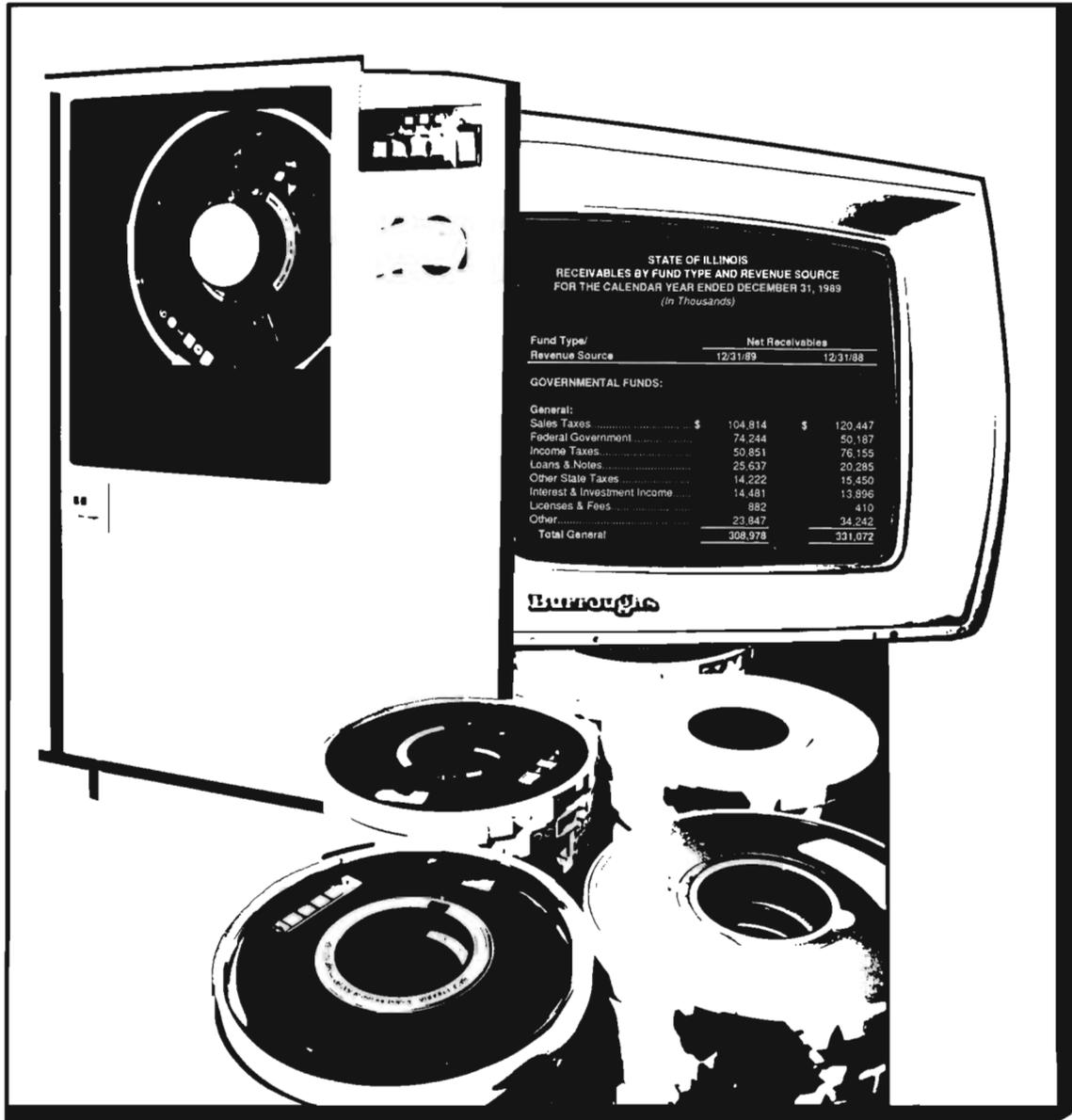


State of Illinois

Receivables Report

Calendar Year Ended
December 31, 1989



Roland W. Burris, Comptroller, State of Illinois

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**RECEIVABLES OF THE STATE OF ILLINOIS
CALENDAR YEAR ENDED DECEMBER 31, 1989
(Amounts in Millions)**

	YEAR	
	1989	1988
Gross Receivables	\$ 3,547	\$ 2,883
Less: Estimated Uncollectibles	1,831	1,408
Net Receivables	1,716	1,475
Gross Receivables over 180 Days Past Due	\$ 1,803	\$ 1,478
Past Due As A Percentage of Gross	51%	51%

TO THE GOVERNOR AND MEMBERS OF THE GENERAL ASSEMBLY:

I am pleased to present the first annual calendar year State of Illinois Receivables Report. This report presents information concerning amounts owed the State of Illinois at December 31, 1989 and includes all agencies required to file at that date. When the General Assembly passed the Illinois State Collection Act of 1986, the Comptroller's Office was mandated to monitor the State's receivables activity. As a part of that monitoring activity, my Office developed a quarterly receivables reporting system that collects summary level information from State agencies. The State Collection Act requires the Comptroller's Office to establish rules specifying the procedures and forms for reporting receivables. Those State agencies defined to fall within the scope of receivables reporting (See Note A) are required to file a series of three reports no later than 45 days after the end of each calendar quarter. The three reports are: a summary of receivable activity which is a reconciliation of the beginning of quarter balance to the end of quarter balance; the summary of aging of gross receivables which is a schedule that classifies receivables based on the length of time outstanding; and the collection activity for accounts over 180 days past due. This schedule discloses the status of receivables seriously past due. Such information is available for public inspection. Also, the calendar year 1989 data of these reports forms the basis of this report.

Receivables Reporting System

The Comptroller's receivables reporting system includes all elected officials, departments, boards, commissions, authorities, universities, and colleges over which the State's executive or legislative branches exercise oversight responsibility. These agencies are required to submit quarterly accounts receivable reports for all funds that have a receivables balance of \$500 or more at the beginning or end of the quarter. This broad application ensures that this report reflects all resources owed the State including resources for which the State is responsible in a trustee capacity or as an agent of individuals, private organizations, or other governmental units.

A key element in the receivables reporting system is the criteria for recognition of receivables. For reporting purposes, receivables are normally recognized when goods are delivered or services are performed or when the State's claim for cash is reasonably estimable (accrual basis). Use of the accrual basis is in accordance with generally accepted accounting principles and sound business practices. It should be noted that recognition of receivables for self-assessed taxes and fees, such as income taxes or sales taxes, is limited to those amounts actually assessed as a result of audit or other administrative action.

Once receivables have an established recognition point, the ultimate collectibility of amounts becomes important. My Office has encouraged agencies to analyze gross receivable amounts and determine their collectibility. The agencies' estimates of uncollectible amounts, referred to as the Allowance for Uncollectibles, are reflected as an offset to gross receivables. The resulting amount, net accounts receivable, is an approximation of what the State will actually realize.

Another feature of the receivables reporting system gives agencies the flexibility to specify the nature of their receivables. Agencies are allowed to report protested receivables in a special category to show that they are disputed, but the protest process does not disqualify amounts from inclusion in receivables reports.

Statewide Receivables

Applying the criteria previously discussed, agencies within the specified scope of reporting submitted information concerning receivables for the calendar year ended December 31, 1989. Based on that information, which is a representation of each State agency's management, the table above presents gross receivables of \$3.547 billion and net receivables (gross receivables less estimated uncollectibles) of \$1.716 billion, representing a large resource for the State's programs to be collected in the future. Gross receivables over 180 days past due were \$1.803 billion or 51% of gross receivables. This large balance over 180 days past due is a matter of concern. It indicates that more aggressive management of past due receivables is necessary. \$627 million or 35% of the balance over 180 days past due was owed the Department of Public Aid; \$638 million or 35% was due the Department of Revenue; and \$324 million or 18% was due the Department of Employment Security. New receivables recorded during the calendar year were \$7.648 billion and \$6.894 billion of accounts receivable were collected during the year. The above receivables are discussed in more detail later in this report.

Governmental Fund Types

Of the total net receivable balance shown on the above table, \$517 million was applicable to the governmental fund types. Governmental fund types deserve special attention because they finance most State functions. They include the general fund, special revenue funds, debt service funds, and capital projects funds. The governmental funds had \$34 million of accounts written-off as uncollectible during calendar year 1989 and estimated uncollectibles of \$1.007 billion at December 31, 1989. The graph on page vi shows the governmental fund type net receivables by revenue source at December 31, 1989.

Federal Government

Amounts due the State for various federally funded programs at \$126 million were the largest receivable balance for the governmental fund types. Approximately \$112 million or 89% of this amount is due the Department of Public Aid for its federally financed programs. This amount is expected to be fully collectible. The Department recorded \$1.77 billion of additions to federal government receivables during the year and collected \$1.72 billion against the federal receivable. At December 31, 1988 the federal government owed the Department of Public Aid \$83 million.

The remaining \$14 million of the receivable from the federal government is composed of \$9 million due to the Department of Transportation; \$3 million due to the Department of Veterans' Affairs; and miscellaneous other amounts (see Appendix A).

Sales Taxes

Sales taxes represented the second largest receivable balance for the governmental funds at \$105 million. Of the total net balance, \$55 million is reported as "in protest or protestable." Collections against receivables for the year were \$100 million and new accounts recorded this year were \$194 million. During calendar year 1988, collections against receivables were \$111 million and new accounts were \$146 million.

Loans and Notes

Loans and notes receivable was the third largest balance at \$93 million. The primary components of this balance are \$56 million of loans to large and small businesses by the Department of Commerce and Community Affairs and \$18 million loaned by the Capital Development Board for Port District and School Building Commission construction projects.

Income Taxes

Income taxes due from individuals and corporations were the fourth largest source with a net balance of \$65 million. Collections against receivables for the year were \$84 million and new receivables recorded were \$175 million. \$22 million of the net ending balance was reported as "in protest or protestable." In addition, \$235 million (or 78%) of the ending gross balance of \$300 million was estimated to be uncollectible.

Remaining Balances

Other receivables at \$71 million consisted of \$19 million due the Department of Public Aid for fraud abuse cases, social service grants and vendor overpayments; \$19 million due the Department of Transportation for joint improvements, claims, and sales of right of way; \$13 million due the Department of Mental Health for recipient related service charges; and \$20 million of miscellaneous items due various State agencies.

Remaining sources of receivables in the governmental funds are: other taxes at \$24 million; interest at \$15 million; licenses and fees at \$9 million; and child support claims at \$9 million. It should be noted that the gross amount of the child support claims receivable is \$229 million but, \$220 million of that amount is considered uncollectible.

Proprietary Fund Types

Of the Proprietary fund type receivable balance of \$428 million, the Illinois Student Assistance Commission's Designated Account Purchase Program (an enterprise fund) accounted for \$351 million. The Designated Account Purchase Program's receivables represent student loans which increased from a beginning year balance of \$201 million. Collections against receivables this year were \$69 million. New receivables this year were \$166 million. New accounts in calendar year 1988 were \$96 million and collections were \$66 million.

Net accounts receivable for the State's Internal Service (Revolving) Funds were \$21 million. The Department of Central Management Services accounted for \$16 million or 76% of the total net balance. Amounts due the agency represent outstanding charges for telephone, statistical, automotive and related sales and services to other State agencies.

Fiduciary Fund Types

The largest net receivable balance for the fiduciary fund type is for the Unemployment Compensation Trust Fund of the Department of Employment Security at \$111 million. It is composed of \$89 million due for unemployment taxes, related penalties, and interest; \$15 million due for overpayments of benefits to individuals; and \$7 million due from other governmental units for combined wage claims. Total activity recorded this year in the fund was \$1.21 billion and collections were \$1.17 billion. In calendar year 1988 total activity was 1.30 billion and collections were \$1.22 billion. The gross ending balance of receivables in the fund was \$362 million of which \$251 million (or 69%) was considered uncollectible.

Another major component of the fiduciary fund type receivable balance is Teachers' Retirement System (System), a pension trust fund. The receivable balance for the System at December 31, 1989 was \$56 million and is composed of amounts due from the State of Illinois for \$20 million and amounts due from contributing school districts and employees for \$36 million.

In addition, readers should note that the \$379 million due to the agency fund type represents amounts the State is collecting in its fiduciary capacity as required by statute for individuals, private organizations, and other governmental units.

Child Support Claims

The largest component of the outstanding agency fund type net receivable balance was child support claims due to the Department of Public Aid at \$319 million. This receivable balance represents amounts collectible by the State when the courts order a responsible relative to contribute to the support of a public aid recipient or applicant and such support is delinquent. In the December, 1988 Receivables Report, all child support claims receivables were included in the special revenue fund type. During calendar year 1989 certain portions of the balance were reclassified to the "agency" fund category. This portion of the balance represents situations where the State is mandated to act as a "conduit" for the collection of money from the responsible relative.

University Fund Type

Total net receivables for the State's universities and colleges were \$222 million. The University of Illinois (University) accounted for \$113 million of this balance. Collections of the University's accounts receivable during the year were \$580 million and new receivables recorded were \$593 million. The University's gross balance outstanding at year end was \$231 million which was offset by estimated uncollectibles of \$118 million (or 51%).

Conclusion

Careful analysis of this receivables report (as well as future reports) will indicate the quality of the State's management of amounts owed to it, and the success of its collection efforts. As future reports are issued, citizens can determine if receivables' management is improving. Since efficient and effective receivable management can provide the State much needed additional resources, it is hoped that this report will serve as a monitoring device to encourage better management.

Several major agencies, such as the Departments of Public Aid, Employment Security, and Revenue, have exerted a large amount of effort and priority in improving their internal accounting controls and management reporting capabilities over these receivables since the enactment of the Illinois Collection Act of 1986. It is only through the efforts of all agencies this report is possible. Their continued effort and cooperation is appreciated.

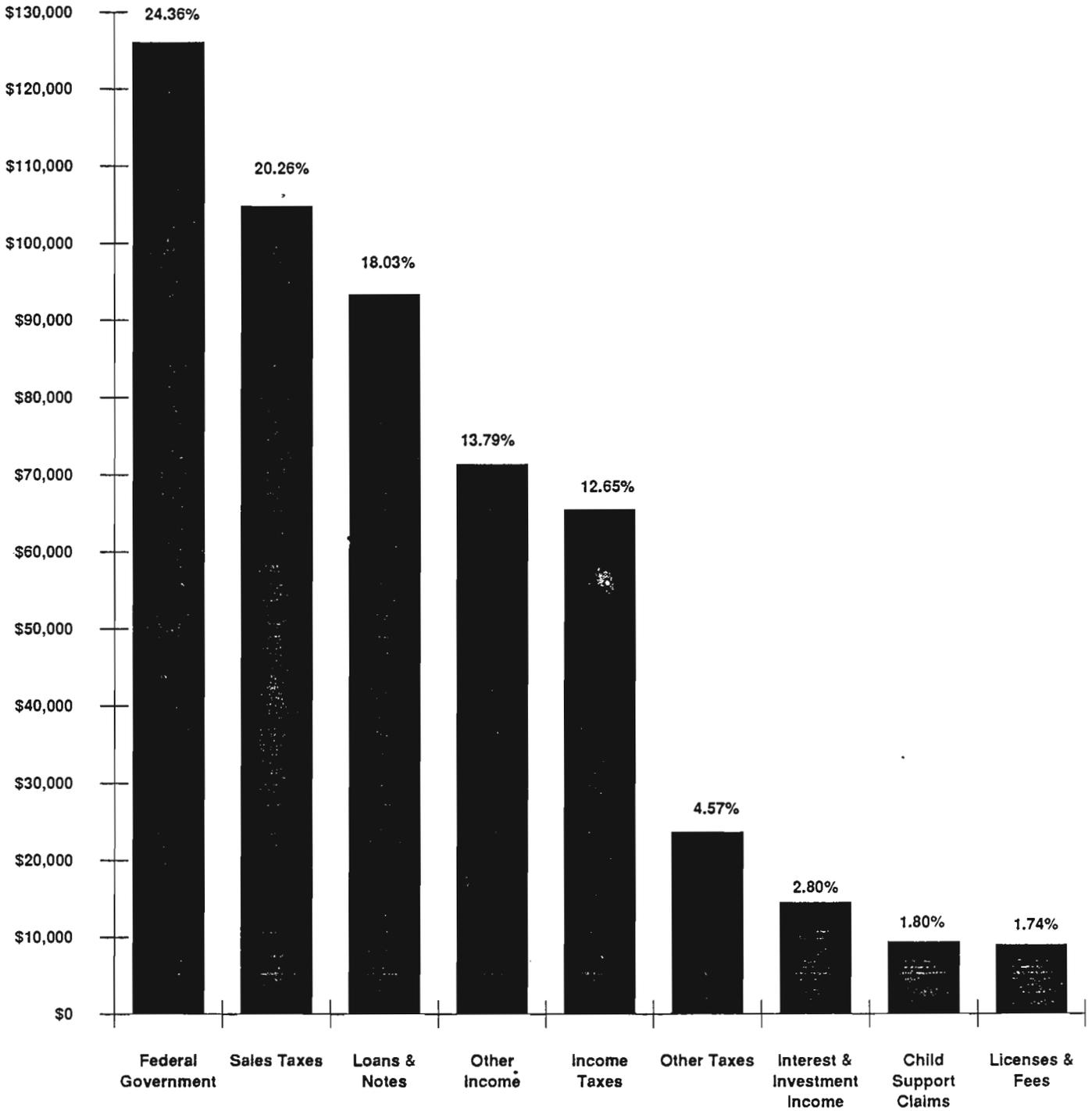
Sincerely,



Roland W. Burris
Comptroller

Springfield, Illinois
March 7, 1990

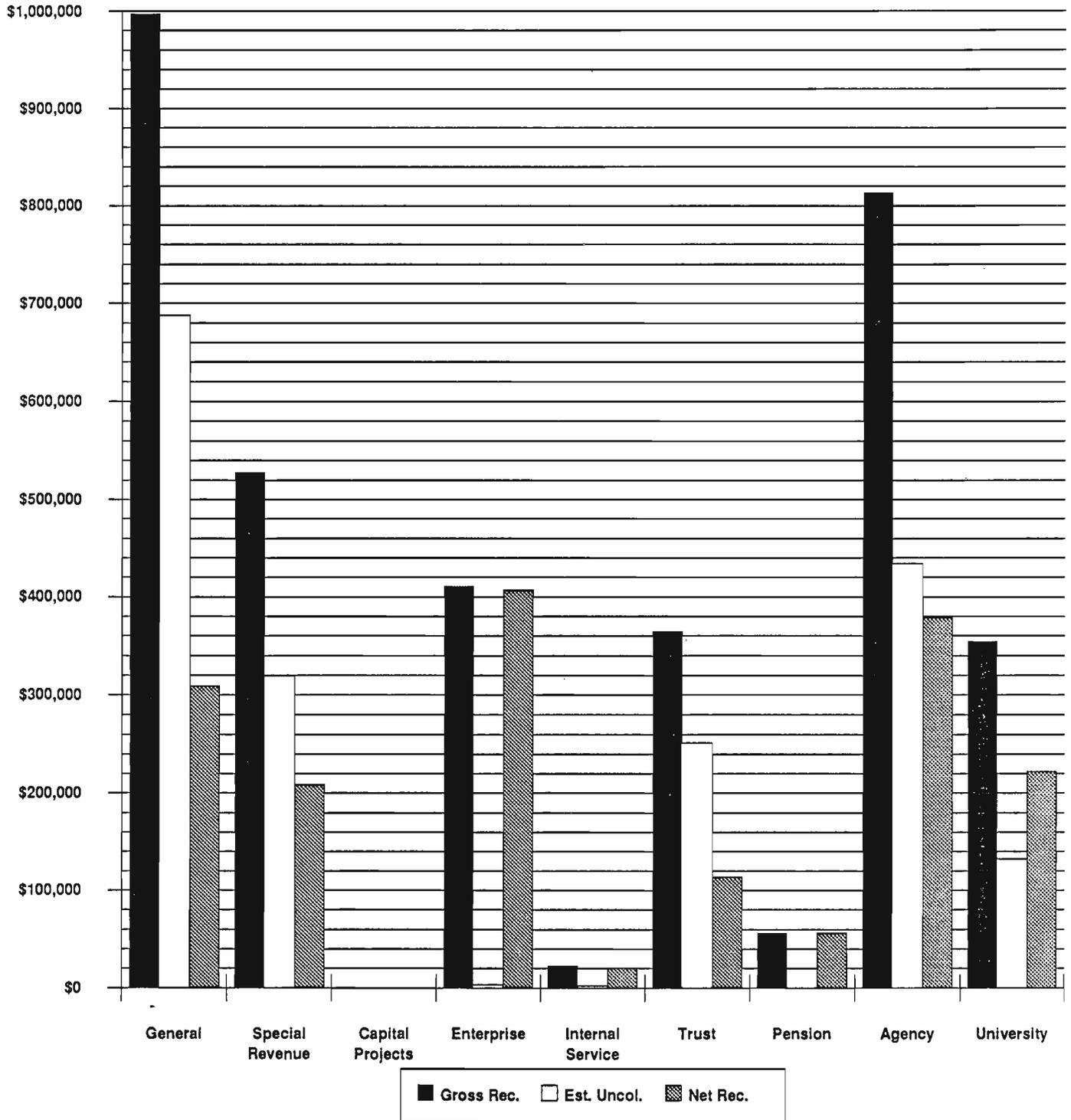
**Net Receivables by Revenue Source
Governmental Fund Types
December 31, 1989
(In Thousands)**



STATE OF ILLINOIS
RECEIVABLES BY FUND TYPE
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Fund Group/ Fund Type	Gross Receivables 1/1/89	Add: Additional Receivables During 1989	Less:		Gross Receivables 12/31/89	Less: Estimated Uncollectibles 12/31/89	Net Receivables	
			Collections During 1989	Write-Offs During 1989			12/31/89	12/31/88
Governmental:								
General.....	\$ 769,025	\$ 2,428,936	\$ 2,169,992	\$ 31,083	\$ 996,886	\$ 687,908	\$ 308,978	\$ 331,072
Special Revenue.....	704,960	865,297	1,039,270	3,080	527,907	319,467	208,440	471,535
Debt Service.....	149		149					149
Capital Projects.....		106	99		7		7	
Total Governmental	1,474,134	3,294,339	3,209,510	34,163	1,524,800	1,007,375	517,425	802,756
Proprietary:								
Enterprise.....	250,955	1,404,126	1,243,584	775	410,722	3,485	407,237	247,834
Internal Service.....	22,014	167,397	165,699	900	22,812	2,300	20,512	21,459
Total Proprietary	272,969	1,571,523	1,409,283	1,675	433,534	5,785	427,749	269,293
Fiduciary:								
Expendable Trust.....	342,559	1,206,045	1,172,207	11,520	364,877	251,119	113,758	106,260
Pension Trust.....	51,016	33,066	26,889	746	56,447	7	56,440	51,000
Agency.....	428,098	595,997	203,909	6,973	813,213	434,238	378,975	70,800
Total Fiduciary	821,673	1,835,108	1,403,005	19,239	1,234,537	685,364	549,173	228,060
University:								
University.....	314,233	947,027	872,605	34,267	354,388	132,416	221,972	174,610
Total (Memorandum Only)	\$ 2,883,009	\$ 7,647,997	\$ 6,894,403	\$ 89,344	\$ 3,547,259	\$ 1,830,940	\$ 1,716,319	\$ 1,474,719

**RECEIVABLES BY FUND TYPE
DECEMBER 31, 1989
(In Thousands)**



STATE OF ILLINOIS
RECEIVABLES BY FUND TYPE AND REVENUE SOURCE
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

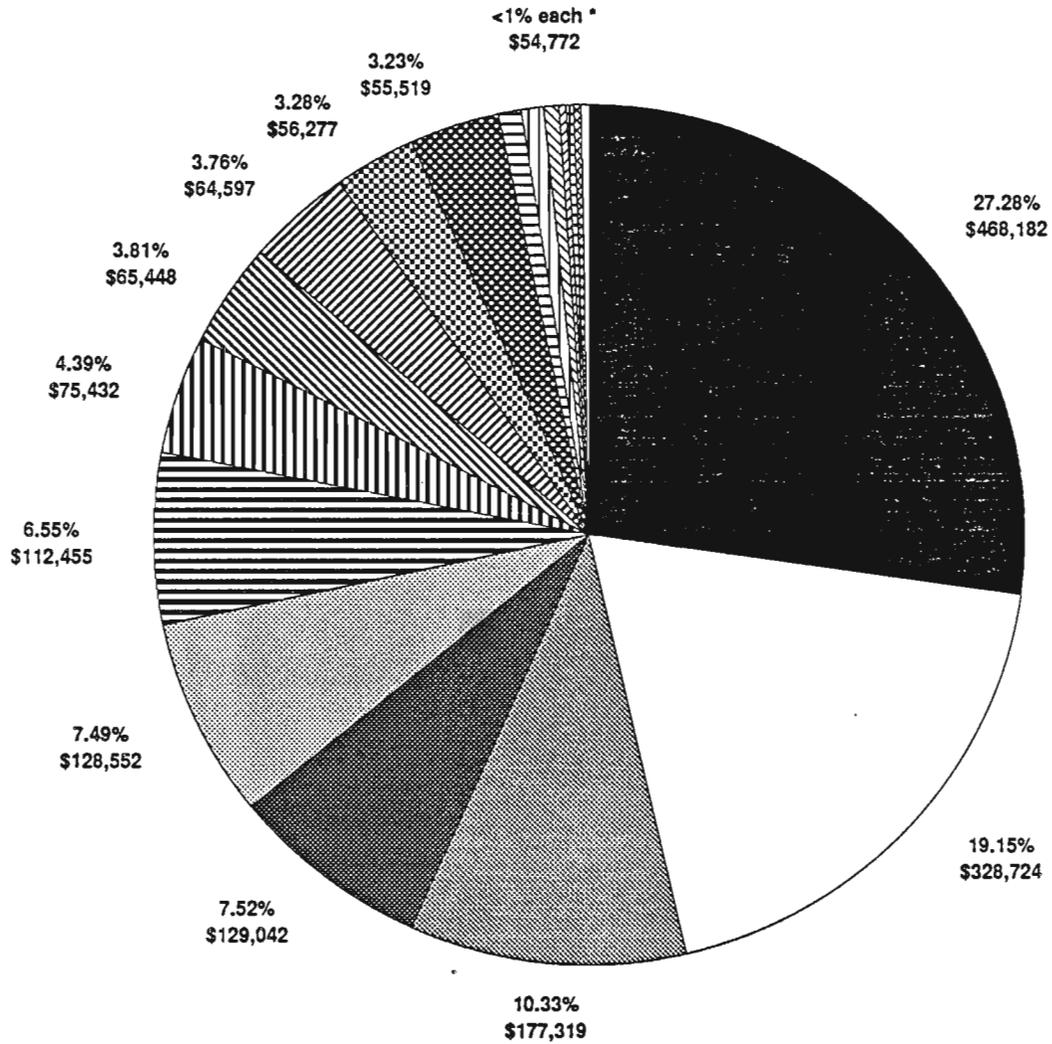
Fund Type/ Revenue Source	Net Receivables	
	12/31/89	12/31/88
GOVERNMENTAL FUNDS:		
General:		
Sales Taxes.....	\$ 104,814	\$ 120,447
Federal Government.....	74,244	50,187
Income Taxes.....	50,851	76,155
Loans & Notes.....	25,637	20,285
Other State Taxes.....	14,222	15,450
Interest & Investment Income.....	14,481	13,896
Licenses & Fees.....	882	410
Other.....	23,847	34,242
Total General	308,978	331,072
Special Revenue:		
Child Support Claims.....	9,317 B	284,200
Federal Government.....	51,808	47,263
Income Taxes.....	14,597	20,367
Loans & Notes.....	67,674	57,257
Other State Taxes.....	9,410	17,164
Interest & Investment Income.....	21	23
Licenses & Fees.....	8,100	11,313
Other.....	47,513	33,948
Total Special Revenue	208,440	471,535
Debt Service:		
Federal Government.....		149
Total Debt Service		149
Capital Projects:		
Other.....	7	
Total Capital Projects	7	
Total Governmental Funds	517,425	802,756
FIDUCIARY FUNDS:		
Expendable Trust:		
Unemployment Taxes.....	88,823	82,577
Interest & Investment Income.....	40	
Other.....	24,895	23,683
Total Expendable Trust	113,758	106,260
Pension Trust:		
Contributions	55,519	51,000
Other.....	921	
Total Pension Trust	56,440	51,000
Agency :		
Sales Taxes.....	24,228	39,469
Federal Government.....	2,500	2,313
Child Support Claims.....	319,407 B	
Other.....	32,840	29,018
Total Agency	378,975	70,800
Total Fiduciary Funds	549,173	228,060

STATE OF ILLINOIS
RECEIVABLES BY FUND TYPE AND REVENUE SOURCE
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Fund Type/ Revenue Source	Net Receivables	
	12/31/89	12/31/88
PROPRIETARY FUNDS:		
Enterprise:		
Loans & Notes.....	\$ 374,871	\$ 17,865
Interest & Investment Income.....	8	7
Licenses & Fees.....	381	438
Charges for Sales & Services.....	5,193	2,068
Other.....	26,784	227,456 A
Total Enterprise	407,237	247,834
Internal Service:		
Other.....	20,512	21,459
Total Proprietary Funds	427,749	269,293
UNIVERSITY FUNDS:		
Current Unrestricted:		
Sales & Services.....	53,250	62,741
Tuition & Fees.....	75,432	38,895
Federal/Local Grants	24	241
State Grants	341	245
Private Gifts & Grants.....	295	1,555
Investment Income.....	612	418
Other.....	11,294	15,944
Total Current Unrestricted	141,248	120,039
Current Restricted:		
Sales & Services.....	11,347	1,693
Federal/Local Grants	6,958	6,990
State Grants	3,788	3,292
Private Gifts & Grants.....	8,052	5,387
Other.....	6	48
Total Current Restricted	30,151	17,410
Loan Funds	50,449	37,136
Plant Funds	124	25
Total University Funds	221,972	174,610
TOTAL (Memorandum Only)	\$ 1,716,319	\$ 1,474,719

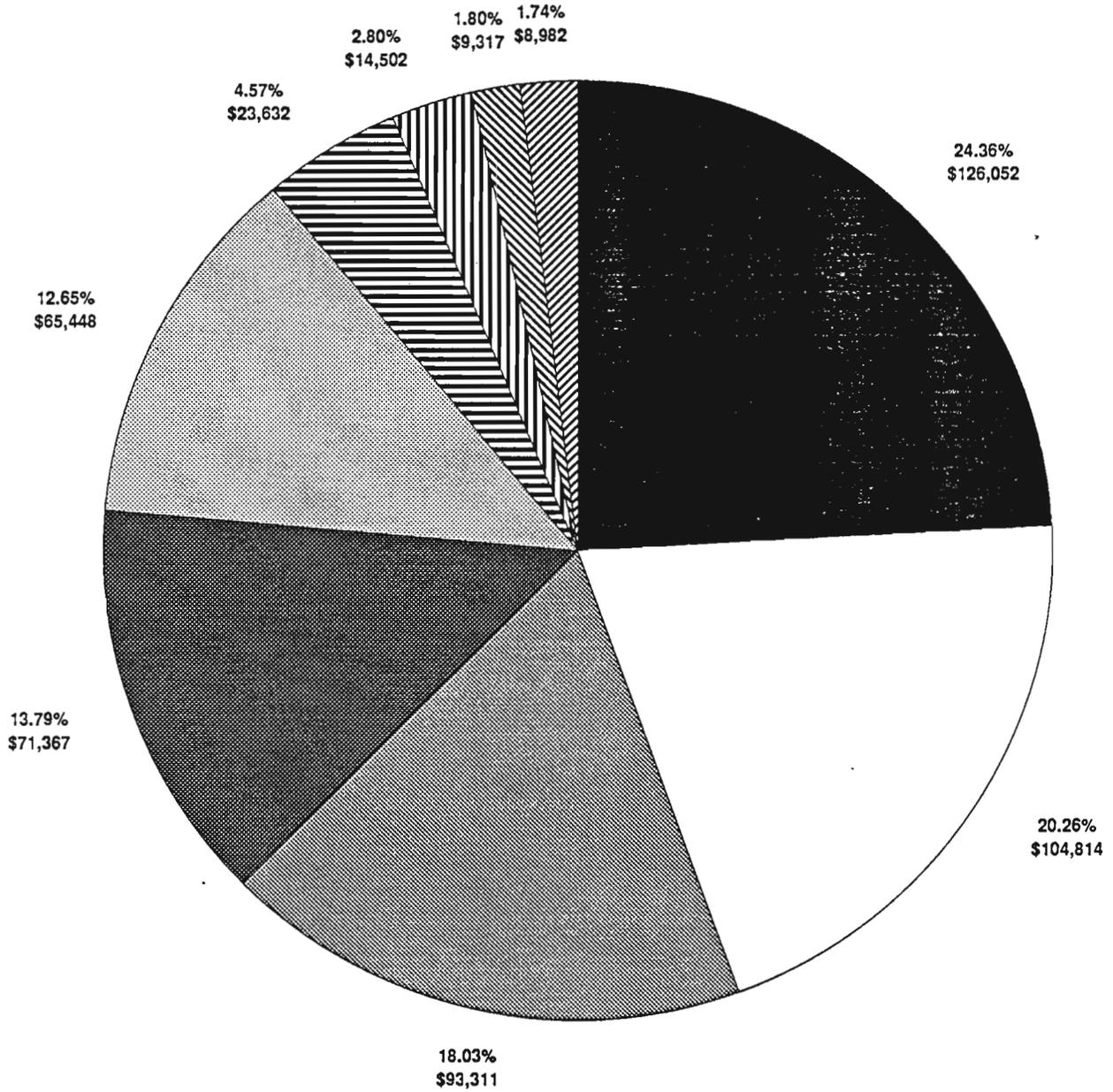
- A This amount includes \$200,623 from the Illinois Student Assistance Commission Designated Account Purchase Program which was reclassified to the enterprise fund loans and notes receivable for the year ended December 31, 1989.
- B Public Aid assistance child support claims were classified as Special Revenue Funds for the year ended December 31, 1988.

**NET RECEIVABLES BY REVENUE SOURCE
ALL FUND TYPES
DECEMBER 31, 1989
(In Thousands)**



■ Loans & Notes	□ Child Support Claims	▒ Other Income	▓ Sales Taxes
▒ Federal Government	▓ Other Taxes	▒ Tuition & Fees	▓ Income Taxes
▒ University Sales & Service	▓ Other University Income	▒ Contributions	▓ Investment Income*
▒ Federal Grants*	▓ Licenses & Fees*	▒ Private Grants*	▓ Sales & Service*
▒ State Grants*	■ University Investments*	□ Proprietary Investments*	

**NET RECEIVABLES BY REVENUE SOURCE
GOVERNMENTAL FUND TYPES
DECEMBER 31, 1989
(In Thousands)**



Federal Government	Sales Taxes	Loans & Notes	Other Income	Income Taxes
Other Taxes	Interest & Investment Income	Child Support Claims	Licenses & Fees	

NOTES TO THE RECEIVABLES REPORT

Significant Policies and Procedures:

A. Scope of Reporting - This report includes all funds of the State of Illinois that had a receivable balance of \$500.00 or more during the calendar year. The State of Illinois encompasses all elected offices; departments and agencies of the State; boards, commissions, and authorities; and universities and colleges over which the State's legislative or executive branches exercise oversight responsibility. Determination of oversight responsibility includes the following considerations: selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, the scope of an organization's public service, and/or special financing relationships.

The calendar year 1988 amounts presented in the accompanying report do not include the Department of Children and Family Services and Southern Illinois University which declined to file the required quarterly reports for that year in a timely manner. Both agencies did file timely reports for calendar year 1989 and are included in those amounts.

B. Fund Classification - The financial activities of the State are organized on a basis of individual funds, each of which is a separate accounting entity segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

The financial activities of the State for receivables reporting have been classified into the following fund categories which are in accordance with Generally Accepted Accounting Principles (GAAP):

Governmental Fund Types

General - Transactions related to resources obtained and used for those services traditionally provided by a state government, which are not required to be accounted for in other funds, are accounted for in the General Fund. These services include, among others, social assistance, education (other than institutions of higher education), and health and social services. Certain resources obtained from federal grants and used to support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements. The State's General Fund contains three primary sub-accounts (General Revenue, Education Assistance, and Common School) with numerous secondary sub-accounts.

Special Revenue - Transactions related to resources obtained from specific revenue sources (other than for expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes are accounted for in special revenue funds. Special revenue funds account for, among others, federal grant programs, taxes levied with statutorily defined distribution, and other resources restricted as to purpose.

Debt Service - Transactions related to resources obtained and accumulated to pay interest and principal on general long-term obligations (other than capital leases, compensated absences, workers' compensation, and unfunded retirement costs) are generally accounted for in debt service funds.

Capital Projects- Transactions related to resources obtained and used for the acquisition or construction of major capital facilities.

Proprietary Fund Types

Enterprise - Enterprise funds account for operations where the intent of the State is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic measurement of the results of

operations is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service - Internal service funds account for the operations of State agencies which render services and provide goods to other State agencies or governmental units on a cost-reimbursement basis.

Fiduciary Fund Types

Trust -

Expendable - Expendable trust funds account for assets held by the State in a trustee capacity where the principal and income may be expended in the course of the funds' designated operations.

Pension - Pension trust funds account for transactions, assets, liabilities and net assets available for plan benefits of the various State public employee retirement systems.

Agency - Agency funds account for the various taxes, deposits, deductions, and property collected by the State, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

University Fund Type

University funds account for the operations of State universities and colleges and are an aggregation of the following funds:

Current - Current funds account for economic resources of the institution which are expendable for any purpose in performing the primary objectives of the institution and which have not been designated by the governing body for any other purpose. Resources restricted for specific current operating purposes by a donor or other external agency are accounted for as current restricted funds.

Loan - Loan funds account for resources available for loans to students, staff and faculty.

Plant - Plant funds consist of resources available to acquire or repair institutional properties, to service debt incurred to acquire such properties and the cost of fixed assets and the sources from which the cost is funded, including associated liabilities. The plant fund resources and activities are accounted for in four subgroups which are unexpended, renewals and replacements, retirement of indebtedness and investment in plant.

Agency - Agency funds consist of funds held by the institution, acting in the capacity of an agent for distribution to designated beneficiaries.

C. Basis of Accounting - For purposes of receivables reporting, the accrual basis of accounting is employed. This means that receivables are recognized when goods are delivered or services are performed or when the State's claim to future cash is reasonably estimable. Taxes receivable are an exception to this in that amounts reported are limited to those actually assessed at year end such as delinquencies, assessments, and penalties. No attempt is made to estimate that portion of tax revenue that is self-assessed.

D. Protested Receivables - Agencies have the option of reporting amounts "In Protest" or "Not In Protest or Protestable." These categories allow agencies to separate those receivables which the payer can dispute from those which are final and not subject to dispute. Since the monetary value of protested receivables has been reasonably measured and the State has established a strong claim to such amounts, they are recognized as due to the State. At December 31, 1989, the following agencies reported significant receivables in the "In Protest" category.

The Department of Public Aid reported \$11 million of receivables in protest. \$10 million of this amount was receivable from the federal government, and \$1 million from miscellaneous sources.

The Department of Revenue reported \$88 million of receivables in protest. \$22 million of this amount applied to income taxes, \$62 million applied to sales taxes, and \$4 million applied to other taxes.

The Department of Public Health reported \$292 thousand of receivables in protest. \$270 thousand applied to other revenue, and \$22 thousand applied to loans and notes receivable.

E. Interfund transactions - The following types of interfund transactions may give rise to receivables:

Quasi-external transactions - Charges for services rendered by one fund to another.

Reimbursements - Reimbursements of expenditures made by one fund for another.

Operating Transfers - Situations where one fund (the grantor) pays federal and other granted State agency monies to another fund (the grantee). The recipient fund provides no actual service beyond federal or statutory requirements to the providing fund.

F. Other Revenue - Other revenue consists of any amount not properly classified elsewhere. Some major components of this classification are amounts: due for goods or services provided by other State agencies; due to the State for overpayments pursuant to audits and final reports; due for responsible relative payments; due for medical recipient payments; and due for fines and penalties.

APPENDIX A

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
INCOME TAXES:				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
Dept. of Revenue.....	\$ 190,476	\$ 50,851	\$ 119,568	\$ 76,155
SPECIAL REVENUE FUND TYPES:				
<i>Personal Property Tax Replacement Fund</i>				
Dept. of Revenue.....	44,569	14,597	23,038	20,367
TOTAL INCOME TAXES RECEIVABLE	235,045	65,448	142,606	96,522
SALES TAXES:				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
Dept. of Revenue.....	472,078	104,814	309,670	120,447
AGENCY FUND TYPES:				
<i>County Water Commission Tax Fund</i>				
Dept. of Revenue.....	175	86	98	91
<i>Municipal Retailers' Occupation Tax Fund</i>				
Dept. of Revenue.....	73,309	11,915	56,977	20,695
<i>County Retailers' Occupation Tax Fund</i>				
Dept. of Revenue.....	13,722	4,728	5,856	3,056
<i>R.T.A. Sales Tax Trust Fund</i>				
Dept. of Revenue.....	41,465	7,397	30,922	15,547
<i>Metro-East Mass Transit District Tax Fund</i>				
Dept. of Revenue.....	293	102	94	80
TOTAL AGENCY FUND TYPE	128,964	24,228	93,947	39,469
TOTAL SALES TAXES RECEIVABLE	601,042	129,042	403,617	159,916
OTHER STATE TAXES:				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
Secretary of State.....	1	69	1	44
Treasurer.....		7,096		11,307
Dept. of Insurance.....	116	1,178	112	1,659
Dept. of Revenue.....	16,666	5,879	5,836	2,440
TOTAL GENERAL FUND TYPE	16,783	14,222	5,949	15,450
SPECIAL REVENUE FUND TYPES:				
<i>Fire Prevention Fund</i>				
Dept. of Insurance.....		1		
<i>Motor Fuel Tax Fund</i>				
Dept. of Revenue.....	26,415	9,409	20,706	17,164
TOTAL SPECIAL REVENUE FUND TYPES	26,415	9,410	20,706	17,164
TRUST FUND TYPES:				
<i>Unemployment Compensation Trust Fund</i>				
Dept. of Employment Security.....	171,808	88,823	169,983	82,577
TOTAL TRUST FUND TYPES	171,808	88,823	169,983	82,577
TOTAL OTHER STATE TAXES RECEIVABLE	215,006	112,455	196,638	115,191
FEDERAL GOVERNMENT:				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
Auditor General.....		117		
Comptroller.....				9
Dept. of Conservation.....		51		50
Dept. of Military Affairs.....		562		332
Dept. of Public Aid.....		72,978		49,038
Dept. of Public Health.....		536		758
TOTAL GENERAL FUND TYPE		74,244		50,187
SPECIAL REVENUE FUND TYPES:				
<i>Economic Development Services</i>				
<i>Community Development Fund</i>				
Dept. of Commerce and Community Affairs.....				2
<i>Wildlife & Fish Fund</i>				
Dept. of Conservation.....		403		289

STATE OF ILLINOIS
 RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
 FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
 (In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
Land & Water Recreation Fund				
Dept. of Conservation.....			\$	440
Non-Game Wildlife Conservation Fund				
Dept. of Conservation.....				4
Radiation Inspection Fund				
Dept. of Nuclear Safety.....				6
Nuclear Safety Emergency Preparedness Fund				
Dept. of Nuclear Safety.....		\$ 83		59
Immigration Reform & Control Fund				
Dept. of Public Aid.....		36,243		32,278
Special Purposes Trust Fund				
Dept. of Public Aid.....		574		605
Child Support Enforcement Trust Fund				
Dept. of Public Aid.....		2,366		950
Vocational Rehabilitation Fund				
Dept. of Rehabilitative Services.....	\$ 19	168	\$ 8	169
Old Age Survivors Insurance Fund				
Dept. of Rehabilitative Services.....		1		
Federal Projects Fund				
Dept. of State Police.....		35		
Law Enforcement Services Fund				
Dept. of State Police.....		1		
Road Fund				
Dept. of Transportation.....		9,293		10,715
Federal/Local Airport Fund				
Dept. of Transportation.....		103		291
G.I. Education Fund				
Dept. of Veterans' Affairs.....		192		85
Quincy Veterans' Home Fund				
Dept. of Veterans' Affairs.....		1,802		861
Manteno Veterans' Home Fund				
Dept. of Veterans' Affairs.....		541		504
Federal Aid Disaster Fund				
Emergency Services & Disaster Agency.....		3		5
TOTAL SPECIAL REVENUE FUND TYPES	<u>19</u>	<u>51,808</u>	<u>8</u>	<u>47,263</u>
DEBT SERVICE FUND TYPES:				
General Obligation BR&I Fund				
Dept. of Conservation.....				149
AGENCY FUND TYPES:				
Social Services Block Grant Fund				
Dept. of Public Aid.....		2,500		2,313
TOTAL FEDERAL GOVERNMENT RECEIVABLE	<u>19</u>	<u>128,552</u>	<u>8</u>	<u>99,912</u>
LICENSES & FEES:				
GENERAL FUND TYPE:				
General Revenue Fund				
Supreme Court.....		204		
Secretary of State.....		3		
Comptroller.....	6	3	4	5
Dept. of Agriculture.....		174	8	193
Dept. of Children & Family Services.....	4,021	286		
Dept. of Insurance.....	57	197	57	199
Dept. of Labor.....		4		4
Dept. of Professional Regulation.....		10		8
Dept. of Public Health.....		1		1
Dept. of State Police.....				
TOTAL GENERAL FUND TYPE	<u>4,084</u>	<u>882</u>	<u>69</u>	<u>410</u>
SPECIAL REVENUE FUND TYPES:				
Road Fund				
Secretary of State.....	731	3,842	599	3,811
Drivers Education Fund				
Secretary of State.....		5		4
Library Trust Fund				
Secretary of State.....		177		282

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
State Construction Account Fund				
Secretary of State.....	\$ 360	\$ 1,892	\$ 295	\$ 1,877
Pesticide Control Fund				
Dept. of Agriculture.....		4		6
Federal Job Training Information Systems Revolving Fund				
Dept. of Commerce & Community Affairs.....				265
Wildlife & Fish Fund				
Dept. of Conservation.....		19		22
Insurance Producer Administration Fund				
Dept. of Insurance.....	19	27	10	21
Insurance Financial Regulation Fund				
Dept. of Insurance.....	2	8	1	6
Radiation Protection Fund				
Dept. of Nuclear Safety.....		21		4
Nuclear Safety Emergency Preparedness Fund				
Dept. of Nuclear Safety.....		7		
Radioactive Waste Facility Development & Operation Fund				
Dept. of Nuclear Safety.....				4,038
Radioactive Waste Facility Closure & Compensation Fund				
Dept. of Nuclear Safety.....				216
Ill. State Pharmacy Disciplinary Fund				
Dept. of Professional Regulation.....		1		
Ill. State Medical Disciplinary Fund				
Dept. of Professional Regulation.....		3		2
Nurse Dedicated & Professional Fund				
Dept. of Professional Regulation.....		1		1
Real Estate License Administration Fund				
Dept. of Professional Regulation.....		1		1
Law Enforcement Services Fund				
Dept. of Professional Regulation.....		1		
Response Contractors Indemnification Fund				
Dept. of Public Health.....		19		
Metabolic Screening Treatment Fund				
Dept. of Public Health.....	33	185	28	121
Agricultural Premium Fund				
Dept. of State Police.....	2	892		
IDOT Metropolitan Sanitary District Fund				
Dept. of Transportation.....				
Manteno Veterans' Home Fund				
Dept. of Veterans' Affairs.....		9		9
Ill. Bank Examiners' Education Fund				
Commissioner of Banks & Trust Companies.....		78		73
Hazardous Waste Fund				
Environmental Protection Agency.....			4	
Hazardous Waste Research Fund				
Environmental Protection Agency.....			1	
Environmental Permit & Inspection Fund				
Environmental Protection Agency.....	8	378	5	246
Operating Fund				
Ill. Mathematics & Science Academy.....	18	35		18
Savings & Loan and Residential Mortgage Licensee Fund				
Commissioner of Savings & Loans.....		240		50
Fire Prevention Fund				
Office of the State Fire Marshal.....		255		240
TOTAL SPECIAL REVENUE FUND TYPES	<u>1,173</u>	<u>8,100</u>	<u>943</u>	<u>11,313</u>

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
ENTERPRISE FUND TYPES:				
<i>Operating Fund</i>				
<i>Ill. Health Facilities Authority.....</i>		\$ 228		\$ 245
<i>General Fund</i>				
<i>Ill. Educational Facilities Authority.....</i>		153		193
TOTAL ENTERPRISE FUND TYPES		381		438
TOTAL LICENSES & FEES RECEIVABLE	\$ 5,257	9,363	\$ 1,012	12,161
INTEREST & INVESTMENT INCOME:				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
<i>Treasurer.....</i>		14,481		13,896
SPECIAL REVENUE FUND TYPES:				
<i>Wildlife & Fish Fund</i>				
<i>Dept. of Conservation.....</i>		11		16
<i>Salmon Fund</i>				
<i>Dept. of Conservation.....</i>		1		1
<i>State Migratory Waterfowl Stamp Fund</i>				
<i>Dept. of Conservation.....</i>		7		6
<i>Ill. Beach Marina Fund</i>				
<i>Dept. of Conservation.....</i>		2		
TOTAL SPECIAL REVENUE FUND TYPES		21		23
EXPENDABLE TRUST FUND TYPES:				
<i>Natural Heritage Fund</i>				
<i>Dept. of Conservation.....</i>		8		4
<i>Members Fund</i>				
<i>Dept. of Veterans' Affairs.....</i>		32		
TOTAL EXPENDABLE TRUST FUND TYPES		40		4
AGENCY FUND TYPES:				
<i>Members Fund</i>				
<i>Dept. of Veterans' Affairs.....</i>				29
TOTAL INTEREST & INVESTMENT INCOME RECEIVABLE		14,542		13,952
OTHER INCOME:				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
<i>Lieutenant Governor.....</i>		4		4
<i>Attorney General.....</i>		862		864
<i>Secretary of State.....</i>		17		13
<i>Comptroller.....</i>	1	9	1	
<i>Dept. of Children & Family Services.....</i>	314	359		
<i>Dept. of Insurance.....</i>	120	119	99	732
<i>Dept. of Mental Health & D/D.....</i>		256		193
<i>Dept. of Public Aid.....</i>	785	19,161	606	25,802
<i>Dept. of Public Health.....</i>		2,719	123	1,350
<i>Dept. of Rehabilitative Services.....</i>	28	43	23	37
<i>Dept. of State Police.....</i>	1,295	85		
<i>Dept. of Transportation.....</i>		124		71
<i>Court of Claims.....</i>		3		
<i>Environmental Protection Agency.....</i>	85	85	85	93
<i>State Board of Education.....</i>			1,694	5,082
<i>Illinois Community College Board.....</i>		1		1
TOTAL GENERAL FUND TYPE	2,628	23,847	2,631	34,242
SPECIAL REVENUE FUND TYPES:				
<i>Service County Fund</i>				
* <i>State's Attorneys Appellate Prosecutor.....</i>		423		
<i>Library Services Fund</i>				
<i>Secretary of State.....</i>		2		3
<i>Agricultural Master Fund</i>				
<i>Dept. of Agriculture.....</i>	29	4		16
<i>Ill. Rural Rehabilitation Fund</i>				
<i>Dept. of Agriculture.....</i>				214

STATE OF ILLINOIS
 RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
 FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
 (In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
State Boating Act Fund				
Dept. of Conservation.....		\$ 421		\$ 337
State Parks Fund				
Dept. of Conservation.....		2		2
Wildlife & Fish Fund				
Dept. of Conservation.....		7		7
III. Forestry Development Fund				
Dept. of Conservation.....		2		3
III. Beach Marina Fund				
Dept. of Conservation.....		10		
III. Nongame Wildlife Conservation Fund				
Dept. of Conservation.....				42
Title III Social Security & Employment Service Fund				
Dept. of Employment Security.....		3		149
Natural Resources Information Fund				
Dept. of Energy & Natural Resources.....	\$ 7	9	\$ 5	9
Insurance Producer Administration Fund				
Dept. of Insurance.....	10		10	
Insurance Financial Regulation Fund				
Dept. of Insurance.....	1		8	1
Mental Health Fund				
Dept. of Mental Health & D/D.....	15,370	12,857	13,386	10,372
DMH/DD Federal Projects Fund				
Dept. of Mental Health & D/D.....		36		36
Armory Rental Fund				
Dept. of Military Affairs.....				6
Special Purposes Trust Fund				
Dept. of Public Aid.....	471		471	4
Local Initiative Fund				
Dept. of Public Aid.....	486	27	486	120
Maternal & Child Health Serv. Block Grant Fund				
Dept. of Public Health.....		95		2,122
Public Health Services Fund				
Dept. of Public Health.....		33		112
Response Contractors Indemnification Fund				
Dept. of Public Health.....				19
U.S.D.A. Women & Infant Care Fund				
Dept. of Public Health.....		3,315		1,006
Maternal & Child Health Services Fund				
Dept. of Public Health.....		2,067		96
Agricultural Premium Fund				
Dept. of State Police.....			2	891
Medical Fraud				
Dept. of State Police.....	1,058			
Drug Traffic Prevention Fund				
Dept. of State Police.....		137		134
Law Enforcement Services Fund				
Dept. of State Police.....		64		38
Missing & Exploited Children Trust Fund				
Dept. of State Police.....		60		
Road Fund				
Dept. of Transportation.....	1,374	18,455	1,427	14,891
Federal/Local Airport Fund				
Dept. of Transportation.....		225		482
Air Transportation Revolving Fund				
Dept. of Transportation.....	68	206		
Quincy Veterans' Home Fund				
Dept. of Veterans' Affairs.....	326		202	
Unrestricted Fund				
Illinois Arts Council.....		4		
CDB Revolving Fund				
Capital Development Board.....		1,187		
Transportation Regulatory Fund				
Illinois Commerce Commission.....	125	239		

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
Public Utility Fund				
Illinois Commerce Commission.....		\$ 7		
Environmental Protection Trust Fund				
Environmental Protection Trust Fund Comm.....	\$ 12	585	\$ 73	\$ - 323
Hazardous Waste Fund				
Environmental Protection Agency.....	140	6,904	74	2,386
Criminal Justice Information Systems Trust Fund				
Ill. Criminal Justice Information Authority.....		117		124
Medical Center Commission Property Management Fund				
Medical Center Commission.....		8		3
Pollution Control Board Fund				
Pollution Control Board.....		2		
TOTAL SPECIAL REVENUE FUND TYPES	<u>19,477</u>	<u>47,513</u>	<u>16,144</u>	<u>33,948</u>
CAPITAL PROJECTS FUND TYPES:				
Capital Development Fund				
Dept. of Transportation.....				
Transportation Bond Series B Fund				
Dept. of Transportation.....		7		
TOTAL CAPITAL PROJECTS FUND TYPES	<u></u>	<u>7</u>	<u></u>	<u></u>
ENTERPRISE FUND TYPES:				
State Lottery Fund				
State Lottery.....	1,529	15,692	1,048	20,794
Bank & Trust Company Fund				
Commissioner of Banks & Trust Companies.....			253	2,769
Farm Credit Payment Adjustment Fund				
Ill. Farm Development Authority.....			39	469
Farm Emergency Assistance Fund				
Ill. Farm Development Authority.....			73	1,031
Ill. State Toll Highway Revenue Fund				
Ill. State Toll Highway Authority.....	870	11,092	910	1,770
Operating Fund				
Ill. State Scholarship Commission.....				200,623
TOTAL ENTERPRISE FUND TYPES	<u>2,399</u>	<u>26,784</u>	<u>2,323</u>	<u>227,456</u>
INTERNAL SERVICE FUND TYPES:				
State Garage Revolving Fund				
Dept. of Central Management Services.....	194	3,506		2,590
Statistical Services Revolving Fund				
Dept. of Central Management Services.....	1,420	2,684	98	5,557
Office Supplies Revolving Fund				
Dept. of Central Management Services.....	11	907	9	576
Paper & Printing Revolving Fund				
Dept. of Central Management Services.....	19	577	8	506
Communications Revolving Fund				
Dept. of Central Management Services.....	653	8,249	345	9,006
State Surplus Property Revolving Fund				
Dept. of Central Management Services.....	3	68	5	47
Working Capital Revolving Fund				
Dept. of Corrections.....		4,521		2,954
Air Transportation Revolving Fund				
Dept. of Transportation.....			90	222
Board of Governors Cooperative Computer Center Revolving Fund				
Board of Governors.....				1
TOTAL INTERNAL SERVICE FUND TYPES	<u>2,300</u>	<u>20,512</u>	<u>555</u>	<u>21,459</u>
EXPENDABLE TRUST FUND TYPES:				
State Projects & Court Order Distribution Fund				
Attorney General.....		458		18
Consumer Trust Fund				
Attorney General.....		2,575		1,902

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
Unemployment Compensation Trust Fund				
Dept. of Employment Security.....	\$ 79,311	\$ 21,862	\$ 66,316	\$ 21,716
Environmental Fund				
Environmental Protection Agency.....				43
TOTAL EXPENDABLE TRUST FUND TYPES	<u>79,311</u>	<u>24,895</u>	<u>66,316</u>	<u>23,679</u>
PENSION TRUST FUND TYPES:				
State Employees' Retirement System Fund				
State Employees' Retirement System.....	1	680	14	611
Teachers' Retirement System Fund				
Teachers' Retirement System.....			A	50,151 A
State Universities Retirement Fund				
State Universities Retirement System.....	6	241	2	238
TOTAL PENSION TRUST FUND TYPES	<u>7</u>	<u>921</u>	<u>16</u>	<u>51,000</u>
AGENCY FUND TYPES:				
International Registration Plan Fund				
Secretary of State.....	9	444	8	377
Wage and Hour Trust Fund				
Dept. of Labor.....		6		
Public Assistance Recoveries Trust Fund				
Dept. of Public Aid.....	305,265	32,390	263,343	28,612
TOTAL AGENCY FUND TYPES	<u>305,274</u>	<u>32,840</u>	<u>263,351</u>	<u>28,989</u>
TOTAL OTHER INCOME RECEIVABLE	<u>411,396</u>	<u>177,319</u>	<u>351,336</u>	<u>420,773</u>
LOANS & NOTES:				
GENERAL FUND TYPE:				
General Revenue Fund				
Dept. of Commerce & Community Affairs.....		200		200
Dept. of Public Health.....	64	1,602	64	271
Capital Development Board.....		18,435		19,679
Prairie State 2000.....	36	121	2	135
State Board of Education.....	1,759	5,279		
TOTAL GENERAL FUND TYPE	<u>1,859</u>	<u>25,637</u>	<u>66</u>	<u>20,285</u>
SPECIAL REVENUE FUND TYPES:				
Ill. Rural Rehabilitation Fund				
Dept. of Agriculture.....		195		
Federal Job Training Information Systems				
Dept. of Commerce & Community Affairs.....		204		
Local Government Affairs Federal Trust Fund				
Dept. of Commerce & Community Affairs.....	13	158	11	293
Community Development/Small Cities Block Grant Fund				
Dept. of Commerce & Community Affairs.....	2,262	3,825	2,262	4,505
Build Illinois Capital Revolving Loan Fund				
Dept. of Commerce & Community Affairs.....	2,058	26,799	2,130	21,918
Large Business Attraction Fund				
Dept. of Commerce & Community Affairs.....	3,259	29,437	22	26,604
Public Infrastructure Consolidated Loan Revolving Fund				
Dept. of Commerce & Community Affairs.....	2	7,056		3,937
TOTAL SPECIAL REVENUE FUND TYPES	<u>7,594</u>	<u>67,674</u>	<u>4,425</u>	<u>57,257</u>
ENTERPRISE FUND TYPES:				
Operating Fund				
Ill. Export Development Authority.....	15	339		494
Farm Credit Payment Adjustment Fund				
Ill. Farm Development Authority.....	36	293		
Farm Emergency Assistance Fund				
Ill. Farm Development Authority.....	84	713		
Industrial Revolving Loan Fund				
Ill. Development Finance Authority.....	798	12,543	666	8,189
Single Family Mortgage Purchase Prog. Fund				
Ill. Housing Development Authority.....		5,221		4,744
Administrative Fund				
Ill. Housing Development Authority.....		62		93

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<i>Mortgage Loan Program Fund</i>				
<i>Ill. Housing Development Authority</i>		\$ 4,745		\$ 4,345
<i>Operating Fund</i>				
<i>Ill. Student Assistance Commission</i>		350,955		
TOTAL ENTERPRISE FUND TYPES	\$ 933	374,871	\$ 666	17,865
TOTAL LOANS & NOTES RECEIVABLE	10,386	468,182	5,157	95,407
CHILD SUPPORT CLAIMS:				
SPECIAL REVENUE FUND TYPES:				
<i>Child Support Enforcement Trust Fund</i>				
<i>Dept. of Public Aid</i>	220,220	9,317	168,161	284,200
AGENCY FUND TYPES:				
<i>Child Support Enforcement Trust Fund</i>				
<i>Dept. of Public Aid</i>		319,407		
TOTAL CHILD SUPPORT CLAIMS RECEIVABLE	220,220	328,724	168,161	284,200
CHARGES FOR SALES & SERVICES:				
ENTERPRISE FUND TYPES:				
<i>Bank & Trust Company Fund</i>				
<i>Commissioner of Banks & Trusts</i>		3,032		
<i>Ill. State Toll Highway Construction Fund</i>				
<i>Ill. State Toll Highway Authority</i>	153	2,161	132	2,068
TOTAL CHARGES FOR SALES & SERVICES RECEIVABLE	153	5,193	132	2,068
CONTRIBUTIONS:				
PENSION TRUST FUND TYPES:				
<i>Teachers' Retirement System Fund</i>				
<i>Teachers' Retirement System</i>		55,519		
TOTAL CONTRIBUTIONS RECEIVABLE		55,519		
INTEREST & OTHER INVESTMENT INCOME- PROPRIETARY FUNDS:				
ENTERPRISE FUND TYPES:				
<i>Commisary Fund</i>				
<i>Dept. of Veterans' Affairs</i>		8		7
TOTAL INTEREST & OTHER INVESTMENT INCOME-PROPRIETARY FUNDS RECEIVABLE		8		7
TUITION & FEES:				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
<i>Chicago State University</i>	856	1,509	848	1,196
<i>Eastern Illinois University</i>		907		765
<i>Governors State University</i>	102	589	10	233
<i>Northeastern Illinois University</i>	522	3,232	489	3,250
<i>Western Illinois University</i>	811	6,993		6,639
<i>Illinois State University</i>	158	9,481	177	765
<i>Northern Illinois University</i>		10,540		10,043
<i>Sangamon State University</i>	180	1,265	228	1,355
<i>Southern Illinois University</i>	5,160	24,471		
<i>University of Illinois</i>	4,834	16,302	5,118	14,473
<i>State Community College of East St. Louis</i>	135	143	18	176
TOTAL TUITION & FEES RECEIVABLE	12,758	75,432	6,888	38,895
FEDERAL/LOCAL GRANTS/CONTRACTS:				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
<i>Illinois State University</i>				205
<i>Northern Illinois University</i>		24		36

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
Current Restricted Fund				
Chicago State University.....		\$ 205		\$ 86
Eastern Illinois University.....		331		
Northeastern Illinois University.....		11		11
Western Illinois University.....		423		168
Illinois State University.....		215		
Sangamon State University.....		14		24
University of Illinois.....		5,759		6,701
Loan Fund				
Eastern Illinois University.....	\$ 360	2,272	\$ 360	2,225
Northeastern Illinois University.....	445	1,218	350	1,361
Western Illinois University.....	240	1,472		1,660
TOTAL FEDERAL/LOCAL GRANT/CONTRACTS RECEIVABLE	1,045	11,944	710	12,477
STATE GRANTS & CONTRACTS:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Illinois State University.....				211
Northern Illinois University.....		341		34
Current Restricted Fund				
Chicago State University.....		67		35
Eastern Illinois University.....		336		19
Northeastern Illinois University.....				1
Western Illinois University.....		329		257
Illinois State University.....		282		
Sangamon State University.....		247		161
University of Illinois.....		2,527		2,819
Loan Fund				
Eastern Illinois University.....	40	253	40	249
TOTAL STATE GRANTS & CONTRACTS RECEIVABLE	40	4,382	40	3,786
PRIVATE GIFTS, GRANTS & CONTRACTS:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Illinois State University.....				1,316
Northern Illinois University.....		295		239
Current Restricted Fund				
Chicago State University.....		99		42
Eastern Illinois University.....		27		
Northeastern Illinois University.....		71		36
Western Illinois University.....		5		11
Illinois State University.....		1,467		
Sangamon State University.....		67		58
Southern Illinois University.....	225	822		
University of Illinois.....		5,494		5,240
Loan Fund				
Eastern Illinois University.....	43	69	30	69
TOTAL PRIVATE GIFTS, GRANTS & CONTRACTS RECEIVABLE	268	8,416	30	7,011
UNIVERSITY INVESTMENT INCOME:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Western Illinois University.....		173		
Illinois State University.....		439		418
Loan Funds				
Sangamon State University.....	54	312		
TOTAL UNIVERSITY INVESTMENT INCOME RECEIVABLE	54	924		418

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	CALENDAR YEAR 1989		CALENDAR YEAR 1988	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
UNIVERSITY SALES & SERVICES:				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
Eastern Illinois University.....		\$ 263		\$ 192
Western Illinois University.....	\$ 981	7,784		7,453
Illinois State University.....		1,315		684
Northern Illinois University.....		1,184		861
Sangamon State University.....	3	58	\$ 3	73
Southern Illinois University.....	756	6,764		
University of Illinois.....	109,320	35,882	110,043	53,478
<i>Current Restricted Fund</i>				
University of Illinois.....	1,875	11,347	15,471	1,693
TOTAL UNIVERSITY SALES & SERVICES RECEIVABLE	<u>112,935</u>	<u>64,597</u>	<u>125,517</u>	<u>64,434</u>
OTHER UNIVERSITY INCOME:				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
Eastern Illinois University.....		52		36
Governors State University.....	64	20	5	18
Western Illinois University.....		3,403		872
Illinois State University.....	657	6,484	1,455	14,566
Southern Illinois University.....	1,033	704		
University of Illinois.....		631		452
<i>Current Restricted Fund</i>				
Western Illinois University.....		6		48
<i>Loan Fund</i>				
Chicago State University.....	573	1,067	573	297
Northeastern Illinois University.....	47	24	37	20
Western Illinois University.....		9		3
Illinois State University.....	694	8,381		
Sangamon State University.....			68	336
University of Illinois.....	2,248	35,372	4,300	30,916
<i>Plant Fund</i>				
University of Illinois.....		124		25
TOTAL OTHER UNIVERSITY RECEIVABLES	<u>5,316</u>	<u>56,277</u>	<u>6,438</u>	<u>47,589</u>
TOTAL RECEIVABLES FROM ALL SOURCES	<u>\$ 1,830,940</u>	<u>\$ 1,716,319</u>	<u>\$ 1,408,290</u>	<u>\$ 1,474,719</u>

A Changed classification to contributions in 1989

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APPENDIX B

STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

AGENCY/SOURCE	1989			1988	
	Gross Receivables	Past Due Receivables	Current Receivables	% of Past Due Receivables to Gross Receivables	% of Past Due Receivables to Gross Receivables
Auditor General:					
Federal Government.....	\$ 117	\$ 98	\$ 19	83.76%	
Supreme Court:					
Licenses & Fees.....	204	25	179	12.25%	
State's Attorney's Appellate Prosecutor:					
Other Income.....	423		423		
Lieutenant Governor:					
Other Income.....	4		4		
Attorney General:					
Other Income.....	3,895	14	3,881	0.36%	0.22%
Secretary of State:					
Licenses & Fees.....	7,010	2,444	4,566	34.86%	30.50%
Other Taxes.....	70	26	44	37.14%	57.78%
Other Income.....	472	450	22	95.34%	96.26%
Comptroller:					
Licenses & Fees.....	9	7	2	77.78%	88.89%
Other Income.....	10	10		100.00%	100.00%
Treasurer:					
Interest & Investment Income.....	14,481		14,481		
Other Taxes.....	7,096		7,096		
Department of Agriculture:					
Licenses & Fees.....	178	11	167	6.18%	5.31%
Loans & Notes.....	195	100	95	51.28%	
Other Income.....	33	29	4	87.88%	48.70%
Department of Central Management Services:					
Other Income.....	18,291	4,358	13,933	23.83%	4.16%
Department of Children and Family Services:					
Licenses & Fees.....	4,307	4,207	100	97.68%	*
Other Income.....	673	453	220	67.31%	*
Department of Commerce & Community Affairs:					
Loans & Notes.....	75,273	4,602	70,671	6.11%	7.32%
Department of Conservation:					
Federal Government.....	454		454		
Licenses & Fees.....	19	19		100.00%	100.00%
Interest & Investment Income.....	29		29		
Other Income.....	442	9	433	2.04%	1.02%
Department of Corrections:					
Other Income.....	4,521	1,074	3,447	23.76%	5.69%
Department of Employment Security:					
Other Taxes.....	260,631	238,786	21,845	91.62%	91.29%
Other Income.....	101,176	85,205	15,971	84.21%	86.33%
Department of Energy & Natural Resources:					
Other Income.....	16	8	8	50.00%	35.71%
Department of Insurance:					
Licenses & Fees.....	310	18	292	5.81%	20.07%
Other Taxes.....	1,295	1,208	87	93.28%	39.53%
Other Income.....	250	85	165	34.00%	23.06%
Department of Labor:					
Licenses & Fees.....	4		4		
Other Income.....	6		6		
Department of State Lottery:					
Other Income.....	17,221	920	16,301	5.34%	4.00%
Department of Mental Health & D/D:					
Other Income.....	28,519	18,320	10,199	64.24%	70.33%
Department of Military Affairs:					
Federal Government.....	562		562		
Department of Nuclear Safety:					
Federal Government.....	83		83		86.15%
Licenses & Fees.....	28	1	27	3.57%	
Department of Professional Regulation:					
Licenses & Fees.....	17	11	6	64.71%	83.33%
Department of Public Aid:					
Federal Government.....	114,661		114,661		1.74%
Child Support Claims.....	548,944	415,717	133,227	75.73%	75.79%
Other Income.....	358,585	211,174	147,411	58.89%	57.20%

STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

AGENCY/SOURCE	1989			1988	
	Gross Receivables	Past Due Receivables	Current Receivables	% of Past Due Receivables to Gross Receivables	% of Past Due Receivables to Gross Receivables
Department of Public Health:					
Federal Government.....	\$ 536		\$ 536		
Licenses & Fees.....	238	\$ 43	195	18.07%	8.67%
Loans & Notes.....	1,666	67	1,599	4.02%	18.51%
Other Income.....	8,229	777	7,452	9.44%	18.66%
Department of Rehabilitative Services:					
Federal Government.....	188	75	113	39.89%	19.21%
Other Income.....	71	61	10	85.92%	80.00%
Department of Revenue:					
Income Taxes.....	300,493	167,879	132,614	55.87%	54.55%
Sales Taxes.....	730,084	437,363	292,721	59.91%	55.50%
Other Taxes.....	58,369	32,722	25,647	56.06%	53.05%
Department of State Police:					
Federal Government.....	36	1	35	2.78%	
Licenses & Fees.....	894	1	893	0.11%	
Other Income.....	2,699	2,480	219	91.89%	12.77%
Department of Transportation:					
Federal Government.....	9,396		9,396		
Other Income.....	20,459	8,763	11,696	42.83%	47.22%
Department of Veterans' Affairs:					
Federal Government.....	2,535		2,535		
Licenses & Fees.....	9	2	7	22.22%	44.44%
Interest & Investment Income.....	40		40		
Other Income.....	326		326		
Illinois Arts Council:					
Other Income.....	4		4		
Commissioner of Banks & Trust Companies:					
Licenses & Fees.....	78		78		
Charges for Sales and Services.....	3,032	29	3,003	0.96%	
Capital Development Board:					
Loans & Notes.....	18,435		18,435		
Other Income.....	1,187	6	1,181	0.51%	
Illinois Commerce Commission:					
Other Income.....	371	106	265	28.57%	
Court of Claims:					
Other Income.....	3		3		
Environmental Protection Trust Fund Comm.:					
Other Income.....	597	261	336	43.72%	44.70%
Environmental Protection Agency:					
Licenses & Fees.....	386	46	340	11.92%	7.81%
Other Income.....	7,214	5,777	1,437	80.08%	73.44%
Illinois Export Development Authority:					
Loans & Notes.....	354	15	339	4.24%	
Illinois Farm Development Authority:					
Loans & Notes.....	1,126	43	1,083	3.82%	1.12%
Illinois Health Facilities Authority:					
Licenses & Fees.....	228		228		0.41%
Illinois Criminal Justice Information Authority:					
Other Income.....	117	1	116	0.85%	
Illinois Educational Facilities Authority:					
Licenses & Fees.....	153		153		7.25%
Illinois Development Finance Authority:					
Loans & Notes.....	13,341	154	13,187	1.15%	0.98%
Illinois Housing Development Authority:					
Loans & Notes.....	10,028	1,803	8,225	17.98%	12.57%
Illinois State Toll Highway Authority:					
Charges for Sales and Services.....	2,314	137	2,177	5.92%	6.14%
Other Income.....	11,962	2,343	9,619	19.59%	4.40%
Medical Center Commission:					
Other Income.....	8		8		
Prairie State 2000:					
Loans & Notes.....	157	7	150	4.46%	1.46%
Pollution Control Board:					
Other Income.....	2		2		
Commissioner of Savings & Loans:					
Licenses & Fees.....	240	37	203	15.42%	2.00%

STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)

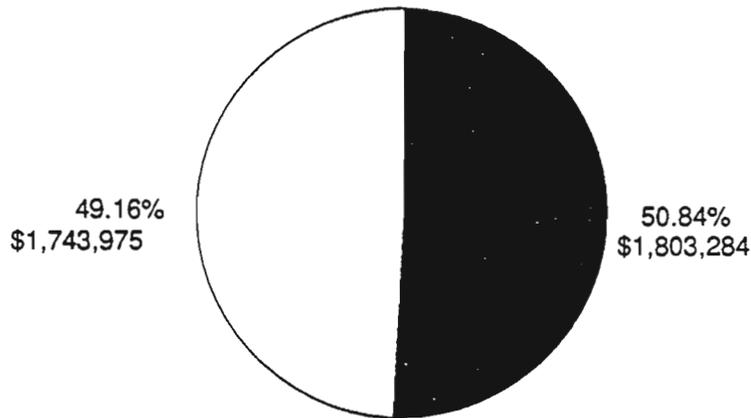
AGENCY/SOURCE	1989			1988	
	Gross Receivables	Past Due Receivables	Current Receivables	% of Past Due Receivables to Gross Receivables	% of Past Due Receivables to Gross Receivables
State Board of Education:					
Loans & Notes.....	\$ 7,038	\$ 5,314	\$ 1,724	75.50%	96.89%
State Emergency Services & Disaster Agency:					
Federal Government.....	3	3		100.00%	
State Employees' Retirement System:					
Other Income.....	681	511	170	75.04%	64.32%
Office of the State Fire Marshal:					
Licenses & Fees.....	255	103	152	40.39%	
Teachers' Retirement System:					
Contributions.....	55,519		55,519		
Chicago State University:					
Tuition & Fees.....	2,365	765	1,600	32.35%	41.10%
Fed/local grants/contracts.....	205		205		55.81%
State grants & contracts.....	67		67		
Private gifts, grants & contracts.....	99		99		
Other.....	1,640	483	1,157	29.45%	50.92%
Eastern Illinois University:					
Tuition & Fees.....	907	449	458	49.50%	
Fed/local grants/contracts.....	2,963	240	2,723	8.10%	
State grants & contracts.....	629	27	602	4.29%	
Private gifts, grants & contracts.....	139	36	103	25.90%	
Sales & Services.....	263	205	58	77.95%	
Other.....	52	11	41	21.15%	
Governors State University:					
Tuition & Fees.....	691	65	626	9.41%	10.29%
Other.....	84	50	34	59.52%	47.83%
Northeastern Illinois University:					
Tuition & Fees.....	3,754	605	3,149	16.12%	14.36%
Fed/local grants/contracts.....	1,674	438	1,236	26.16%	25.15%
Private gifts, grants & contracts.....	71		71		
Other.....	71	47	24	66.20%	43.86%
Western Illinois University:					
Tuition & Fees.....	7,804	202	7,602	2.59%	5.99%
Fed/local grants/contracts.....	2,135	228	1,907	10.68%	11.60%
State grants & contracts.....	329	3	326	0.91%	
Private gifts, grants & contracts.....	5		5		
Investment Income.....	173		173		
Sales & Services.....	8,765	234	8,531	2.67%	4.37%
Other.....	3,418	968	2,450	28.32%	71.94%
Illinois State University:					
Tuition & Fees.....	9,639	283	9,356	2.94%	42.14%
Fed/local grants/contracts.....	215		215		
State grants & contracts.....	282		282		
Private gifts, grants & contracts.....	1,467		1,467		
Investment Income.....	439		439		
Sales & Services.....	1,315	60	1,255	4.56%	2.92%
Other.....	16,216	2,378	13,838	14.66%	19.89%
Northern Illinois University:					
Tuition & Fees.....	10,540	174	10,366	1.65%	1.30%
Fed/local grants/contracts.....	24		24		27.78%
State grants & contracts.....	341	12	329	3.52%	29.41%
Private gifts, grants & contracts.....	295	12	283	4.07%	10.46%
Sales & Services.....	1,184	536	648	45.27%	49.48%
Sangamon State University:					
Tuition & Fees.....	1,445	234	1,211	16.19%	15.35%
Fed/local grants/contracts.....	14		14		16.67%
State grants & contracts.....	247	10	237	4.05%	
Private gifts, grants & contracts.....	67	6	61	8.96%	25.86%
Investment Income.....	366	47	319	12.84%	
Sales & Services.....	61	10	51	16.39%	7.89%
Southern Illinois University:					
Tuition & Fees.....	29,631	5,563	24,068	18.77%	*
Private gifts, grants & contracts.....	1,047	157	890	15.00%	*
Sales & Services.....	7,520	785	6,735	10.44%	*
Other.....	1,737	1,186	551	68.28%	*

**STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1989
(In Thousands)**

AGENCY/SOURCE	1989			1988	
	Gross Receivables	Past Due Receivables	Current Receivables	% of Past Due Receivables to Gross Receivables	% of Past Due Receivables to Gross Receivables
University of Illinois:					
Tuition & Fees.....	\$ 21,136	\$ 5,155	\$ 15,981	24.39%	29.56%
Fed/local grants/contracts.....	5,759	894	4,865	15.52%	29.12%
State grants & contracts.....	2,527	83	2,444	3.28%	10.50%
Private gifts, grants & contracts.....	5,494	465	5,029	8.46%	14.06%
Sales & Services.....	158,424	98,005	60,419	61.86%	56.89%
Other.....	38,375	3,433	34,942	8.95%	9.67%
Illinois Community College Board:					
Other Income.....	1		1		
State Community College of East St. Louis:					
Tuition & Fees.....	278	220	58	79.14%	87.63%
Illinois Student Assistance Commission:					
Loans & Notes.....	350,955	22,195	328,760	6.32%	2.64%
Illinois Mathematics & Science Academy:					
Licenses & Fees.....	53		53		
State Universities Retirement System:					
Other Income.....	247	6	241	2.43%	0.83%
Total (Memorandum Only)	\$ 3,547,259	\$ 1,803,284	\$ 1,743,975	50.84%	51.25%

* Data not available

**GROSS RECEIVABLES PAST DUE
DECEMBER 31, 1989
(In Thousands)**



Gross Receivables Past Due
 Gross Receivables Current