7,653	8,203	9,001	798	10%
Less: Estimated Uncollectibles	4,770	5,093	5,527	5,912	6,650	738	12%
Net Receivables	<u>\$ 2,003</u>	<u>\$ 2,263</u>	<u>\$ 2,126</u>	<u>\$ 2,291</u>	<u>\$ 2,351</u>	<u>\$ 60</u>	<u>3%</u>
Past Due Gross Receivables:							
Over 180 days	\$ 4,632	\$ 4,900	\$ 5,245	\$ 5,837	\$ 6,367	\$ 530	9%
Over 1 year	\$ 4,027	\$ 4,550	\$ 4,762	\$ 5,303	\$ 5,730	\$ 427	8%
* 2009 amounts were restated to reflect a reclassification of the receivables of the Department of Labor as "In-Protest" amounts.							

State of Illinois 2010 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, 2010, the gross receivables balance for the State of Illinois was \$13.848 billion. This represents an increase of \$856 million (7%) from December 31, 2009. 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 \$4.847 billion at December 31, 2010. The largest fluctuations of this increase of \$58 million (1%) from December 31, 2009, is attributable to the following:

- Housing Development Authority installment loans decreased \$129 million (from \$1.827 billion at December 31, 2009, to \$1.698 billion at December 31, 2010).
- Municipal loans at the Environmental Protection Agency increased \$298 million (from \$1.689 billion at December 31, 2009, to \$1.987 billion at December 31, 2010).
- Installment student loans decreased \$96 million at the Illinois Student Assistance Commission (from \$1.133 billion at December 31, 2009, to \$1.037 billion at December 31, 2010).

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, 2010, the State's estimated uncollectible receivables totaled \$6.650 billion. This is an increase of \$738 million (12%) from the \$5.912 billion reported at December 31, 2009. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$374 million (from \$3.855 billion at December 31, 2009, to \$4.229 billion at December 31, 2010).

State of Illinois 2010 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, 2010, the State's net fiduciary receivables totaled \$339 million or approximately 2% 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 \$234 million at December 31, 2010. Of this amount, \$158 million (68%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$178 million with \$113 million (63%) 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 2010 Receivables Report

At December 31, 2010, receivables totaling \$6.367 billion were over 180 days past due and receivables totaling \$5.730 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 \$3.934 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$788 million, mostly from tax collection efforts.

Write-Offs

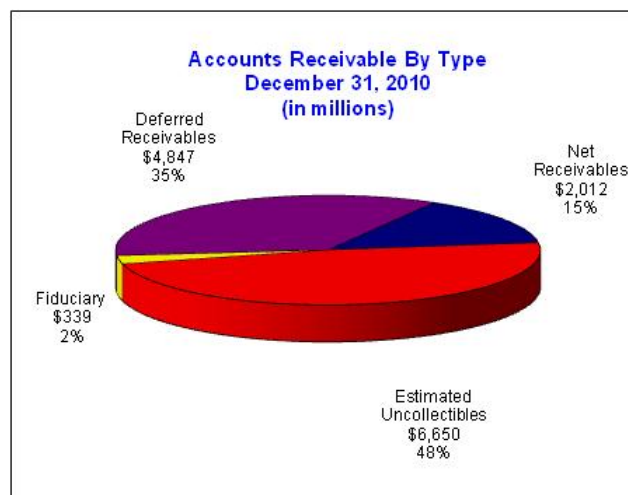
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

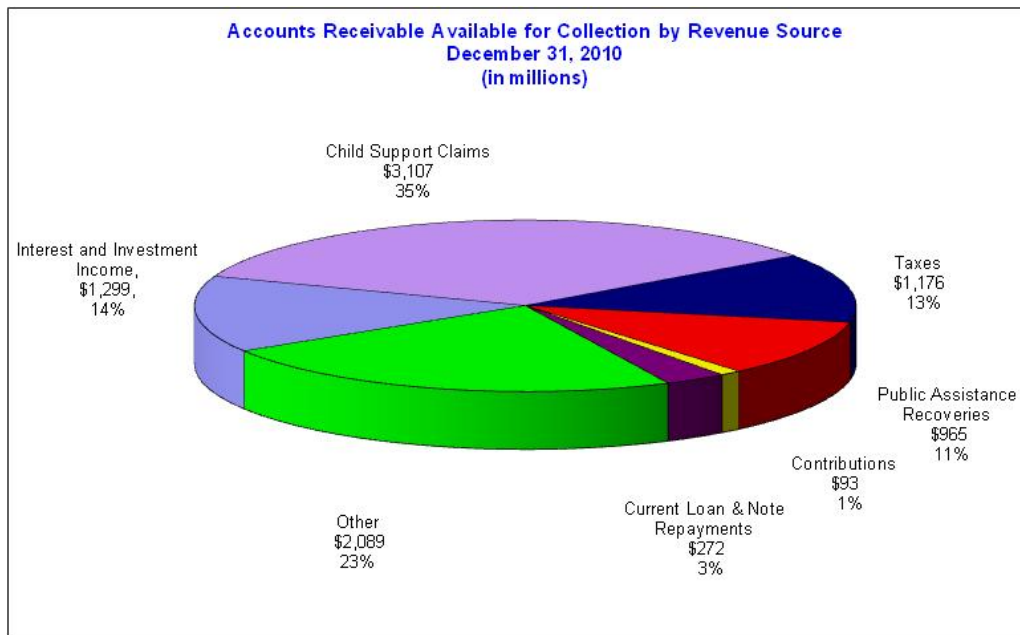
The chart below displaying Accounts Receivable by Type indicates that of the \$13.848 billion of gross receivables at December 31, 2010, State agencies expect \$2.012 billion or 15% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



State of Illinois 2010 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 2010 are Child Support Claims, Interest and Investment Income, Taxes, and Other, which together comprise 85% of the State's receivables available for collection.



- *Child Support Claims* - The Department of Healthcare and Family Services child support claims are the largest revenue source receivable at December 31, 2010 totaling \$3.107 billion (35%) of the receivables available for collection. The Department expects only \$211 million of this amount to be collected.
- *Other* - The second largest accounts receivable revenue source available for collection is other receivables totaling \$2.089 billion (23%). 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 \$1.299 billion (14%) of the receivables available for collection. \$1.281 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 \$7 million of this amount to be collected.
- *Taxes* - Taxes receivables totaling \$1.176 billion (13%) is the fourth largest revenue source available for collection at December 31, 2010. Income and sales tax receivables available for collection reported by the Department of Revenue are \$551 million and \$319 million, respectively. Also included in the taxes receivables available for collection are \$170 million in unemployment taxes. The Department of Employment Security collects unemployment taxes from employers and transfers the monies to the State of Illinois account, held in the U.S. Treasury, for payment of unemployment benefits to claimants.

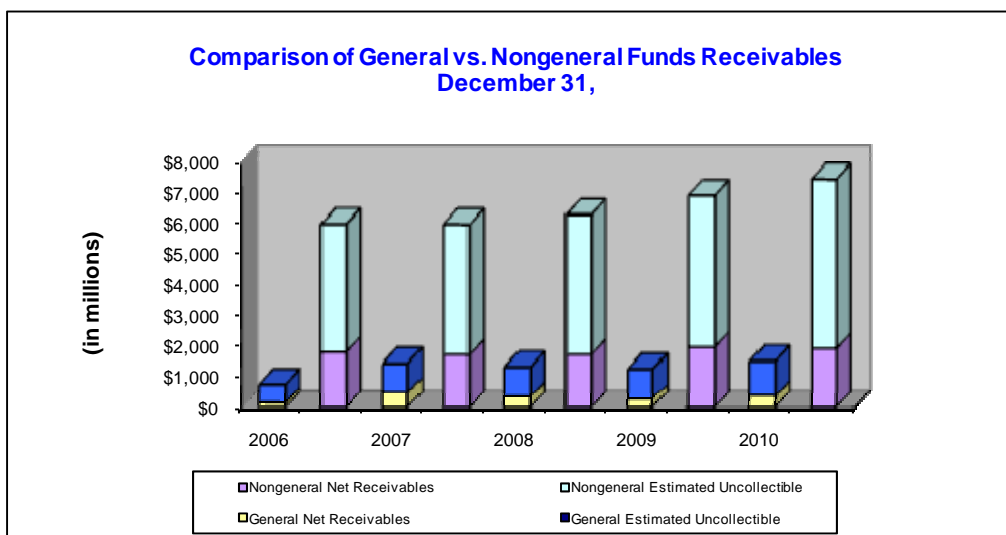
State of Illinois 2010 Receivables Report

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, 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 \$1.597 billion and receivables available for collection of \$1.553 billion at December 31, 2010 with \$1.161 billion estimated to be uncollectible. The largest source of the General Fund receivables available for collection is taxes totaling \$767 million. General Fund receivables available for collection increased \$265 million from December 31, 2009.

The State's nongeneral funds had gross receivables of \$12.251 billion and receivables available for collection of \$7.448 billion at December 31, 2010 with \$5.489 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$533 million from December 31, 2009.

State of Illinois 2010 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

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 2010 Receivables Report

Agencies with Largest Gross Receivables

Overview

Gross receivables increased \$856 million (7%) from December 31, 2009 to December 31, 2010. The five agencies with the largest gross receivables comprise 77% of the State's gross receivables for 2010.

Comparison of Agencies with Five Largest Gross Receivable Balances (in thousands)				
Agency	Gross Receivables		Net Change	
	12/31/2010	12/31/2009	Amount	%
Healthcare and Family Services	\$ 4,614,181	\$ 4,136,322	\$ 477,859	11.55%
Environmental Protection Agency	2,180,537	1,853,445	327,092	17.65%
Housing Development Authority	1,804,501	1,942,043	(137,542)	(7.08%)
Student Assistance Commission	1,080,604	1,183,219	(102,615)	(8.67%)
Revenue	1,048,199	833,270	214,929	25.79%
Total Five Largest Agencies	10,728,022	9,948,299	779,723	7.84%
Total All Other Agencies	3,119,816	3,043,622	76,194	2.50%
Total of All Agencies	\$13,847,838	\$12,991,921	\$ 855,917	6.59%

Analysis

- The \$478 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 \$327 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 \$138 million decrease in gross receivables at the Illinois Housing Development Authority is due mainly to loan collections exceeding loan originations.
- The \$103 million decrease in gross receivables at the Illinois Student Assistance Commission is due mainly to loan collections exceeding loan originations.
- The \$215 million increase in gross receivables at the Department of Revenue is primarily due to increases in individual income taxes and sales taxes receivable.

State of Illinois 2010 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest net receivables comprise 78% of the State's net receivables for 2010. The remaining 22% of receivables are held by 50 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.

Agencies with Largest Net Receivables (in millions)							
Agency	December 31, 2010			December 31, 2009			Change in "Net"
	Available for Collection	Estimated Uncollectibles	Net	Available for Collection	Estimated Uncollectibles	Net	
	Healthcare and Family Services	\$ 4,614	\$ 4,229	\$ 385	\$ 4,136	\$ 3,855	
University of Illinois	660	316	344	608	321	287	57
Revenue	986	755	231	780	598	182	49
Environmental Protection Agency	193	15	178	164	15	149	29
Employment Security	598	462	136	478	275	203	(67)
Northern Illinois University	123	-	123	114	-	114	9
Toll Highway Authority	394	274	120	382	269	113	7
Central Management Services	122	3	119	148	-	148	(29)
Illinois Housing Development Authority	106	-	106	115	-	115	(9)
Teachers Retirement System	93	-	93	114	-	114	(21)
Total Ten Largest Agencies	7,889	6,054	1,835	7,039	5,333	1,706	129
Total All Other Agencies	1,112	596	516	1,164	579	585	(69)
Total of All Agencies	\$ 9,001	\$ 6,650	\$ 2,351	\$ 8,203	\$ 5,912	\$ 2,291	\$ 60

Analysis

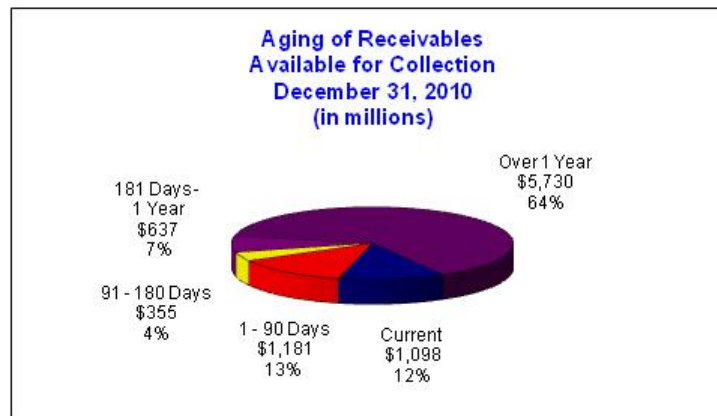
- The Department of Healthcare and Family Services net receivables increased by \$104 million due mainly to an increase in net receivables related to public assistance programs of \$95 million.

State of Illinois 2010 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 series of letters 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 \$9.001 billion include \$2.279 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 \$992 million (11%). At this age, accounts should be in active collection efforts including outside collection agencies, litigation, and the Comptroller's Offset Program.
- Accounts over 1 year old total \$5.730 billion (64%). 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 \$629 million of receivables over 1 year past due, mostly due to tax collections.
- The Department of Healthcare and Family Services reported \$3.880 billion of receivables over 1 year past due, mostly due to child support claims.

State of Illinois 2010 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, 2010			
(in thousands)			
Agency*	Gross Receivables	Number of Days	
		2010	2009
Healthcare and Family Services	\$ 4,614,181	121	119
Environmental Protection Agency	2,180,537	804	1,571
Housing Development Authority	1,804,501	5,998	4,905
Student Assistance Commission	1,080,604	10,422	9,982
Revenue	1,048,199	207	208
University of Illinois	659,510	75	76
Employment Security	612,184	100	101
Human Services	519,348	2,419	1,940
Toll Highway Authority	394,399	162	104
Northern Illinois University	128,301	124	121
* Ten agencies with the largest gross receivables.			

Analysis

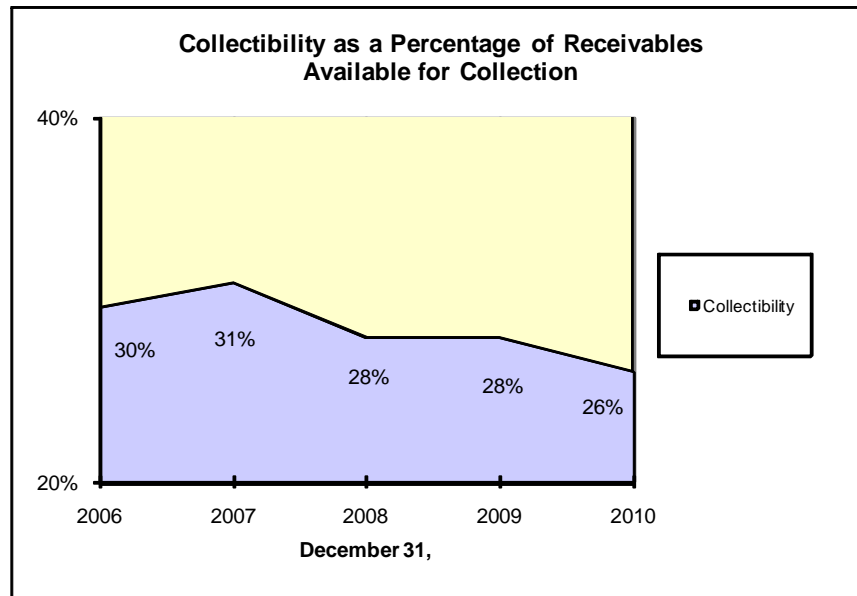
- Lower values for the University of Illinois, Department of Employment Security, Department of Healthcare and Family Services, Northern Illinois University, Toll Highway Authority, and Department of Revenue in the number of “days in accounts receivable” reflect that the clients they serve are less likely to pay on an installment basis.
- The higher values for the Student Assistance Commission, Housing Development Authority, and Environmental Protection Agency 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 2010 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, 2010, 26 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

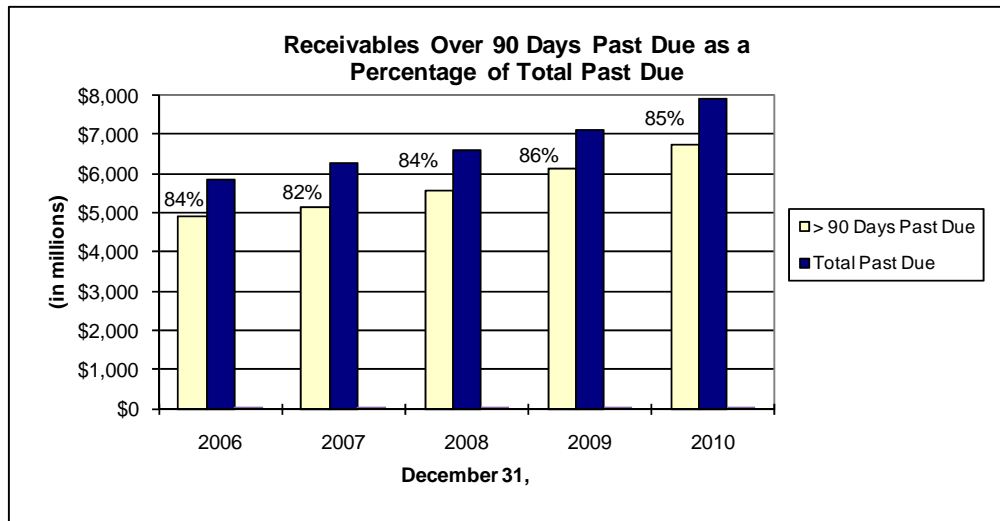
- The Department of Healthcare and Family Services (\$4.229 billion in estimated uncollectible receivables) collectibility rate of 9 cents out of every \$1 is due to the large number of accounts that are waiting to be written off.
- The Department of Revenue (\$808 million in estimated uncollectible receivables on current receivables) has a current collectibility rate of 30 cents out of every \$1.
- The Department of Human Services (\$463 million in estimated uncollectible receivables) has a current collectability rate of 13 cents out of every \$1.

State of Illinois 2010 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, 2010, 85% 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.

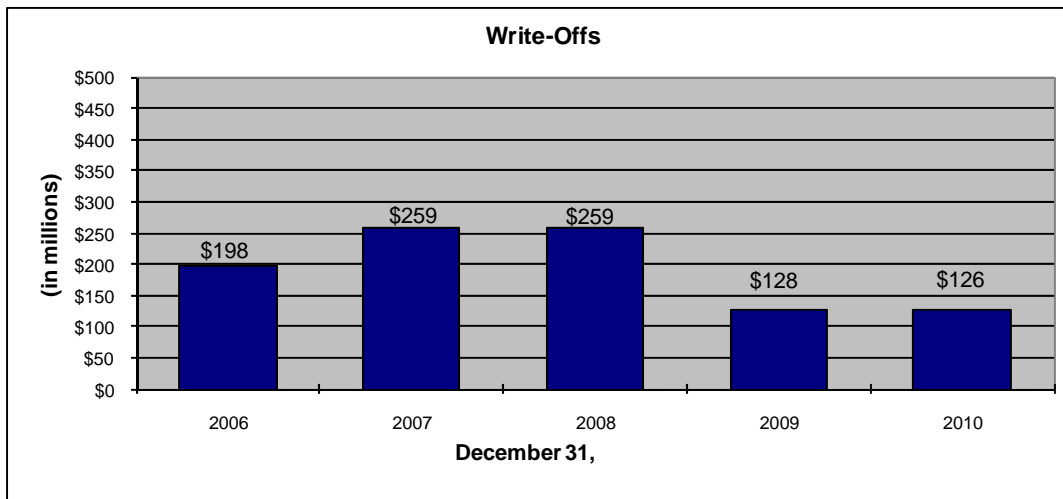
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Write-Offs

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 2010 totaled \$126 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 University of Illinois wrote off \$62 million (49%) of the State's total write-offs during the year. These write-offs mostly relate to hospital services of the University of Illinois Hospital and other health care facilities.

State of Illinois 2010 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, 2010 was \$7.068 billion and the number of claims was 880,451. \$35.706 million was intercepted through the Offset System in 2010.

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 2009, the DOR collected over \$30.6 billion in tax and fee revenues. The DOR also reported tax and fee receivables available for collection of \$959 million, which accounts for 11% of the State of Illinois' receivables available for collection.

The more efficiently the DOR can collect taxes and fees, the greater the portion of monies will be available to finance State programs. Efficiency can be measured by the cost to the DOR of collecting each \$1,000 in tax revenues. According to data submitted by DOR for Fiscal Year 2010, it cost \$5.90 to collect each \$1,000 in taxes during Fiscal Year 2010. This amount decreased \$0.30 from Fiscal Year 2009. 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 \$17.6 million in Fiscal Year 2009 to \$17.3 million in Fiscal Year 2010.

Child Support Receivables/Collection Efforts

Child support receivables are the largest type of receivables for the State of Illinois. The Department of Healthcare and Family Services (DHFS) is charged with the responsibility of administering the child support enforcement program for which receivables available for collection are \$3.107 billion and account for 35% 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 for Fiscal Year 2010. The percent of current receivables actually collected increased from 57.3% in Fiscal Year 2009 to 58.4% in Fiscal year 2010. In addition, child support collections per dollar of administrative cost increased from \$6.53 in Fiscal Year 2009 to \$6.75 in Fiscal Year 2010.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2010
(In Thousands)

Agency*	Gross*** Receivables 12/31/09	Add:		Less:		Gross** Receivables 12/31/10	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Healthcare & Family Services	4,136,322	13,870,078	13,392,112	107		4,614,181	4,228,682	385,499
Environmental Protection Agency	1,853,445	990,415	663,323			2,180,537	14,865	2,165,672
Housing Development Authority	1,942,043	109,816	247,358			1,804,501	52,575	1,751,926
Student Assistance Commission	1,183,219	37,846	140,415	46		1,080,604	69,859	1,010,745
Revenue	833,270	1,839,217	1,579,999	44,289		1,048,199	807,894	240,305
University of Illinois	608,717	3,212,835	3,100,073	61,969		659,510	315,714	343,796
Employment Security	478,143	2,227,451	2,081,392	12,018		612,184	473,889	138,295
Human Services	520,590	78,356	77,779	1,819		519,348	462,500	56,848
Toll Highway Authority	382,008	890,006	877,604	11		394,399	274,204	120,195
Northern Illinois University	120,795	377,036	369,157	373		128,301		128,301
Central Management Services	148,554	480,415	506,549	20		122,400	51	122,349
Teachers' Retirement System	113,603	463,239	483,362	6		93,474	12	93,462
Illinois Finance Authority	102,372	7,314	20,860			88,826	4,787	84,039
Southern Illinois University	158,040	505,330	595,436	274		67,660	15,806	51,854
Transportation	64,852	1,780,292	1,794,467			50,677	1,173	49,504
Chicago State University	41,671	204,918	199,265			47,324	5,346	41,978
Illinois State University	27,679	414,898	405,220	70		37,287	954	36,333
Northeastern Illinois University	30,767	76,473	71,308	4		35,928	2,748	33,180
Commerce Commission	31,898	1,123	6,862			26,159	1,238	24,921
Attorney General	11,987	17,590	7,455	417		21,705	8,276	13,429
Eastern Illinois University	20,292	17,580	17,542	124		20,206	4,884	15,322
Western Illinois University	13,568	246,592	240,546	412		19,202	4,465	14,737
Capital Development Board	16,608	7,955	7,281			17,282	14,968	2,314
Financial & Professional Regulation	12,725	43,111	39,873	45		15,918	3,105	12,813
State Board of Education	9,661	15,119	10,928			13,852		13,852
Insurance	6,955	58,917	52,836	2		13,034	401	12,633
Governors State University	16,301	5,825	9,349			12,777	4,015	8,762
Corrections	12,097	45,152	46,318			10,931		10,931
Veterans' Affairs	7,084	40,164	36,942			10,306		10,306
Treasurer	8,365	28,958	27,129			10,194		10,194
Comprehensive Health Insurance Bd	3,973	65,069	60,461			8,581		8,581
Environmental Protection Trust Fund	7,996	5,415	5,065			8,346	7,951	395
Public Health	8,068	24,052	24,152	16		7,952	1,561	6,391
State Employees' Retirement System	6,611	7,259	6,907			6,963		6,963
Secretary of State	8,680	14,966	17,745	54		5,847	3,033	2,814
State Police	4,405	4,291	2,848	70		5,778	326	5,452
Commerce & Economic Opportunity	22,141	77	12,260	4,221		5,737	4,829	908
Natural Resources	3,335	19,104	18,327	16		4,096	2,143	1,953

Agency*	Gross***	Add:	Less:	Gross**	Estimated Uncollectible	Net Receivables	
	Receivables 12/31/09	Additional Receivables	Collections	Write-Offs			Receivables 12/31/10
Children & Family Services	4,022	5,408	5,536	49	3,845	2,777	1,068
Workers Compensation Commission		3,259	159		3,100	2,795	305
Agriculture	1,650	17,342	16,676	35	2,281	16	2,265
Comptroller	1,532		1	3	1,528	1,109	419
State Universities Retirement System	1,444	5,507	5,739		1,212		1,212
Illinois Power Agency		3,240	2,083		1,157		1,157
Office of the State Fire Marshal	682	4,768	4,559		891		891
Supreme Court	675	421	405		691		691
Aging	522	137	55		604	574	30
Military Affairs	316	21,691	21,427	2	578		578
Emergency Management Agency	323	4,740	4,632		431		431
Medical District Commission	562	3,561	3,746		377		377
Mathematics & Science Academy	301	1,668	1,622	2	345		345
Drycleaners Environmental Council	263	158	73	4	344	244	100
Judges Retirement System	258	43	146		155	2	153
General Assembly Retirement System	61	37	65		33		33
Racing Board		140	112		28	16	12
State's Attorneys Appellate Prosecutor	18	917	917		18		18
Auditor General	18	5,126	5,124	14	6		6
Agriculture - Grain Insurance	430	243	670		3		3
Guardianship & Advocacy Comm	2	65	65		2		2
General Assembly	2	16	16		2		2
Illinois Gaming Board		47,996	47,995		1		1
Total All Agencies	\$12,991,921	\$28,360,737	\$27,378,328	\$126,492	\$13,847,838	\$6,799,787	\$7,048,051
Less Deferred Receivables						149,532	4,697,281
						\$6,650,255	\$2,350,770

* Descending order by gross receivables as of December 31, 2010.

**Gross Receivables includes the amount of deferred receivables.

***Prior Year Gross Receivables was reduced by \$1.985 million to account for the determination that Department of Labor's receivable balance represented "In-Protest" amounts.

State of Illinois
Past Due Receivables
General Funds
December 31, 2010
(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Auditor General						
Federal Government Revenue		6			6	6
Total Auditor General		6			6	6
Supreme Court						
Licenses & Fees	3				3	82
Other Revenue				606	606	609
Total Supreme Court	3			606	609	691
Attorney General						
Other Revenue	120	80	175	3,285	3,660	3,917
Total Attorney General	120	80	175	3,285	3,660	3,917
Secretary of State						
Licenses & Fees	34	13	75	180	302	302
Other State Taxes	68	28	60	265	421	430
Total Secretary of State	102	41	135	445	723	732
Comptroller						
Other Revenue				23	23	23
Total Comptroller				23	23	23
Treasurer						
Interest & Other Investment Income						10,194
Total Treasurer						10,194
Aging						
Other Revenue	67	27	182	328	604	604
Total Aging	67	27	182	328	604	604
Agriculture						
Licenses & Fees	7	1	12	93	113	122
Total Agriculture	7	1	12	93	113	122
Central Management Services						
Other Revenue	26	6	18	491	541	628
Total Central Management Services	26	6	18	491	541	628
Children & Family Services						
Licenses & Fees				138	138	138
Other Revenue	109	35	195	2,929	3,268	3,707
Total Children & Family Services	109	35	195	3,067	3,406	3,845
Commerce & Economic Opportunity						
Loans & Note Repayments-Long term				3	3	3
Other Revenue				1,133	1,133	1,133
Total Commerce & Economic Opportunity				1,136	1,136	1,136

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Natural Resources						
Federal Government Revenue	9				9	9
Total Natural Resources.....	9				9	9
Human Services						
Public Assistance Recoveries	55	258	986	410	1,709	1,876
Other Revenue	17,935	16,497	37,113	333,532	405,077	477,889
Total Human Services.....	17,990	16,755	38,099	333,942	406,786	479,765
Insurance						
Other Revenue	156	882	363	1,087	2,488	2,606
Other State Taxes	81	5,776	144	3,552	9,553	10,158
Total Insurance.....	237	6,658	507	4,639	12,041	12,764
Military Affairs						
Other Revenue		1		1	2	2
Federal Government Revenue			4		4	4
Total Military Affairs.....		1	4	1	6	6
Healthcare & Family Services						
Other Revenue	1,022	1,130		1,828	3,980	4,526
Licenses & Fees	187	247	390	3,514	4,338	6,077
Other State Taxes	4,800			2,244	7,044	7,723
Public Assistance Recoveries	137,340	2,395	5,765	46,882	192,382	206,267
Total Healthcare & Family Services.....	143,349	3,772	6,155	54,468	207,744	224,593
Public Health						
Licenses & Fees	1	1			2	2
Other Revenue				8	8	8
Total Public Health.....	1	1		8	10	10
Revenue						
Other State Taxes	951	1,100	4,603	14,296	20,950	20,979
Withholding Income Taxes	8,309	5,786	8,858	51,930	74,883	74,883
Business Income Taxes	11,194	16,171	11,789	36,689	75,843	75,843
Sales Taxes	15,762	11,801	33,376	157,263	218,202	218,202
Income Taxes	22,326	61,515	60,679	231,754	376,274	376,274
Total Revenue.....	58,542	96,373	119,305	491,932	766,152	766,181
State Police						
Other Revenue			6	2	8	8
Total State Police.....			6	2	8	8
Transportation						
Loans & Note Repayments-Short term						161
Loans & Note Repayments-Long term						464
Total Transportation.....						625
Capital Development Board						
Loans & Note Repayments-Long term						14,968
Total Capital Development Board.....						14,968

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Commerce Commission						
Public Utility Taxes	139	1,457		1	1,597	24,420
Total Commerce Commission.....	139	1,457		1	1,597	24,420
Environmental Protection Agency						
Other Revenue				2	2	2
Total Environmental Protection Agency.....				2	2	2
Illinois Gaming Board						
Licenses & Fees						1
Total Illinois Gaming Board.....						1
Racing Board						
Other Revenue	3	5	2	18	28	28
Total Racing Board.....	3	5	2	18	28	28
State Board of Education						
Other Revenue	3,188	332	495	420	4,435	7,570
Total State Board of Education.....	3,188	332	495	420	4,435	7,570
Student Assistance Commission						
Loans & Note Repayments-Long term						43,739
Total Student Assistance Commission.....						43,739
Total General Funds.....	\$223,892	\$125,550	\$165,290	\$894,907	\$1,409,639	\$1,596,587
Less Deferred Receivables						43,235
						\$1,553,352

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2010

(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
General Assembly Retirement System						
Other Revenue	3	1			4	33
Total General Assembly Retirement System.....	3	1			4	33
Judges Retirement System						
Other Revenue				9	9	155
Total Judges Retirement System.....				9	9	155
State's Attorneys Appellate Prosecutor						
Other Revenue	1				1	18
Total State's Attorneys Appellate Prosecutor....	1				1	18
Attorney General						
Federal Government Revenue						218
Other Revenue	10,803	239	591	4,730	16,363	17,570
Total Attorney General.....	10,803	239	591	4,730	16,363	17,788
Secretary of State						
Other Revenue				17	17	17
Licenses & Fees	633	290	311	3,605	4,839	5,098
Total Secretary of State.....	633	290	311	3,622	4,856	5,115
Comptroller						
Other Revenue	113	113	193	1,086	1,505	1,505
Total Comptroller.....	113	113	193	1,086	1,505	1,505
Agriculture						
Public Assistance Recoveries		3		7	10	10
Other Revenue	46	82	19	60	207	235
Licenses & Fees	57	35	26	40	158	436
Federal Government Revenue		9			9	1,478
Total Agriculture.....	103	129	45	107	384	2,159
Agriculture - Grain Insurance						
Licenses & Fees	3				3	3
Total Agriculture - Grain Insurance.....	3				3	3

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Central Management Services						
Charges for Sales & Services	51,903	23,775	4,421	8,661	88,760	121,772
Total Central Management Services.....	51,903	23,775	4,421	8,661	88,760	121,772
Commerce & Economic Opportunity						
Federal Government Revenue			2	2	4	7
Licenses & Fees				49	49	49
Loans & Note Repayments-Short term				516	516	645
Loans & Note Repayments-Long term						689
Other Revenue			47	3,139	3,186	3,211
Total Commerce & Economic Opportunity.....			49	3,706	3,755	4,601
Natural Resources						
Public Assistance Recoveries	24			7	31	31
Federal Government Revenue	1,136				1,136	1,136
Licenses & Fees		3	168	1,092	1,263	1,263
Other Revenue	6	22	30	1,179	1,237	1,657
Total Natural Resources.....	1,166	25	198	2,278	3,667	4,087
Corrections						
Other Revenue				559	559	559
Charges for Sales & Services	3,685	1,410		1,413	6,508	10,372
Total Corrections.....	3,685	1,410		1,972	7,067	10,931
Employment Security						
Other Revenue	25				25	76
Other State Taxes	3,262			1,387	4,649	4,649
Unemployment Taxes	35,757	20,808	46,762	66,827	170,154	170,154
Unemployment Benefit Overpayment	34,258	43,582	82,657	261,466	421,963	437,305
Total Employment Security.....	73,302	64,390	129,419	329,680	596,791	612,184
Financial & Professional Regulation						
Interest & Other Investment Income	3	130	35	1,615	1,783	1,803
Licenses & Fees	507	846	680	1,061	3,094	3,231
Other Revenue	334	516	619	1,759	3,228	3,709
Charges for Sales & Services				54	54	7,175
Total Financial & Professional Regulation.....	844	1,492	1,334	4,489	8,159	15,918
Human Services						
Public Assistance Recoveries	3	1		81	85	90
Licenses & Fees			10	110	120	120
Federal Government Revenue		42	341	1,101	1,484	11,367
Other Revenue	246	947	1,516	12,116	14,825	28,006
Total Human Services.....	249	990	1,867	13,408	16,514	39,583

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Illinois Power Agency						
Licenses & Fees		2	1,155		1,157	1,157
Total Illinois Power Agency.....		2	1,155		1,157	1,157
Insurance						
Other State Taxes			1		1	1
Licenses & Fees	13		11	41	65	82
Other Revenue	22	50	3	4	79	187
Total Insurance.....	35	50	15	45	145	270
Military Affairs						
Other Revenue	137				137	165
Federal Government Revenue	37	2	2	1	42	407
Total Military Affairs.....	174	2	2	1	179	572
Healthcare & Family Services						
Licenses & Fees	83	1	1	4	89	201
Other Revenue		15	38	886	939	1,167
Interest & Other Investment Income	14,966	10,715	23,980	1,231,738	1,281,399	1,281,399
Child Support Claims	480,759	8,921	24,342	2,592,799	3,106,821	3,106,821
Total Healthcare & Family Services.....	495,808	19,652	48,361	3,825,427	4,389,248	4,389,588
Public Health						
Federal Government Revenue						1,436
Licenses & Fees	431	121	58	150	760	1,803
Other Revenue	184	99	273	2,040	2,596	4,703
Total Public Health.....	615	220	331	2,190	3,356	7,942
Revenue						
Charges for Sales & Services	218	119	8,818		9,155	27,571
Business Income Taxes	7,354	10,517	6,323	19,787	43,981	43,981
Other State Taxes	3,696	3,735	851	26,021	34,303	76,122
Sales Taxes	11,049	8,591	23,416	91,288	134,344	134,344
Total Revenue.....	22,317	22,962	39,408	137,096	221,783	282,018
State Police						
Federal Government Revenue			16	23	39	39
Charges for Sales & Services				100	100	100
Other Revenue		3	15	314	332	5,631
Total State Police.....		3	31	437	471	5,770

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Transportation						
Charges for Sales & Services	71	25			96	136
Loans & Note Repayments-Short term						3,342
Other Revenue	7,526	3,516	1,209	3,831	16,082	19,370
Loans & Note Repayments-Long term				1,173	1,173	27,204
Total Transportation.....	7,597	3,541	1,209	5,004	17,351	50,052
Veterans' Affairs						
Interest & Other Investment Income						1
Licenses & Fees	13	3	3	23	42	47
Federal Government Revenue	5,593			988	6,581	10,258
Total Veterans' Affairs.....	5,606	3	3	1,011	6,623	10,306
Capital Development Board						
Licenses & Fees	569				569	2,314
Total Capital Development Board.....	569				569	2,314
Commerce Commission						
Public Utility Taxes	90	11		74	175	184
Other Revenue	282	42	70	1,102	1,496	1,555
Total Commerce Commission.....	372	53	70	1,176	1,671	1,739
Drycleaners Environmental Council						
Licenses & Fees	53	29	15	218	315	344
Total Drycleaners Environmental Council.....	53	29	15	218	315	344
Comprehensive Health Insurance Bd						
Charges for Sales & Services						71
Other Revenue						8,510
Total Comprehensive Health Insurance Bd.....						8,581
Environmental Protection Trust Fund						
Other Revenue			1	7,950	7,951	8,346
Total Environmental Protection Trust Fund.....			1	7,950	7,951	8,346
Environmental Protection Agency						
Federal Government Revenue						4,155
Licenses & Fees	143	522	266	2,843	3,774	12,159
Other Revenue	156	235	592	13,703	14,686	2,164,221
Total Environmental Protection Agency.....	299	757	858	16,546	18,460	2,180,535
Guardianship & Advocacy Comm						
Licenses & Fees						2
Total Guardianship & Advocacy Comm.....						2

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Housing Development Authority						
Interest & Other Investment Income	342	1,154	2,986		4,482	5,189
Loans & Note Repayments-Short term						52,369
Loans & Note Repayments-Long term	196	870	933		1,999	1,746,943
Total Housing Development Authority.....	538	2,024	3,919		6,481	1,804,501
Toll Highway Authority						
Charges for Sales & Services	198	93	30	320	641	932
Other Revenue			141,097	112,823	253,920	393,467
Total Toll Highway Authority.....	198	93	141,127	113,143	254,561	394,399
Illinois Finance Authority						
Other Revenue				824	824	824
Licenses & Fees	11	29	476	2,440	2,956	88,002
Total Illinois Finance Authority.....	11	29	476	3,264	3,780	88,826
Workers Compensation Commission						
Charges for Sales & Services	64	37	2,728	67	2,896	3,100
Total Workers Compensation Commission.....	64	37	2,728	67	2,896	3,100
Medical District Commission						
Other Revenue	17	1	329		347	377
Total Medical District Commission.....	17	1	329		347	377
State Board of Education						
Interest & Other Investment Income						1
Loans & Note Repayments-Long term						1,590
Loans & Note Repayments-Short term						1,842
Other Revenue	127	46	48	399	620	2,849
Total State Board of Education.....	127	46	48	399	620	6,282
Emergency Management Agency						
Other Revenue				41	41	42
Licenses & Fees	30	108	3	48	189	389
Total Emergency Management Agency.....	30	108	3	89	230	431
State Employees' Retirement System						
Contributions	9	30	38	503	580	580
Other Revenue	497	405	1,081	4,100	6,083	6,383
Total State Employees' Retirement System.....	506	435	1,119	4,603	6,663	6,963
Office of the State Fire Marshal						
Licenses & Fees	122	84	51	154	411	891
Total Office of the State Fire Marshal.....	122	84	51	154	411	891
Teachers' Retirement System						
Contributions	420		184	1,030	1,634	93,474
Total Teachers' Retirement System.....	420		184	1,030	1,634	93,474

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	87	33	374	110	604	604
Federal & Private Grants & Contracts	1,270	25	295	27	1,617	1,617
Loans-Short Term	7	34	43	765	849	1,657
State Grants & Contracts	14,745	2,575	266	599	18,185	18,185
Student Accounts Receivable	15,221	2,346	139	431	18,137	25,261
Total Chicago State University.....	31,330	5,013	1,117	1,932	39,392	47,324
Eastern Illinois University						
General Accounts Receivable				32	32	150
State Grants & Contracts						418
Federal & Private Grants & Contracts						577
Loans-Short Term	719	120	129	914	1,882	6,463
Student Accounts Receivable		486		9,420	9,906	12,598
Total Eastern Illinois University.....	719	606	129	10,366	11,820	20,206
Governors State University						
Loans-Short Term		225	165	419	809	3,601
Student Accounts Receivable	446	175	209	3,385	4,215	9,176
Total Governors State University.....	446	400	374	3,804	5,024	12,777
Northeastern Illinois University						
General Accounts Receivable	46	17	45	169	277	291
Loans-Short Term	4	141	4	417	566	2,898
Student Accounts Receivable	16,126	2,330	934	2,485	21,875	32,739
Total Northeastern Illinois University.....	16,176	2,488	983	3,071	22,718	35,928
Western Illinois University						
State Grants & Contracts						468
Federal & Private Grants & Contracts	52		10	14	76	998
Loans-Short Term	86	18	55	660	819	2,412
General Accounts Receivable	61	1	1	1	64	7,481
Student Accounts Receivable	3,366	212	851	3,414	7,843	7,843
Total Western Illinois University.....	3,565	231	917	4,089	8,802	19,202
Illinois State University						
General Accounts Receivable				1	1	904
State Grants & Contracts	585	241			826	951
Federal & Private Grants & Contracts	190	41		10	241	2,720
Loans-Short Term	156	221	437	1,748	2,562	10,724
Student Accounts Receivable	10,414	477	1,557	9,540	21,988	21,988
Total Illinois State University.....	11,345	980	1,994	11,299	25,618	37,287

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	84	16	4	121	225	440
Hospital	128	216	91	240	675	1,147
General Accounts Receivable	757	177			934	2,610
Loans-Short Term	672		472	237	1,381	8,609
Student Accounts Receivable	2,123	3,692	13,272		19,087	115,495
Total Northern Illinois University.....	3,764	4,101	13,839	598	22,302	128,301
Southern Illinois University						
General Accounts Receivable	1,238	265	226	224	1,953	3,911
State Grants & Contracts	1,334	326	59	73	1,792	6,744
Federal & Private Grants & Contracts	749	84	61	225	1,119	9,372
Loans-Short Term	1,230	26	6	362	1,624	20,973
Student Accounts Receivable	2,760	6,420	3,403	13,659	26,242	26,660
Total Southern Illinois University.....	7,311	7,121	3,755	14,543	32,730	67,660
University of Illinois						
Loans-Short Term	96	26	29	164	315	368
State Grants & Contracts	8,549	1,317	728	3,105	13,699	17,240
General Accounts Receivable	11,374	3,693	2,170	6,686	23,923	38,994
Federal & Private Grants & Contracts	17,759	5,423	2,031	2,277	27,490	51,032
Loans-Long Term	3,256	979	796	7,685	12,716	64,883
Student Accounts Receivable	41,542	8,429	4,973	21,495	76,439	76,926
Medical Service Plan	31,129	6,958	9,285	22,688	70,060	77,861
Hospital	59,827	12,547	17,384	217,776	307,534	332,206
Total University of Illinois.....	173,532	39,372	37,396	281,876	532,176	659,510
Student Assistance Commission						
Loans & Note Repayments-Long term	30,423	26,379	31,738	9,418	97,958	1,036,865
Total Student Assistance Commission.....	30,423	26,379	31,738	9,418	97,958	1,036,865
Mathematics & Science Academy						
Other Revenue						19
Licenses & Fees				2	2	326
Total Mathematics & Science Academy.....				2	2	345
State Universities Retirement System						
Other Revenue						1,212
Total State Universities Retirement System.....						1,212
Total Nongeneral Funds.....	\$956,897	\$229,676	\$472,113	\$4,834,598	\$6,493,284	\$12,251,251
Less Deferred Receivables						4,803,578
						\$7,447,673