STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

RECEIVABLES REPORT

ILLINOIS

CALENDAR YEAR ENDED DECEMBER 31, 2014

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STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

TO THE PEOPLE OF ILLINOIS

March 11, 2015

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 2014.

As of December 31, 2014, the total amount owed to the State was $15.727 billion, an increase of $53 million from the $15.674 billion reported at December 31, 2013. That growth can be attributed primarily to an increase of $124 million in interest charges, partially offset by a decrease of $70 million in child support claims at the Department of Healthcare and Family Services. In addition, there was an increase of $113 million in receivables at the Department of Employment Security due to increases in unemployment taxes receivables, and a decrease of $76 million in loan receivables relating to federal grant programs at the Environmental Protection Agency.

While primary responsibility for debt collection rests with the State agency in which the debt originates, the Comptroller's Office plays an important role in State receivables. Besides collecting and reporting on the data, the Office administers the Offset System. 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 $47.952 million relating to State agency receivables in calendar year 2014.

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.

Leslie Geissler Munger

Comptroller, State of Illinois

State of Illinois

2014 Receivables Report

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State of Illinois
2014 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 2013 to 2014	
	2010	2011*^	2012^	2013^	2014	Amount	Percent
Gross Receivables	$ 13,848	$ 14,507	$ 15,450	$ 15,674	$ 15,727	$ 53	0%
Less: Deferred/Installment Receivables	4,847	4,864	4,954	4,865	4,670	(195)	-4%
Receivables Available for Collection	9,001	9,643	10,496	10,809	11,057	248	2%
Less: Estimated Uncollectibles	6,650	6,833	7,320	7,388	7,726	338	5%
Net Receivables	$ 2,351	$ 2,810	$ 3,176	$ 3,421	$ 3,331	$ (90)	-3%
Past Due Gross Receivables:							
Over 180 days	$ 6,367	$ 6,944	$ 7,112	$ 7,591	$ 7,890	$ 299	4%
Over 1 year	$ 5,730	$ 6,392	$ 6,633	$ 6,995	$ 7,394	$ 399	6%

* 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.

^ 2011, 2012, and 2013 amounts were restated to account for additional federal loan programs reported by the Illinois Housing Development Authority. Gross receivables were increased by $81 million, $118 million, and $114 million, respectively. Deferred/Installment receivables were increased by $66 million, $102 million, and $98 million, respectively.

Gross Receivables

Gross receivables are defined as the total amounts or claims owed to the State without regard to collectibility issues. At December 31, 2014, the gross receivables balance for the State of Illinois was $15.727 billion. This represents an increase of $53 million (less than 1%) from December 31, 2013. 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 $4.670 billion at December 31, 2014. The largest fluctuation contributing to the decrease of $195 million (4%) from December 31, 2013, is attributable to the following:

- Installment loans at the Illinois Housing Development Authority decreased $110 million (from $1.576 billion at December 31, 2013, to $1.466 billion at December 31, 2014).

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, 2014, the State's estimated uncollectible receivables totaled $7.726 billion. This is an increase of $338 million (5%) from the $7.388 billion at December 31, 2013. This increase is mainly attributable to the following:

- The Department of Employment Security's estimated uncollectible amount increased $287 million (from $523 million at December 31, 2013, to $810 million at December 31, 2014).

- The University of Illinois' estimated uncollectible amount increased $42 million (from $386 million at December 31, 2013, to $428 million at December 31, 2014).

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, 2014, 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 $243 million at December 31, 2014. Of this amount, $134 million (55%) was estimated to be uncollectible. The majority of these "in protest" gross receivables are attributable to taxes at the Department of Revenue totaling $188 million with $96 million (51%) 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, 2014, receivables totaling $7.890 billion were over 180 days past due and of this, receivables totaling $7.394 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 $4.709 billion, mostly related to child support claims.
- The Department of Employment Security has receivables over 180 days past due of $937 million, mostly from unemployment benefit overpayments.

Write-Offs

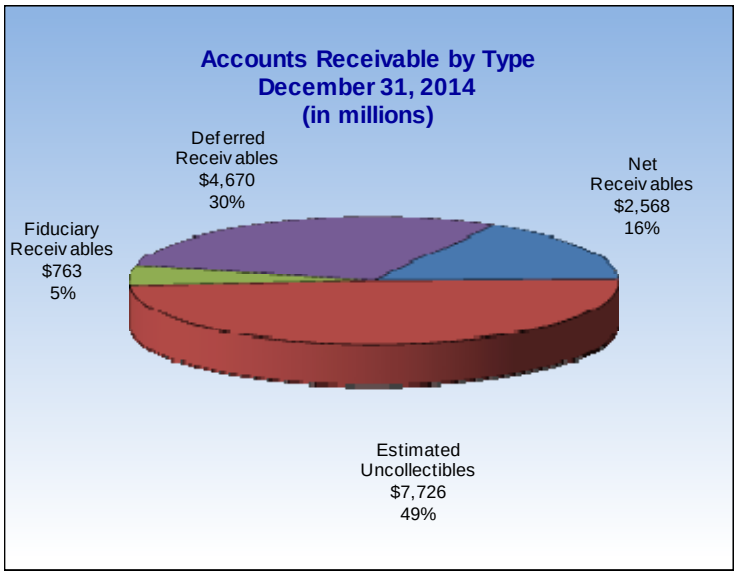
The actual process of writing-off an account varies by State agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over $1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts $1,000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

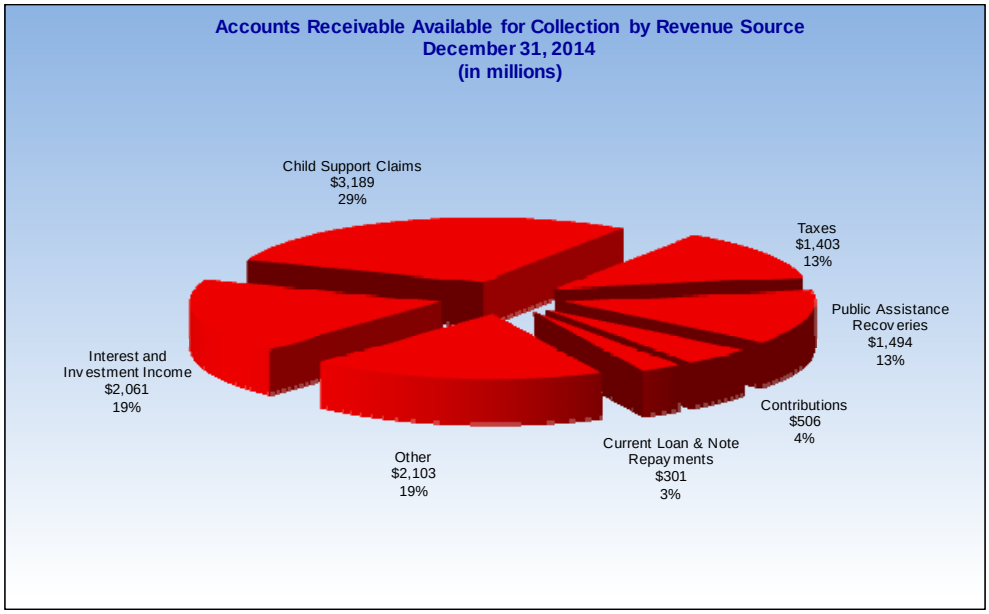
Of the receivables which the State holds, there is a variety of types or sources of revenue that created the receivable and, in many cases, determines how cash receipts may be used once they are collected. At the same time, many receivables of the State have been on the books for an extended period of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

The chart below displaying accounts receivable by type indicates that of the $15.727 billion of gross receivables at December 31, 2014, State agencies expect $2.568 billion or 16% (which excludes "fiduciary" receivables) to be eligible for collection and use by the State within the next year.



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 2014, 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, 2014 totaling $3.189 billion (29%). The Department expects only $225 million of this amount to be collected.

- *Other* - The second largest accounts receivable revenue source available for collection is other receivables totaling $2.103 billion (19%). 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 $2.061 billion (19%). $2.048 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 $12 million of this amount to be collected.

- *Public Assistance Recoveries* – Public Assistance Recoveries totaling $1.494 billion (13%) is the fourth largest revenue source available for collection. Receivables associated with public assistance programs of $712 million and $284 million are reported by the Department of Employment Security and the Department of Healthcare and Family Services, respectively.

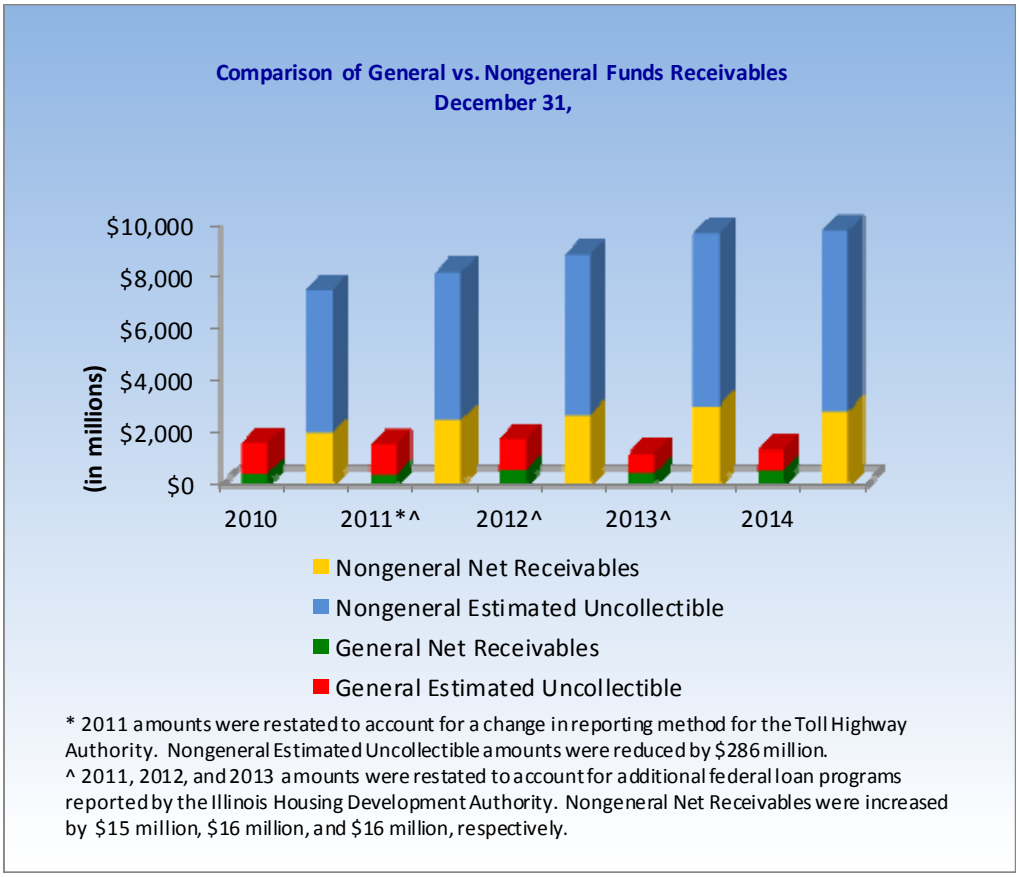
- *Taxes* - Taxes receivable totaling $1.403 billion (13%) is the fifth largest revenue source available for collection at December 31, 2014. Income and sales taxes receivable available for collection reported by the Department of Revenue are $616 million and $307 million, respectively. Also included in the taxes receivable available for collection are $386 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.

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 $1.369 billion and receivables available for collection of $1.293 billion at December 31, 2014 with $765 million estimated to be uncollectible. The largest source of the General Fund receivables available for collection is taxes totaling $808 million. General Fund receivables available for collection increased $122 million from December 31, 2013.

The State's nongeneral funds had gross receivables of $14.358 billion and receivables available for collection of $9.764 billion at December 31, 2014 with $6.961 billion estimated to be uncollectible. Nongeneral fund receivables available for collection increased $126 million from December 31, 2013.

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

Agencies with Largest Gross Receivables

Overview

Gross receivables increased $53 million (less than 1%) from December 31, 2013 to December 31, 2014. The five agencies with the largest gross receivables comprise 77% of the State's gross receivables for 2014.

Comparison of Agencies with Five Largest Gross Receivable Balances (in millions)

Agency	Gross Receivables 12/31/2014	Gross Receivables 12/31/2013	Net Change Amount	Net Change %
Healthcare and Family Services	$ 5,641	$ 5,491	$ 150	3%
Environmental Protection Agency	2,648	2,728	(80)	(3%)
Housing Development Authority	1,614	1,750 *	(136)	(8%)
Revenue	1,110	1,080	30	3%
Employment Security	1,107	994	113	11%
Total Five Largest Agencies	12,120	12,043	77	1%
Total All Other Agencies	3,607	3,631	(24)	(1%)
Total of All Agencies	$ 15,727	$ 15,674	$ 53	0%

* Gross receivables for Housing Development Authority for 12/31/2013 were restated to reflect additional federal loan programs of $114 million.

Analysis

- The $150 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 $136 million decrease in gross receivables at the Illinois Housing Development Authority is due mainly to loan collections exceeding loan originations.
- The $113 million increase in gross receivables at the Department of Employment Security is due mainly to increases in unemployment taxes receivables.
- The $80 million decrease in gross receivables at the Environmental Protection Agency is due mainly to principal forgiveness on loans.
- The $30 million increase in gross receivables at the Department of Revenue is primarily due to increases in business income taxes receivable.

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest net receivables comprise 82% of the State's net receivables for 2014. The remaining 18% 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 for the calculation of 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.

Agencies with Largest Net Receivables
(in millions)

	December 31, 2014			December 31, 2013			
Agency	Available for Collection	Estimated Uncollectibles	Net	Available for Collection	Estimated Uncollectibles	Net	Change in "Net"
Healthcare and Family Services	$ 5,641	$ 5,094	$ 547	$ 5,491	$ 5,055	$ 436	$ 111
Teachers' Retirement System	505	-	505	508	-	508	(3)
University of Illinois	824	428	396	789	386	403	(7)
Employment Security	1,100	810	290	981	523	458	(168)
Environmental Protection Agency	218	23	195	226	15	211	(16)
Revenue	956	766	190	985	738	247	(57)
Central Management Services	165	3	162	186	-	186	(24)
Human Services	505	356	149	510	475	35	114
Housing Development Authority	148	-	148	174 *	-	174	(26)
Toll Highway Authority	163	31	132	156	27	129	3
Total Ten Largest Agencies	10,225	7,511	2,714	10,006	7,219	2,787	(73)
Total All Other Agencies	832	215	617	803	169	634	(17)
Total of All Agencies	$ 11,057	$ 7,726	$ 3,331	$ 10,809	$ 7,388	$ 3,421	$ (90)

* Available for Collection for 12/31/2013 was increased by $16 million due to additional federal loan programs reported by the Housing Development Authority.

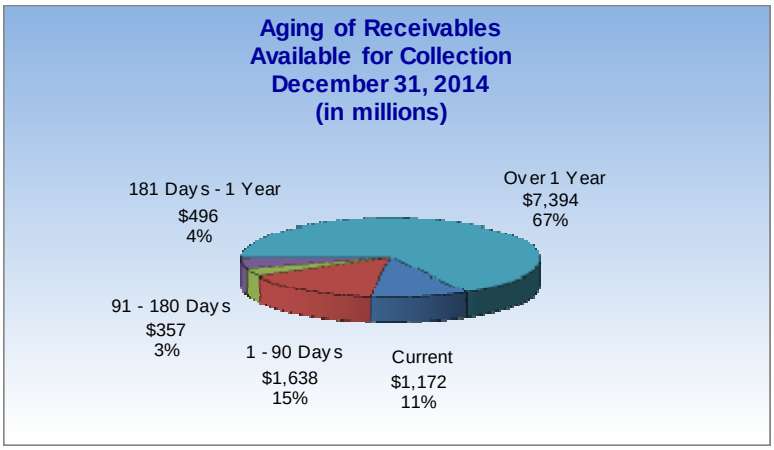
Analysis

- The Department of Employment Security net receivables decreased $168 million primarily due to a significant increase in the estimated uncollectible amounts in unemployment taxes receivables.
- The Department of Human Services net receivables increased $114 million primarily due to a change in an accounting method in the calculation of estimated uncollectible receivables.
- The Department of Healthcare and Family Services net receivables increased $111 million primarily due to increases in other receivables.
- The Department of Revenue net receivables decreased $57 million primarily due to decreases in other state taxes receivables.

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 $11.057 billion include $2.810 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 $853 million (8%). 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 $7.394 billion (67%). 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 $4.667 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 Employment Security and the Department of Revenue reported receivables over 1 year past due of $807 million and $744 million, respectively, mostly due to unemployment benefits due back from claimants and tax collections.

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 receivables 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, 2014
(in thousands)

Agency*	Gross Receivables	Number of Days 2014	Number of Days 2013	
Healthcare and Family Services	$ 5,641,237	190	237	
Environmental Protection Agency	2,648,206	1,907	2,632	
Housing Development Authority	1,614,228	156	244	^
Revenue	1,110,220	483	449	
Employment Security	1,106,572	139	114	
University of Illinois	824,165	81	79	
Student Assistance Commission	609,468	14,773	17,156	
Teachers' Retirement System	505,755	48	61	
Human Services	505,024	2,925	2,458	
Central Management Services	165,067	121	138	

* Ten agencies with the largest gross receivables.
^ Gross receivables for Housing Development Authority for 12/31/2013 were restated to reflect additional federal loan programs of $114 million, which increased the calculated number of days in accounts receivable by 16 days.

Analysis

- Lower values in the number of “days in accounts receivable” for Teachers’ Retirement System, the University of Illinois, Central Management Services, Department of Employment Security, 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.

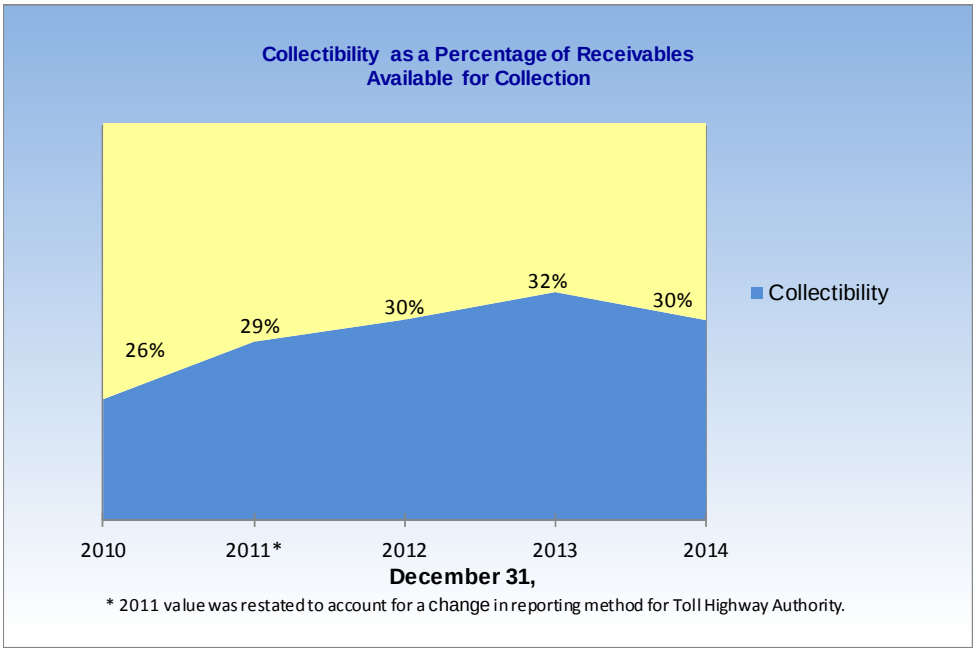
- The higher values for the Illinois Student Assistance Commission and Environmental Protection Agency reflect the fact that most of their accounts receivable are deferred or installment receivables. These amounts fluctuate from year to year based on timing and participation in grant programs.

- 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.

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, 2014, 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 ($5.094 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 ($810 million in estimated uncollectible receivables) has a collectibility rate of 26 cents out of every $1.

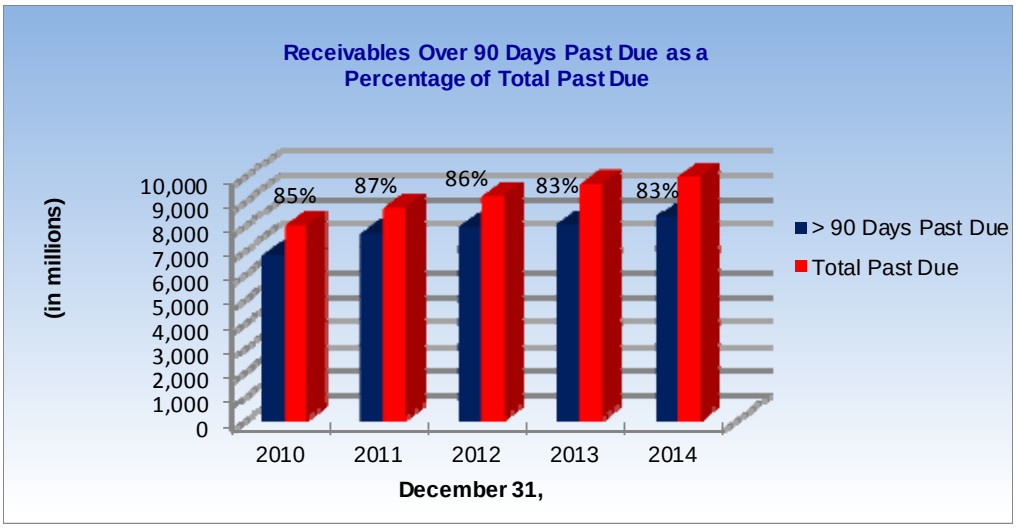
- The Department of Revenue ($766 million in estimated uncollectible receivables) has a collectibility rate of 20 cents out of every $1.

- The University of Illinois ($428 million in estimated uncollectible receivables) has a collectibility rate of 48 cents out of every $1.

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

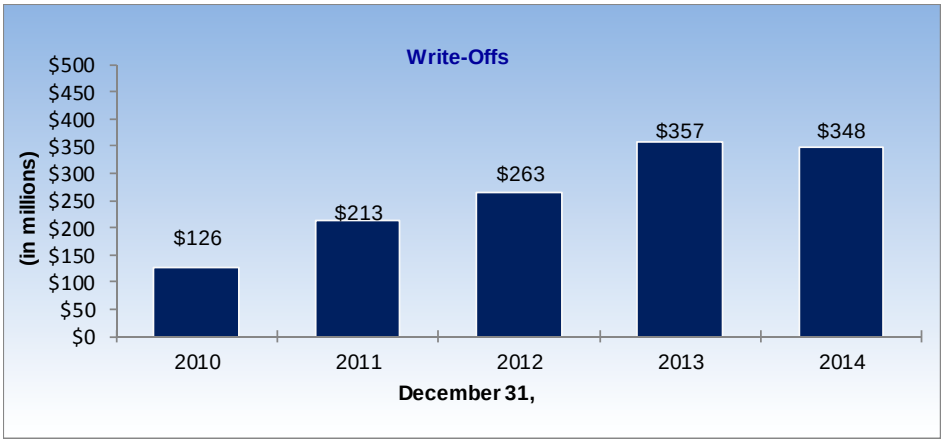
- As of December 31, 2014, 83% of the past due accounts are over 90 days past due. This percentage is comparable to the percentage reported in the previous four calendar years. The large percentage indicates a potential for increased future write-offs of State accounts receivable.

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 2014 totaled $348 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 Healthcare and Family Services wrote off $126 million (36%) 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.

- The Department of Revenue wrote off $112 million (32%) 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 $64 million (18%) of the State's total write-offs during the year. These write-offs related to unemployment taxes.

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, 2014 was $8.184 billion and the number of claims was 1,217,660. $47.952 million relating to State agency receivables was intercepted through the Offset System in 2014.

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 2014, the DOR collected over $41 billion in tax and fee revenues. The DOR also reported tax and fee receivables available for collection of $956 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 2014, it cost $4.40 to collect each $1,000 in taxes during Fiscal Year 2014. This amount decreased $0.10 from Fiscal Year 2013. Collection costs have declined since 1989 when the cost was $9.00 per $1,000 in tax collections. Collections per staff decreased from $26.7 million in Fiscal Year 2013 to $25.7 million in Fiscal Year 2014.

Child Support Receivables/Collection Efforts

Child support receivables are the largest type of receivables for the State of Illinois. The Department of Healthcare and Family Services (DHFS) is charged with the responsibility of administering the child support enforcement program for which receivables available for collection are $3.189 billion and account for 29% 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 2014, the percent of current receivables collected increased slightly from 59.7% in Fiscal Year 2013 to 60.7% in Fiscal Year 2014. In addition, child support collections per dollar of administrative cost increased from $7.91 in Fiscal Year 2013 to $8.32 in Fiscal Year 2014.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2014
(In Thousands)

Agency*	Gross*** Receivables 12/31/13	Add: Additional Receivables	Less: Collections	Less: Write-Offs	Gross** Receivables 12/31/14	Estimated Uncollectible	Net Receivables
Healthcare & Family Services	5,490,609	10,846,678	10,569,987	126,063	5,641,237	5,094,223	547,014
Environmental Protection Agency	2,728,362	506,737	586,893		2,648,206	22,449	2,625,757
Housing Development Authority	1,750,319	3,784,640	3,920,731		1,614,228	72,490	1,541,738
Revenue	1,080,266	839,111	696,794	112,363	1,110,220	852,634	257,586
Employment Security	993,796	2,900,280	2,723,807	63,697	1,106,572	812,846	293,726
University of Illinois	788,512	3,705,379	3,642,431	27,295	824,165	428,120	396,045
Student Assistance Commission	679,391	15,058	84,981		609,468	88,472	520,996
Teachers' Retirement System	509,355	3,876,185	3,879,774	11	505,755	109	505,646
Human Services	510,247	63,014	62,562	5,675	505,024	355,942	149,082
Central Management Services	186,226	497,140	518,283	16	165,067	3,242	161,825
Toll Highway Authority	156,145	252,900	246,137		162,908	31,293	131,615
Northern Illinois University	128,329	380,906	375,508	582	133,145	13,213	119,932
Southern Illinois University	71,567	617,560	612,074	1,610	75,443	20,909	54,534
Transportation	62,108	149,903	140,406	36	71,569	2,956	68,613
Attorney General	77,882	139,812	144,336	1,829	71,529	27,691	43,838
Illinois Finance Authority	56,878	4,311	13,919		47,270	1,937	45,333
Northeastern Illinois University	44,299	76,252	73,936		46,615	7,201	39,414
Illinois Gaming Board	11,532	723,180	700,672	2	34,038		34,038
Lottery	42,223	1,231,368	1,241,186		32,405	14,943	17,462
Chicago State University	34,404	175,905	181,678		28,631	11,517	17,114
Governors State University	24,370	190,900	186,791		28,479	6,636	21,843
Eastern Illinois University	26,396	17,321	15,691	53	27,973	10,555	17,418
Illinois State University	27,295	464,075	461,237	4,782	25,351	965	24,386
Financial & Professional Regulation	27,402	38,935	41,186	6	25,145	14,711	10,434
Commerce Commission	28,032	3,663	7,853		23,842	2,192	21,650
Corrections	13,120	60,368	50,372	1,311	21,805	448	21,357
Capital Development Board	18,374	13,299	10,540		21,133	14,968	6,165
Western Illinois University	16,246	194,150	191,540	849	18,007	4,406	13,601
Public Health	8,878	27,280	24,667	11	11,480	2,258	9,222
Environmental Protection Trust Fund	10,975	3,161	3,029		11,107	10,306	801
Insurance	7,500	57,836	56,313		9,023	1,042	7,981
Secretary of State	7,739	11,115	10,107	75	8,672	5,763	2,909
Treasurer	5,813	22,928	20,886		7,855		7,855
State Employees' Retirement System	7,224	6,596	6,325		7,495		7,495
Commerce & Economic Opportunity	5,275	1,767	495	433	6,114	3,601	2,513
Workers Compensation Commission	4,145	6,039	4,867		5,317	3,137	2,180
State Board of Education	2,202	6,290	3,347	97	5,048		5,048
Natural Resources	4,041	22,680	21,955	453	4,313	3,398	915

Agency*	Gross*** Receivables 12/31/13	Add: Additional Receivables	Less: Collections	Less: Write-Offs	Gross** Receivables 12/31/14	Estimated Uncollectible	Net Receivables
Children & Family Services	4,676	7,950	8,323	35	4,268	3,175	1,093
Veterans' Affairs	3,194	54,171	53,826	3	3,536		3,536
Agriculture	3,101	15,711	15,635	8	3,169	23	3,146
Office of the State Fire Marshal	1,675	6,986	5,523	68	3,070	864	2,206
Comptroller	1,071	1,801	314	342	2,216	2,188	28
State Police	3,023	4,498	5,392		2,129	397	1,732
State Universities Retirement System	1,947	8,946	8,701	85	2,107		2,107
Military Affairs	1,698	21,141	21,201		1,638		1,638
Emergency Management Agency	435	4,981	4,727		689		689
Mathematics & Science Academy	318	2,083	1,887		514		514
Aging	366	44		17	393	364	29
Medical District Commission	282	5,869	5,808		343	106	237
Comprehensive Health Insurance Board	4,339	2,390	6,453		276		276
Drycleaners Environmental Council	228	9	12	9	216	216	
Illinois Power Agency	63	510	367		206		206
Judges Retirement System	159	131	175		115	2	113
Auditor General	28	6,269	6,204	6	87		87
Agriculture - Grain Insurance	56	207	208		55	1	54
Health Information Exchange Authority		4,265	4,194	20	51		51
Racing Board	46	877	881		42	12	30
State's Attorneys Appellate Prosecutor	14	1,520	1,518		16		16
Executive Ethics Commission	41	138	170		9		9
Supreme Court	86	208	285		9		9
General Assembly Retirement System	15	58	66		7		7
General Assembly	2	10	7		5		5
Guardianship & Advocacy Commission	17	152	165		4		4
IMSA Fund for Adv. Of Education		46	46				
Total All Agencies	**$15,674,357**	**$32,085,693**	**$31,685,384**	**$347,842**	**$15,726,824**	**$7,953,921**	**$7,772,903**
Less Deferred Receivables						**227,755**	**4,442,481**
						$7,726,166	**$3,330,422**

*** Descending order by gross receivables as of December 31, 2014.**

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

***** Prior Year Gross Receivables were increased by $114,073 to account for additional federal loan programs not previously reported by the Housing Development Authority.**

State of Illinois
Past Due Receivables
General Funds
December 31, 2014
(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Supreme Court						
Other Revenue	2			3	5	8
Total Supreme Court	**2**			**3**	**5**	**8**
Attorney General						
Other Revenue	46	1	32	2,904	2,983	3,169
Total Attorney General	**46**	**1**	**32**	**2,904**	**2,983**	**3,169**
Secretary of State						
Other Revenue						3
Licenses & Fees	25	7	15	500	547	547
Other State Taxes	143	27	94	1,059	1,323	1,339
Total Secretary of State	**168**	**34**	**109**	**1,559**	**1,870**	**1,889**
Comptroller						
Other Revenue				20	20	20
Total Comptroller				**20**	**20**	**20**
Treasurer						
Interest & Other Investment Income						7,855
Total Treasurer						**7,855**
Aging						
Other Revenue				393	393	393
Total Aging				**393**	**393**	**393**
Agriculture						
Other Revenue		1		21	22	22
Licenses & Fees	4	1	2	98	105	105
Total Agriculture	**4**	**2**	**2**	**119**	**127**	**127**
Central Management Services						
Other Revenue		11	20	570	601	656
Total Central Management Services		**11**	**20**	**570**	**601**	**656**
Children & Family Services						
Licenses & Fees				68	68	68
Other Revenue	242	111	108	3,346	3,807	4,200
Total Children & Family Services	**242**	**111**	**108**	**3,414**	**3,875**	**4,268**
Commerce & Economic Opportunity						
Loans & Note Repayments-Long term				3	3	3
Other Revenue			143	2,976	3,119	3,119
Total Commerce & Economic Opportunity			**143**	**2,979**	**3,122**	**3,122**
Human Services						
Other Revenue	136	384	207	6,995	7,722	7,759
Public Assistance Recoveries	186	3,195	790	5,424	9,595	9,598
Total Human Services	**322**	**3,579**	**997**	**12,419**	**17,317**	**17,357**

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Insurance						
Other Revenue	83	5	34	1,584	1,706	1,707
Other State Taxes	394		48	3,798	4,240	4,240
Total Insurance	**477**	**5**	**82**	**5,382**	**5,946**	**5,947**
Military Affairs						
Other Revenue				1	1	5
Federal Government Revenue						137
Total Military Affairs				**1**	**1**	**142**
Healthcare & Family Services						
Licenses & Fees	684	436	372	5,867	7,359	8,562
Other State Taxes	3,966			1,458	5,424	10,954
Other Revenue	9,517			1,281	10,798	99,146
Public Assistance Recoveries	43,842	10,968	3,210	85,653	143,673	284,379
Total Healthcare & Family Services	**58,009**	**11,404**	**3,582**	**94,259**	**167,254**	**403,041**
Public Health						
Other Revenue	28	150	93	1,114	1,385	1,570
Total Public Health	**28**	**150**	**93**	**1,114**	**1,385**	**1,570**
Revenue						
Other State Taxes	973	456	1,602	11,423	14,454	14,454
Withholding Income Taxes	8,772	4,787	7,735	49,117	70,411	70,411
Business Income Taxes	32,791	11,464	13,640	59,827	117,722	117,722
Sales Taxes	12,167	10,805	15,458	178,944	217,374	217,374
Income Taxes	42,724	17,616	72,968	275,364	408,672	408,672
Total Revenue	**97,427**	**45,128**	**111,403**	**574,675**	**828,633**	**828,633**
State Police						
Other Revenue				5	5	5
Total State Police				**5**	**5**	**5**
Transportation						
Loans & Note Repayments-Long term						49
Loans & Note Repayments-Short term	46				46	130
Total Transportation	**46**				**46**	**179**
Executive Ethics Commission						
Other Revenue	1		2	6	9	9
Total Executive Ethics Commission	**1**		**2**	**6**	**9**	**9**
Capital Development Board						
Loans & Note Repayments-Long term						14,968
Total Capital Development Board						**14,968**
Commerce Commission						
Public Utility Taxes	240	254	564	199	1,257	22,145
Total Commerce Commission	**240**	**254**	**564**	**199**	**1,257**	**22,145**
Environmental Protection Agency						
Other Revenue				2	2	2
Total Environmental Protection Agency				**2**	**2**	**2**

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Health Information Exchange Authority						
Licenses & Fees	13	26			39	51
Total Health Information Exchange Authority.....	**13**	**26**			**39**	**51**
Illinois Gaming Board						
Licenses & Fees		10	5		15	10,015
Other State Taxes						16,703
Total Illinois Gaming Board.....		**10**	**5**		**15**	**26,718**
State Board of Education						
Other Revenue						148
Total State Board of Education.....						**148**
Office of the State Fire Marshal						
Licenses & Fees	27	10	9	7	53	181
Total Office of the State Fire Marshal.....	**27**	**10**	**9**	**7**	**53**	**181**
Student Assistance Commission						
Loans & Note Repayments-Long term	1,832	489	2,004	20,736	25,061	26,786
Total Student Assistance Commission.....	**1,832**	**489**	**2,004**	**20,736**	**25,061**	**26,786**
Total General Funds.....	**$158,884**	**$61,214**	**$119,155**	**$720,766**	**$1,060,019**	**$1,369,389**
Less Deferred Receivables						**76,401**
						$1,292,988

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2014

(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	3			2	5	5
Total General Assembly	**3**			**2**	**5**	**5**
Auditor General						
Other Revenue			87		87	87
Total Auditor General			**87**		**87**	**87**
General Assembly Retirement System						
Other Revenue				2	2	7
Total General Assembly Retirement System				**2**	**2**	**7**
Supreme Court						
Licenses & Fees						1
Total Supreme Court						**1**
Judges Retirement System						
Other Revenue	4			2	6	115
Total Judges Retirement System	**4**			**2**	**6**	**115**
State's Attorneys Appellate Prosecutor						
Other Revenue						16
Total State's Attorneys Appellate Prosecutor						**16**
Attorney General						
Federal Government Revenue						30
Other Revenue	891	31	2,898	26,287	30,107	68,330
Total Attorney General	**891**	**31**	**2,898**	**26,287**	**30,107**	**68,360**
Secretary of State						
Other Revenue				1	1	1
Licenses & Fees	253	313	556	5,178	6,300	6,782
Total Secretary of State	**253**	**313**	**556**	**5,179**	**6,301**	**6,783**
Comptroller						
Other Revenue	368	301	517	1,010	2,196	2,196
Total Comptroller	**368**	**301**	**517**	**1,010**	**2,196**	**2,196**

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Agriculture						
Other Revenue	12	75	13	106	206	217
Licenses & Fees	98	79	82	302	561	787
Federal Government Revenue						2,038
Total Agriculture	**110**	**154**	**95**	**408**	**767**	**3,042**
Agriculture - Grain Insurance						
Licenses & Fees	3			2	5	55
Total Agriculture - Grain Insurance	**3**			**2**	**5**	**55**
Central Management Services						
Charges for Sales & Services	54,786	46,940	12,354	27,840	141,920	164,411
Total Central Management Services	**54,786**	**46,940**	**12,354**	**27,840**	**141,920**	**164,411**
Commerce & Economic Opportunity						
Licenses & Fees				49	49	49
Loans & Note Repayments-Short term				55	55	263
Loans & Note Repayments-Long term						662
Other Revenue				518	518	2,018
Total Commerce & Economic Opportunity				**622**	**622**	**2,992**
Natural Resources						
Licenses & Fees	18	2	230	1,444	1,694	1,694
Other Revenue	267	140	156	1,636	2,199	2,619
Total Natural Resources	**285**	**142**	**386**	**3,080**	**3,893**	**4,313**
Corrections						
Interest & Other Investment Income				5	5	5
Other Revenue				428	428	778
Other Revenue	466				466	971
Charges for Sales & Services	11,581	4,190	107	305	16,183	20,051
Total Corrections	**12,047**	**4,190**	**107**	**738**	**17,082**	**21,805**
Employment Security						
Other Revenue	44	19	22		85	85
Other State Taxes	1,179			190	1,369	1,369
Unemployment Taxes	26,370	55,118	75,187	236,701	393,376	393,376
Unemployment Benefit Overpayment	43,668	30,022	55,112	569,970	698,772	711,742
Total Employment Security	**71,261**	**85,159**	**130,321**	**806,861**	**1,093,602**	**1,106,572**
Financial & Professional Regulation						
Charges for Sales & Services		1	1	46	48	6,851
Licenses & Fees	512	604	979	4,555	6,650	7,563
Other Revenue	316	381	1,444	7,618	9,759	10,731
Total Financial & Professional Regulation	**828**	**986**	**2,424**	**12,219**	**16,457**	**25,145**

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Human Services						
Licenses & Fees			1	82	83	83
Public Assistance Recoveries	1	56	44	70	171	896
Federal Government Revenue		150	627	3,071	3,848	2,628
Other Revenue	19,161	17,477	37,392	331,327	405,357	484,060
Total Human Services	**19,162**	**17,683**	**38,064**	**334,550**	**409,459**	**487,667**
Illinois Power Agency						
Licenses & Fees						206
Total Illinois Power Agency						**206**
Insurance						
Other State Taxes			1	17	18	18
Licenses & Fees	13	1	19	6	39	43
Other Revenue	195	129	1,494	1,049	2,867	3,015
Total Insurance	**208**	**130**	**1,514**	**1,072**	**2,924**	**3,076**
Lottery						
Charges for Sales & Services	698	382	1,682	16,420	19,182	32,405
Total Lottery	**698**	**382**	**1,682**	**16,420**	**19,182**	**32,405**
Military Affairs						
Federal Government Revenue						1,496
Total Military Affairs						**1,496**
Healthcare & Family Services						
Licenses & Fees						490
Other Revenue				892	892	1,024
Interest & Other Investment Income	35,598	8,935	21,764	1,981,754	2,048,051	2,048,051
Child Support Claims	576,226	5,312	16,931	2,590,162	3,188,631	3,188,631
Total Healthcare & Family Services	**611,824**	**14,247**	**38,695**	**4,572,808**	**5,237,574**	**5,238,196**
Public Health						
Loans & Note Repayments-Short term		132	183	257	572	581
Federal Government Revenue						1,377
Other Revenue	21	139	64	1,955	2,179	3,072
Licenses & Fees	282	216	1,276	715	2,489	4,880
Total Public Health	**303**	**487**	**1,523**	**2,927**	**5,240**	**9,910**
Revenue						
Licenses & Fees	107	12	7	3	129	129
Business Income Taxes	17,624	6,732	7,236	31,874	63,466	63,466
Other State Taxes	925	544	391	19,032	20,892	75,127
Sales Taxes	8,335	6,151	9,629	118,750	142,865	142,865
Total Revenue	**26,991**	**13,439**	**17,263**	**169,659**	**227,352**	**281,587**

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				89	89	89
Other Revenue			6	388	394	2,018
Total State Police			**6**	**494**	**500**	**2,124**
Transportation						
Charges for Sales & Services	65	71	39	21	196	232
Loans & Note Repayments-Short term	107				107	3,050
Loans & Note Repayments-Long term						12,938
Other Revenue	6,807	1,467	1,001	7,038	16,313	55,170
Total Transportation	**6,979**	**1,538**	**1,040**	**7,059**	**16,616**	**71,390**
Veterans' Affairs						
Licenses & Fees	1	4	3	13	21	46
Federal Government Revenue						3,490
Total Veterans' Affairs	**1**	**4**	**3**	**13**	**21**	**3,536**
Capital Development Board						
Licenses & Fees	2,143	18	2		2,163	6,165
Total Capital Development Board	**2,143**	**18**	**2**		**2,163**	**6,165**
Commerce Commission						
Other Revenue	110	142	96	1,333	1,681	1,697
Total Commerce Commission	**110**	**142**	**96**	**1,333**	**1,681**	**1,697**
Drycleaners Environmental Council						
Licenses & Fees			1	212	213	216
Total Drycleaners Environmental Council			**1**	**212**	**213**	**216**
Comprehensive Health Insurance Board						
Other Revenue						276
Total Comprehensive Health Insurance Board						**276**
Environmental Protection Trust Fund						
Other Revenue	138	78	148	10,158	10,522	11,107
Total Environmental Protection Trust Fund	**138**	**78**	**148**	**10,158**	**10,522**	**11,107**
Environmental Protection Agency						
Federal Government Revenue						2,248
Licenses & Fees	534	813	153	3,920	5,420	8,824
Other Revenue	730	703	151	18,225	19,809	2,637,132
Total Environmental Protection Agency	**1,264**	**1,516**	**304**	**22,145**	**25,229**	**2,648,204**
Guardianship & Advocacy Commission						
Licenses & Fees						4
Total Guardianship & Advocacy Commission.						**4**

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	127	274	1,644		2,045	4,650
Loans & Note Repayments-Short term						69,882
Loans & Note Repayments-Long term	616	1,339	699		2,654	1,539,696
Total Housing Development Authority.....	**743**	**1,613**	**2,343**		**4,699**	**1,614,228**
Toll Highway Authority						
Charges for Sales & Services	218	100	60	234	612	1,394
Other Revenue	6,644	8,654	2,647	132,232	150,177	161,514
Total Toll Highway Authority.....	**6,862**	**8,754**	**2,707**	**132,466**	**150,789**	**162,908**
Illinois Finance Authority						
Other Revenue				794	794	794
Licenses & Fees				1,215	1,215	46,476
Total Illinois Finance Authority.....				**2,009**	**2,009**	**47,270**
Workers Compensation Commission						
Other Revenue	25			3	28	28
Other Revenue	4	17	11		32	41
Charges for Sales & Services	69	51	79	3,050	3,249	5,248
Total Workers Compensation Commission.....	**98**	**68**	**90**	**3,053**	**3,309**	**5,317**
Illinois Gaming Board						
Other State Taxes						3,340
Licenses & Fees	21	1	1		23	3,980
Total Illinois Gaming Board.....	**21**	**1**	**1**		**23**	**7,320**
Medical District Commission						
Other Revenue	108	18	40	131	297	343
Total Medical District Commission.....	**108**	**18**	**40**	**131**	**297**	**343**
Racing Board						
Other State Taxes						8
Licenses & Fees		1		13	14	34
Total Racing Board.....		**1**		**13**	**14**	**42**
State Board of Education						
Interest & Other Investment Income						12
Other Revenue	1	30	9	661	701	902
Loans & Note Repayments-Short term						1,919
Loans & Note Repayments-Long term						2,067
Total State Board of Education.....	**1**	**30**	**9**	**661**	**701**	**4,900**
Emergency Management Agency						
Other Revenue		28	91	37	156	158
Licenses & Fees	33	342		90	465	531
Total Emergency Management Agency.....	**33**	**370**	**91**	**127**	**621**	**689**

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				537	537	537
Other Revenue	469	665	811	4,811	6,756	6,958
Total State Employees' Retirement System.....	**469**	**665**	**811**	**5,348**	**7,293**	**7,495**
Office of the State Fire Marshal						
Interest & Other Investment Income	27	17	33	300	377	377
Licenses & Fees	49	17	20	31	117	397
Other Revenue	1,326	17	7	765	2,115	2,115
Total Office of the State Fire Marshal.....	**1,402**	**51**	**60**	**1,096**	**2,609**	**2,889**
Teachers' Retirement System						
Contributions	418,883		117	1,085	420,085	505,755
Total Teachers' Retirement System.....	**418,883**		**117**	**1,085**	**420,085**	**505,755**
Chicago State University						
General Accounts Receivable	55	2	84	313	454	454
Federal & Private Grants & Contracts	898		2	55	955	955
Loans-Short Term	16	17	120	793	946	1,697
State Grants & Contracts	10,101	86	40	1,117	11,344	11,344
Student Accounts Receivable	1,297	902	609	10,309	13,117	14,181
Total Chicago State University.....	**12,367**	**1,007**	**855**	**12,587**	**26,816**	**28,631**
Eastern Illinois University						
State Grants & Contracts						140
General Accounts Receivable				123	123	142
Federal & Private Grants & Contracts						287
Loans-Short Term	780	171	228	1,546	2,725	6,697
Student Accounts Receivable		774		16,841	17,615	20,707
Total Eastern Illinois University.....	**780**	**945**	**228**	**18,510**	**20,463**	**27,973**
Governors State University						
State Grants & Contracts						1,484
Federal & Private Grants & Contracts				728	728	1,788
Loans-Long Term		237	691		928	4,122
Student Accounts Receivable		1,377	690	5,811	7,878	21,085
Total Governors State University.....		**1,614**	**1,381**	**6,539**	**9,534**	**28,479**
Northeastern Illinois University						
General Accounts Receivable	5	6	25	294	330	331
Loans-Short Term	2	275	3	486	766	2,247
Student Accounts Receivable	21,469	3,873	2,719	7,849	35,910	44,037
Total Northeastern Illinois University.....	**21,476**	**4,154**	**2,747**	**8,629**	**37,006**	**46,615**

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						475
Federal & Private Grants & Contracts	68				68	1,677
Loans-Short Term	78	9	48	713	848	2,168
General Accounts Receivable	848		1	3	852	2,810
Student Accounts Receivable	4,531	215	1,269	4,861	10,876	10,877
Total Western Illinois University.....	**5,525**	**224**	**1,318**	**5,577**	**12,644**	**18,007**
Illinois State University						
General Accounts Receivable	3	1			4	577
State Grants & Contracts	23				23	1,239
Federal & Private Grants & Contracts	87	66	90	10	253	2,418
Loans-Short Term	178	242	423	1,693	2,536	9,711
Student Accounts Receivable	3,243	523	1,902	5,738	11,406	11,406
Total Illinois State University.....	**3,534**	**832**	**2,415**	**7,441**	**14,222**	**25,351**
Northern Illinois University						
Federal & Private Grants & Contracts	133	56	26	169	384	688
General Accounts Receivable	120				120	691
Hospital	228	29	26	166	449	1,002
Loans-Short Term	712		445	342	1,499	8,108
Student Accounts Receivable	3,161	4,806	3,614	20,639	32,220	122,656
Total Northern Illinois University.....	**4,354**	**4,891**	**4,111**	**21,316**	**34,672**	**133,145**
Southern Illinois University						
General Accounts Receivable	873	262	78	175	1,388	2,920
State Grants & Contracts	670	61	71	26	828	7,117
Federal & Private Grants & Contracts	299	84	38	15	436	7,918
Loans-Short Term	1,130	994	25	3,250	5,399	18,815
Student Accounts Receivable	2,092	10,533	4,612	20,710	37,947	38,673
Total Southern Illinois University.....	**5,064**	**11,934**	**4,824**	**24,176**	**45,998**	**75,443**
University of Illinois						
Loans-Short Term	75	13	22	108	218	245
State Grants & Contracts	5,658	1,299	178	1,248	8,383	14,849
Federal & Private Grants & Contracts	14,102	4,752	2,147	1,138	22,139	43,245
Student Accounts Receivable	7,830	11,960	4,843	22,017	46,650	49,906
General Accounts Receivable	16,214	4,208	3,584	12,921	36,927	67,617
Loans-Long Term	2,403	720	758	11,119	15,000	69,639
Medical Service Plan	39,004	9,645	7,515	29,569	85,733	92,042
Hospital	86,429	28,630	24,092	315,910	455,061	486,622
Total University of Illinois.....	**171,715**	**61,227**	**43,139**	**394,030**	**670,111**	**824,165**
Student Assistance Commission						
Loans & Note Repayments-Long term	15,246	10,043	59,202	5,172	89,663	582,682
Total Student Assistance Commission.....	**15,246**	**10,043**	**59,202**	**5,172**	**89,663**	**582,682**

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						514
Total Mathematics & Science Academy.....						**514**
State Universities Retirement System						
Other Revenue				77	77	2,107
Total State Universities Retirement System.....				**77**	**77**	**2,107**
Total Nongeneral Funds.....	**$1,479,341**	**$296,322**	**$376,575**	**$6,673,145**	**$8,825,383**	**$14,357,435**
Less Deferred Receivables						**4,593,835**
						$9,763,600