



JUDY BAAR TOPINKA  
ILLINOIS STATE COMPTROLLER



# RECEIVABLES REPORT

CALENDAR YEAR ENDED DECEMBER 31, 2012



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA



## TO THE PEOPLE OF ILLINOIS

March 12, 2013

The Illinois State Collection Act requires the Comptroller to collect information from State agencies concerning their accounts receivable and uncollectible funds, and to compile that information in an annual report to the Governor and General Assembly on or before March 14. The ensuing report is the compilation and analysis of the data collected for calendar year 2012.

As of December 31, 2012, the total amount owed to the State was \$15.332 billion, an increase of \$906 million from the \$14.426 billion reported at December 31, 2011. That growth can be attributed primarily to increases of \$239 million in receivables at the Environmental Protection Agency that were due to revolving loan originations within wastewater and drinking water infrastructure projects, and \$133 million in public assistance recoveries, \$52 million in child support claims and \$217 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 (except State Universities) are required by statute to submit accounts over \$250 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 \$43.7 million relating to State agency receivables in calendar year 2012.

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**  
**2012 Receivables Report**

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**Table of Contents**

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**Overview**

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

**Analysis of Receivables**

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

**Key Issues**

• Comptroller's Offset System.....	15
• Taxes Receivables/Collection Efforts.....	15
• Child Support Receivables/Collection Efforts.....	15

**Appendix**

• Receivables Activity by Agency.....	16
• Past Due Receivables - General Funds.....	18
• Past Due Receivables - Nongeneral Funds.....	21

# State of Illinois 2012 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:

<b>State of Illinois</b>							
<b>Comparative Summary of Accounts Receivable</b>							
(in millions)							
	December 31,					Change From	
	2008	2009*	2010	2011**	2012	Amount	Percent
Gross Receivables	\$ 12,621	\$ 12,992	\$ 13,848	\$ 14,426	\$ 15,332	\$ 906	6%
Less: Deferred/Installment Receivables	4,968	4,789	4,847	4,798	4,852	54	1%
Receivables Available for Collection	7,653	8,203	9,001	9,628	10,480	852	9%
Less: Estimated Uncollectibles	5,527	5,912	6,650	6,833	7,320	487	7%
Net Receivables	<u>\$ 2,126</u>	<u>\$ 2,291</u>	<u>\$ 2,351</u>	<u>\$ 2,795</u>	<u>\$ 3,160</u>	<u>\$ 365</u>	<u>13%</u>
Past Due Gross Receivables:							
Over 180 days	\$ 5,245	\$ 5,837	\$ 6,367	\$ 6,944	\$ 7,112	\$ 168	2%
Over 1 year	\$ 4,762	\$ 5,303	\$ 5,730	\$ 6,392	\$ 6,633	\$ 241	4%
* 2009 amounts were restated to reflect a reclassification of the receivables of the Department of Labor as "In-Protest" amounts.							
** 2011 amounts were restated to account for a change in reporting method for the Toll Highway Authority. Amounts available for collection and amounts estimated as uncollectible were reduced \$286 million, with no effect on net receivables.							

# State of Illinois 2012 Receivables Report

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## *Gross Receivables*

Gross receivables are defined as the total amounts or claims owed to the State without regard to collectibility issues. At December 31, 2012, the gross receivables balance for the State of Illinois was \$15.332 billion. This represents an increase of \$906 million (6%) from December 31, 2011. 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 \$4.852 billion at December 31, 2012. The largest fluctuations contributing to the increase of \$54 million (1%) from December 31, 2011, are attributable to the following:

- Municipal loans at the Environmental Protection Agency increased \$307 million (from \$2.202 billion at December 31, 2011, to \$2.509 billion at December 31, 2012).
- Installment loans at the Housing Development Authority decreased \$53 million (from \$1.553 billion at December 31, 2011, to \$1.5 billion at December 31, 2012).
- Installment student loans at the Illinois Student Assistance Commission decreased \$171 million (from \$908 million at December 31, 2011, to \$737 million at December 31, 2012).

## *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, 2012, the State's estimated uncollectible receivables totaled \$7.320 billion. This is an increase of \$487 million (7%) from the \$6.833 billion (as restated) at December 31, 2011. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$286 million (from \$4.503 billion at December 31, 2011, to \$4.789 billion at December 31, 2012).

# State of Illinois 2012 Receivables Report

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

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

## *Fiduciary Receivables*

Fiduciary receivables are assets held by the State in a trustee capacity. The State collects fiduciary receivables and remits the proceeds to the appropriate party. At December 31, 2012, the State's net fiduciary receivables totaled \$680 million or approximately 4% of the State's gross receivables. The majority of the State's net fiduciary receivables consist of non-assistance child support accounts and public assistance recoveries at the Department of Healthcare and Family Services and contributions for the conversion of prior teaching service at the Teachers' Retirement System.

## *"In Protest" Receivables*

Agencies report receivable amounts as either "in protest" or "not in protest." These categories allow agencies to separate those receivables that can be disputed from those that are final and not subject to dispute. The "in protest" status of these receivables defers 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 \$416 million at December 31, 2012. Of this amount, \$244 million (59%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$358 million with \$198 million (55%) 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 2012 Receivables Report

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At December 31, 2012, receivables totaling \$7.112 billion were over 180 days past due and receivables totaling \$6.633 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 \$4.467 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$812 million, mostly from tax collection efforts.

## Write-Offs

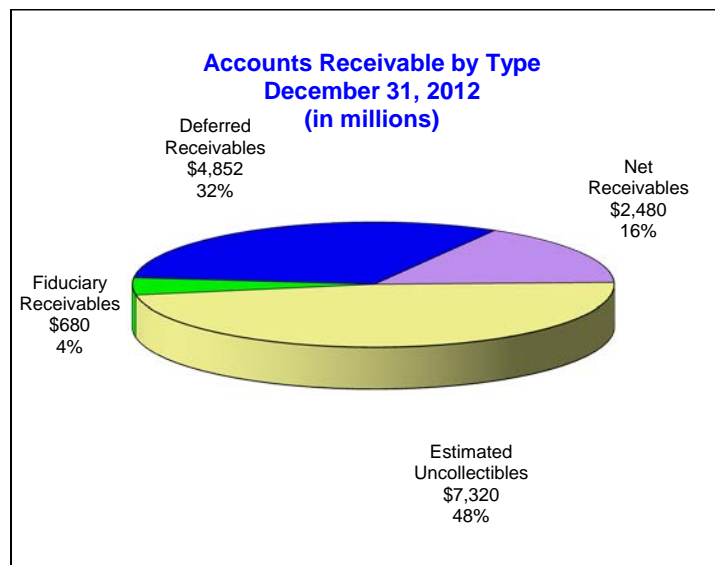
The actual process of writing-off an account varies by State agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

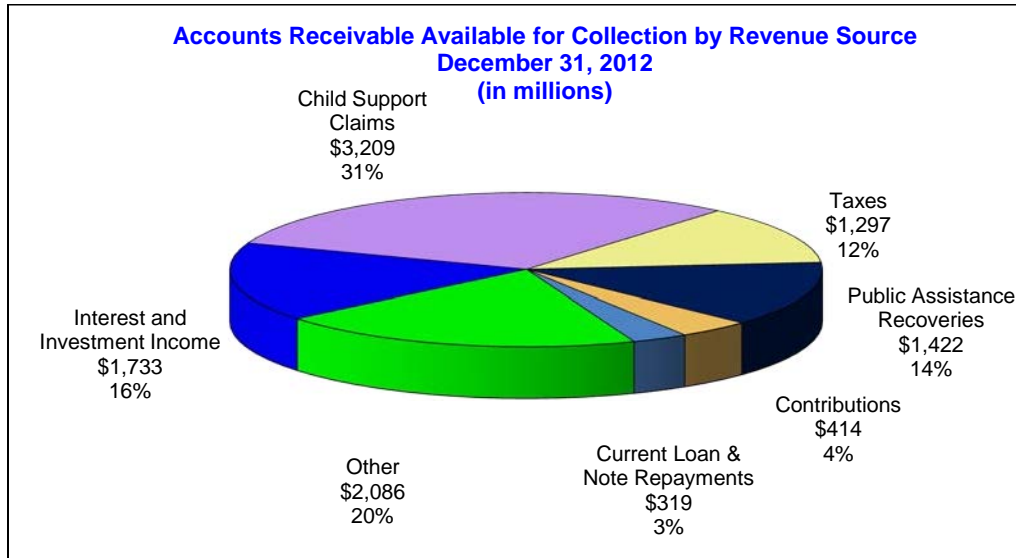
The chart below displaying Accounts Receivable by Type indicates that of the \$15.332 billion of gross receivables at December 31, 2012, State agencies expect \$2.480 billion or 16% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



# State of Illinois 2012 Receivables Report

## Revenue Sources

The following chart depicts the sources of revenue for the State's receivable balance available for collection. The five largest categories of receivables for 2012, listed below, comprise 93% 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, 2012 totaling \$3.209 billion (31%). The Department expects only \$217 million of this amount to be collected.
- *Other* - The second largest accounts receivable revenue source available for collection is other receivables totaling \$2.086 billion (20%). 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 \$1.733 billion (16%). \$1.720 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 \$9 million of this amount to be collected.
- *Public Assistance Recoveries* – Public Assistance Recoveries totaling \$1.422 billion (14%) is the fourth largest revenue source available for collection. Receivables associated with public assistance programs of \$668 million and \$348 million are reported by the Department of Employment Security and the Department of Healthcare and Family Services, respectively.
- *Taxes* - Taxes receivable totaling \$1.297 billion (12%) is the fifth largest revenue source available for collection at December 31, 2012. Income and sales taxes receivable available for collection reported by the Department of Revenue are \$611 million and \$289 million, respectively. Also included in the taxes receivable available for collection are \$236 million in unemployment taxes collected by the Department of Employment Security from employers and transferred to the State of Illinois account, held in the U.S. Treasury, for payment of unemployment benefits to claimants.



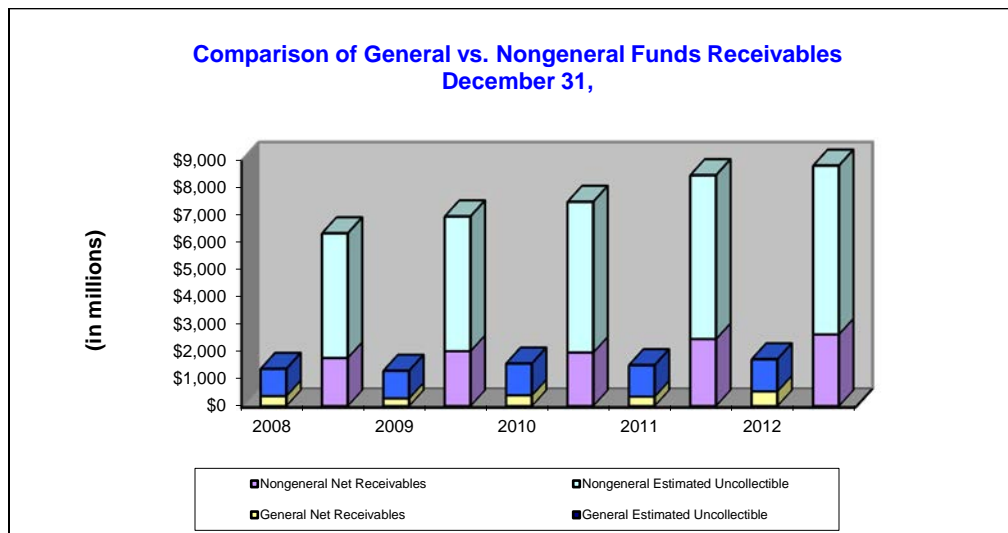
# State of Illinois 2012 Receivables Report

## 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 \$1.766 billion and receivables available for collection of \$1.707 billion at December 31, 2012 with \$1.173 billion estimated to be uncollectible. The largest source of the General Fund receivables available for collection is taxes totaling \$805 million. General Fund receivables available for collection increased \$215 million from December 31, 2011.

The State's nongeneral funds had gross receivables of \$13.566 billion and receivables available for collection of \$8.772 billion at December 31, 2012 with \$6.147 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$350 million from December 31, 2011.

# State of Illinois 2012 Receivables Report

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## Analysis of Receivables

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### Introduction

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

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

Each of the above categories of analysis contains 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 2012 Receivables Report

## Agencies with Largest Gross Receivables

### Overview

Gross receivables increased \$906 million (6%) from December 31, 2011 to December 31, 2012. The five agencies with the largest gross receivables comprise 76% of the State's gross receivables for 2012.

<b>Comparison of Agencies with Five Largest Gross Receivable Balances (in millions)</b>				
<b>Agency</b>	<b>Gross Receivables</b>		<b>Net Change</b>	
	<b>12/31/2012</b>	<b>12/31/2011*</b>	<b>Amount</b>	<b>%</b>
Healthcare and Family Services	\$ 5,296	\$ 4,894	\$ 402	8%
Environmental Protection Agency	2,723	2,484	239	10%
Housing Development Authority	1,667	1,661	6	0%
Revenue	1,090	1,019	71	7%
Employment Security	911	799	112	14%
<b>Total Five Largest Agencies</b>	<b>11,687</b>	<b>10,857</b>	<b>830</b>	<b>8%</b>
<b>Total All Other Agencies</b>	<b>3,645</b>	<b>3,569</b>	<b>76</b>	<b>2%</b>
<b>Total of All Agencies</b>	<b>\$ 15,332</b>	<b>\$ 14,426</b>	<b>\$ 906</b>	<b>6%</b>

\* 2011 Gross Receivables were restated to account for a change in reporting method for the Toll Highway Authority.

### Analysis

- The \$402 million increase in gross receivables at the Department of Healthcare and Family Services is due primarily to increases in interest income charged on delinquent child support claims and an increase in public assistance recoveries receivables.
- The \$239 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 \$6 million increase in gross receivables at the Housing Development Authority is due mainly to loan originations exceeding loan collections.
- The \$71 million increase in gross receivables at the Department of Revenue is primarily due to increases in individual income taxes receivable.
- The \$112 million increase in gross receivables at the Department of Employment Security is due mainly to increases in unemployment taxes and public assistance program receivables.

# State of Illinois 2012 Receivables Report

## Agencies with Largest Net Receivables

### Overview

The ten agencies with the largest net receivables comprise 79% of the State's net receivables for 2012. The remaining 21% of receivables are held by 52 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 exist 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, 2012			December 31, 2011			Change in "Net"
	Available for	Estimated	Net	Available for	Estimated	Net	
	Collection	Uncollectibles		Collection	Uncollectibles		
Healthcare and Family Services	\$ 5,296	\$ 4,789	\$ 507	\$ 4,894	\$ 4,503	\$ 391	\$ 116
Teachers' Retirement System	413	-	413	380	-	380	33
University of Illinois	735	355	380	693	319	374	6
Revenue	1,011	762	249	949	753	196	53
Environmental Protection Agency	213	15	198	281	15	266	(68)
Central Management Services	173	-	173	146	-	146	27
Housing Development Authority	167	-	167	108	-	108	59
Employment Security	911	767	144	780	626	154	(10)
Northern Illinois University	133	-	133	129	-	129	4
Toll Highway Authority*	152	22	130	158	14	144	(14)
Total Ten Largest Agencies	9,204	6,710	2,494	8,518	6,230	2,288	206
Total All Other Agencies	1,276	610	666	1,110	603	507	159
Total of All Agencies	<u>\$ 10,480</u>	<u>\$ 7,320</u>	<u>\$ 3,160</u>	<u>\$ 9,628</u>	<u>\$ 6,833</u>	<u>\$ 2,795</u>	<u>\$ 365</u>

\* 2011 amounts available for collection and amounts estimated as uncollectible were restated by \$286 million, with no effect on net receivables.

### Analysis

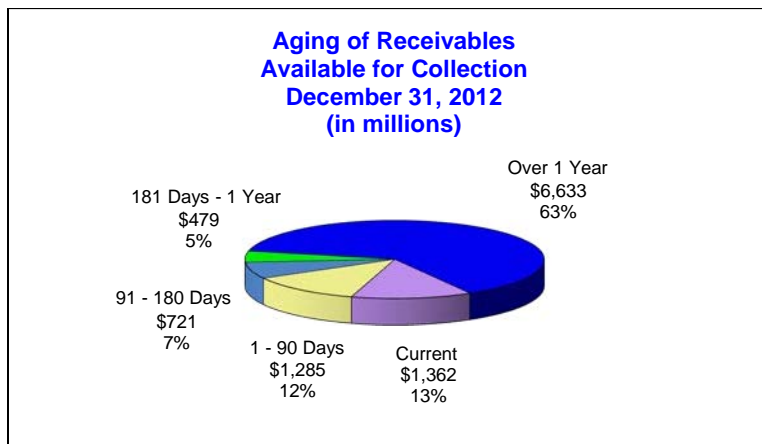
- The Department of Healthcare and Family Services net receivables increased \$116 million primarily due to an increase in net receivables associated with public assistance programs partially offset by a decrease in receivables related to delinquent payments on child support claims.
- The Housing Development Authority net receivables increased \$59 million primarily due to an increase in both short-term and long-term loans and notes.
- The Department of Revenue net receivables increased \$53 million primarily due to an increase in income taxes.
- The Teachers' Retirement System net receivables increased \$33 million primarily due to increases in receivables related to pension contributions.

# State of Illinois 2012 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 \$10.480 billion include \$2.647 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 \$1.2 billion (12%). 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 \$6.633 billion (63%). Collection of these accounts may be doubtful because of their age. Agencies should concentrate on final resolution of these problem accounts.
- The Department of Healthcare and Family Services reported \$4.417 billion of receivables over 1 year past due, mostly due to delinquent payments on child support claims and related interest and other investment income.
- The Department of Revenue reported \$699 million of receivables over 1 year past due, mostly due to tax collections.

# State of Illinois 2012 Receivables Report

## Days in Accounts Receivable

### Overview

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

<b>Days in Accounts Receivable</b>				
<b>December 31, 2012</b>				
<b>(in thousands)</b>				
<b>Agency*</b>	<b>Gross Receivables</b>	<b>Number of Days</b>		
		<b>2012</b>	<b>2011</b>	
Healthcare and Family Services	\$ 5,296,413	211	217	
Environmental Protection Agency	2,722,890	1,405	1,240	
Housing Development Authority	1,666,517	655	2,592	
Revenue	1,090,088	541	277	
Employment Security	910,830	93	96	
Student Assistance Commission	758,478	9,928	13,855	
University of Illinois	734,617	77	76	
Human Services	513,650	3,048	2,536	
Teachers' Retirement System	414,179	80	132	
Central Management Services	173,201	135	108	
* Ten agencies with the largest gross receivables.				

### Analysis

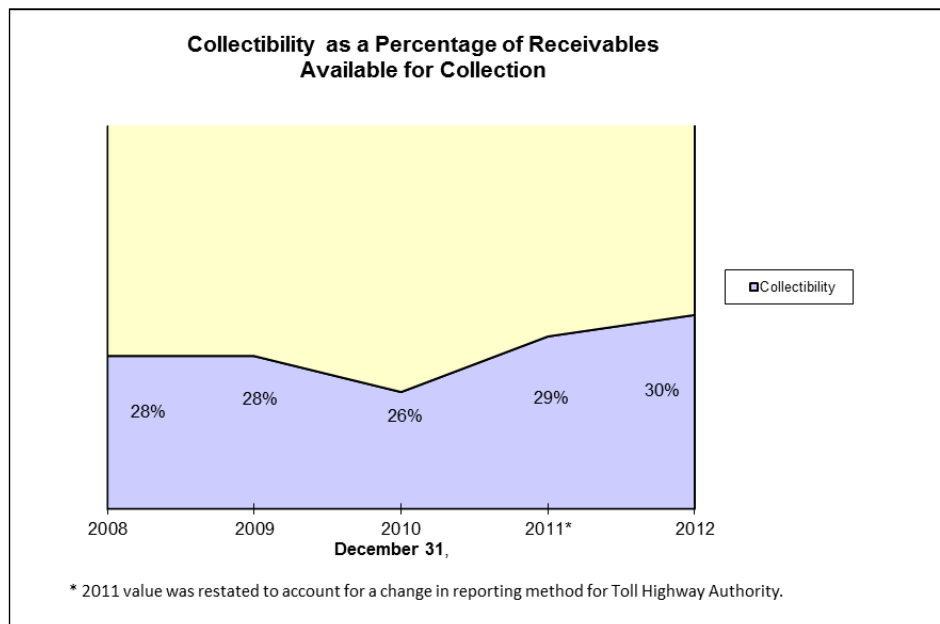
- Lower values for the University of Illinois, Teachers' Retirement System, Department of Employment Security, Central Management Services, and Department of Healthcare and Family Services in the number of "days in accounts receivable" reflect that the clients they serve are less likely to pay on an 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.
- The fluctuation in the values reported for the Department of Revenue relates to the reinstatement of the Department of Lottery as a State agency, effective October 15, 2011. Prior to this date, the activities of the Lottery fund were reported by the Department of Revenue.

# State of Illinois 2012 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, 2012, 30 cents out of every \$1 of receivables available for collection by the State of Illinois are 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

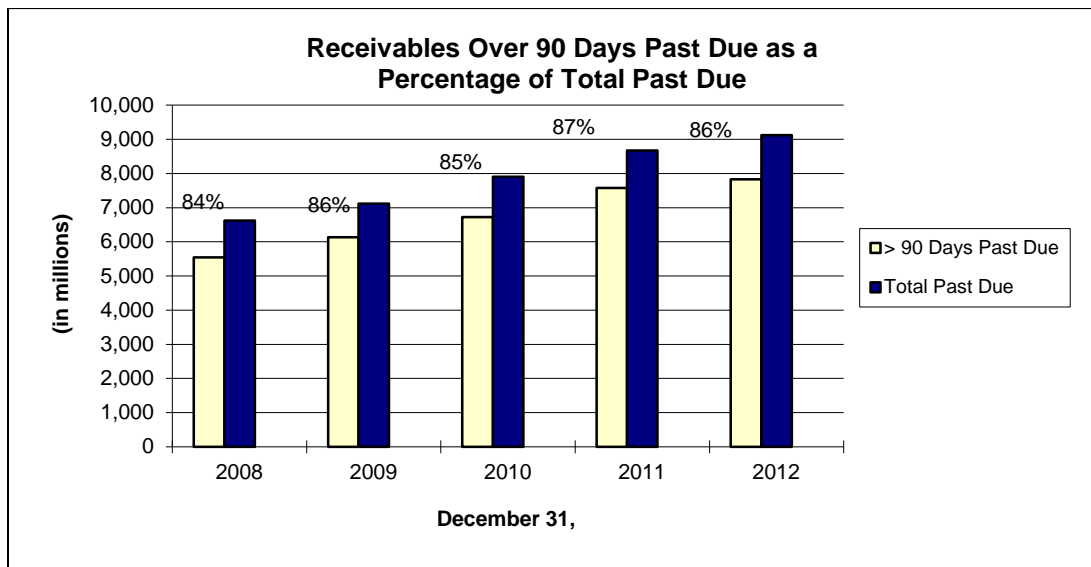
- The Department of Healthcare and Family Services (\$4.789 billion in estimated uncollectible receivables) has a collectibility rate of 10 cents out of every \$1 due to the large number of accounts deemed uncollectible.
- The Department of Employment Security (\$767 million in estimated uncollectible receivables) has a collectibility rate of 16 cents out of every \$1.
- The Department of Revenue (\$762 million in estimated uncollectible receivables) has a collectibility rate of 25 cents out of every \$1.
- The Department of Human Services (\$476 million in estimated uncollectible receivables) has a collectibility rate of 7 cents out of every \$1.

# State of Illinois 2012 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, 2012, 86% of the past due accounts are over 90 days past due. This percentage is comparable to the percentage reported in the previous four calendar years. The large percentage indicates a potential for increased future write-offs of State accounts receivable.



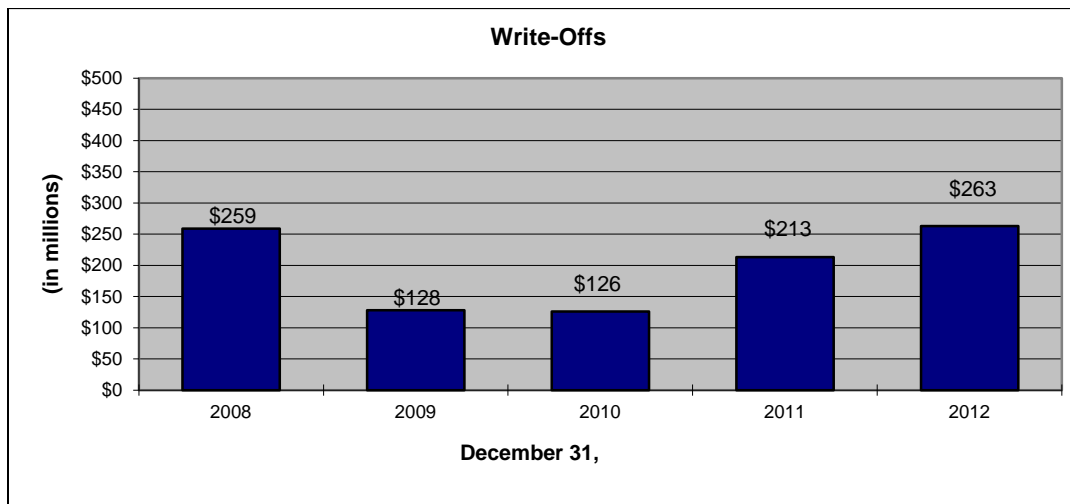
# State of Illinois 2012 Receivables Report

## 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 2012 totaled \$263 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, collection staff are not distracted by low opportunity accounts and can instead focus their efforts on high opportunity accounts which often require less effort to resolve the account with the debtor.



### Analysis

- The Department of Revenue wrote off \$132 million (50%) of the State's total write-offs during the year. These write-offs mostly relate to sales and income taxes.
- The Department of Employment Security wrote off \$50 million (19%) of the State's total write-offs during the year. These write-offs related to unemployment taxes.
- The Department of Healthcare and Family Services wrote off \$48 million (18%) of the State's total write-offs during the year. These write-offs related to child support claims (and the related interest) and public assistance recoveries.

# State of Illinois 2012 Receivables Report

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## Key Issues

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### Comptroller's Offset System

The Illinois State Collection Act of 1986 was amended in 2012 to reduce the filing requirements. The Act now requires that State agencies place debts which exceed \$250 and are more than 90 days past due in the Comptroller's Offset System. The filing requirement for State Universities remains at \$1,000. 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 balance. The dollar amount associated with claims recorded on the Comptroller's Offset System at December 31, 2012 was \$7.909 billion and the number of claims was 957,487. \$43.739 million relating to State agency receivables was intercepted through the Offset System in 2012.

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 over \$250 (\$1,000 for Universities) 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 Fiscal Year 2012, the DOR collected over \$38 billion in tax and fee revenues. The DOR also reported tax and fee receivables available for collection of \$1.011 billion, 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 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 2012, it cost \$5.00 to collect each \$1,000 in taxes during Fiscal Year 2012. This amount decreased \$0.40 from Fiscal Year 2011. Collection costs have declined since 1989 when the cost was \$9.00 per \$1,000 in tax collections. In addition, collections per staff increased from \$19.4 million in Fiscal Year 2011 to \$24.2 million in Fiscal Year 2012.

### 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 \$5.296 billion and account for 51% 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.

According to the data submitted by DHFS for Fiscal Year 2012, the percent of current receivables collected increased slightly from 58.3% in Fiscal Year 2011 to 59.1% in Fiscal Year 2012. In addition, child support collections per dollar of administrative cost increased from \$6.93 in Fiscal Year 2011 to \$7.85 in Fiscal Year 2012.

**State of Illinois**  
**Receivables Activity by Agency**  
For the Calendar Year Ended December 31, 2012  
(In Thousands)

Agency*	Gross*** Receivables 12/31/11	Add:		Less:		Gross** Receivables 12/31/12	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Healthcare & Family Services	4,893,958	9,163,186	8,712,846	47,885		5,296,413	4,788,758	507,655
Environmental Protection Agency	2,483,590	707,595	468,295			2,722,890	14,694	2,708,196
Housing Development Authority	1,660,748	929,186	923,417			1,666,517	66,845	1,599,672
Revenue	1,019,203	734,909	531,622	132,402		1,090,088	827,560	262,528
Employment Security	799,293	3,575,932	3,414,886	49,509		910,830	766,772	144,058
Student Assistance Commission	922,498	27,885	191,804	101		758,478	62,342	696,136
University of Illinois	692,737	3,477,363	3,410,696	24,787		734,617	354,499	380,118
Human Services	522,827	61,501	70,330	348		513,650	476,089	37,561
Teachers' Retirement System	381,131	1,898,725	1,865,674	3		414,179	16	414,163
Central Management Services	146,428	469,021	442,248			173,201	251	172,950
Toll Highway Authority	157,969	219,444	225,652	109		151,652	21,700	129,952
Northern Illinois University	133,736	379,136	375,248	328		137,296		137,296
Attorney General	15,630	120,267	35,956	1,587		98,354	10,585	87,769
Southern Illinois University	72,825	629,203	606,961	687		94,380	18,381	75,999
Western Illinois University	20,896	284,193	237,714	65		67,310	3,645	63,665
Illinois Finance Authority	74,285	8,277	18,435			64,127	2,141	61,986
Transportation	48,238	1,969,621	1,961,049			56,810	278	56,532
Northeastern Illinois University	38,457	80,183	77,806			40,834	4,931	35,903
Chicago State University	47,185	141,099	151,588			36,696	8,023	28,673
Illinois State University	32,256	461,827	457,889	2,277		33,917	926	32,991
Commerce Commission	18,515	19,762	6,126	10		32,141	1,182	30,959
Lottery	21,448	1,379,422	1,371,399			29,471	10,155	19,316
Financial & Professional Regulation	18,485	49,668	44,619	19		23,515	4,864	18,651
Eastern Illinois University	21,772	14,626	12,424	660		23,314	6,848	16,466
Governors State University	22,645	19,268	20,617			21,296	4,859	16,437
Corrections	21,762	51,688	54,876			18,574		18,574
Capital Development Board	20,418	4,459	7,363			17,514	14,968	2,546
Public Health	10,308	27,714	27,477	10		10,535	1,824	8,711
Environmental Protection Trust Fund	9,734	2,751	3,262			9,223	8,389	834
Comprehensive Health Insurance Bd	7,193	131,087	129,472			8,808		8,808
Secretary of State	7,780	11,707	10,827	255		8,405	4,612	3,793
Insurance	6,206	63,009	61,296			7,919	1,075	6,844
Veterans' Affairs	8,449	46,105	46,819	3		7,732		7,732
State Employees' Retirement System	7,069	5,455	5,517			7,007		7,007
Commerce & Economic Opportunity	5,774	20	277	100		5,417	4,692	725
Illinois Gaming Board	8,245	576,187	579,457			4,975		4,975
State Board of Education	12,490	5,113	12,557	144		4,902		4,902
Treasurer	6,234	17,130	18,946			4,418		4,418

Agency*	Gross*** Receivables 12/31/11	Add:		Less:		Gross** Receivables 12/31/12	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Natural Resources	3,376	19,223	18,658	48		3,893	2,760	1,133
Workers Compensation Commission	3,672	3,854	3,919			3,607	2,944	663
Children & Family Services	5,782	7,622	9,801	31		3,572	2,152	1,420
State Police	2,943	3,506	3,723			2,726	356	2,370
Agriculture	2,670	16,151	16,149	27		2,645	24	2,621
Comptroller	2,058	500	254	847		1,457	29	1,428
State Universities Retirement System	1,215	6,550	6,311			1,454		1,454
Office of the State Fire Marshal	909	5,592	5,132	33		1,336	395	941
Supreme Court	678	462	446			694		694
Emergency Management Agency	317	4,904	4,592			629		629
Aging	521	80	152			449	440	9
Drycleaners Environmental Council	307	90	48			349	342	7
Military Affairs	504	24,360	24,528			336	1	335
Mathematics & Science Academy	281	1,661	1,643			299		299
Medical District Commission	337	5,688	5,689	102		234	106	128
Illinois Power Agency	1,777	3,614	5,237			154		154
Auditor General	405	5,769	5,825	198		151		151
Judges Retirement System	142	97	165			74	2	72
Racing Board	67	913	924			56	13	43
Agriculture - Grain Insurance	53	107	105			55	1	54
General Assembly Retirement System	28	20	28			20		20
State's Attorneys Appellate Prosecutor	17	1,196	1,198			15		15
Guardianship & Advocacy Comm	6	80	81			5		5
General Assembly	2	8	8			2		2
Executive Ethics Commission		16	15			1		1
State Appellate Defender		116	116					
<b>Total All Agencies</b>	<b>\$14,426,484</b>	<b>\$27,875,903</b>	<b>\$26,708,194</b>	<b>\$262,575</b>		<b>\$15,331,618</b>	<b>\$7,501,469</b>	<b>\$7,830,149</b>
<b>Less Deferred Receivables</b>							<b>181,507</b>	<b>4,670,432</b>
							<b>\$7,319,962</b>	<b>\$3,159,717</b>

\* Descending order by gross receivables as of December 31, 2012.

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

\*\*\*Prior Year Gross Receivables was reduced by \$285,162 to account for a change in reporting method for the Toll Highway Authority.

**State of Illinois**  
**Past Due Receivables**  
**General Funds**  
**December 31, 2012**

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Auditor General</b>						
Federal Government Revenue		148			148	148
<b>Total Auditor General.....</b>		<b>148</b>			<b>148</b>	<b>148</b>
<b>Supreme Court</b>						
Licenses & Fees	2				2	89
Other Revenue				605	605	605
<b>Total Supreme Court.....</b>	<b>2</b>			<b>605</b>	<b>607</b>	<b>694</b>
<b>Attorney General</b>						
Other Revenue	521	314	458	3,064	4,357	6,367
<b>Total Attorney General.....</b>	<b>521</b>	<b>314</b>	<b>458</b>	<b>3,064</b>	<b>4,357</b>	<b>6,367</b>
<b>Secretary of State</b>						
Other Revenue						2
Licenses & Fees	30	20	62	346	458	458
Other State Taxes	214	102	197	597	1,110	1,133
<b>Total Secretary of State.....</b>	<b>244</b>	<b>122</b>	<b>259</b>	<b>943</b>	<b>1,568</b>	<b>1,593</b>
<b>Comptroller</b>						
Other Revenue				22	22	22
<b>Total Comptroller.....</b>				<b>22</b>	<b>22</b>	<b>22</b>
<b>Treasurer</b>						
Interest & Other Investment Income						4,418
<b>Total Treasurer.....</b>						<b>4,418</b>
<b>Aging</b>						
Other Revenue	3	20	141	285	449	449
<b>Total Aging.....</b>	<b>3</b>	<b>20</b>	<b>141</b>	<b>285</b>	<b>449</b>	<b>449</b>
<b>Agriculture</b>						
Public Assistance Recoveries		6	29	8	43	43
Licenses & Fees	21	6	4	106	137	149
<b>Total Agriculture.....</b>	<b>21</b>	<b>12</b>	<b>33</b>	<b>114</b>	<b>180</b>	<b>192</b>
<b>Central Management Services</b>						
Other Revenue	22		12	542	576	704
<b>Total Central Management Services.....</b>	<b>22</b>		<b>12</b>	<b>542</b>	<b>576</b>	<b>704</b>
<b>Children &amp; Family Services</b>						
Licenses & Fees				79	79	79
Other Revenue	232	339	650	1,920	3,141	3,493
<b>Total Children &amp; Family Services.....</b>	<b>232</b>	<b>339</b>	<b>650</b>	<b>1,999</b>	<b>3,220</b>	<b>3,572</b>
<b>Commerce &amp; Economic Opportunity</b>						
Loans & Note Repayments-Long term				3	3	3
Other Revenue				2,781	2,781	2,790
<b>Total Commerce &amp; Economic Opportunity.....</b>				<b>2,784</b>	<b>2,784</b>	<b>2,793</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Human Services</b>						
Public Assistance Recoveries	872	1,468	1,029	3,054	6,423	6,995
Other Revenue	18,011	10,267	36,911	332,731	397,920	474,290
<b>Total Human Services.....</b>	<b>18,883</b>	<b>11,735</b>	<b>37,940</b>	<b>335,785</b>	<b>404,343</b>	<b>481,285</b>
<b>Insurance</b>						
Other Revenue	16	1	5	1,528	1,550	1,672
Other State Taxes	74	949	7	3,651	4,681	5,282
<b>Total Insurance.....</b>	<b>90</b>	<b>950</b>	<b>12</b>	<b>5,179</b>	<b>6,231</b>	<b>6,954</b>
<b>Military Affairs</b>						
Other Revenue				2	2	2
Federal Government Revenue	26				26	26
<b>Total Military Affairs.....</b>	<b>26</b>			<b>2</b>	<b>28</b>	<b>28</b>
<b>Healthcare &amp; Family Services</b>						
Other Revenue	2,114	223		1,291	3,628	5,551
Other State Taxes	3,326			1,466	4,792	5,709
Licenses & Fees	353	204	346	4,948	5,851	6,687
Public Assistance Recoveries	123,774	10,657	12,779	67,333	214,543	348,348
<b>Total Healthcare &amp; Family Services.....</b>	<b>129,567</b>	<b>11,084</b>	<b>13,125</b>	<b>75,038</b>	<b>228,814</b>	<b>366,295</b>
<b>Public Health</b>						
Other Revenue	5			8	13	13
<b>Total Public Health.....</b>	<b>5</b>			<b>8</b>	<b>13</b>	<b>13</b>
<b>Revenue</b>						
Other State Taxes	1,065	833	4,103	20,246	26,247	26,247
Business Income Taxes	13,012	10,197	12,663	36,490	72,362	72,362
Withholding Income Taxes	8,846	6,192	11,981	49,615	76,634	76,634
Sales Taxes	15,996	10,996	19,538	150,299	196,829	196,829
Income Taxes	67,922	57,270	40,971	282,188	448,351	448,351
<b>Total Revenue.....</b>	<b>106,841</b>	<b>85,488</b>	<b>89,256</b>	<b>538,838</b>	<b>820,423</b>	<b>820,423</b>
<b>State Police</b>						
Other Revenue				6	6	6
<b>Total State Police.....</b>				<b>6</b>	<b>6</b>	<b>6</b>
<b>Transportation</b>						
Other Revenue			41		41	41
Loans & Note Repayments-Short term						80
Loans & Note Repayments-Long term						215
<b>Total Transportation.....</b>			<b>41</b>		<b>41</b>	<b>336</b>
<b>Executive Ethics Commission</b>						
Other Revenue						1
<b>Total Executive Ethics Commission.....</b>						<b>1</b>
<b>Capital Development Board</b>						
Loans & Note Repayments-Long term						14,968
<b>Total Capital Development Board.....</b>						<b>14,968</b>
<b>Commerce Commission</b>						
Public Utility Taxes	138			5	143	30,361
<b>Total Commerce Commission.....</b>	<b>138</b>			<b>5</b>	<b>143</b>	<b>30,361</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Environmental Protection Agency</b>						
Other Revenue				2	2	2
<b>Total Environmental Protection Agency.....</b>				<b>2</b>	<b>2</b>	<b>2</b>
<b>Illinois Gaming Board</b>						
Licenses & Fees						1
<b>Total Illinois Gaming Board.....</b>						<b>1</b>
<b>State Board of Education</b>						
Other Revenue	112			9	121	2,664
<b>Total State Board of Education.....</b>	<b>112</b>			<b>9</b>	<b>121</b>	<b>2,664</b>
<b>Office of the State Fire Marshal</b>						
Licenses & Fees	31	11	9	40	91	251
<b>Total Office of the State Fire Marshal.....</b>	<b>31</b>	<b>11</b>	<b>9</b>	<b>40</b>	<b>91</b>	<b>251</b>
<b>Student Assistance Commission</b>						
Loans & Note Repayments-Long term	5,012	904	3,177	10,432	19,525	21,556
<b>Total Student Assistance Commission.....</b>	<b>5,012</b>	<b>904</b>	<b>3,177</b>	<b>10,432</b>	<b>19,525</b>	<b>21,556</b>
<b>Total General Funds.....</b>	<b>\$261,750</b>	<b>\$111,127</b>	<b>\$145,113</b>	<b>\$975,702</b>	<b>\$1,493,692</b>	<b>\$1,766,096</b>
<b>Less Deferred Receivables</b>						<b>58,668</b>
						<b>\$1,707,428</b>

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

December 31, 2012

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>General Assembly</b>						
Other Revenue				2	2	2
<b>Total General Assembly.....</b>				<b>2</b>	<b>2</b>	<b>2</b>
<b>Auditor General</b>						
Other Revenue		2	1		3	3
<b>Total Auditor General.....</b>		<b>2</b>	<b>1</b>		<b>3</b>	<b>3</b>
<b>General Assembly Retirement System</b>						
Other Revenue						20
<b>Total General Assembly Retirement System.....</b>						<b>20</b>
<b>Judges Retirement System</b>						
Other Revenue				2	2	74
<b>Total Judges Retirement System.....</b>				<b>2</b>	<b>2</b>	<b>74</b>
<b>State's Attorneys Appellate Prosecutor</b>						
Other Revenue	1				1	15
<b>Total State's Attorneys Appellate Prosecutor....</b>	<b>1</b>				<b>1</b>	<b>15</b>
<b>Attorney General</b>						
Federal Government Revenue						132
Other Revenue	3,724	19,885	5,683	7,521	36,813	91,855
<b>Total Attorney General.....</b>	<b>3,724</b>	<b>19,885</b>	<b>5,683</b>	<b>7,521</b>	<b>36,813</b>	<b>91,987</b>
<b>Secretary of State</b>						
Licenses & Fees	415	703	526	5,045	6,689	6,812
<b>Total Secretary of State.....</b>	<b>415</b>	<b>703</b>	<b>526</b>	<b>5,045</b>	<b>6,689</b>	<b>6,812</b>
<b>Comptroller</b>						
Other Revenue	7	2	1	1,425	1,435	1,435
<b>Total Comptroller.....</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>1,425</b>	<b>1,435</b>	<b>1,435</b>
<b>Agriculture</b>						
Other Revenue	54	63	5	97	219	238
Licenses & Fees	118	94	87	141	440	820
Federal Government Revenue		7			7	1,395
<b>Total Agriculture.....</b>	<b>172</b>	<b>164</b>	<b>92</b>	<b>238</b>	<b>666</b>	<b>2,453</b>



Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Agriculture - Grain Insurance</b>						
Licenses & Fees	6				6	55
<b>Total Agriculture - Grain Insurance.....</b>	<b>6</b>				<b>6</b>	<b>55</b>
<b>Central Management Services</b>						
Charges for Sales & Services	73,671	47,321	15,823	15,786	152,601	172,497
<b>Total Central Management Services.....</b>	<b>73,671</b>	<b>47,321</b>	<b>15,823</b>	<b>15,786</b>	<b>152,601</b>	<b>172,497</b>
<b>Commerce &amp; Economic Opportunity</b>						
Federal Government Revenue				7	7	7
Licenses & Fees				49	49	49
Loans & Note Repayments-Long term						623
Loans & Note Repayments-Short term				546	546	639
Other Revenue				1,306	1,306	1,306
<b>Total Commerce &amp; Economic Opportunity.....</b>				<b>1,908</b>	<b>1,908</b>	<b>2,624</b>
<b>Natural Resources</b>						
Federal Government Revenue	313				313	313
Licenses & Fees	42	129	2	1,241	1,414	1,414
Other Revenue	251	60	137	1,298	1,746	2,166
<b>Total Natural Resources.....</b>	<b>606</b>	<b>189</b>	<b>139</b>	<b>2,539</b>	<b>3,473</b>	<b>3,893</b>
<b>Corrections</b>						
Other Revenue				210	210	450
Charges for Sales & Services	9,260	3,670	313	1,373	14,616	18,124
<b>Total Corrections.....</b>	<b>9,260</b>	<b>3,670</b>	<b>313</b>	<b>1,583</b>	<b>14,826</b>	<b>18,574</b>
<b>Employment Security</b>						
Other Revenue	22	11			33	74
Other State Taxes	585	1,450	512	4,359	6,906	6,906
Unemployment Taxes	25,358	38,926	43,866	128,197	236,347	236,347
Unemployment Benefit Overpayment	41,215	38,925	82,318	488,471	650,929	667,503
<b>Total Employment Security.....</b>	<b>67,180</b>	<b>79,312</b>	<b>126,696</b>	<b>621,027</b>	<b>894,215</b>	<b>910,830</b>
<b>Financial &amp; Professional Regulation</b>						
Interest & Other Investment Income	27	92	352	2,364	2,835	3,066
Other Revenue	149	219	523	4,023	4,914	6,187
Licenses & Fees	2,016	1,323	1,034	2,172	6,545	7,072
Charges for Sales & Services				51	51	7,190
<b>Total Financial &amp; Professional Regulation.....</b>	<b>2,192</b>	<b>1,634</b>	<b>1,909</b>	<b>8,610</b>	<b>14,345</b>	<b>23,515</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Human Services</b>						
Licenses & Fees				107	107	107
Public Assistance Recoveries	1	3	840	77	921	921
Federal Government Revenue		76	211	2,554	2,841	9,014
Other Revenue	776	780	1,379	15,945	18,880	22,323
<b>Total Human Services.....</b>	<b>777</b>	<b>859</b>	<b>2,430</b>	<b>18,683</b>	<b>22,749</b>	<b>32,365</b>
<b>Illinois Power Agency</b>						
Licenses & Fees	154				154	154
<b>Total Illinois Power Agency.....</b>	<b>154</b>				<b>154</b>	<b>154</b>
<b>Insurance</b>						
Other State Taxes				17	17	19
Licenses & Fees		12	11	24	47	97
Other Revenue	170	71	164	433	838	849
<b>Total Insurance.....</b>	<b>170</b>	<b>83</b>	<b>175</b>	<b>474</b>	<b>902</b>	<b>965</b>
<b>Lottery</b>						
Charges for Sales & Services	510	549		12,113	13,172	29,471
<b>Total Lottery.....</b>	<b>510</b>	<b>549</b>		<b>12,113</b>	<b>13,172</b>	<b>29,471</b>
<b>Military Affairs</b>						
Federal Government Revenue	4				4	308
<b>Total Military Affairs.....</b>	<b>4</b>				<b>4</b>	<b>308</b>
<b>Healthcare &amp; Family Services</b>						
Licenses & Fees						352
Other Revenue				891	891	1,071
Interest & Other Investment Income	23,034	8,361	18,991	1,669,338	1,719,724	1,719,724
Child Support Claims	512,935	6,727	17,407	2,671,902	3,208,971	3,208,971
<b>Total Healthcare &amp; Family Services.....</b>	<b>535,969</b>	<b>15,088</b>	<b>36,398</b>	<b>4,342,131</b>	<b>4,929,586</b>	<b>4,930,118</b>
<b>Public Health</b>						
Federal Government Revenue						1,511
Licenses & Fees	432	207	161	457	1,257	3,856
Other Revenue	41	300	312	2,963	3,616	5,155
<b>Total Public Health.....</b>	<b>473</b>	<b>507</b>	<b>473</b>	<b>3,420</b>	<b>4,873</b>	<b>10,522</b>
<b>Revenue</b>						
Business Income Taxes	11,802	5,701	7,681	25,775	50,959	50,959
Other State Taxes	574	303	1,441	37,296	39,614	90,103
Sales Taxes	10,246	6,972	14,042	97,343	128,603	128,603
<b>Total Revenue.....</b>	<b>22,622</b>	<b>12,976</b>	<b>23,164</b>	<b>160,414</b>	<b>219,176</b>	<b>269,665</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>State Police</b>						
Federal Government Revenue				24	24	24
Charges for Sales & Services				100	100	100
Other Revenue	1	21	35	361	418	2,596
<b>Total State Police.....</b>	<b>1</b>	<b>21</b>	<b>35</b>	<b>485</b>	<b>542</b>	<b>2,720</b>
<b>Transportation</b>						
Charges for Sales & Services	112	46	52	10	220	262
Loans & Note Repayments-Short term						1,797
Loans & Note Repayments-Long term				278	278	21,027
Other Revenue	14,681	48	1,562	4,617	20,908	33,388
<b>Total Transportation.....</b>	<b>14,793</b>	<b>94</b>	<b>1,614</b>	<b>4,905</b>	<b>21,406</b>	<b>56,474</b>
<b>Veterans' Affairs</b>						
Licenses & Fees	7	8	16	11	42	62
Federal Government Revenue	1,438		65	644	2,147	7,670
<b>Total Veterans' Affairs.....</b>	<b>1,445</b>	<b>8</b>	<b>81</b>	<b>655</b>	<b>2,189</b>	<b>7,732</b>
<b>Capital Development Board</b>						
Licenses & Fees	71	27			98	2,546
<b>Total Capital Development Board.....</b>	<b>71</b>	<b>27</b>			<b>98</b>	<b>2,546</b>
<b>Commerce Commission</b>						
Public Utility Taxes	17	1	5	89	112	115
Other Revenue	94	61	65	1,018	1,238	1,665
<b>Total Commerce Commission.....</b>	<b>111</b>	<b>62</b>	<b>70</b>	<b>1,107</b>	<b>1,350</b>	<b>1,780</b>
<b>Drycleaners Environmental Council</b>						
Licenses & Fees	4	14	19	307	344	349
<b>Total Drycleaners Environmental Council.....</b>	<b>4</b>	<b>14</b>	<b>19</b>	<b>307</b>	<b>344</b>	<b>349</b>
<b>Comprehensive Health Insurance Bd</b>						
Charges for Sales & Services						64
Other Revenue						8,744
<b>Total Comprehensive Health Insurance Bd.....</b>						<b>8,808</b>
<b>Environmental Protection Trust Fund</b>						
Other Revenue	242	205	12	8,377	8,836	9,223
<b>Total Environmental Protection Trust Fund.....</b>	<b>242</b>	<b>205</b>	<b>12</b>	<b>8,377</b>	<b>8,836</b>	<b>9,223</b>
<b>Environmental Protection Agency</b>						
Federal Government Revenue						5,145
Licenses & Fees	284	845	180	3,450	4,759	9,312
Other Revenue	250	21	184	13,537	13,992	2,708,431
<b>Total Environmental Protection Agency.....</b>	<b>534</b>	<b>866</b>	<b>364</b>	<b>16,987</b>	<b>18,751</b>	<b>2,722,888</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Guardianship &amp; Advocacy Comm</b>						
Licenses & Fees						5
<b>Total Guardianship &amp; Advocacy Comm.....</b>						<b>5</b>
<b>Housing Development Authority</b>						
Interest & Other Investment Income	201	175	1,317		1,693	5,974
Loans & Note Repayments-Short term						80,449
Loans & Note Repayments-Long term	124	81	2,471		2,676	1,580,094
<b>Total Housing Development Authority.....</b>	<b>325</b>	<b>256</b>	<b>3,788</b>		<b>4,369</b>	<b>1,666,517</b>
<b>Toll Highway Authority</b>						
Charges for Sales & Services	182	110	70	255	617	1,192
Other Revenue	19,757	5,228	443	8,247	33,675	150,460
<b>Total Toll Highway Authority.....</b>	<b>19,939</b>	<b>5,338</b>	<b>513</b>	<b>8,502</b>	<b>34,292</b>	<b>151,652</b>
<b>Illinois Finance Authority</b>						
Other Revenue				794	794	794
Licenses & Fees	28	24	28	1,207	1,287	63,333
<b>Total Illinois Finance Authority.....</b>	<b>28</b>	<b>24</b>	<b>28</b>	<b>2,001</b>	<b>2,081</b>	<b>64,127</b>
<b>Workers Compensation Commission</b>						
Other Revenue				15	15	15
Other Revenue	24	18		1	43	43
Charges for Sales & Services	69	58	2,777	167	3,071	3,549
<b>Total Workers Compensation Commission.....</b>	<b>93</b>	<b>76</b>	<b>2,777</b>	<b>183</b>	<b>3,129</b>	<b>3,607</b>
<b>Illinois Gaming Board</b>						
Licenses & Fees	17				17	4,974
<b>Total Illinois Gaming Board.....</b>	<b>17</b>				<b>17</b>	<b>4,974</b>
<b>Medical District Commission</b>						
Other Revenue	112	4		106	222	234
<b>Total Medical District Commission.....</b>	<b>112</b>	<b>4</b>		<b>106</b>	<b>222</b>	<b>234</b>
<b>Racing Board</b>						
Licenses & Fees						3
Other Revenue	6			13	19	53
<b>Total Racing Board.....</b>	<b>6</b>			<b>13</b>	<b>19</b>	<b>56</b>
<b>State Board of Education</b>						
Loans & Note Repayments-Long term						432
Loans & Note Repayments-Short term						853
Other Revenue			325	471	796	953
<b>Total State Board of Education.....</b>			<b>325</b>	<b>471</b>	<b>796</b>	<b>2,238</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Emergency Management Agency</b>						
Other Revenue	15			22	37	39
Licenses & Fees	20	83	179	91	373	590
<b>Total Emergency Management Agency.....</b>	<b>35</b>	<b>83</b>	<b>179</b>	<b>113</b>	<b>410</b>	<b>629</b>
<b>State Employees' Retirement System</b>						
Contributions	1		15	730	746	746
Other Revenue	322	253	716	4,609	5,900	6,261
<b>Total State Employees' Retirement System.....</b>	<b>323</b>	<b>253</b>	<b>731</b>	<b>5,339</b>	<b>6,646</b>	<b>7,007</b>
<b>Office of the State Fire Marshal</b>						
Interest & Other Investment Income	7	6	11	223	247	247
Other Revenue		56	1	261	318	321
Licenses & Fees	56	24	23	75	178	517
<b>Total Office of the State Fire Marshal.....</b>	<b>63</b>	<b>86</b>	<b>35</b>	<b>559</b>	<b>743</b>	<b>1,085</b>
<b>Teachers' Retirement System</b>						
Contributions		331,045	69	854	331,968	414,179
<b>Total Teachers' Retirement System.....</b>		<b>331,045</b>	<b>69</b>	<b>854</b>	<b>331,968</b>	<b>414,179</b>
<b>Chicago State University</b>						
General Accounts Receivable	307	32	128	696	1,163	1,163
Federal & Private Grants & Contracts	862	142	33	340	1,377	1,377
Loans-Short Term	11	15	113	760	899	1,697
Student Accounts Receivable	98	1,219	880	4,989	7,186	7,186
State Grants & Contracts	20,598	3,350	656	669	25,273	25,273
<b>Total Chicago State University.....</b>	<b>21,876</b>	<b>4,758</b>	<b>1,810</b>	<b>7,454</b>	<b>35,898</b>	<b>36,696</b>
<b>Eastern Illinois University</b>						
State Grants & Contracts						66
General Accounts Receivable				30	30	129
Federal & Private Grants & Contracts						359
Loans-Short Term	714	277	291	1,070	2,352	6,601
Student Accounts Receivable		488		12,179	12,667	16,159
<b>Total Eastern Illinois University.....</b>	<b>714</b>	<b>765</b>	<b>291</b>	<b>13,279</b>	<b>15,049</b>	<b>23,314</b>
<b>Governors State University</b>						
Loans-Short Term		255	253	486	994	3,192
Student Accounts Receivable	13	75	5,309		5,397	18,104
<b>Total Governors State University.....</b>	<b>13</b>	<b>330</b>	<b>5,562</b>	<b>486</b>	<b>6,391</b>	<b>21,296</b>
<b>Northeastern Illinois University</b>						
General Accounts Receivable	8	18	23	235	284	288
Loans-Short Term	4	227	3	493	727	2,668
Student Accounts Receivable	19,106	2,756	1,491	4,672	28,025	37,878
<b>Total Northeastern Illinois University.....</b>	<b>19,118</b>	<b>3,001</b>	<b>1,517</b>	<b>5,400</b>	<b>29,036</b>	<b>40,834</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Western Illinois University</b>						
State Grants & Contracts	18	12			30	398
Federal & Private Grants & Contracts	6			15	21	1,689
Loans-Short Term	95	11	54	675	835	2,290
General Accounts Receivable	61		1	1	63	7,005
Student Accounts Receivable	1,895	215	1,189	4,057	7,356	55,928
<b>Total Western Illinois University.....</b>	<b>2,075</b>	<b>238</b>	<b>1,244</b>	<b>4,748</b>	<b>8,305</b>	<b>67,310</b>
<b>Illinois State University</b>						
General Accounts Receivable	1				1	602
State Grants & Contracts	182	109		1	292	1,352
Federal & Private Grants & Contracts	1,401	147	24	28	1,600	3,805
Loans-Short Term	263	369	396	1,584	2,612	10,223
Student Accounts Receivable	2,749	260	1,480	13,446	17,935	17,935
<b>Total Illinois State University.....</b>	<b>4,596</b>	<b>885</b>	<b>1,900</b>	<b>15,059</b>	<b>22,440</b>	<b>33,917</b>
<b>Northern Illinois University</b>						
Federal & Private Grants & Contracts	73	10	37	122	242	691
General Accounts Receivable	327	202			529	996
Hospital	121	33	45	457	656	1,126
Loans-Short Term	803		393	218	1,414	7,908
Student Accounts Receivable	3,419	5,229	2,988	15,350	26,986	126,575
<b>Total Northern Illinois University.....</b>	<b>4,743</b>	<b>5,474</b>	<b>3,463</b>	<b>16,147</b>	<b>29,827</b>	<b>137,296</b>
<b>Southern Illinois University</b>						
General Accounts Receivable	424	59	46	207	736	2,280
State Grants & Contracts	278	64	18	136	496	7,557
Loans-Short Term	1,085	1,103	7	2,834	5,029	19,732
Student Accounts Receivable	2,951	6,927	4,916	15,762	30,556	30,786
Federal & Private Grants & Contracts	473	101	63	153	790	34,025
<b>Total Southern Illinois University.....</b>	<b>5,211</b>	<b>8,254</b>	<b>5,050</b>	<b>19,092</b>	<b>37,607</b>	<b>94,380</b>
<b>University of Illinois</b>						
Loans-Short Term	115	35	29	142	321	351
State Grants & Contracts	7,365	3,030	238	2,256	12,889	16,085
Federal & Private Grants & Contracts	19,540	4,237	1,637	1,884	27,298	47,891
General Accounts Receivable	13,304	3,364	3,591	12,216	32,475	49,050
Loans-Long Term	3,233	898	567	9,608	14,306	66,292
Student Accounts Receivable	34,223	8,750	4,898	21,604	69,475	76,770
Medical Service Plan	34,654	9,249	9,938	6,036	59,877	81,252
Hospital	72,338	17,617	13,625	265,512	369,092	396,926
<b>Total University of Illinois.....</b>	<b>184,772</b>	<b>47,180</b>	<b>34,523</b>	<b>319,258</b>	<b>585,733</b>	<b>734,617</b>

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
<b>Student Assistance Commission</b>						
Loans & Note Repayments-Long term	24,346	17,386	53,735	2,747	98,214	736,922
<b>Total Student Assistance Commission.....</b>	<b>24,346</b>	<b>17,386</b>	<b>53,735</b>	<b>2,747</b>	<b>98,214</b>	<b>736,922</b>
<b>Mathematics &amp; Science Academy</b>						
Other Revenue						29
Licenses & Fees				1	1	270
<b>Total Mathematics &amp; Science Academy.....</b>				<b>1</b>	<b>1</b>	<b>299</b>
<b>State Universities Retirement System</b>						
Other Revenue						1,454
<b>Total State Universities Retirement System.....</b>						<b>1,454</b>
<b>Total Nongeneral Funds.....</b>	<b>\$1,023,519</b>	<b>\$609,677</b>	<b>\$333,558</b>	<b>\$5,657,556</b>	<b>\$7,624,310</b>	<b>\$13,565,522</b>
<b>Less Deferred Receivables</b>						<b>4,793,271</b>
						<b>\$8,772,251</b>