



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

RECEIVABLES REPORT

CALENDAR YEAR ENDED DECEMBER 31, 2013

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STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA



TO THE PEOPLE OF ILLINOIS

March 12, 2014

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 2013.

As of December 31, 2013, the total amount owed to the State was \$15.560 billion, an increase of \$228 million from the \$15.332 billion reported at December 31, 2012. That growth can be attributed primarily to increases of \$50 million in child support claims and \$204 million in related interest charges, partially offset by a decrease of \$70 million in public assistance recoveries at the Department of Healthcare and Family Services, and an increase of \$83 million in receivables at the Department of Employment Security due to increases in unemployment taxes receivable.

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 \$46.631 million relating to State agency receivables in calendar year 2013.

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
2013 Receivables Report

Table of Contents

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 2013 Receivables Report

Overview

Introduction

Accounts receivable represents 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*	2010	2011**	2012	2013	Amount	Percent
Gross Receivables	\$ 12,992	\$ 13,848	\$ 14,426	\$ 15,332	\$ 15,560	\$ 228	1%
Less: Deferred/Installment Receivables	4,789	4,847	4,798	4,852	4,767	(85)	-2%
Receivables Available for Collection	8,203	9,001	9,628	10,480	10,793	313	3%
Less: Estimated Uncollectibles	5,912	6,650	6,833	7,320	7,388	68	1%
Net Receivables	\$ 2,291	\$ 2,351	\$ 2,795	\$ 3,160	\$ 3,405	\$ 245	8%
Past Due Gross Receivables:							
Over 180 days	\$ 5,837	\$ 6,367	\$ 6,944	\$ 7,112	\$ 7,591	\$ 479	7%
Over 1 year	\$ 5,303	\$ 5,730	\$ 6,392	\$ 6,633	\$ 6,995	\$ 362	5%
* 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 2013 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, 2013, the gross receivables balance for the State of Illinois was \$15.560 billion. This represents an increase of \$228 million (1%) from December 31, 2012. 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 \$4.767 billion at December 31, 2013. The largest fluctuation contributing to the decrease of \$85 million (2%) from December 31, 2012, is attributable to the following:

- Installment student loans at the Illinois Student Assistance Commission decreased \$82 million (from \$737 million at December 31, 2012, to \$655 million at December 31, 2013).

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, 2013, the State's estimated uncollectible receivables totaled \$7.388 billion. This is an increase of \$68 million (1%) from the \$7.320 billion at December 31, 2012. This increase is mainly attributable to the following:

- The Department of Healthcare and Family Services' estimated uncollectible amount increased \$266 million (from \$4.789 billion at December 31, 2012, to \$5.055 billion at December 31, 2013).
- The Department of Employment Security's estimated uncollectible amount decreased \$244 million (from \$767 million at December 31, 2012, to \$523 million at December 31, 2013).

State of Illinois 2013 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, 2013, the State's net fiduciary receivables totaled \$763 million or approximately 5% 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 \$324 million at December 31, 2013. Of this amount, \$258 million (80%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling \$258 million with \$204 million (79%) 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.

At December 31, 2013, receivables totaling \$7.591 billion were over 180 days past due and of this, receivables totaling \$6.995 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 \$4.694 billion, mostly related to child support claims.
- The Department of Revenue has receivables over 180 days past due of \$810 million, mostly from tax collection efforts.

State of Illinois 2013 Receivables Report

Write-Offs

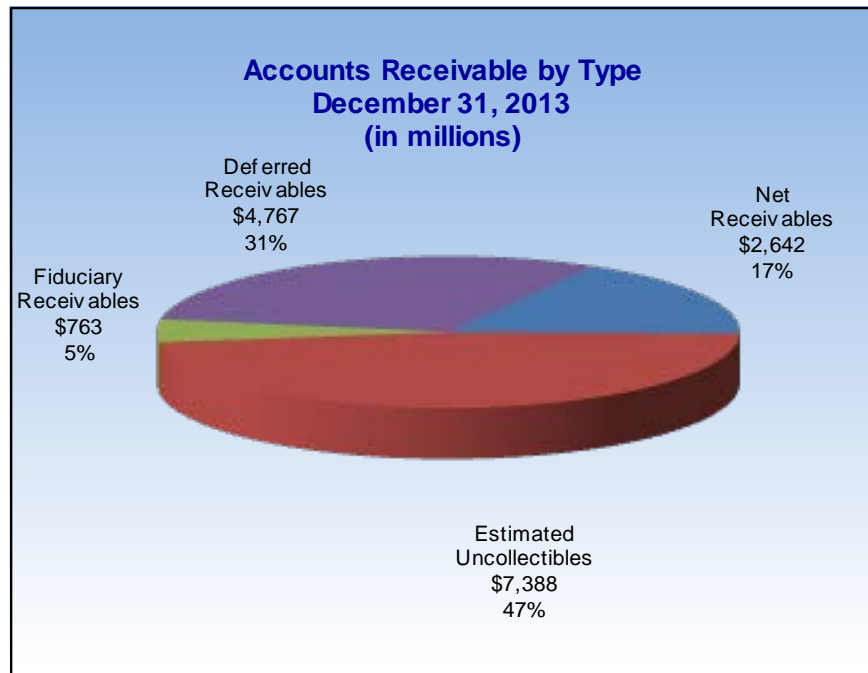
The actual process of writing-off an account varies by State agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

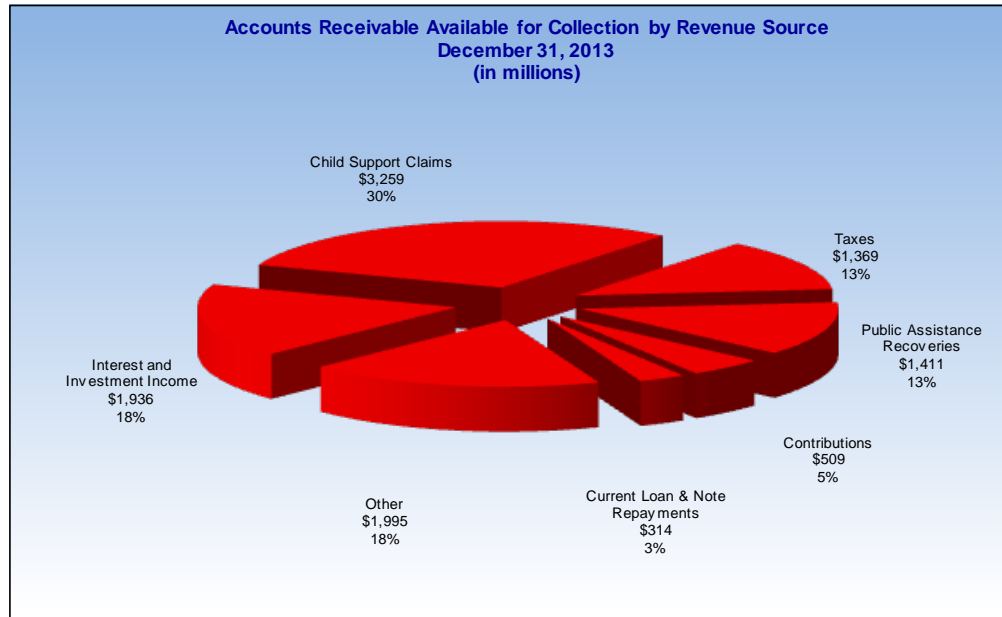
The chart below displaying Accounts Receivable by Type indicates that of the \$15.560 billion of gross receivables at December 31, 2013, State agencies expect \$2.642 billion or 17% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



State of Illinois 2013 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 2013, listed below, comprise 92% 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, 2013 totaling \$3.259 billion (30%). The Department expects only \$218 million of this amount to be collected.
- *Other* - The second largest accounts receivable revenue source available for collection is other receivables totaling \$1.995 billion (18%). 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 \$1.936 billion (18%). \$1.924 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 \$14 million of this amount to be collected.
- *Public Assistance Recoveries* – Public Assistance Recoveries totaling \$1.411 billion (13%) is the fourth largest revenue source available for collection. Receivables associated with public assistance programs of \$655 million and \$279 million are reported by the Department of Employment Security and the Department of Healthcare and Family Services, respectively.
- *Taxes* - Taxes receivable totaling \$1.369 billion (13%) is the fifth largest revenue source available for collection at December 31, 2013. Income and sales taxes receivable available for collection reported by the Department of Revenue are \$592 million and \$302 million, respectively. Also included in the taxes receivable available for collection are \$324 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.

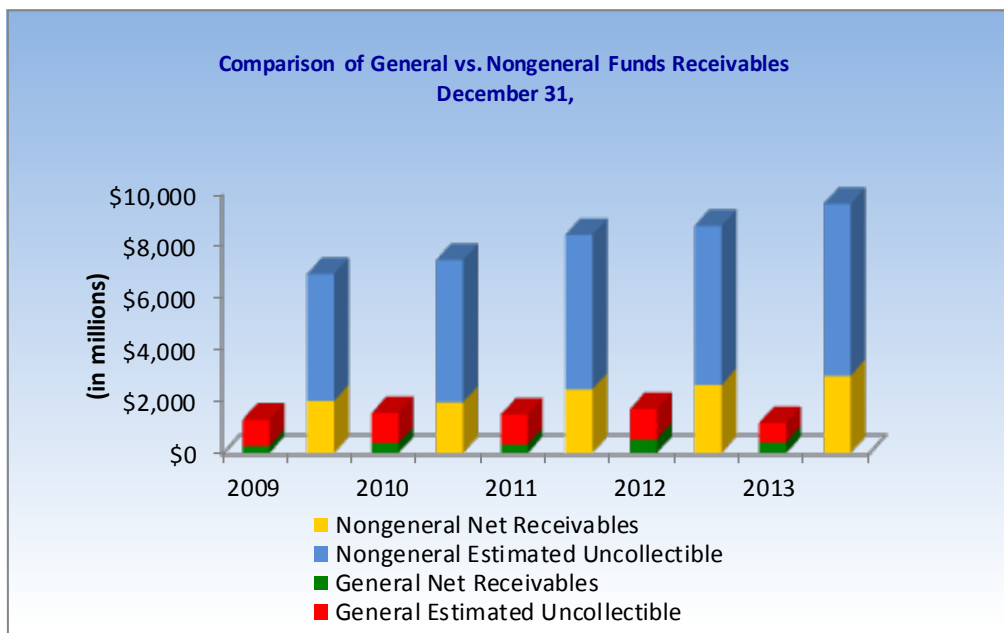
State of Illinois 2013 Receivables Report

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 \$1.243 billion and receivables available for collection of \$1.171 billion at December 31, 2013 with \$752 million estimated to be uncollectible. The largest source of the General Fund receivables available for collection is taxes totaling \$801 million. General Fund receivables available for collection decreased \$536 million from December 31, 2012.

The State's nongeneral funds had gross receivables of \$14.317 billion and receivables available for collection of \$9.622 billion at December 31, 2013 with \$6.636 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased \$850 million from December 31, 2012.

State of Illinois 2013 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 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 2013 Receivables Report

Agencies with Largest Gross Receivables

Overview

Gross receivables increased \$228 million (1%) from December 31, 2012 to December 31, 2013. The five agencies with the largest gross receivables comprise 77% of the State's gross receivables for 2013.

Comparison of Agencies with Five Largest Gross Receivable Balances (in millions)				
Agency	Gross Receivables		Net Change	
	12/31/2013	12/31/2012	Amount	%
Healthcare and Family Services	\$ 5,491	\$ 5,296	\$ 195	4%
Environmental Protection Agency	2,728	2,723	5	0%
Housing Development Authority	1,636	1,667	(31)	(2%)
Revenue	1,080	1,090	(10)	(1%)
Employment Security	994	911	83	9%
Total Five Largest Agencies	11,929	11,687	242	2%
Total All Other Agencies	3,631	3,645	(14)	(0%)
Total of All Agencies	\$ 15,560	\$ 15,332	\$ 228	1%

Analysis

- The \$195 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.
- The \$83 million increase in gross receivables at the Department of Employment Security is due mainly to increases in unemployment taxes receivables.
- The \$31 million decrease in gross receivables at the Illinois Housing Development Authority is due mainly to loan collections exceeding loan originations.
- The \$10 million decrease in gross receivables at the Department of Revenue is primarily due to decreases in individual income taxes and sales taxes receivable.
- The \$5 million increase in gross receivables at the Environmental Protection Agency is due mainly to increases in receivables in the site remediation program.

State of Illinois 2013 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest net receivables comprise 84% of the State's net receivables for 2013. The remaining 16% 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, 2013			December 31, 2012			Change in "Net"
	Available for	Estimated	Net	Available for	Estimated	Net	
	Collection	Uncollectibles		Collection	Uncollectibles		
Teachers' Retirement System	\$ 508	\$ -	\$ 508	\$ 413	\$ -	\$ 413	\$ 95
Employment Security	981	523	458	911	767	144	314
Healthcare and Family Services	5,491	5,055	436	5,296	4,789	507	(71)
University of Illinois	789	386	403	735	355	380	23
Revenue	985	738	247	1,011	762	249	(2)
Environmental Protection Agency	226	15	211	213	15	198	13
Central Management Services	186	-	186	173	-	173	13
Housing Development Authority	158	-	158	167	-	167	(9)
Toll Highway Authority	156	27	129	152	22	130	(1)
Northern Illinois University	123	-	123	133	-	133	(10)
Total Ten Largest Agencies	9,603	6,744	2,859	9,204	6,710	2,494	365
Total All Other Agencies	1,190	644	546	1,276	610	666	(120)
Total of All Agencies	\$ 10,793	\$ 7,388	\$ 3,405	\$ 10,480	\$ 7,320	\$ 3,160	\$ 245

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

Analysis

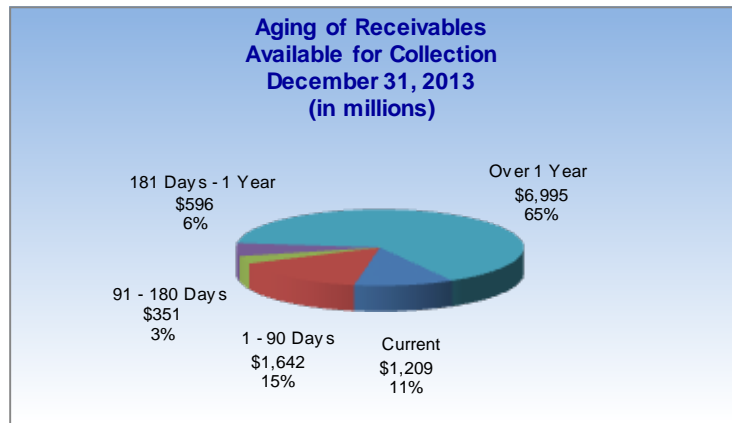
- The Department of Employment Security net receivables increased \$314 million primarily due to increases in unemployment taxes receivables.
- The Teachers' Retirement System net receivables increased \$95 million primarily due to increases in receivables related to pension contributions.
- The Department of Healthcare and Family Services net receivables decreased \$71 million primarily due to decreases in receivables related to public assistance programs.
- The University of Illinois net receivables increased \$23 million primarily due to increases in Hospital Services receivables.

State of Illinois 2013 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 \$10.793 billion include \$2.851 billion (26%) 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 \$947 million (9%). 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 \$6.995 billion (65%). Collection of these accounts may be doubtful because of their age. Agencies should concentrate on final resolution of these problem accounts.
- The Department of Healthcare and Family Services reported \$4.639 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 and the Department of Employment Security reported receivables over 1 year past due of \$679 million and \$665 million, respectively, mostly due to tax collections and unemployment benefits due back from claimants.

State of Illinois 2013 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, 2013			
(in thousands)			
Agency*	Gross Receivables	Number of Days	
		2013	2012
Healthcare and Family Services	\$ 5,490,609	237	211
Environmental Protection Agency	2,728,362	2,632	1,405
Housing Development Authority	1,636,246	228	655
Revenue	1,080,266	449	541
Employment Security	993,796	114	93
University of Illinois	788,512	79	77
Student Assistance Commission	679,391	17,156	9,928
Human Services	510,247	2,458	3,048
Teachers' Retirement System	509,355	61	80
Central Management Services	186,226	138	135
* Ten agencies with the largest gross receivables.			

Analysis

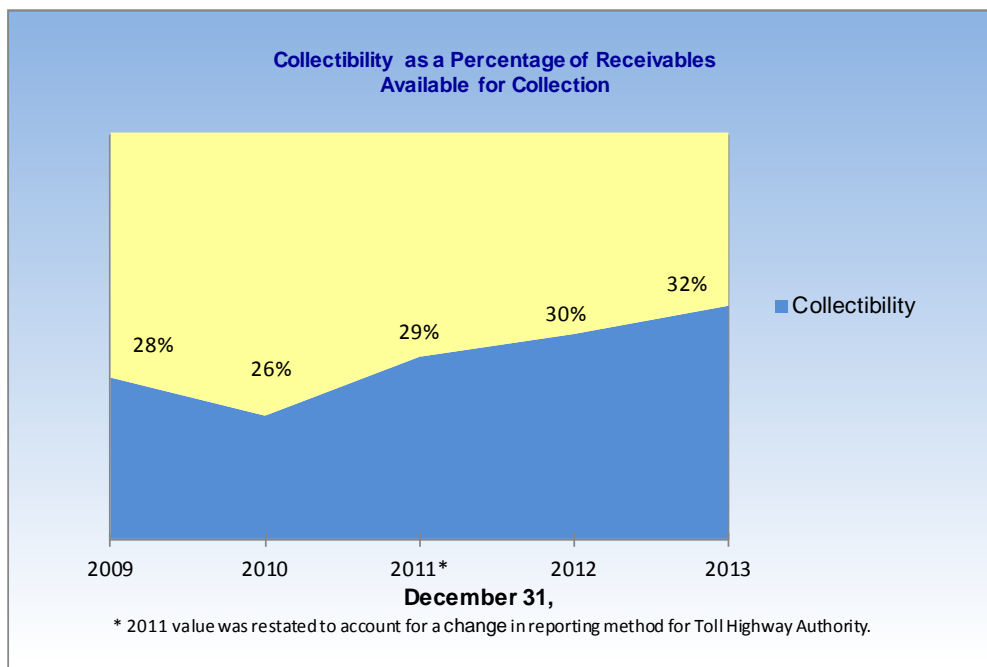
- Lower values in the number of “days in accounts receivable” for Teachers’ Retirement System, the University of Illinois, Department of Employment Security, Central Management Services, Housing Development Authority, Department of Healthcare and Family Services, and the Department of Revenue reflect that the clients they serve are less likely to pay on an installment basis.
- The higher values for the Illinois Student Assistance Commission and Environmental Protection Agency reflect the fact that most of their accounts receivable are deferred or installment receivables. These amounts fluctuate from year to year based on timing and participation in grant programs.
- 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 receivables administered.

State of Illinois 2013 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, 2013, 32 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

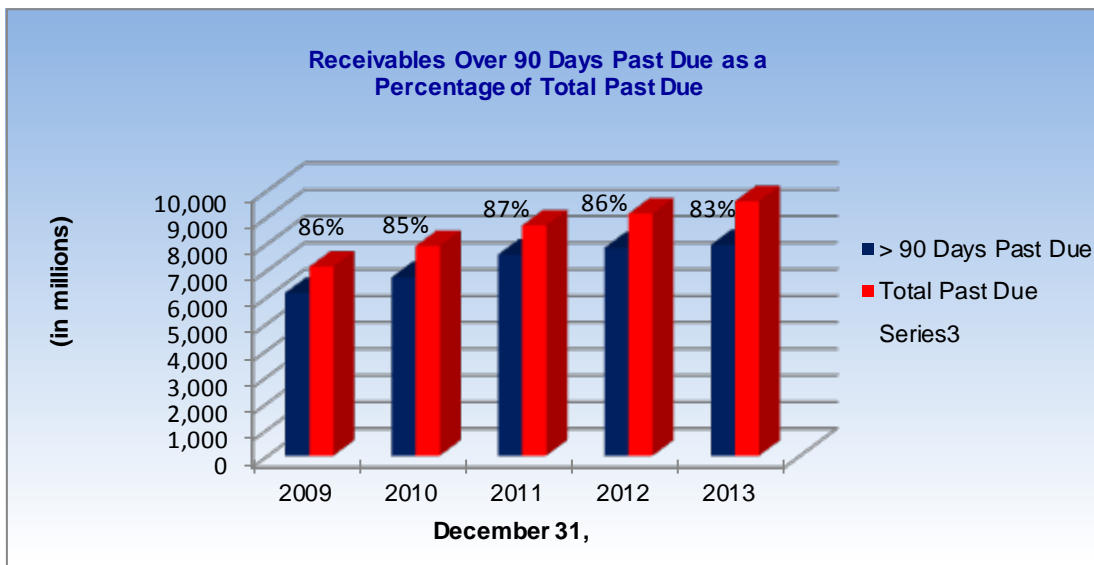
- The Department of Healthcare and Family Services (\$5.055 billion in estimated uncollectible receivables) has a collectibility rate of 8 cents out of every \$1 due to the large number of accounts deemed uncollectible.
- The Department of Revenue (\$738 million in estimated uncollectible receivables) has a collectibility rate of 25 cents out of every \$1.
- The Department of Employment Security (\$523 million in estimated uncollectible receivables) has a collectibility rate of 47 cents out of every \$1.
- The Department of Human Services (\$475 million in estimated uncollectible receivables) has a collectibility rate of 7 cents out of every \$1.

State of Illinois 2013 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, 2013, 83% 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.

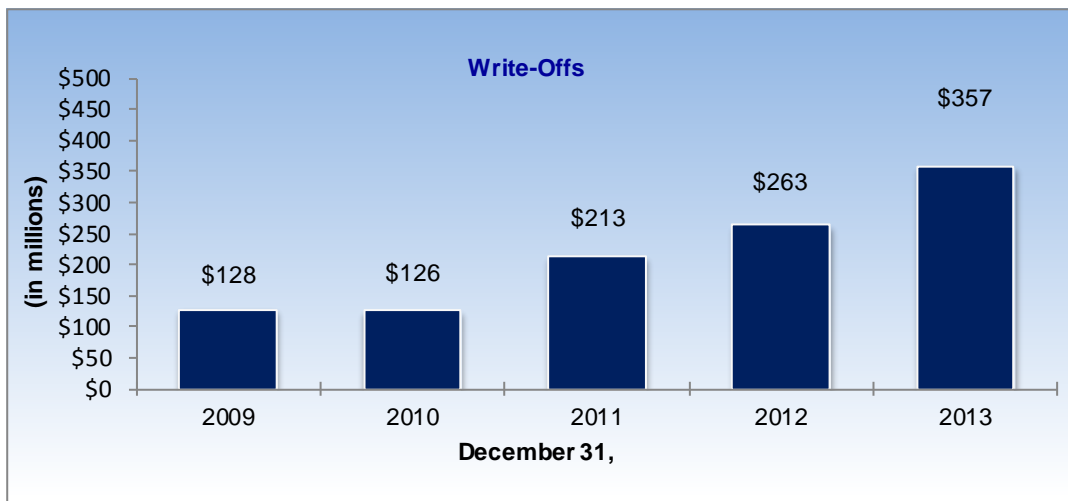
State of Illinois 2013 Receivables Report

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 2013 totaled \$357 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 \$169 million (47%) 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 \$100 million (28%) 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 \$36 million (10%) 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 2013 Receivables Report

Key Issues

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, 2013 was \$7.737 billion and the number of claims was 918,006. \$46.631 million relating to State agency receivables was intercepted through the Offset System in 2013.

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 2013, the DOR collected over \$41 billion in tax and fee revenues. The DOR also reported tax and fee receivables available for collection of \$985 million, which accounts for 9% 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 2013, it cost \$4.50 to collect each \$1,000 in taxes during Fiscal Year 2013. This amount decreased \$0.50 from Fiscal Year 2012. 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 \$24.2 million in Fiscal Year 2012 to \$26.7 million in Fiscal Year 2013.

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 \$5.491 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 States' 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 2013, the percent of current receivables collected increased slightly from 59.1% in Fiscal Year 2012 to 59.7% in Fiscal Year 2013. In addition, child support collections per dollar of administrative cost increased from \$7.85 in Fiscal Year 2012 to \$7.91 in Fiscal Year 2013.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2013
(In Thousands)

Agency*	Gross Receivables 12/31/12	Add:		Less:		Gross** Receivables 12/31/13	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Healthcare & Family Services	5,296,413	8,451,494	8,221,691	35,607		5,490,609	5,054,962	435,647
Environmental Protection Agency	2,722,890	378,315	372,843			2,728,362	15,287	2,713,075
Housing Development Authority	1,666,517	2,622,490	2,652,761			1,636,246	59,447	1,576,799
Revenue	1,090,088	878,954	720,160	168,616		1,080,266	819,680	260,586
Employment Security	910,830	3,172,550	2,989,399	100,185		993,796	533,293	460,503
University of Illinois	734,617	3,633,160	3,545,897	33,368		788,512	385,883	402,629
Student Assistance Commission	758,478	14,454	93,541			679,391	80,898	598,493
Human Services	513,650	75,758	76,995	2,166		510,247	474,770	35,477
Teachers' Retirement System	414,179	3,069,366	2,974,185	5		509,355	35	509,320
Central Management Services	173,201	491,069	477,977	67		186,226	246	185,980
Toll Highway Authority	151,652	223,715	219,222			156,145	27,618	128,527
Northern Illinois University	137,296	381,939	390,545	361		128,329		128,329
Attorney General	98,354	66,192	79,818	6,846		77,882	24,539	53,343
Southern Illinois University	94,380	573,224	594,023	2,014		71,567	18,460	53,107
Transportation	56,810	720,182	714,829	55		62,108	3,276	58,832
Illinois Finance Authority	64,127	5,435	12,684			56,878	1,998	54,880
Northeastern Illinois University	40,834	76,903	72,226	1,212		44,299	6,034	38,265
Lottery	29,471	1,355,716	1,342,964			42,223	12,611	29,612
Chicago State University	36,696	109,718	112,010			34,404	8,631	25,773
Commerce Commission	32,141	3,484	7,592	1		28,032	1,294	26,738
Financial & Professional Regulation	23,515	43,358	39,471			27,402	4,240	23,162
Illinois State University	33,917	457,688	461,694	2,616		27,295	935	26,360
Eastern Illinois University	23,314	12,129	8,964	83		26,396	8,488	17,908
Governors State University	21,296	74,631	71,557			24,370	5,666	18,704
Capital Development Board	17,514	6,163	5,303			18,374	14,968	3,406
Western Illinois University	67,310	129,263	179,796	531		16,246	3,489	12,757
Corrections	18,574	59,287	64,245	496		13,120	1,133	11,987
Illinois Gaming Board	4,975	647,668	641,111			11,532		11,532
Environmental Protection Trust Fund	9,223	3,155	1,403			10,975	9,789	1,186
Public Health	10,535	25,559	27,201	15		8,878	1,988	6,890
Secretary of State	8,405	10,443	10,768	341		7,739	5,042	2,697
Insurance	7,919	62,077	62,496			7,500	1,050	6,450
State Employees' Retirement System	7,007	5,920	5,703			7,224		7,224
Treasurer	4,418	21,824	20,429			5,813		5,813
Commerce & Economic Opportunity	5,417	773	241	674		5,275	4,147	1,128
Children & Family Services	3,572	6,671	5,537	30		4,676	2,631	2,045
Comprehensive Health Insurance Bd	8,808	57,533	62,002			4,339		4,339
Workers Compensation Commission	3,607	2,576	2,025	13		4,145	3,181	964

Agency*	Gross	Add:	Less:		Gross**	Estimated Uncollectible	Net Receivables
	Receivables 12/31/12	Additional Receivables	Collections	Write-Offs	Receivables 12/31/13		
Natural Resources	3,893	26,389	26,018	223	4,041	2,795	1,246
Veterans' Affairs	7,732	49,015	53,553		3,194		3,194
Agriculture	2,645	15,547	15,041	50	3,101	21	3,080
State Police	2,726	4,681	4,384		3,023	318	2,705
State Board of Education	4,902	2,210	4,910		2,202		2,202
State Universities Retirement System	1,454	5,378	4,629	256	1,947		1,947
Military Affairs	336	24,485	23,123		1,698		1,698
Office of the State Fire Marshal	1,336	6,179	5,821	19	1,675	502	1,173
Comptroller	1,457	262	86	562	1,071	1,055	16
Emergency Management Agency	629	5,110	5,304		435		435
Aging	449		16	67	366	350	16
Mathematics & Science Academy	299	1,669	1,650		318		318
Medical District Commission	234	5,157	5,109		282	106	176
Drycleaners Environmental Council	349	25	23	123	228	227	1
Judges Retirement System	74	217	132		159	2	157
Supreme Court	694	427	1,035		86		86
Illinois Power Agency	154	1,032	1,123		63		63
Agriculture - Grain Insurance	55	133	132		56	1	55
Racing Board	56	914	924		46	9	37
Executive Ethics Commission	1	53	12	1	41		41
Auditor General	151	6,209	6,331	1	28		28
Guardianship & Advocacy Comm	5	123	111		17		17
General Assembly Retirement System	20	59	64		15		15
State's Attorneys Appellate Prosecutor	15	1,574	1,575		14		14
General Assembly	2	10	10		2		2
Total All Agencies	\$15,331,618	\$28,087,694	\$27,502,424	\$356,604	\$15,560,284	\$7,601,095	\$7,959,189
Less Deferred Receivables						212,941	4,554,541
						\$7,388,154	\$3,404,648

* Descending order by gross receivables as of December 31, 2013.

** Gross Receivables includes the amount of deferred receivables.

State of Illinois
Past Due Receivables
General Funds
December 31, 2013
(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				1	1	1
Total Auditor General.....				1	1	1
Supreme Court						
Other Revenue	1			4	5	5
Total Supreme Court.....	1			4	5	5
Attorney General						
Other Revenue	110	13	123	2,826	3,072	3,218
Total Attorney General.....	110	13	123	2,826	3,072	3,218
Secretary of State						
Other Revenue						3
Licenses & Fees	23	12	57	433	525	525
Other State Taxes	42	45	129	918	1,134	1,173
Total Secretary of State.....	65	57	186	1,351	1,659	1,701
Comptroller						
Other Revenue				20	20	20
Total Comptroller.....				20	20	20
Treasurer						
Interest & Other Investment Income						5,813
Total Treasurer.....						5,813
Aging						
Other Revenue			6	360	366	366
Total Aging.....			6	360	366	366
Agriculture						
Other Revenue				32	32	39
Licenses & Fees	2	2	2	93	99	99
Total Agriculture.....	2	2	2	125	131	138
Central Management Services						
Other Revenue	6	10	33	544	593	661
Total Central Management Services.....	6	10	33	544	593	661
Children & Family Services						
Licenses & Fees				72	72	72
Other Revenue	485	508	696	2,423	4,112	4,604
Total Children & Family Services.....	485	508	696	2,495	4,184	4,676
Commerce & Economic Opportunity						
Loans & Note Repayments-Long term				3	3	3
Other Revenue				2,983	2,983	2,983
Total Commerce & Economic Opportunity.....				2,986	2,986	2,986

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Human Services						
Other Revenue	575	27	153	7,862	8,617	8,634
Public Assistance Recoveries	3,483		1,839	4,728	10,050	10,963
Total Human Services.....	4,058	27	1,992	12,590	18,667	19,597
Insurance						
Other Revenue	122	13	25	1,568	1,728	1,729
Other State Taxes	311	79	19	3,861	4,270	4,432
Total Insurance.....	433	92	44	5,429	5,998	6,161
Military Affairs						
Other Revenue						1
Federal Government Revenue						225
Total Military Affairs.....						226
Healthcare & Family Services						
Other Revenue	822			1,281	2,103	3,183
Licenses & Fees	475	310	271	5,329	6,385	7,203
Other State Taxes	7,968			1,466	9,434	17,273
Public Assistance Recoveries	38,498	5,167	17,208	85,446	146,319	278,793
Total Healthcare & Family Services.....	47,763	5,477	17,479	93,522	164,241	306,452
Public Health						
Licenses & Fees	1				1	1
Other Revenue	2	21	19	1,043	1,085	1,265
Total Public Health.....	3	21	19	1,043	1,086	1,266
Revenue						
Licenses & Fees	92	206	49	31	378	378
Other State Taxes	3,871	283	940	13,101	18,195	18,195
Withholding Income Taxes	8,355	11,475	8,308	47,302	75,440	75,440
Business Income Taxes	16,765	10,628	10,560	45,396	83,349	83,349
Sales Taxes	11,692	7,888	28,936	165,555	214,071	214,071
Income Taxes	57,006	58,053	60,737	248,935	424,731	424,731
Total Revenue.....	97,781	88,533	109,530	520,320	816,164	816,164
State Police						
Other Revenue				5	5	5
Total State Police.....				5	5	5
Transportation						
Loans & Note Repayments-Short term						82
Loans & Note Repayments-Long term						133
Total Transportation.....						215
Executive Ethics Commission						
Other Revenue				8	8	41
Total Executive Ethics Commission.....				8	8	41
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		1		4	5	24,559
Total Commerce Commission		1		4	5	24,559
Environmental Protection Agency						
Other Revenue				2	2	2
Total Environmental Protection Agency				2	2	2
Illinois Gaming Board						
Licenses & Fees		1	1		2	2
Other State Taxes						9,410
Total Illinois Gaming Board		1	1		2	9,412
State Board of Education						
Other Revenue	12		1	7	20	61
Total State Board of Education	12		1	7	20	61
Office of the State Fire Marshal						
Licenses & Fees	28	8	8	28	72	198
Total Office of the State Fire Marshal	28	8	8	28	72	198
Student Assistance Commission						
Loans & Note Repayments-Long term	2,369	297	2,120	17,826	22,612	24,300
Total Student Assistance Commission	2,369	297	2,120	17,826	22,612	24,300
Total General Funds	\$153,116	\$95,047	\$132,240	\$661,496	\$1,041,899	\$1,243,212
Less Deferred Receivables						72,365
						\$1,170,847

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2013

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
General Assembly						
Other Revenue				2	2	2
Total General Assembly.....				2	2	2
Auditor General						
Other Revenue		27			27	27
Total Auditor General.....		27			27	27
General Assembly Retirement System						
Other Revenue						15
Total General Assembly Retirement System.....						15
Supreme Court						
Licenses & Fees	2				2	81
Total Supreme Court.....	2				2	81
Judges Retirement System						
Other Revenue	9			2	11	159
Total Judges Retirement System.....	9			2	11	159
State's Attorneys Appellate Prosecutor						
Other Revenue						14
Total State's Attorneys Appellate Prosecutor....						14
Attorney General						
Federal Government Revenue						84
Other Revenue	784	1,226	3,863	22,715	28,588	74,580
Total Attorney General.....	784	1,226	3,863	22,715	28,588	74,664
Secretary of State						
Other Revenue				1	1	1
Licenses & Fees	493	227	313	4,884	5,917	6,037
Total Secretary of State.....	493	227	313	4,885	5,918	6,038
Comptroller						
Other Revenue	87	101	183	680	1,051	1,051
Total Comptroller.....	87	101	183	680	1,051	1,051

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Agriculture						
Other Revenue	22	119	7	72	220	230
Licenses & Fees	93	94	79	242	508	776
Federal Government Revenue						1,957
Total Agriculture.....	115	213	86	314	728	2,963
Agriculture - Grain Insurance						
Licenses & Fees	7				7	56
Total Agriculture - Grain Insurance.....	7				7	56
Central Management Services						
Charges for Sales & Services	56,996	35,431	17,894	37,332	147,653	185,565
Total Central Management Services.....	56,996	35,431	17,894	37,332	147,653	185,565
Commerce & Economic Opportunity						
Federal Government Revenue				31	31	40
Licenses & Fees				49	49	49
Other Revenue				519	519	521
Loans & Note Repayments-Short term				562	562	606
Loans & Note Repayments-Long term						1,073
Total Commerce & Economic Opportunity.....				1,161	1,161	2,289
Natural Resources						
Federal Government Revenue	294				294	294
Licenses & Fees	32	5	215	1,309	1,561	1,561
Other Revenue	128	300	137	1,201	1,766	2,186
Total Natural Resources.....	454	305	352	2,510	3,621	4,041
Corrections						
Interest & Other Investment Income				5	5	5
Other Revenue		169		220	389	389
Other Revenue						466
Charges for Sales & Services	5,226	604	727	1,835	8,392	12,260
Total Corrections.....	5,226	773	727	2,060	8,786	13,120
Employment Security						
Other Revenue	52	34	65		151	151
Other State Taxes	7	1	77	946	1,031	1,031
Unemployment Taxes	64,611	32,005	67,085	173,887	337,588	337,588
Unemployment Benefit Overpayment	35,031	37,586	77,497	490,388	640,502	655,026
Total Employment Security.....	99,701	69,626	144,724	665,221	979,272	993,796
Financial & Professional Regulation						
Charges for Sales & Services		1	1	51	53	6,968
Licenses & Fees	318	167	5,265	2,320	8,070	10,128
Other Revenue	992	544	1,108	5,896	8,540	10,306
Total Financial & Professional Regulation.....	1,310	712	6,374	8,267	16,663	27,402

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Human Services						
Licenses & Fees				100	100	100
Public Assistance Recoveries	315			835	1,150	1,150
Federal Government Revenue		117	136	2,629	2,882	1,270
Other Revenue	17,870	18,555	33,888	342,927	413,240	488,130
Total Human Services.....	18,185	18,672	34,024	346,491	417,372	490,650
Illinois Power Agency						
Licenses & Fees	5		58		63	63
Total Illinois Power Agency.....	5		58		63	63
Insurance						
Other State Taxes				17	17	17
Licenses & Fees	5		12		17	61
Other Revenue	143	4	52	652	851	1,261
Total Insurance.....	148	4	64	669	885	1,339
Lottery						
Charges for Sales & Services	819	366		15,314	16,499	42,223
Total Lottery.....	819	366		15,314	16,499	42,223
Military Affairs						
Federal Government Revenue						1,472
Total Military Affairs.....						1,472
Healthcare & Family Services						
Licenses & Fees						442
Other Revenue				891	891	1,047
Interest & Other Investment Income	30,062	8,809	20,457	1,864,737	1,924,065	1,924,065
Child Support Claims	555,387	6,129	17,310	2,679,777	3,258,603	3,258,603
Total Healthcare & Family Services.....	585,449	14,938	37,767	4,545,405	5,183,559	5,184,157
Public Health						
Loans & Note Repayments-Short term	8		182	268	458	478
Federal Government Revenue						866
Other Revenue	78	68	61	1,802	2,009	2,963
Licenses & Fees	382	109	194	255	940	3,305
Total Public Health.....	468	177	437	2,325	3,407	7,612
Revenue						
Licenses & Fees	106				106	106
Business Income Taxes	9,841	6,558	4,745	28,336	49,480	49,480
Other State Taxes	654	370	759	19,524	21,307	73,977
Sales Taxes	8,523	4,945	16,690	110,381	140,539	140,539
Total Revenue.....	19,124	11,873	22,194	158,241	211,432	264,102

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
State Police						
Licenses & Fees				17	17	17
Charges for Sales & Services				94	94	94
Other Revenue		1	8	380	389	2,907
Total State Police.....		1	8	491	500	3,018
Transportation						
Charges for Sales & Services	112	88	11	15	226	279
Loans & Note Repayments-Short term						1,788
Loans & Note Repayments-Long term						17,528
Other Revenue	10,044	1,468	170	6,950	18,632	42,298
Total Transportation.....	10,156	1,556	181	6,965	18,858	61,893
Veterans' Affairs						
Licenses & Fees	3	7	9	11	30	51
Federal Government Revenue	20				20	3,143
Total Veterans' Affairs.....	23	7	9	11	50	3,194
Capital Development Board						
Licenses & Fees	227	23	18		268	3,406
Total Capital Development Board.....	227	23	18		268	3,406
Commerce Commission						
Other Revenue	924	547	74	1,215	2,760	3,473
Total Commerce Commission.....	924	547	74	1,215	2,760	3,473
Drycleaners Environmental Council						
Licenses & Fees	7	9	11	201	228	228
Total Drycleaners Environmental Council.....	7	9	11	201	228	228
Comprehensive Health Insurance Bd						
Charges for Sales & Services						224
Other Revenue						4,115
Total Comprehensive Health Insurance Bd.....						4,339
Environmental Protection Trust Fund						
Other Revenue	83	165	800	8,989	10,037	10,975
Total Environmental Protection Trust Fund.....	83	165	800	8,989	10,037	10,975
Environmental Protection Agency						
Federal Government Revenue						5,401
Licenses & Fees	179	1,049	536	3,724	5,488	9,821
Other Revenue	277	270	128	13,811	14,486	2,713,138
Total Environmental Protection Agency.....	456	1,319	664	17,535	19,974	2,728,360
Guardianship & Advocacy Comm						
Licenses & Fees						17
Total Guardianship & Advocacy Comm.....						17

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	171	265	3,174		3,610	5,787
Loans & Note Repayments-Short term						76,089
Loans & Note Repayments-Long term	151	478	1,167		1,796	1,554,370
Total Housing Development Authority.....	322	743	4,341		5,406	1,636,246
Toll Highway Authority						
Charges for Sales & Services	361	246	153	281	1,041	1,762
Other Revenue	3,988	1,406	70,590	28,747	104,731	154,383
Total Toll Highway Authority.....	4,349	1,652	70,743	29,028	105,772	156,145
Illinois Finance Authority						
Other Revenue				794	794	794
Licenses & Fees		91		1,140	1,231	56,084
Total Illinois Finance Authority.....		91		1,934	2,025	56,878
Workers Compensation Commission						
Other Revenue				1	1	4
Other Revenue	75	4		2	81	81
Charges for Sales & Services	64	45	210	2,971	3,290	4,060
Total Workers Compensation Commission.....	139	49	210	2,974	3,372	4,145
Illinois Gaming Board						
Licenses & Fees	15	20			35	238
Other State Taxes						1,882
Total Illinois Gaming Board.....	15	20			35	2,120
Medical District Commission						
Other Revenue	61	54	13	129	257	282
Total Medical District Commission.....	61	54	13	129	257	282
Racing Board						
Other State Taxes						4
Licenses & Fees	3		1	9	13	42
Total Racing Board.....	3		1	9	13	46
State Board of Education						
Loans & Note Repayments-Long term						504
Loans & Note Repayments-Short term						711
Other Revenue		4	18	719	741	926
Total State Board of Education.....		4	18	719	741	2,141
Emergency Management Agency						
Other Revenue	2		1	36	39	42
Licenses & Fees	4	129		84	217	393
Total Emergency Management Agency.....	6	129	1	120	256	435

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
State Employees' Retirement System						
Contributions			7	700	707	707
Other Revenue	574	390	928	4,474	6,366	6,517
Total State Employees' Retirement System.....	574	390	935	5,174	7,073	7,224
Office of the State Fire Marshal						
Interest & Other Investment Income	16	16	30	241	303	303
Licenses & Fees	47	15	22	59	143	411
Other Revenue		11	436	308	755	763
Total Office of the State Fire Marshal.....	63	42	488	608	1,201	1,477
Teachers' Retirement System						
Contributions	423,622		104	723	424,449	509,355
Total Teachers' Retirement System.....	423,622		104	723	424,449	509,355
Chicago State University						
General Accounts Receivable	21	73	128	633	855	855
Loans-Short Term	27	36	116	774	953	1,601
Federal & Private Grants & Contracts	842	218	147	409	1,616	1,616
State Grants & Contracts	9,589	3,258	105	2,122	15,074	15,074
Student Accounts Receivable	2,487	1,273	644	1,764	6,168	15,258
Total Chicago State University.....	12,966	4,858	1,140	5,702	24,666	34,404
Eastern Illinois University						
General Accounts Receivable				114	114	123
State Grants & Contracts						262
Federal & Private Grants & Contracts						986
Loans-Short Term	768	90	203	1,437	2,498	6,647
Student Accounts Receivable		681		14,279	14,960	18,378
Total Eastern Illinois University.....	768	771	203	15,830	17,572	26,396
Governors State University						
Federal & Private Grants & Contracts						796
State Grants & Contracts						1,570
Loans-Long Term		234	680		914	3,784
Student Accounts Receivable		949	1,285	4,560	6,794	18,220
Total Governors State University.....		1,183	1,965	4,560	7,708	24,370
Northeastern Illinois University						
General Accounts Receivable	6	7	13	262	288	289
Loans-Short Term	3	199	3	520	725	2,507
Student Accounts Receivable	22,594	4,515	2,183	5,675	34,967	41,503
Total Northeastern Illinois University.....	22,603	4,721	2,199	6,457	35,980	44,299

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Western Illinois University						
State Grants & Contracts	50				50	605
Federal & Private Grants & Contracts	25	15			40	1,386
Loans-Short Term	69	4	71	690	834	2,288
General Accounts Receivable	152		1	1	154	2,330
Student Accounts Receivable	3,800	236	1,185	4,405	9,626	9,637
Total Western Illinois University.....	4,096	255	1,257	5,096	10,704	16,246
Illinois State University						
General Accounts Receivable						521
State Grants & Contracts	65			43	108	1,034
Federal & Private Grants & Contracts	386	58	49		493	3,423
Loans-Short Term	127	175	422	1,687	2,411	9,917
Student Accounts Receivable	2,485	457	1,833	7,625	12,400	12,400
Total Illinois State University.....	3,063	690	2,304	9,355	15,412	27,295
Northern Illinois University						
Hospital	144	61	28	427	660	1,220
Federal & Private Grants & Contracts	258	16	115	123	512	1,685
General Accounts Receivable	16	280			296	1,748
Loans-Short Term	764		485	278	1,527	8,191
Student Accounts Receivable	3,035	4,830	3,550	18,115	29,530	115,485
Total Northern Illinois University.....	4,217	5,187	4,178	18,943	32,525	128,329
Southern Illinois University						
General Accounts Receivable	650	88	74	167	979	2,543
State Grants & Contracts	518	57	50	102	727	8,199
Federal & Private Grants & Contracts	621	238	125	47	1,031	8,677
Loans-Short Term	1,047	1,180	18	3,010	5,255	18,815
Student Accounts Receivable	1,830	7,441	4,997	18,246	32,514	33,333
Total Southern Illinois University.....	4,666	9,004	5,264	21,572	40,506	71,567
University of Illinois						
Loans-Short Term	82	18	20	130	250	278
State Grants & Contracts	6,744	1,638	658	2,065	11,105	16,784
Student Accounts Receivable	8,021	9,843	5,320	20,838	44,022	45,634
Federal & Private Grants & Contracts	17,984	4,783	2,367	2,110	27,244	51,958
General Accounts Receivable	10,796	4,629	3,459	14,384	33,268	54,361
Loans-Long Term	2,691	908	819	10,246	14,664	67,669
Medical Service Plan	37,333	9,950	10,713	6,506	64,502	87,574
Hospital	104,969	23,746	15,830	294,499	439,044	464,254
Total University of Illinois.....	188,620	55,515	39,186	350,778	634,099	788,512
Student Assistance Commission						
Loans & Note Repayments-Long term	17,184	12,436	58,562	4,330	92,512	655,091
Total Student Assistance Commission.....	17,184	12,436	58,562	4,330	92,512	655,091

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Mathematics & Science Academy						
Licenses & Fees				1	1	318
Total Mathematics & Science Academy.....				1	1	318
State Universities Retirement System						
Other Revenue						1,947
Total State Universities Retirement System.....						1,947
Total Nongeneral Funds.....	\$1,488,595	\$256,092	\$463,937	\$6,333,043	\$8,541,667	\$14,317,072
Less Deferred Receivables						4,695,117
						\$9,621,955