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State of Illinois  
**Receivables Report**

Calendar Year Ended December 31, 1991



Dawn Clark Netsch, Comptroller, State of Illinois

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## Foreword

This year's Receivables Report, when compared to previous reports issued by the Comptroller's Office, has a significantly different presentation format. The reorganization of this report was deemed necessary to more clearly focus those organizations and individuals who erroneously view the "gross receivables" reported for all funds as a possible means of generating a one-time cash windfall to the State. Although the support to the State's cash shortage in the General Revenue Fund would be welcome, this is simply not the case.

As discussed in many inquiries following the issuance of last year's Receivables Report, the reported receivables do not equate to unexpected revenue flows to the State. They represent, for the most part, regular operations of State government in carrying out its business of collecting the myriad of on-going revenue generating activities such as taxes, licenses and fees, federal and local government reimbursement programs, current repayments of outstanding loans and notes, sales of goods and services by certain State operated enterprises, etc.

The following are highlights of the alterations made to this year's Report:

(1) Two separate receivable reports are presented. The first report presents the *general revenue and special revenue funds* and the second report presents *all other funds*. This separation is to focus the reader on the funds which finance the primary operations of State government - i.e., the *general revenue and special revenue funds*.

(2) *In Protest* receivables have been omitted from the detail schedules and inserted in the Notes to the Receivable Report. The *in protest* status of these receivables prevents any State management attempt at collection activity until the "due process" time period (or activity) provided by state statute is completed. Upon completion of the "due process", these receivables will be reported as normal receivables, if not collected in a timely manner.

(3) Additional information is disclosed on "aging periods" utilized that are other than 180 days. (Those few agencies using different aging periods are using periods which are less than the standard 180 days.)

(4) Annual revenue amounts are presented for a more accurate basis of assessing the amount of receivables "past due" compared to the total activity by revenue source.

(5) The Schedule of Collections Activity for Past Due Accounts is being presented for the first time. This schedule provides the reader with information concerning the agency's full use of collection resources available such as the Attorney General's legal services, the Comptroller's Offset System, and private collection agencies.

### Overall Perspective

Based on the above, financial readers of the State's Receivables Report should use caution when considering the gross receivable amount as possible resources that may be available to any fund or agency. The primary purpose of the Report should be a benchmark to compare trends in receivables or agency's management in collecting resources owed the State, thus resulting in minimizing the amounts "estimated to be uncollectible" and eventually "written off".

The State acts as a fiduciary in many instances attempting to collect monies owed to its citizens and units of local governments. Also, the clientele who these receivables are collectible from are not of the agency's choosing, but in most cases, result from federal or State statute. Thus, the "estimated to be uncollectible" and the amounts "written off" by agency management will generally far exceed what the private sector experiences.

But, State agency management must perform its stewardship function in performance of their assigned responsibilities and attempt those cost effective collection activities which are deemed prudent under the circumstances. The trend of an agency's "past due" receivable amounts as a percent of its annual revenues is a good measure of receivables management. Likewise, "past due" receivables, unlike "current" receivables are not contemplated by the State as available to meet current budgeted program costs. Thus, any successful collection of these "past due" amounts can be considered additional resources for current budget requirements.

**RECEIVABLES<sup>1</sup> OF THE STATE OF ILLINOIS**  
**CALENDAR YEAR ENDED DECEMBER 31, 1991**  
(Amounts in Millions)

	1991			1990		
	General	Special Revenue	Total	General	Special Revenue	Total
Gross Receivables, Dec. 31	\$ 1,054	\$ 936	\$ 1,990	\$ 892	\$ 709	\$ 1,601
Less: Estimated Uncollectibles	596	479	1,075	604	429	1,033
<b>Net Receivables, Dec. 31</b>	<b>\$ 458</b>	<b>\$ 457</b>	<b>\$ 915</b>	<b>\$ 288</b>	<b>\$ 280</b>	<b>\$ 568</b>
Gross Receivables over 180 Days Past Due	\$ 548	\$ 447	\$ 995	\$ 582	\$ 402	\$ 984
Past Due As A Percentage of Gross Receivables	52%	48%	50%	65%	57%	61%
Revenues, June 30	\$ 12,713	\$ 7,930	\$ 20,643	\$ 12,424	\$ 7,173	\$ 19,597
Gross Receivables As A Percentage of Revenues	8%	12%	10%	7%	10%	8%

<sup>1</sup> This table presents only "Not in Protest" receivables. The State's receivables are segregated into "Not in Protest" and "In Protest". These categories separate those receivables which can be disputed ("In Protest") from those which are final and not subject to dispute ("Not in Protest"). See footnotes for "In Protest" receivable information.

**BACKGROUND**

The schedule above summarizes the State of Illinois Receivables Report as of December 31, 1991. The summary is limited to monies owed the State's General and Special Revenue funds through which most State functions are financed. This report presents information concerning amounts owed the State of Illinois and includes all agencies required to file at that date. For comparison purposes, the revenues as reported in the State of Illinois Comprehensive Annual Financial Report (CAFR) have been presented. The CAFR, however, is presented for the State's fiscal year ended June 30.

The Illinois State Collection Act of 1986 mandated (1) State agencies to establish aggressive procedures to pursue collection of receivables, and (2) the Comptroller to establish procedures to monitor the State's receivables activity. As a part of that monitoring activity, a quarterly receivables reporting system that collects summary level information from State agencies was developed. Those State agencies defined to fall within the scope of receivables reporting (See **Receivables Reporting System** below) 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. The calendar year 1991 data contained in these reports, forms the basis of this report.

Agencies, within the specified scope of reporting, submitted information concerning receivables for the calendar year ended December 31, 1991. This information is a representation of each State agency's

receivable management. The preceding table presents gross receivables due the General and Special Revenue funds *Not in Protest* of \$1.99 billion; estimated uncollectibles of \$1.075 billion; and net receivables of \$915 million. These receivables represent a large resource to be collected in the future for State programs by agency management.

Gross receivables over 180 days past due increased \$11 million in 1991 to \$995 million. The primary agencies accountable for this amount were (1) the Department of Revenue reporting \$682 million, and (2) the Department of Public Aid reporting \$248 million.

Past due as a percentage of gross receivables decreased 11%. This decrease can primarily be attributed to the \$104 million increase in write-offs in 1991. Total 1991 write-offs were \$122 million compared to \$18 million in 1990. Specifically, the Department of Revenue's write-offs increased \$103 million in 1991. The Department of Revenue reported write-offs of \$14 million in 1990 and \$117 million in 1991. The primary revenue sources of the Department's write-offs were: (1) \$108 million for *sales tax* receivables (up from \$14 million in 1990); and (2) \$9 million for *income tax* receivables (no write-offs in 1990).

## 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 and 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 either 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 (1) a trustee capacity or (2) 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 identifiable and reasonably estimable. 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. Agencies are encouraged to analyze gross receivable amounts and determine their collectibility. The agencies' estimates of uncollectible amounts, referred to as the Estimated Uncollectibles, are reflected as an offset to gross receivables. The resulting amount, net receivables, is management's best approximation of what the State will eventually realize in cash.

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

## GENERAL AND SPECIAL REVENUE FUNDS RECEIVABLE SUMMARY

At December 31, 1991, net receivables were \$915 million; there were \$122 million of write-offs; and, estimated uncollectibles were \$1.1 billion. New receivables recorded during 1991 were \$4.1 billion and collections were \$3.5 billion. The graph on page 4 shows the General and Special Revenue funds revenues, gross receivables, and net receivables by revenue source at December 31, 1991. Net receivables increased \$346 million in 1991. The change in net receivables, by revenue source, is presented in the following table (amounts in millions):

<u>SOURCE</u>	<u>DOLLAR INCREASE (DECREASE)</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>
Federal government	\$157	97.3%
Licenses & fees	99	980.8%
Loans & notes	84	64.3%
Sales taxes	28	34.5%
Income taxes	5	9.2%
Child support claims	1	10.4%
Other income	(12)	(21.2%)
Motor fuel taxes	(9)	(35.9%)
Interest & investment	(4)	(40.6%)
Other state taxes	(3)	(13.5%)
	<u>\$350</u>	

**FEDERAL GOVERNMENT.** Amounts due the State for various federally funded programs at \$318 million was the largest net receivable balance. The Department of Public Aid reported \$303 million in net receivables due its federally financed programs. The entire amount is reported by Public Aid as a current receivable and is expected to be fully collectible. Public Aid recorded \$2.3 billion of additions to federal government receivables during the year and collected \$2.2 billion. In 1990, Public Aid reported \$146 million in net receivables due from the *federal government*. The increase in this receivable balance can be attributed to a larger receivable for medical assistance programs.

The remaining \$15 million of net receivables from the *federal government* is composed primarily of \$8.8 million due the Department of Transportation and \$2.1 million due the Department of Veterans' Affairs.

**LOANS AND NOTES.** *Loans and notes* receivable was the second largest net receivable balance at \$215 million. The primary components of the net receivable balance are:

- 1) \$119 million loaned by the Environmental Protection Agency for local government sewer construction; and
- 2) \$70 million of loans to large and small businesses by the Department of Commerce and Community Affairs.

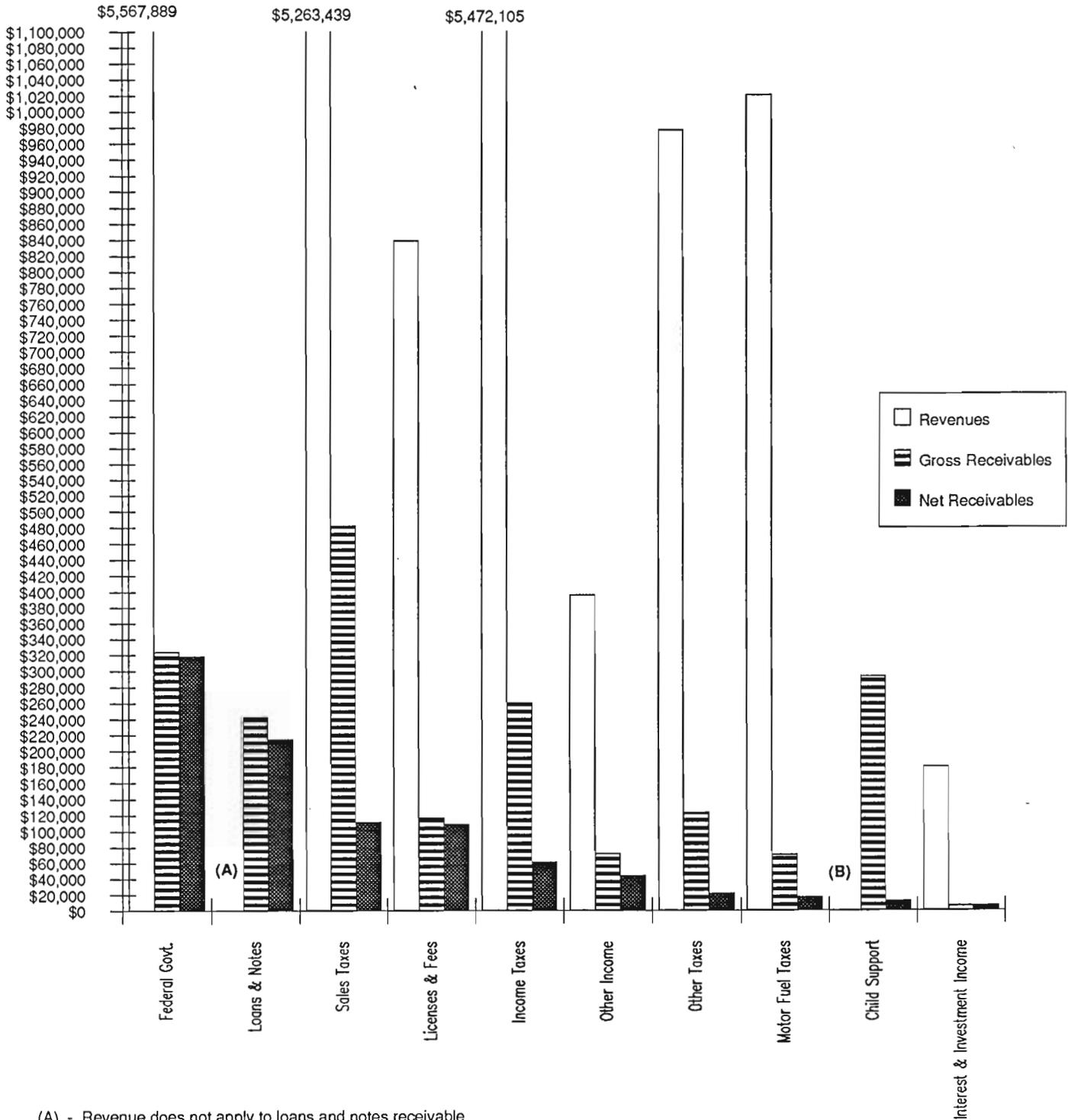
Estimated uncollectibles of \$28 million were reported for *loans and notes* receivable. These uncollectibles were primarily:

- 1) \$16 million due the Capital Development Board; and
- 2) \$10 million due the Department of Commerce and Community Affairs.

**SALES TAXES.** *Sales taxes* represented the third largest net receivable balance at \$111 million. Below is a comparison of 1991 and 1990 net *sales tax* receivable information (amounts in millions).

	<u>1991</u>	<u>1990</u>
Gross receivables	\$482	\$502
Estimated uncollectible	\$371	\$419
Net receivables	\$111	\$83
Write-offs	\$108	\$14
Receivable collections	\$91	\$110
Receivable additions	\$180	\$287

**Revenues, Gross Receivables,  
and Net Receivables by Revenue Source  
General and Special Revenue Funds  
December 31, 1991  
(In Thousands)**



(A) - Revenue does not apply to loans and notes receivable  
 (B) - Breakout of revenue was not available

**LICENSES & FEES.** Licenses and fees represented the fourth largest net receivable balance at \$109 million. During calendar year 1990 net receivables were only \$10 million. The Department of Public Aid's medicaid participation trust funds (new in 1991) were responsible for \$95 million of this net receivable increase. Medicaid participation trust funds recorded additional receivables during the year of \$161 million and collections of \$64 million.

**INCOME TAXES.** Income taxes due from individuals and corporations, the fifth largest source, had a net receivable balance of \$61 million. The 1991 balance increased \$5 million over the previous year because of growth in the business income tax receivable. A comparison of 1991 and 1990 activity is presented below (amounts in millions).

	<u>1991</u>	<u>1990</u>
Gross receivables	\$261	\$241
Estimated uncollectible	\$199	\$185
Net receivables	\$61	\$56
Write-offs	\$9	\$--
Receivable collection	\$91	\$79
Receivable additions	\$120	\$109

**REMAINING BALANCES.** The \$100 million in remaining net receivables are primarily:

- 1) \$21 million in *other taxes*;
- 2) \$17 million in *motor fuel taxes*;
- 3) \$12 million in *child support claims*; and
- 4) \$6 million in *interest and investment income*.

It should be noted that the gross amount of the *child support claims* receivable is \$292 million, but \$280 million of that amount is considered uncollectible from the responsible relative.

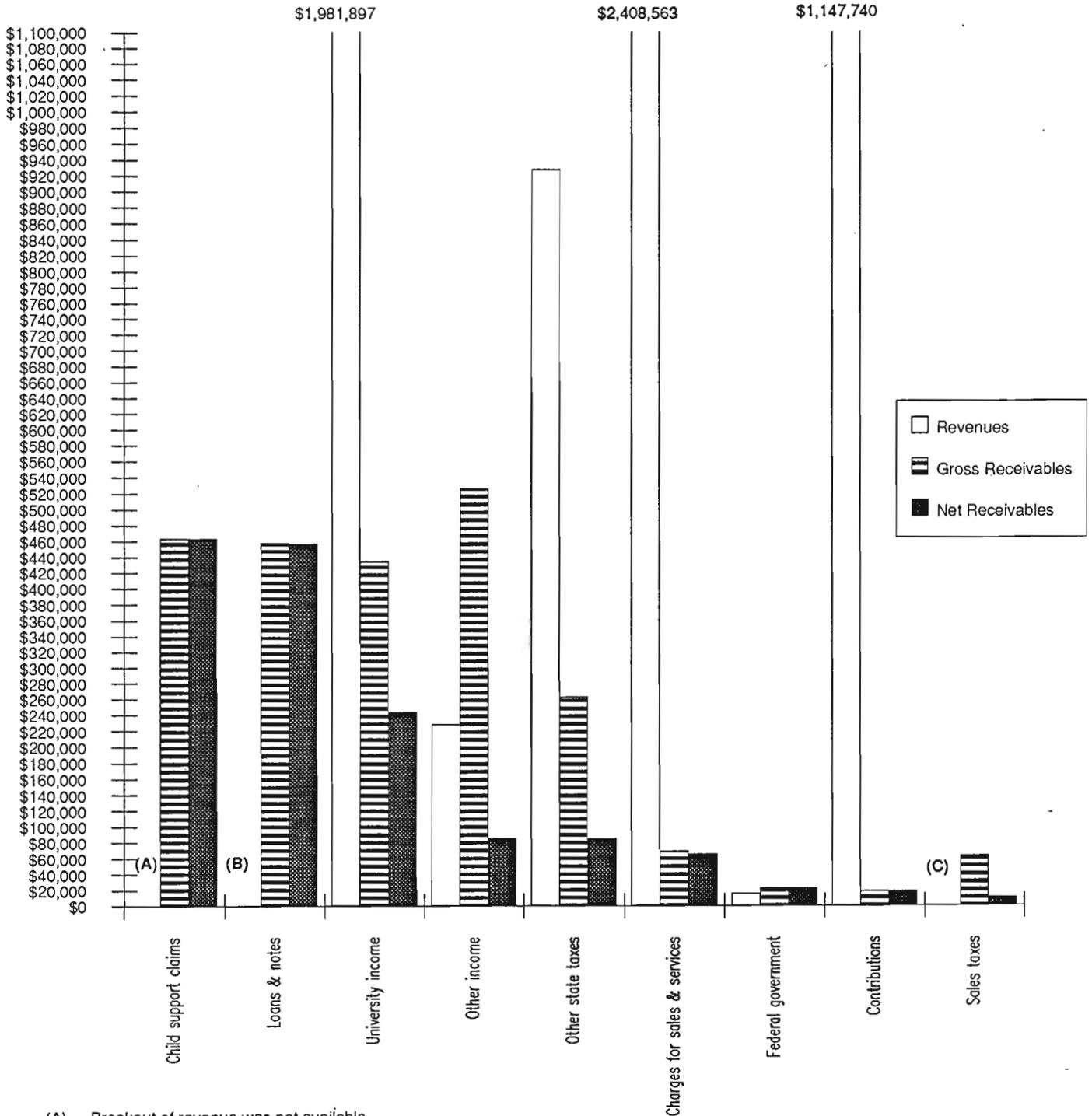
The General and Special Revenue funds receivables are discussed in more detail in Appendix A.

**ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE RECEIVABLE SUMMARY**

In 1991 net receivables were \$1.5 billion; there were \$52 million in write-offs; and, estimated uncollectibles were \$868 million. The graph on page 6 shows the revenues, gross receivables, and net receivables by revenue source for all funds except general and special revenue. Net receivables increased \$133 million in 1991. The change in net receivables is presented in the following table (amounts in millions):

<u>SOURCE</u>	<u>DOLLAR INCREASE (DECREASE)</u>	<u>PERCENTAGE INCREASE (DECREASE)</u>
Child support claim	\$79	20.4%
Loans & notes	36	8.5%
Federal government	20	796.2%
Other income	10	15.5%
Charges for sales/services	7	12.3%
University income	(13)	(5.1%)
Other state taxes	(6)	(7.0%)
	<u>\$133</u>	

**Revenues, Gross Receivables,  
and Net Receivables by Revenue Source  
All Funds Except General and Special Revenue  
December 31, 1991  
(In Thousands)**



- (A) - Breakout of revenue was not available
- (B) - Revenue does not apply to loans and notes receivable
- (C) - Nonstate receipts

**CHILD SUPPORT PAYMENTS.** *Child support payments* were the largest net receivable balance at \$464 million. In 1990, the net receivable balance was \$385 million. This net 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. That portion of the receivable balance accounted for in the "agency" fund category represents situations where the State is mandated to act as a "conduit" for the collection of money from the responsible relative. Readers must realize that this receivable represents amounts the State is collecting in its fiduciary capacity as required by statute for individuals, private organizations, and other governmental units.

**LOANS AND NOTES.** *Loan and notes* receivable was the second largest net receivable balance at \$457 million. In 1990, the net receivable balance was \$421 million. The Illinois Student Assistance Commission's Designated Account Purchase Program (an enterprise fund) accounted for \$431 million of this net receivable balance. The Designated Account Purchase Program's receivables represent student loans which increased from a net receivable beginning balance of \$397 million. During the year, this receivable grew by \$34 million because increased resources from bond sales permitted the purchase of additional loans.

**UNIVERSITY RECEIVABLES.** *University receivables* were the third largest net receivable balance at \$244 million. This net receivable includes:

\$	75 million for <i>tuition and fees</i> ;
	72 million for <i>sales and services</i> ;
	56 million for <i>other loan fund</i> receivables;
	27 million for <i>federal, state, and private grants &amp; contracts</i> ; and
	14 million for <i>other university income</i> .
<u>\$</u>	<u>244</u>

**OTHER STATE TAXES.** *Other state taxes* was the fourth largest net receivable balance at \$85 million. The Department of Employment Security's Unemployment Compensation Trust Fund (an expendable trust fund) was accountable for this entire amount. This net receivable decreased \$6 million from the net amount of \$91 million in 1990.

**REMAINING RECEIVABLES.** The remaining net receivable balances include primarily the following.

- 1) \$66 million for *charges to sales and services*. This includes \$35 million due the Department of Central Management Services for outstanding charges for telephone, statistical, automotive and related sales and services to other State agencies.
- 2) \$40 million to the Department of Public Aid's Public Assistance Recoveries Trust Fund. The gross receivable as of December 31, 1991 was \$408 million, with an estimated uncollectible of \$368 million (90% estimated uncollectible from the responsible relative).
- 3) \$32 million to the Department of Employment Security's Unemployment Compensation Trust Fund. This includes \$21 million of for overpayments of benefits to individuals and \$11 million due from other governmental units for combined wage claims. It should be noted that the gross receivable as of December 31, 1991, for overpayment of benefits to individuals was \$92 million with a recorded \$71 million in estimated uncollectibles.

All funds except General and Special Revenue are discussed in more detail in Appendix B.

STATE OF ILLINOIS  
RECEIVABLES BY FUND TYPE  
FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1991  
(In Thousands)

Fund Group/ Fund Type	Gross	Add:	Less:		Gross	Less:	Net Receivables			
	Receivables 1/1/91	Additional Receivables During 1991	Collections During 1991	Write-Offs During 1991	Receivables 12/31/91	Estimated Uncollectibles 12/31/91	12/31/91	12/31/90	12/31/89	12/31/88
<b>Governmental:</b>										
General.....	\$ 892,329	\$ 2,745,086	\$ 2,486,986	\$ 96,601	\$ 1,053,828	\$ 596,389	\$ 457,439	\$ 288,454	\$ 226,614	\$ 243,268
Special Revenue...	709,241	1,309,497	1,057,502	25,069	936,167	478,669	457,498	280,243	198,936	453,562
Debt Service.....	9	1,286	1,278		17		17	9		149
Capital Projects.....									7	
<b>Total Governmental</b>	<b>1,601,579</b>	<b>4,055,869</b>	<b>3,545,766</b>	<b>121,670</b>	<b>1,990,012</b>	<b>1,075,058</b>	<b>914,954</b>	<b>568,706</b>	<b>425,557</b>	<b>696,979</b>
<b>Proprietary:</b>										
Enterprise.....	456,698	1,475,225	1,436,465	179	495,279	4,168	491,111	453,133	407,205	247,834
Internal Service.....	35,014	190,242	181,341	1,666	42,249	1,424	40,825	34,093	20,512	21,459
<b>Total Proprietary</b>	<b>491,712</b>	<b>1,665,467</b>	<b>1,617,806</b>	<b>1,845</b>	<b>537,528</b>	<b>5,592</b>	<b>531,936</b>	<b>487,226</b>	<b>427,717</b>	<b>269,293</b>
<b>Fiduciary:</b>										
Expendable Trust..	368,098	950,777	941,028	8,205	369,642	249,743	119,899	120,310	113,758	106,260
Pension Trust.....	20,490	39,571	40,190	22	19,849	1	19,848	20,467	56,440	51,000
Agency.....	826,853	410,282	269,833	9,836	957,466	421,148	536,318	433,542	372,189	60,035
<b>Total Fiduciary</b>	<b>1,215,441</b>	<b>1,400,630</b>	<b>1,251,051</b>	<b>18,063</b>	<b>1,346,957</b>	<b>670,892</b>	<b>676,065</b>	<b>574,319</b>	<b>542,387</b>	<b>217,295</b>
<b>University:</b>										
University.....	404,556	1,123,624	1,061,749	31,787	434,644	191,093	243,551	257,011	221,972	174,610
<b>Total (Memorandum Only)</b>	<b>\$ 3,713,288</b>	<b>\$ 8,245,590</b>	<b>\$ 7,476,372</b>	<b>\$ 173,365</b>	<b>\$ 4,309,141</b>	<b>\$ 1,942,635</b>	<b>\$ 2,366,506</b>	<b>\$ 1,887,262</b>	<b>\$ 1,617,633</b>	<b>\$ 1,358,177</b>

STATE OF ILLINOIS  
NET RECEIVABLES BY FUND TYPE AND REVENUE SOURCE  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Fund Type/ Revenue Source	Net Receivables			
	12/31/91	12/31/90	12/31/89	12/31/88
<b>GOVERNMENTAL FUNDS:</b>				
<b>General:</b>				
Federal Government.....	\$ 264,041	\$ 106,256	\$ 64,300	\$ 39,718
Sales Taxes.....	93,944	66,545	49,347	68,461
Income Taxes.....	55,301	48,630	37,482	53,457
Other State Taxes.....	21,117	24,403	10,930	13,136
Loans & Notes.....	9,447	23,385	25,615	20,264
Interest & Investment Income.....	6,164	10,389	14,481	13,896
Other.....	6,066	7,338	23,577	33,926
Licenses & Fees.....	1,359	1,508	882	410
<b>Total General</b>	<b>457,439</b>	<b>288,454</b>	<b>226,614</b>	<b>243,268</b>
<b>Special Revenue:</b>				
Loans & Notes.....	205,358	107,379	67,674	57,257
Licenses & Fees.....	107,806	8,592	8,093	11,313
Federal Government.....	54,220	55,092	51,725	47,263
Other.....	37,520	47,987	47,513	33,948
Income Taxes.....	5,901	7,405	6,207	8,365
Motor Fuel Taxes.....	16,834	26,255		
Sales Taxes.....	17,538	16,360		
Child Support Claims.....	12,285	11,125	9,317	284,200
Interest & Investment Income.....	35	47	21	23
Other State Taxes.....	1	1	8,386	11,193
<b>Total Special Revenue</b>	<b>457,498</b>	<b>280,243</b>	<b>198,936</b>	<b>453,562</b>
<b>TOTAL (Memorandum Only)</b>	<b>\$ 914,937</b>	<b>\$ 568,697</b>	<b>\$ 425,550</b>	<b>\$ 696,830</b>

STATE OF ILLINOIS  
NET RECEIVABLES BY FUND TYPE AND REVENUE SOURCE  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991  
(In Thousands)

Fund Type/ Revenue Source	Net Receivables			
	12/31/91	12/31/90	12/31/89	12/31/88
<b>GOVERNMENTAL FUNDS:</b>				
<b>Debt Service:</b>				
Other.....	17	9		
Federal Government.....				149
<b>Total Debt Service</b>	<b>17</b>	<b>9</b>		<b>149</b>
<b>Capital Projects:</b>				
Other.....			7	
<b>Total Capital Projects</b>			<b>7</b>	
<b>FIDUCIARY FUNDS:</b>				
<b>Expendable Trust:</b>				
Unemployment Taxes.....	84,553	90,886	88,823	82,577
Other.....	35,334	29,416	24,895	23,679
Interest & Investment Income.....	12	8	40	4
<b>Total Expendable Trust</b>	<b>119,899</b>	<b>120,310</b>	<b>113,758</b>	<b>106,260</b>
<b>Pension Trust:</b>				
Contributions .....	18,843	19,655	55,519	51,000
Other.....	1,005	812	921	
<b>Total Pension Trust</b>	<b>19,848</b>	<b>20,467</b>	<b>56,440</b>	<b>51,000</b>
<b>Agency :</b>				
Child Support Claims.....	463,503	384,903	319,407	
Other.....	39,675	36,079	32,337	28,435
Federal Government.....	22,406	2,500	2,500	2,313
Sales Taxes.....	10,264	9,606	17,945	29,258
Licenses & Fees.....	441	419		
Interest & Investment Income.....	29	35		29
<b>Total Agency</b>	<b>536,318</b>	<b>433,542</b>	<b>372,189</b>	<b>60,035</b>
<b>PROPRIETARY FUNDS:</b>				
<b>Enterprise:</b>				
Loans & Notes.....	456,757	420,984	374,871	17,865
Charges for Sales & Services.....	24,928	24,485	5,161	2,068
Other.....	9,426	7,664	26,784	227,456
Interest & Investment Income.....			8	7
Licenses & Fees.....			381	438
<b>Total Enterprise</b>	<b>491,111</b>	<b>453,133</b>	<b>407,205</b>	<b>247,834</b>
<b>Internal Service:</b>				
Charges for Sales & Services.....	40,825	34,093	20,512	21,459
<b>UNIVERSITY FUNDS:</b>				
<b>Current Unrestricted:</b>				
Tuition & Fees.....	74,887	77,865	75,432	38,895
Sales & Services.....	69,919	67,128	53,250	62,741
Other.....	13,544	14,863	11,294	15,944
Investment Income.....	365	645	612	418
Federal/Local Grants .....		325	24	241
State Grants .....		292	341	245
Private Gifts & Grants.....		211	295	1,555
<b>Total Current Unrestricted</b>	<b>158,715</b>	<b>161,329</b>	<b>141,248</b>	<b>120,039</b>
<b>Current Restricted:</b>				
Private Gifts & Grants.....	9,680	9,121	8,052	5,387
Federal/Local Grants .....	7,976	8,291	6,958	6,990
State Grants .....	3,499	5,164	3,788	3,292
Sales & Services.....	1,650	19,358	11,347	1,693
Other.....	36	6	6	48
<b>Total Current Restricted</b>	<b>22,841</b>	<b>41,940</b>	<b>30,151</b>	<b>17,410</b>
Loan Funds	61,993	53,738	50,449	37,136
Plant Funds	2	4	124	25
<b>TOTAL (Memorandum Only)</b>	<b>\$ 1,451,569</b>	<b>\$ 1,318,565</b>	<b>\$ 1,192,083</b>	<b>\$ 661,347</b>

## 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 and 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 the year in a timely manner. Both agencies did file timely reports for calendar years 1989, 1990, and 1991 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 purposes have been classified into the following Generally Accepted Accounting Principles (GAAP) fund categories:

### 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: - Receivables, for purposes of quarterly reporting to the Office of the Comptroller, 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 report amounts as either *In Protest* or *Not In Protest*. These categories allow agencies to separate those receivables which can be disputed 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.

### *In Protest* Receivables -

**General and Special Revenue Funds.** There were \$463 million *In Protest* gross receivables due to the general and special revenue funds with estimated uncollectibles of \$338 million. This leaves a balance of net receivables of \$125 million. These *In Protest* net receivables are as follows:

1) \$96 million of net receivables *In Protest* due the Department of Revenue for the following sources:

- \* \$56 million for *income taxes*,
- \* \$30 million for *sales taxes*,
- \* \$5 million for *motor fuel taxes*, and
- \* \$5 million for *other state taxes*.

2) \$28 million of net receivables *In Protest* due the Department of Public Aid from the *federal government*.

3) \$610 thousand of net receivables *In Protest* due the Department of Public Health for *other income*.

4) \$96 thousand of net receivables *In Protest* due the Department of Nuclear Safety for the following sources:

- \* \$83 thousand for *federal government*, and
- \* \$13 thousand for *licenses and fees*.

5) \$2 thousand of net receivables *In Protest* due the Department of State Police for licenses and fees.

**All Funds Except General and Special Revenue.** There were \$25 million *In Protest* gross receivables to all funds except General and Special Revenue with estimated uncollectibles of \$17 million. This leaves a balance of net receivables of \$8 million. These *In Protest* net receivables are as follows:

1) \$5 million of net receivables *In Protest* to the Department of Employment Security from the following sources:

- \* \$4 million due for *unemployment taxes*, and
- \* \$1 million due for *overpayments to individuals*.

2) \$2 million of net receivables *In Protest* due the Department of Revenue for *sales taxes*.

3) \$489 thousand of net receivables *In Protest* due the Department of Public Aid for *other income*.

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.

G. Restatement of Receivable Balance - The Departments' of Revenue and Public Aid receivables in prior years were restated. Also, the current report segregates *In Protest* receivables from *Not in Protest* receivables. Prior receivables have been restated to remove *In Protest* amounts.

	<u>Gross Rec.</u>	<u>Est. Uncol.</u>	<u>Net Rec.</u>
1/1/91 balance, as previously reported	\$4,074,998	\$2,063,369	\$2,011,629
Dept. of Public Aid overstatement	(22,961)	(1,148)	(21,813)
Dept. of Revenue understatement	4,796	1,209	3,587
<i>In Protest</i> eliminations	<u>(343,545)</u>	<u>(237,404)</u>	<u>(106,141)</u>
1/1/91 balance, as restated	<u>\$3,713,288</u>	<u>\$1,826,026</u>	<u>\$1,887,262</u>

H. Past Due Receivables - The suggested past due disclosure is over 180 days. However, the agencies below report past due receivables as follows:

**Over 75 days** - Department of Central Management Services.

**Over 90 days** - Department of Corrections and the Illinois Housing Development Authority.

**Over 120 days** - Department of Insurance.

**Over 130 days** - Governor's State University.

**Over 150 days** - University of Illinois and Illinois Student Assistance Commission.

**APPENDIX A**  
**GENERAL AND SPECIAL REVENUE FUNDS**

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<b>INCOME TAXES:</b>				
GENERAL FUND TYPE:				
General Revenue Fund				
Dept. of Revenue.....	\$ 181,630	\$ 55,301	\$ 164,385	\$ 48,630
SPECIAL REVENUE FUND TYPES:				
Personal Property Tax Replacement Fund				
Dept. of Revenue.....	17,798	5,901	20,744	7,405
<b>TOTAL INCOME TAXES RECEIVABLE</b>	<b>199,428</b>	<b>61,202</b>	<b>185,129</b>	<b>56,035</b>
<b>SALES TAXES:</b>				
GENERAL FUND TYPE:				
General Revenue Fund				
Dept. of Revenue.....	288,073	93,944	334,997	66,545
SPECIAL REVENUE FUND TYPES:				
State and Local Sales Tax Reform Fund				
Dept. of Revenue.....	933	644	445	340
County and Mass Transit District Fund				
Dept. of Revenue.....	4,137	1,994	1,857	1,059
Local Government Tax Fund				
Dept. of Revenue.....	77,666	14,900	81,557	14,961
<b>TOTAL SPECIAL REVENUE FUND TYPES</b>	<b>82,736</b>	<b>17,538</b>	<b>83,859</b>	<b>16,360</b>
<b>TOTAL SALES TAXES RECEIVABLE</b>	<b>370,809</b>	<b>111,482</b>	<b>418,856</b>	<b>82,905</b>
<b>MOTOR FUEL TAXES:</b>				
SPECIAL REVENUE FUND TYPES:				
Motor Fuel Tax Fund				
Dept. of Revenue.....	53,358	16,731	47,553	26,052
Underground Storage Tank Fund				
Dept. of Revenue.....	151	103	227	203
<b>TOTAL MOTOR FUEL TAXES</b>	<b>53,509</b>	<b>16,834</b>	<b>47,780</b>	<b>26,255</b>
<b>OTHER STATE TAXES:</b>				
GENERAL FUND TYPE:				
General Revenue Fund				
Secretary of State.....	1	49	1	60
Treasurer.....		13,250		11,794
Dept. of Insurance.....	35	3,759	35	1,542
Dept. of Revenue.....	102,398	4,059	94,769	11,007
<b>TOTAL GENERAL FUND TYPE</b>	<b>102,434</b>	<b>21,117</b>	<b>94,805</b>	<b>24,403</b>
SPECIAL REVENUE FUND TYPES:				
Fire Prevention Fund				
Dept. of Insurance.....		1		1
<b>TOTAL SPECIAL REVENUE FUND TYPES</b>		<b>1</b>		<b>1</b>
<b>TOTAL OTHER STATE TAXES RECEIVABLE</b>	<b>102,434</b>	<b>21,118</b>	<b>94,805</b>	<b>24,404</b>
<b>FEDERAL GOVERNMENT:</b>				
GENERAL FUND TYPE:				
General Revenue Fund				
Auditor General.....		20		104
Dept. of Conservation.....		35		
Dept. of Military Affairs.....		709		758
Dept. of Public Aid.....		262,303		104,219
Dept. of Public Health.....		974		1,175
<b>TOTAL GENERAL FUND TYPE</b>		<b>264,041</b>		<b>106,256</b>
SPECIAL REVENUE FUND TYPES:				
State Boating Act				
Dept. of Conservation.....		266		
Fed. Title IV Fire Prot. Asst. Fund				
Dept. of Conservation.....		12		6

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<i>Conservation Federal Projects Fund</i>				
<i>Dept. of Conservation.....</i>				11
<i>Title III Social Security and Employment Service Fund</i>				
<i>Dept. of Employment Security.....</i>		6		1
<i>Mental Health Fund</i>				
<i>Dept. of Mental Health &amp; D/D.....</i>	5646	1,240		
<i>Nuclear Safety Emergency Preparedness Fund</i>				
<i>Dept. of Nuclear Safety.....</i>		4		4
<i>Immigration Reform &amp; Control Fund</i>				
<i>Dept. of Public Aid.....</i>		33,647		32,593
<i>Special Purposes Trust Fund</i>				
<i>Dept. of Public Aid.....</i>		6,190		7,441
<i>Child Support Enforcement Trust Fund</i>				
<i>Dept. of Public Aid.....</i>		1,290		1,671
<i>Vocational Rehabilitation Fund</i>				
<i>Dept. of Rehabilitative Services.....</i>	22	82	20	85
<i>Law Enforcement Services Fund</i>				
<i>Dept. of State Police.....</i>		592		522
<i>Road Fund</i>				
<i>Dept. of Transportation.....</i>		8,753		10,794
<i>Federal/Local Airport Fund</i>				
<i>Dept. of Transportation.....</i>		73		132
<i>LaSalle Veterans Home Fund</i>				
<i>Dept. of Veterans' Affairs.....</i>		180		
<i>G.I. Education Fund</i>				
<i>Dept. of Veterans' Affairs.....</i>		130		180
<i>Quincy Veterans' Home Fund</i>				
<i>Dept. of Veterans' Affairs.....</i>		1,176		1,051
<i>Manteno Veterans' Home Fund</i>				
<i>Dept. of Veterans' Affairs.....</i>		576		598
<i>Federal Aid Disaster Fund</i>				
<i>Illinois Emergency Management.....</i>		3		
<i>U.S. Environmental Protection</i>				
<i>Environmental Protection Agency.....</i>				3
TOTAL SPECIAL REVENUE FUND TYPES	5,668	54,220	20	55,092
<b>TOTAL FEDERAL GOVERNMENT RECEIVABLE</b>	<b>5,668</b>	<b>318,261</b>	<b>20</b>	<b>161,348</b>
<b>LICENSES &amp; FEES:</b>				
<b>GENERAL FUND TYPE:</b>				
<i>General Revenue Fund</i>				
<i>Supreme Court.....</i>		188		25
<i>Secretary of State.....</i>	36	69		3
<i>Comptroller.....</i>	8	4	7	4
<i>Dept. of Agriculture.....</i>		181		210
<i>Dept. of Children &amp; Family Services.....</i>	4,615	471	4,867	399
<i>Dept. of Insurance.....</i>	35	371	42	302
<i>Dept. of Labor.....</i>		62		21
<i>Dept. of Professional Regulation.....</i>		8		10
<i>Dept. of Public Health.....</i>		2		1
<i>Dept. of State Police.....</i>		3		533
TOTAL GENERAL FUND TYPE	4,694	1,359	4,916	1,508
<b>SPECIAL REVENUE FUND TYPES:</b>				
<i>Mandatory Arbitration</i>				
<i>Supreme Court.....</i>		540		
<i>Road Fund</i>				
<i>Secretary of State.....</i>	664	4,129	780	3,567
<i>Drivers Education Fund</i>				
<i>Secretary of State.....</i>		5		5

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<i>Library Trust Fund</i>				
<b>Secretary of State</b> .....		237		268
<i>State Construction Account Fund</i>				
<b>Secretary of State</b> .....	390	2,426	458	2,095
<i>Pesticide Control Fund</i>				
<b>Dept. of Agriculture</b> .....		6		5
<i>Wildlife &amp; Fish Fund</i>				
<b>Dept. of Conservation</b> .....		36		16
<i>Insurance Producer Administration Fund</i>				
<b>Dept. of Insurance</b> .....	25	27	20	59
<i>Insurance Financial Regulation Fund</i>				
<b>Dept. of Insurance</b> .....	1	57	2	31
<i>Radiation Protection Fund</i>				
<b>Dept. of Nuclear Safety</b> .....		32		38
<i>Ill. State Pharmacy Disciplinary Fund</i>				
<b>Dept. of Professional Regulation</b> .....		8		1
<i>Ill. State Medical Disciplinary Fund</i>				
<b>Dept. of Professional Regulation</b> .....		4		3
<i>Nurse Dedicated &amp; Professional Fund</i>				
<b>Dept. of Professional Regulation</b> .....		2		1
<i>Real Estate Recovery Fund</i>				
<b>Dept. of Professional Regulation</b> .....		1		1
<i>Illinois State Dental Disciplinary Fund</i>				
<b>Dept. of Professional Regulation</b> .....				1
<i>Real Estate License Administration Fund</i>				
<b>Dept. of Professional Regulation</b> .....		1		2
<i>Design Professional Administration and Investigation Fund</i>				
<b>Dept. of Professional Regulation</b> .....	5	2		1
<i>Medicaid DD Provider Participation Fee Trust Fund</i>				
<b>Dept. of Public Aid</b> .....	130	6,809		
<i>Medicaid Long-Term Care Provider Participation Fee Trust Fund</i>				
<b>Dept. of Public Aid</b> .....	571	33,242		
<i>Hospital Services Trust Fund</i>				
<b>Dept. of Public Aid</b> .....	905	54,700		
<i>Response Contractors Indemnification Fund</i>				
<b>Dept. of Public Health</b> .....			19	
<i>Metabolic Screening Treatment Fund</i>				
<b>Dept. of Public Health</b> .....	152	1,554	147	585
<i>Agricultural Premium Fund</i>				
<b>Dept. of State Police</b> .....		173		
<i>LaSalle Veterans' Home Fund</i>				
<b>Dept. of Veterans' Affairs</b> .....		1		
<i>Manteno Veterans' Home Fund</i>				
<b>Dept. of Veterans' Affairs</b> .....		6		9
<i>Ill. Bank Examiners' Education Fund</i>				
<b>Commissioner of Banks &amp; Trust Companies</b> .....		300		82
<i>C.D.B. Revolving</i>				
<b>Capital Development Board</b> .....		837		854
<i>Community Water Supply Laboratory Fund</i>				
<b>Environmental Protection Agency</b> .....		1		7
<i>Environmental Protection Permit &amp; Inspection Fund</i>				
<b>Environmental Protection Agency</b> .....	9	467	9	553
<i>S &amp; L and Residential Mortgage License Fund</i>				
<b>Com. of Savings &amp; Residential Finance</b> .....	148	213	97	154

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<i>Fire Prevention Fund</i>				
<i>Office of the State Fire Marshal.....</i>	105	167	85	222
<i>Underground Storage Tank Fund</i>				
<i>Office of the State Fire Marshal.....</i>		1,776		
<i>Operating Fund</i>				
<i>Ill. Mathematics &amp; Science Academy.....</i>		47		32
TOTAL SPECIAL REVENUE FUND TYPES	3,105	107,806	1,617	8,592
<b>TOTAL LICENSES &amp; FEES RECEIVABLE</b>	<b>7,799</b>	<b>109,165</b>	<b>6,533</b>	<b>10,100</b>
<b>INTEREST &amp; INVESTMENT INCOME:</b>				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
<i>Treasurer.....</i>		6,164		10,389
SPECIAL REVENUE FUND TYPES:				
<i>Wildlife &amp; Fish Fund</i>				
<i>Dept. of Conservation.....</i>		28		21
<i>Salmon Fund</i>				
<i>Dept. of Conservation.....</i>				1
<i>Fish and Wildlife Endowment Fund</i>				
<i>Dept. of Conservation.....</i>		1		1
<i>State Migratory Waterfowl Stamp Fund</i>				
<i>Dept. of Conservation.....</i>		5		11
<i>Ill. Beach Marina Fund</i>				
<i>Dept. of Conservation.....</i>		1		2
<i>Amusement Fund</i>				
<i>Dept. of Veteran's Affairs.....</i>				11
TOTAL SPECIAL REVENUE FUND TYPES		35		47
<b>TOTAL INTEREST &amp; INVESTMENT INCOME RECEIVABLE</b>		<b>6,199</b>		<b>10,436</b>
<b>OTHER INCOME:</b>				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
<i>Supreme Court.....</i>		3		1
<i>Lieutenant Governor.....</i>				6
<i>Attorney General.....</i>		1,419		966
<i>Secretary of State.....</i>		8		17
<i>Comptroller.....</i>		23		18
<i>Dept. of Children &amp; Family Services.....</i>	257	504	252	879
<i>Dept. of Conservation.....</i>		52		60
<i>Dept. of Insurance.....</i>	64	1,067	85	172
<i>Dept. of Labor.....</i>		9		34
<i>Dept. of Mental Health &amp; D/D.....</i>	144	658		354
<i>Dept. of Professional Regulation.....</i>	44	10		
<i>Dept. of Public Aid.....</i>	35	982	35	3,405
<i>Dept. of Public Health.....</i>		725		1,177
<i>Dept. of Rehabilitative Services.....</i>	33	48	29	45
<i>Dept. of State Police.....</i>	1,221	475	1,311	128
<i>Dept. of Transportation.....</i>		4		37
<i>Court of Claims.....</i>		1		2
<i>Environmental Protection Agency.....</i>	153	23	153	7
<i>Illinois Community College Board.....</i>		55		30
TOTAL GENERAL FUND TYPE	1,951	6,066	1,865	7,338
SPECIAL REVENUE FUND TYPES:				
<i>Service County Fund</i>				
<i>State's Attorneys Appellate Prosecutor.....</i>		431		449
<i>Library Services Fund</i>				
<i>Secretary of State.....</i>		2		

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<i>Asbestos Abatement Fund</i>				
<b>Attorney General</b> .....	185	2,378		2,298
<i>Attorney General Grant Fund</i>				
<b>Attorney General</b> .....		260		2
<i>Agricultural Premium Fund</i>				
<b>Dept. of Agriculture</b> .....		5		
<i>Agricultural Master Fund</i>				
<b>Dept. of Agriculture</b> .....				5
<i>State Boating Act Fund</i>				
<b>Dept. of Conservation</b> .....		422		439
<i>State Parks Fund</i>				
<b>Dept. of Conservation</b> .....		5		1
<i>Wildlife &amp; Fish Fund</i>				
<b>Dept. of Conservation</b> .....		11		12
<i>Natural Areas Acquisition Fund</i>				
<b>Dept. of Conservation</b> .....				10
<i>Open Space Lands Acquisition and Development Fund</i>				
<b>Dept. of Conservation</b> .....				24
<i>Ill. Forestry Development Fund</i>				
<b>Dept. of Conservation</b> .....		2		3
<i>Ill. Beach Marina Fund</i>				
<b>Dept. of Conservation</b> .....		36		8
<i>Title III Social Security &amp; Employment Service Fund</i>				
<b>Dept. of Employment Security</b> .....		11		1,007
<i>Natural Resources Information Fund</i>				
<b>Dept. of Energy &amp; Natural Resources</b> .....	8	15	6	10
<i>Insurance Producer Administration Fund</i>				
<b>Dept. of Insurance</b> .....	8		8	
<i>Insurance Financial Regulatory Fund</i>				
<b>Dept. of Insurance</b> .....		10		
<i>Job Training Partnership Act Fund</i>				
<b>Dept. of Labor</b> .....				10
<i>Child Labor Enforcement Fund</i>				
<b>Dept. of Labor</b> .....		19		
<i>Mental Health Fund</i>				
<b>Dept. of Mental Health &amp; D/D</b> .....	21,267	4,700	16,923	13,852
<i>DMH/DD Federal Projects Fund</i>				
<b>Dept. of Mental Health &amp; D/D</b> .....		36		36
<i>Armory Rental Fund</i>				
<b>Dept. of Military Affairs</b> .....		29		12
<i>Ill. State Medical Disciplinary Fund</i>				
<b>Dept. of Professional Regulation</b> .....	1	105		
<i>Nurse Dedicated &amp; Professional Fund</i>				
<b>Dept. of Professional Regulation</b> .....	1	5		
<i>Optometric Licensing and Dicipinary Committee Fund</i>				
<b>Dept. of Professional Regulation</b> .....		9		
<i>Real Estate Recovery Fund</i>				
<b>Dept. of Professional Regulation</b> .....	114	30		
<i>Ill. State Dental Disciplinary Fund</i>				
<b>Dept. of Professional Regulation</b> .....		27		
<i>Special Purposes Trust Fund</i>				
<b>Dept. of Public Aid</b> .....	376	30	471	
<i>Child Suppport Enforcement Fund</i>				
<b>Dept. of Public Aid</b> .....		25		
<i>Local Initiative Fund</i>				
<b>Dept. of Public Aid</b> .....		76		76

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<i>Public Health Services Fund</i>				
<i>Dept. of Public Health</i> .....		540		88
<i>Illinois School Asbestos Abatement Fund</i>				
<i>Dept. of Public Health</i> .....		15		
<i>Long Term Care Fund</i>				
<i>Dept. of Public Health</i> .....		315		65
<i>U.S.D.A. Women &amp; Infant Care Fund</i>				
<i>Dept. of Public Health</i> .....		848		981
<i>Maternal &amp; Child Health Services Fund</i>				
<i>Dept. of Public Health</i> .....		717		404
<i>Medical Fraud Fund</i>				
<i>Dept. of State Police</i> .....	963	123	1,077	31
<i>Drug Traffic Prevention Fund</i>				
<i>Dept. of State Police</i> .....		23	130	8
<i>Law Enforcement Services Fund</i>				
<i>Dept. of State Police</i> .....		171		443
<i>Missing &amp; Exploited Children Trust Fund</i>				
<i>Dept. of State Police</i> .....		3		38
<i>Road Fund</i>				
<i>Dept. of Transportation</i> .....	1,817	19,651	1,944	18,129
<i>Federal/Local Airport Fund</i>				
<i>Dept. of Transportation</i> .....		570		763
<i>Air Transportation Revolving Fund</i>				
<i>Dept. of Transportation</i> .....		99		207
<i>Federal Mass Transit Fund</i>				
<i>Dept. of Transportation</i> .....		61		25
<i>Quincy Veterans' Home Fund</i>				
<i>Dept. of Veterans' Affairs</i> .....	252		390	
<i>Transportation Regulatory Fund</i>				
<i>Illinois Commerce Commission</i> .....	311	154	280	89
<i>Public Utility Fund</i>				
<i>Illinois Commerce Commission</i> .....		1		16
<i>Environmental Protection Trust Fund</i>				
<i>Environmental Protection Trust Fund Comm</i> .....	130	362	130	305
<i>Hazardous Waste Fund</i>				
<i>Environmental Protection Agency</i> .....	103	4,993	108	7,944
<i>Landfill Closure &amp; Post-Closure Fund</i>				
<i>Environmental Protection Agency</i> .....		27		27
<i>Criminal Justice Information Systems Trust Fund</i>				
<i>Ill. Criminal Justice Information Authority</i> .....		167		168
<i>Medical Center Commission Property Management Fund</i>				
<i>Medical Center Commission</i> .....				1
<i>Pollution Control Board Fund</i>				
<i>Pollution Control Board</i> .....		1		1
TOTAL SPECIAL REVENUE FUND TYPES	25,536	37,520	21,467	47,987
TOTAL OTHER INCOME RECEIVABLE	27,487	43,586	23,332	55,325
<b>LOANS &amp; NOTES:</b>				
GENERAL FUND TYPE:				
<i>General Revenue Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs</i> .....		200		200
<i>Dept. of Public Health</i> .....		1,828	64	1,503
<i>Dept. of Transportation</i> .....		1,728		
<i>Capital Development Board</i> .....	16,053	1,022	1,085	16,412
<i>Prairie State 2000</i> .....	31	99	36	102
<i>State Board of Education</i> .....	1,523	4,570	1,722	5,168
TOTAL GENERAL FUND TYPE	17,607	9,447	2,907	23,385

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
SPECIAL REVENUE FUND TYPES:				
<i>Ill. Rural Rehabilitation Fund</i>				
<i>Dept. of Agriculture.....</i>		171		175
<i>Fed. Job Training Info. Systems Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>		31		207
<i>New Technology Recovery Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>		992		118
<i>Community Services Block Grant Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>		15		20
<i>Community Development/Small Cities Block Grant Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>	2,341	2,492	2,341	3,121
<i>Petroleum Violation Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>	22	31	14	88
<i>Build Illinois Capital Revolving Loan Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>	3,787	22,834	3,116	24,296
<i>Large Business Attraction Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>	3,854	34,941	3,416	32,182
<i>Public Infrastructure Consolidated Loan Revolving Fund</i>				
<i>Dept. of Commerce &amp; Community Affairs.....</i>		8,347	3	7,709
<i>Ill. Industrial Coal Utilization Fund</i>				
<i>Dept. of Energy &amp; Natural Resources.....</i>		1,895		
<i>Solid Waste Management Revolving Fund</i>				
<i>Dept. of Energy &amp; Natural Resources.....</i>		1,246		
<i>State Rail Freight Loan Repayment Fund</i>				
<i>Dept. of Transportation.....</i>	88	9,666		
<i>Rail Freight Loan Repayment Fund</i>				
<i>Dept. of Transportation.....</i>		4,032		
<i>Water Pollution Control Revolving Fund</i>				
<i>Environmental Protection Agency.....</i>		118,661		39,463
<i>Ill Affordable Housing Trust Fund</i>				
<i>Ill. Housing Development Authority.....</i>		4		
TOTAL SPECIAL REVENUE FUND TYPES	10,092	205,358	8,890	107,379
TOTAL LOANS & NOTES RECEIVABLE	27,699	214,805	11,797	130,764
CHILD SUPPORT CLAIMS:				
SPECIAL REVENUE FUND TYPES:				
<i>Child Support Enforcement Trust Fund</i>				
<i>Dept. of Public Aid.....</i>	280,225	12,285	244,621	11,125
TOTAL CHILD SUPPORT CLAIMS RECEIVABLE	280,225	12,285	244,621	11,125
TOTAL RECEIVABLES FROM ALL SOURCES	\$ 1,075,058	\$ 914,937	\$ 1,032,873	\$ 568,697

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Auditor General:</b>				
Federal Government:				
General Fund Type:				
General Revenue Fund	\$ 766	\$ 20	\$ 19	95.0%
Total Federal Government	766	20	19	95.0%
<b>Total Auditor General.....</b>	<b>766</b>	<b>20</b>	<b>19</b>	<b>95.0%</b>
<b>Supreme Court:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	176	188	5	2.7%
Special Revenue Type:				
Mandatory Arbitration	3,019	540		---
Total Licenses and Fees	3,195	728	5	0.7%
Other Income:				
General Fund Type:				
General Revenue Fund	412	3	1	33.3%
Total Other Income	412	3	1	33.3%
<b>Total Supreme Court.....</b>	<b>3,607</b>	<b>731</b>	<b>6</b>	<b>0.8%</b>
<b>State's Attorney's Appellate Prosecutor:</b>				
Other Income:				
Special Revenue Fund Type:				
County Fund	1,079	431		---
Total Other Income	1,079	431		---
<b>Total State's Attorney's Appellate Prosecutor.....</b>	<b>1,079</b>	<b>431</b>		<b>---</b>
<b>Attorney General:</b>				
Other Income:				
General Fund Type:				
General Revenue Fund	314	1,419		---
Special Revenue Fund Type:				
Asbestos Abatement Fund	1,018	2,563		---
Attorney General's Grant Fund	350	260		---
Total Other Income	1,682	4,242		---
<b>Total Attorney General.....</b>	<b>1,682</b>	<b>4,242</b>		<b>---</b>
<b>Secretary of State:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	19,219	105	12	11.4%
Special Revenue Fund Type:				
Road Fund	356,504	4,793	1,824	38.1%
Drivers Education Fund	10,869	5	3	60.0%
Library Trust Fund	4,347	237		---
State Construction Account Fund	233,071	2,816	1,072	38.1%
Total Licenses and Fees	624,010	7,956	2,911	36.6%
Other Taxes:				
General Fund Type:				
General Revenue Fund	84,912	50	24	48.0%
Total Other Taxes	84,912	50	24	48.0%
Other Income:				
General Fund Type:				
General Revenue Fund	335	8		---

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Special Revenue Fund Type:</b>				
Library Services Fund		2	2	100.0%
Total Other Income	335	10	2	20.0%
<b>Total Secretary of State.....</b>	<b>709,257</b>	<b>8,016</b>	<b>2,937</b>	<b>36.6%</b>
<b>Comptroller:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	202	12	10	83.3%
Total Licenses and Fees	202	12	10	83.3%
Other Income:				
General Fund Type:				
General Revenue Fund	35	23	23	100.0%
Total Other Income	35	23	23	100.0%
<b>Total Comptroller.....</b>	<b>237</b>	<b>35</b>	<b>33</b>	<b>94.3%</b>
<b>Treasurer:</b>				
Interest & Investment Income:				
General Fund Type:				
General Revenue Fund	118,893	6,164		---
Total Interest and Investment Income	118,893	6,164		---
Other Taxes:				
General Fund Type:				
General Revenue Fund	1,127	13,250		---
Total Other Taxes	1,127	13,250		---
<b>Total Treasurer.....</b>	<b>120,020</b>	<b>19,414</b>		---
<b>Department of Agriculture:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	2,966	181	6	3.3%
Special Revenue Fund Type:				
Pesticide Control Fund		6		---
Total Licenses & Fees	2,966	187	6	3.2%
Loans & Notes:				
Special Revenue Fund Type:				
Rural Rehabilitation Fund	15	171	107	62.6%
Total Loans and Notes	15	171	107	62.6%
Other Income:				
Special Revenue Fund Type:				
Agricultural Premium Fund	3,597	5	3	60.0%
Total Other Income	3,597	5	3	60.0%
<b>Total Department of Agriculture.....</b>	<b>6,578</b>	<b>363</b>	<b>116</b>	<b>32.0%</b>
<b>Department of Children and Family Services:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	121	5,086	4,918	96.7%
Total Licenses & Fees	121	5,086	4,918	96.7%
Other Income:				
General Fund Type:				
General Revenue Fund	3,827	761	442	58.1%
Total Other Income	3,827	761	442	58.1%
<b>Total Department of Children &amp; Family Services.....</b>	<b>3,948</b>	<b>5,847</b>	<b>5,360</b>	<b>91.7%</b>

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 GENERAL AND SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1991  
 (In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Department of Commerce &amp; Community Affairs:</b>				
Loans & Notes:				
General Fund Type:				
General Revenue Fund		200		---
Special Revenue Fund Type:				
Federal Job Training Info. Systems Rev. Fund		31		---
New Technology Recovery Fund	16	992		---
Community Services Block Grant Fund	5	15		---
Community Dev./Small Cities Block Grant Fund	605	4,833	2,341	48.4%
Petroleum Violation Fund	54	53	26	49.1%
Build Illinois Capital Loan Revolving Fund	2,771	26,621	4,425	16.6%
Large Business Attraction Fund	2,550	38,795	1,184	3.1%
Public Infrastructure Consol. Loan Rev. Fund	560	8,347		---
Total Loans & Notes	<u>6,561</u>	<u>79,887</u>	<u>7,976</u>	10.0%
<b>Total Department of Commerce and Comm. Affairs.....</b>	<b><u>6,561</u></b>	<b><u>79,887</u></b>	<b><u>7,976</u></b>	<b>10.0%</b>
<b>Department of Conservation:</b>				
Federal Government:				
General Fund Type:				
General Revenue Fund	712	35		---
Special Revenue Fund Type:				
State Boating Act Fund	453	266		---
Fedl Title IV Fire Prot. Asst. Fund	117	12		---
Total Federal Government	<u>1,282</u>	<u>313</u>		---
Licenses & Fees:				
Special Revenue Fund Type:				
Wildlife and Fish Fund	15,160	36	36	100.0%
Total Licenses and Fees	<u>15,160</u>	<u>36</u>	<u>36</u>	100.0%
Interest & Investment Income:				
Special Revenue Fund Type:				
Wildlife and Fish Fund	194	28		---
Fish and Wildlife Endowment	6	1		---
State Migratory Waterfowl Stamp Fund	103	5		---
Illinois Beach Marina Fund	35	1		---
Total Interest and Investment Income	<u>338</u>	<u>35</u>		---
Other Income:				
General Fund Type:				
General Revenue Fund	32	52		---
Special Revenue Fund Type:				
State Boating Act Fund	63	422		---
State Parks Fund	1,384	5		---
Wildlife and Fish Fund	1,155	11	3	27.3%
Illinois Forestry Development Fund	71	2	2	100.0%
Illinois Beach Marina Fund	1,831	36	7	19.4%
Total Other Income	<u>4,536</u>	<u>528</u>	<u>12</u>	2.3%
<b>Total Department of Conservation.....</b>	<b><u>21,316</u></b>	<b><u>912</u></b>	<b><u>48</u></b>	<b>5.3%</b>
<b>Department of Employment Security:</b>				
Other Income:				
Special Revenue Fund Type:				
Title III Social Security & Employment Srv. Fund	264	11	2	18.2%
Total Other Income	<u>264</u>	<u>11</u>	<u>2</u>	18.2%

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 GENERAL AND SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1991  
 (In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Federal Government:</b>				
Special Revenue Fund Type:				
Title III Social Security & Employment Srv. Fund	142,977	6	4	66.7%
Total Federal Government	142,977	6	4	66.7%
<b>Total Department of Employment Security.....</b>	<b>143,241</b>	<b>17</b>	<b>6</b>	<b>35.3%</b>
<b>Department of Energy &amp; Natural Resources:</b>				
Loans & Notes:				
Special Revenue Fund Type:				
Industrial Coal Utilization Fund	212	1,895		---
Solid Waste Management Revolving Loan Fund	77	1,246		---
Total Loans & Notes	289	3,141		---
Other Income:				
Special Revenue Fund Type:				
Natural Resources Information Fund	177	23	10	43.5%
Total Other Income	177	23	10	43.5%
<b>Total Department of Energy &amp; Natural Resources.....</b>	<b>466</b>	<b>3,164</b>	<b>10</b>	<b>0.3%</b>
<b>Department of Insurance:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	21,355	406	137	33.7%
Special Revenue Fund Type:				
Insurance Producer Administration Fund	7,133	52	18	34.6%
Insurance Financial Regulation Fund	2,975	58	8	13.8%
Total Licenses & Fees	31,463	516	163	31.6%
Other Taxes:				
General Fund Type:				
General Revenue Fund	165,531	3,794	3,005	79.2%
Special Revenue Fund Type:				
Fire Prevention Fund	9,947	1	1	100.0%
Total Other Taxes	175,478	3,795	3,006	79.2%
Other Income:				
General Fund Type:				
General Revenue Fund	1,567	1,131	598	52.9%
Special Revenue Fund Type:				
Insurance Producer Administration Fund	70	8	8	100.0%
Insurance Financial Regulation Fund	1	10	8	80.0%
Total Other Income	1,638	1,149	614	53.4%
<b>Total Department of Insurance.....</b>	<b>208,579</b>	<b>5,460</b>	<b>3,783</b>	<b>69.3%</b>
<b>Department of Labor:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	429	62		---
Total Licenses & Fees	429	62		---
Other Income:				
General Fund Type:				
General Revenue Fund	362	9		---
Special Revenue Fund Type:				
Child Labor Enforcement Fund	*	19		---
Total Other Income	362	28		---
<b>Total Department of Labor.....</b>	<b>791</b>	<b>90</b>		<b>---</b>

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Department of Mental Health &amp; D/D:</b>				
Other Income:				
General Fund Type:				
General Revenue Fund	159	802	734	91.5%
Special Revenue Fund Type:				
Mental Health Fund	21,612	25,967	19,041	73.3%
DMH/DD Federal Projects Fund	1	36	36	100.0%
Total Other Income	<u>21,772</u>	<u>26,805</u>	<u>19,811</u>	73.9%
Federal Government:				
Special Revenue Fund Type:				
Mental Health Fund	392	6,886	4,531	65.8%
Total Federal Government	<u>392</u>	<u>6,886</u>	<u>4,531</u>	65.8%
<b>Total Department of Mental Health &amp; D/D.....</b>	<b><u>22,164</u></b>	<b><u>33,691</u></b>	<b><u>24,342</u></b>	<b>72.3%</b>
<b>Department of Military Affairs:</b>				
Federal Government:				
General Fund Type:				
General Revenue Fund	2,360	709		---
Total Federal Government	<u>2,360</u>	<u>709</u>		---
Other Income:				
Special Revenue Fund Type:				
Armory Rental Fund	186	29	2	6.9%
Total Other Income	<u>186</u>	<u>29</u>	<u>2</u>	6.9%
<b>Total Department of Military Affairs.....</b>	<b><u>2,546</u></b>	<b><u>738</u></b>	<b><u>2</u></b>	<b>0.3%</b>
<b>Department of Nuclear Safety:</b>				
Federal Government:				
Special Revenue Fund Type:				
Nuclear Safety Emergency Preparedness Fund	20	4		---
Total Federal Government	<u>20</u>	<u>4</u>		---
Licenses & Fees:				
Special Revenue Fund Type:				
Radiation Protection Fund	1,383	32	6	18.8%
Total Licenses & Fees	<u>1,383</u>	<u>32</u>	<u>6</u>	18.8%
<b>Total Department of Nuclear Safety.....</b>	<b><u>1,403</u></b>	<b><u>36</u></b>	<b><u>6</u></b>	<b>16.7%</b>
<b>Department of Professional Regulation:</b>				
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	5,132	8	4	50.0%
Special Revenue Fund Type:				
Ill. State Pharmacy Disciplinary Fund	481	8		---
State Medical Disciplinary Fund	6,091	4	3	75.0%
Nurse Dedicated and Professional Fund	1,248	2	1	50.0%
Real Estate Recovery Fund	168	1	1	100.0%
Real Estate License Administration Fund	1,770	1	1	100.0%
Design Professional Adm. and Invest. Fund	1,337	7	5	71.4%
Total Licenses and Fees	<u>16,227</u>	<u>31</u>	<u>15</u>	48.4%
Other Income:				
General Fund Type:				
General Revenue Fund	26	54	43	79.6%
Special Revenue Fund Type:				
State Medical Disciplinary Fund	153	106		---
Nurse Dedicated and Professional Fund	4	6	1	16.7%
Optometric Licensing & Disciplinary Comm. Fund	4	9	1	11.1%

STATE OF ILLINOIS  
**SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES**  
**BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND**  
**GENERAL AND SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 1991**  
(In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
Real Estate Recovery Fund	173	144	112	77.8%
Ill. State Dental Disciplinary Fund	4	27		---
Total Other Income	364	346	157	45.4%
<b>Total Department of Professional Regulation.....</b>	<b>16,591</b>	<b>377</b>	<b>172</b>	<b>45.6%</b>
<b>Department of Public Aid:</b>				
Federal Government:				
General Fund Type:				
General Revenue Fund	2,227,101	262,303	16,062	6.1%
Special Revenue Fund Type:				
Immigration Reform and Control Fund	28,562	33,647		---
Special Purposes Trust Fund	44,407	6,190		---
Child Support Enforcement Trust Fund	27,717	1,290		---
Total Federal Government	2,327,787	303,430	16,062	5.3%
Child Support Claims:				
Special Revenue Fund Type:				
Child Support Enforcement Trust Fund	43,533	292,510	231,788	79.2%
Total Child Support Claims	43,533	292,510	231,788	79.2%
Licenses & Fees:				
Special Revenue Fund Type:				
Medicaid DD Provider Participation Fee Trust Fund	*	6,939		---
Medicaid L-T Care Provider Participation Fee Trust Fund	*	33,813		---
Hospital Services Trust Fund	*	55,605		---
Total Licenses & Fees		96,357		---
Other Income:				
General Fund Type:				
General Revenue Fund	19,586	1,017		---
Special Revenue Fund Type:				
Special Purposes Trust Fund	6	406	376	92.6%
Local Initiative Fund		76	19	25.0%
Child Support Enforcement Trust Fund	4	25		---
Total Other Income	19,596	1,524	395	25.9%
<b>Total Department of Public Aid.....</b>	<b>2,390,916</b>	<b>693,821</b>	<b>248,245</b>	<b>35.8%</b>
<b>Department of Public Health:</b>				
Federal Government:				
General Fund Type:				
General Revenue Fund	3,860	974		---
Total Federal Government	3,860	974		---
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	2,532	2		---
Special Revenue Fund Type:				
Metabolic Treatment Screening Fund	3,040	1,706	434	25.4%
Total Licenses & Fees	5,572	1,708	434	25.4%
Loans & Notes:				
General Fund Type:				
General Revenue Fund	367	1,828	3	0.2%
Total Loans & Notes	367	1,828	3	0.2%
Other Income:				
General Fund Type:				
General Revenue Fund	959	725		---

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Special Revenue Fund Type:</b>				
Public Health Services Fund		540		---
School Asbestos Abatement Fund	64	15		---
USDA Women and Infant Care Fund	28,106	848		---
Maternal and Child Health Srv. Block Grant Fund	64	717		---
Long Term Care Fund	292	315	254	80.6%
Total Other Income	29,485	3,160	254	8.0%
<b>Total Department of Public Health.....</b>	<b>39,284</b>	<b>7,670</b>	<b>691</b>	<b>9.0%</b>
<b>Department of Rehabilitative Services:</b>				
Federal Government:				
Special Revenue Fund Type:				
Vocational Rehabilitation Fund	77,057	104	89	85.6%
Total Federal Government	77,057	104	89	85.6%
Other Income:				
General Fund Type:				
General Revenue Fund	155	81	69	85.2%
Total Other Income	155	81	69	85.2%
<b>Total Department of Rehabilitative Services.....</b>	<b>77,212</b>	<b>185</b>	<b>158</b>	<b>85.4%</b>
<b>Department of Revenue:</b>				
Income Taxes:				
General Fund Type:				
General Revenue Fund	4,423,068	236,931	194,480	82.1%
Special Revenue Fund Type:				
Personal Property Tax Replacement Fund	375,807	23,699	19,758	83.4%
Total Income Taxes	4,798,875	260,630	214,238	82.2%
Sales Taxes:				
General Fund Type:				
General Revenue Fund	2,896,096	382,017	305,796	80.0%
Special Revenue Fund Type:				
State & Local Sales Tax Reform Fund	102,276	1,577	1,107	70.2%
County and Mass Transit District Fund	179,474	6,131	4,739	77.3%
Local Government Tax Fund	888,516	92,566	86,849	93.8%
Total Sales Taxes	4,066,362	482,291	398,491	82.6%
Other Taxes:				
General Fund Type:				
General Revenue Fund	392,950	106,457	16,954	15.9%
Total Other Taxes	392,950	106,457	16,954	15.9%
Motor Fuel Taxes:				
Special Revenue Fund Type:				
Motor Fuel Tax Fund	1,003,486	70,089	52,161	74.4%
Underground Storage Tank Fund	16,807	254	180	70.9%
Total Motor Fuel Taxes	1,020,293	70,343	52,341	74.4%
<b>Total Department of Revenue.....</b>	<b>10,278,480</b>	<b>919,721</b>	<b>682,024</b>	<b>74.2%</b>
<b>Department of State Police:</b>				
Federal Government:				
Special Revenue Fund Type:				
State Police Services Fund	607	592		---
Total Federal Government	607	592		---
Licenses & Fees:				
General Fund Type:				
General Revenue Fund	855	3		---

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Special Revenue Fund Type:</b>				
Agricultural Premium Fund	277	173		---
<b>Total Licenses &amp; Fees</b>	<b>1,132</b>	<b>176</b>		---
<b>Other Income:</b>				
<b>General Fund Type:</b>				
General Revenue Fund	1,721	1,696	1,521	89.7%
<b>Special Revenue Fund Type:</b>				
Medicaid Fraud and Abuse Prevention Fund	938	1,086	1,086	100.0%
Drug Traffic Prevention Fund	89	23	16	69.6%
State Police Services Fund	3,124	171		---
Missing and Exploited Children Trust Fund	127	3		---
<b>Total Other Income</b>	<b>5,999</b>	<b>2,979</b>	<b>2,623</b>	<b>88.0%</b>
<b>Total Department of State Police.....</b>	<b>7,738</b>	<b>3,747</b>	<b>2,623</b>	<b>70.0%</b>
<b>Department of Transportation:</b>				
<b>Federal Government:</b>				
<b>Special Revenue Fund Type:</b>				
Road Fund	388,504	8,753		---
Federal/Local Airport Fund	92,103	73		---
<b>Total Federal Government</b>	<b>480,607</b>	<b>8,826</b>		---
<b>Loans &amp; Notes:</b>				
<b>General Fund Type:</b>				
General Revenue Fund	117	1,728		---
<b>Special Revenue Fund Type:</b>				
State Rail Freight Loan Repayment Fund	296	9,754		---
Rail Freight Loan Repayment Fund	272	4,032		---
<b>Total Loans &amp; Notes</b>	<b>685</b>	<b>15,514</b>		---
<b>Other Income:</b>				
<b>General Fund Type:</b>				
General Revenue Fund	186	4	2	50.0%
<b>Special Revenue Fund Type:</b>				
Road Fund	63,528	21,468	7,465	34.8%
Federal/Local Airport Fund	5,918	570		---
Air Transportation Revolving Fund	839	99		---
Federal Mass Transit Fund		61	18	29.5%
<b>Total Other Income</b>	<b>70,471</b>	<b>22,202</b>	<b>7,485</b>	<b>33.7%</b>
<b>Total Department of Transportation.....</b>	<b>551,763</b>	<b>46,542</b>	<b>7,485</b>	<b>16.1%</b>
<b>Department of Veterans' Affairs:</b>				
<b>Federal Government:</b>				
<b>Special Revenue Fund Type:</b>				
G.I. Education Fund	350	130		---
Quincy Veterans' Home Fund	4,633	1,176		---
LaSalle Veterans' Home Fund	105	180		---
Manteno Veterans' Home Fund	2,320	576		---
<b>Total Federal Government</b>	<b>7,408</b>	<b>2,062</b>		---
<b>Licenses &amp; Fees:</b>				
<b>Special Revenue Fund Type:</b>				
LaSalle Veterans' Home Fund	156	1		---
Manteno Veterans' Home Fund	2,989	6		---
<b>Total Licenses &amp; Fees</b>	<b>3,145</b>	<b>7</b>		---

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 GENERAL AND SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1991  
 (In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Other Income:</b>				
Special Revenue Fund Type:				
Quincy Veterans' Home Fund	6	252		---
Total Other Income	6	252		---
<b>Total Department of Veterans' Affairs.....</b>	<b>10,559</b>	<b>2,321</b>		<b>---</b>
<b>Commissioner of Banks &amp; Trust Companies:</b>				
Licenses & Fees:				
Special Revenue Fund Type:				
Examiners' Education Fund	246	300		---
Total Licenses & Fees	246	300		---
<b>Total Comm. of Banks &amp; Trust Companies.....</b>	<b>246</b>	<b>300</b>		<b>---</b>
<b>Capital Development Board:</b>				
Loans & Notes:				
General Fund Type:				
General Revenue Fund	802	17,075		---
Total Loans & Notes	802	17,075		---
Licenses and Fees:				
Special Revenue Fund Type:				
C.D.B. Revolving Fund	2,561	837	7	0.8%
Total Licenses & Fees	2,561	837	7	0.8%
<b>Total Capital Development Board.....</b>	<b>3,363</b>	<b>17,912</b>	<b>7</b>	<b>---</b>
<b>Illinois Commerce Commission:</b>				
Other Income:				
Special Revenue Fund Type:				
Transportation Regulatory Fund	477	465	307	66.0%
Public Utility	76	1		---
Total Other Income	553	466	307	65.9%
<b>Total Illinois Commerce Commission.....</b>	<b>553</b>	<b>466</b>	<b>307</b>	<b>65.9%</b>
<b>Court of Claims:</b>				
Other Income:				
General Fund Type:				
General Revenue Fund	1	1		---
Total Other Income	1	1		---
<b>Total Court of Claims.....</b>	<b>1</b>	<b>1</b>		<b>---</b>
<b>Environmental Protection Trust Fund Comm.:</b>				
Other Income:				
Special Revenue Fund Type:				
Environmental Protection Trust Fund	2,218	492	231	47.0%
Total Other Income	2,218	492	231	47.0%
<b>Total Envir. Protection Trust Fund Commission.....</b>	<b>2,218</b>	<b>492</b>	<b>231</b>	<b>47.0%</b>
<b>Environmental Protection Agency:</b>				
Licenses & Fees:				
Special Revenue Fund Type:				
Community Water Supply Laboratory Fund	908	1	1	100.0%
Environ. Protection Permit & Inspection Fund	2,902	476	108	22.7%
Total Licenses & Fees	3,810	477	109	22.9%
Other Income:				
General Fund Type:				
General Revenue Fund	25	176	161	91.5%
Special Revenue Fund Type:				
Hazardous Waste Fund	4,115	5,096	4,125	80.9%

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
GENERAL AND SPECIAL REVENUE FUNDS  
DECEMBER 31, 1991  
(In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
Landfill Closure & Post-Closure Fund	27	27	27	100.0%
Total Other Income	4,167	5,299	4,313	81.4%
Loans & Notes:				
Special Revenue Fund Type:				
Water Pollution Control Revolving Fund	3,208	118,661		---
Total Loans & Notes	3,208	118,661		---
<b>Total Environmental Protection Agency.....</b>	<b>11,185</b>	<b>124,437</b>	<b>4,422</b>	<b>3.6%</b>
<b>Illinois Criminal Justice Information Authority:</b>				
Other Income:				
Special Revenue Fund Type:				
Criminal Justice Information Systems Trust Fund	1,080	167	6	3.6%
Total Other Income	1,080	167	6	3.6%
<b>Total Illinois Criminal Justice Information Authority.....</b>	<b>1,080</b>	<b>167</b>	<b>6</b>	<b>3.6%</b>
<b>Illinois Housing Development Authority:</b>				
Loans & Notes:				
Special Revenue:				
Illinois Affordable Housing Trust Fund	796	4		---
Total Loans & Notes	796	4		---
<b>Total Ill. Housing Development Authority.....</b>	<b>796</b>	<b>4</b>		<b>---</b>
<b>Prairie State 2000:</b>				
Loans & Notes:				
General Fund Type:				
General Revenue Fund	39	130	19	14.6%
Total Loans & Notes	39	130	19	14.6%
<b>Total Prairie State 2000.....</b>	<b>39</b>	<b>130</b>	<b>19</b>	<b>14.6%</b>
<b>Pollution Control Board:</b>				
Other Income:				
Special Revenue Fund Type:				
Pollution Control Board Fund	29	1		---
Total Other Income	29	1		---
<b>Total Pollution Control Board.....</b>	<b>29</b>	<b>1</b>		<b>---</b>
<b>Commiss. of Savings &amp; Residential Finance:</b>				
Licenses & Fees:				
Special Revenue Fund Type:				
S & L & Residential Mortgage License Fund	2,862	361	148	41.0%
Total Licenses & Fees	2,862	361	148	41.0%
<b>Total Commiss. Of Savings &amp; Residential Finance.....</b>	<b>2,862</b>	<b>361</b>	<b>148</b>	<b>41.0%</b>
<b>State Board of Education:</b>				
Loans & Notes:				
General Fund Type:				
General Revenue Fund	685	6,093	3,437	56.4%
Total Loans & Notes	685	6,093	3,437	56.4%
<b>Total State Board of Education.....</b>	<b>685</b>	<b>6,093</b>	<b>3,437</b>	<b>56.4%</b>
<b>Illinois Emergency Management Agency:</b>				
Federal Government:				
Special Revenue Fund Type:				
Federal Aid Disaster Fund	9,246	3	3	100.0%
Total Federal Government	9,246	3	3	100.0%
<b>Total Illinois Emergency Management Agency.....</b>	<b>9,246</b>	<b>3</b>	<b>3</b>	<b>100.0%</b>

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 GENERAL AND SPECIAL REVENUE FUNDS  
 DECEMBER 31, 1991  
 (In Thousands)

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Office of the State Fire Marshal:</b>				
Licenses & Fees:				
Special Revenue Fund Type:				
Fire Prevention Fund	1,787	272	136	50.0%
Underground Storage Tank Fund	2,269	1,776	899	50.6%
Total Licenses & Fees	<u>4,056</u>	<u>2,048</u>	<u>1,035</u>	50.5%
<b>Total Office of the State Fire Marshal.....</b>	<b><u>4,056</u></b>	<b><u>2,048</u></b>	<b><u>1,035</u></b>	<b>50.5%</b>
<b>III. Community College Board:</b>				
Other Income:				
General Fund Type:				
General Revenue Fund		55		---
Total Other Income		<u>55</u>		---
<b>Total Community College Board.....</b>		<b><u>55</u></b>		<b>---</b>
<b>Illinois Mathematics &amp; Science Academy:</b>				
Licenses & Fees:				
Special Revenue Fund Type:				
Operating Fund		47		---
Total Licenses & Fees		<u>47</u>		---
<b>Total Illinois Mathematics &amp; Science Academy.....</b>		<b><u>47</u></b>		<b>---</b>
<b>Total (Memorandum Only)</b>	<b>\$ 14,663,143</b>	<b>\$ 1,989,995</b>	<b>\$ 995,657</b>	<b>50.0%</b>

\* New fund since 6/30/92

State Of Illinois  
Schedule of Collections Activity for Past Due Accounts  
General and Special Revenue Funds  
December 31, 1991  
(In Thousands)

Agency	Total Amount	Collections With:			
		Agency	Attorney General	Comptroller's Offset System	Collection Firm
Auditor General.....	\$ 19	\$ 19			
Supreme Court.....	6	5		\$ 1	1
Attorney General.....					
Secretary of State.....	2,937	284	\$ 2,473	611	
Comptroller.....	33	33			
Dept. of Agriculture.....	116	116			
Dept. of Children & Family Services.....	5,360	4,438	97	773	52
Dept. of Commerce & Community Affairs.....	7,976	3,463	4,513		
Dept. of Conservation.....	48	28	20		
Dept. of Employment Security.....	6	6			
Dept. of Energy & Natural Resources.....	10	10			
Dept. of Insurance.....	3,783	3,729	42	12	
Dept. of Mental Health & D/D.....	24,342	24,306	646	124	
Dept. of Military Affairs.....	2	2			
Dept. of Nuclear Safety.....	6	6			
Dept. of Professional Regulation.....	172	172			
Dept. of Public Aid.....	248,245	247,861	376	231,796	
Dept. of Public Health.....	691	681			10
Dept. of Rehabilitation Services.....	158	70	2	86	
Dept. of Revenue.....	682,024	629,689	40,661		11,674
Dept. of State Police.....	2,623	48	379	2,112	84
Dept. of Transportation.....	7,485	5,429	1,748	710	137
Capital Development Board.....	7	7			
Ill. Commerce Commission.....	307	307			
Environmental Protection Trust Fund Commission.....	231	60	171		
Environmental Protection Agency.....	4,422	4,214	208		
Ill. Criminal Justice Information Authority.....	6	6			
Prairie State 2000.....	19		19		
Comm. of Savings & Res. Finance.....	148	102	46		
State Board of Education.....	3,437	3,437	190		
Illinois Emergency Management Agency.....	3	3			
Office of the State Fire Marshal.....	1,035	1,035			
<b>TOTAL</b>	<b>\$ 995,657</b>	<b>\$ 929,566</b>	<b>\$ 51,591</b>	<b>\$ 236,224</b>	<b>\$ 11,958</b>

**APPENDIX B**

**ALL FUNDS EXCEPT  
GENERAL AND SPECIAL REVENUE**

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<b>SALES TAXES:</b>				
AGENCY FUND TYPES:				
<i>County Water Commission Tax Fund</i>				
<i>Dept. of Revenue</i> .....	\$ 341	\$ 157	\$ 226	\$ 110
<i>Home Rule Municipal Retailers Occupational Tax Fund</i>				
<i>Dept. of Revenue</i> .....	637	497		
<i>R. T.A. Sales Tax Trust Fund</i>				
<i>Dept. of Revenue</i> .....	51,345	9,503	47,691	9,371
<i>Metro-East Mass Transit District Tax Fund</i>				
<i>Dept. of Revenue</i> .....	327	107	309	125
<b>TOTAL SALES TAXES RECEIVABLE</b>	<b>52,650</b>	<b>10,264</b>	<b>48,226</b>	<b>9,606</b>
<b>OTHER STATE TAXES:</b>				
TRUST FUND TYPES:				
<i>Unemployment Compensation Trust Fund</i>				
<i>Dept. of Employment Security</i> .....	178,525	84,553	181,806	90,886
<b>TOTAL OTHER STATE TAXES RECEIVABLE</b>	<b>178,525</b>	<b>84,553</b>	<b>181,806</b>	<b>90,886</b>
<b>FEDERAL GOVERNMENT:</b>				
AGENCY FUND TYPES:				
<i>Social Services Block Grant Fund</i>				
<i>Dept. of Public Aid</i> .....		22,406		2,500
<b>TOTAL FEDERAL GOVERNMENT RECEIVABLE</b>		<b>22,406</b>		<b>2,500</b>
<b>LICENSES &amp; FEES:</b>				
AGENCY FUND TYPES:				
<i>Secretary of State International Registration Plan Fund</i>				
<i>Secretary of State</i> .....	9	441	9	419
<b>TOTAL LICENSES &amp; FEES RECEIVABLE</b>	<b>9</b>	<b>441</b>	<b>9</b>	<b>419</b>
<b>INTEREST &amp; INVESTMENT INCOME:</b>				
EXPENDABLE TRUST FUND TYPES:				
<i>Natural Heritage Fund</i>				
<i>Dept. of Conservation</i> .....		6		8
<i>Amusement Fund</i>				
<i>Dept. of Veterans' Affairs</i> .....		6		
<b>TOTAL EXPENDABLE TRUST FUND TYPES</b>		<b>12</b>		<b>8</b>
AGENCY FUND TYPES:				
<i>Members Fund</i>				
<i>Dept. of Veterans' Affairs</i> .....		29		35
<b>TOTAL INTEREST &amp; INVESTMENT INCOME RECEIVABLE</b>		<b>41</b>		<b>43</b>
<b>OTHER INCOME:</b>				
DEBT SERVICE FUND TYPES:				
<i>General Obligation BR &amp; I Fund</i>				
<i>Dept. of Transportation</i> .....		17		9
ENTERPRISE FUND TYPES:				
<i>Illinois State Toll Highway Revenue Fund</i>				
<i>Illinois State Toll Highway Authority</i> .....	778	9,426	803	7,664
EXPENDABLE TRUST FUND TYPES:				
<i>State Projects &amp; Court Order Distribution Fund</i>				
<i>Attorney General</i> .....		409		390
<i>Consumer Trust Fund</i>				
<i>Attorney General</i> .....		2,714		2,507
<i>Unemployment Compensation Trust Fund</i>				
<i>Dept. of Employment Security</i> .....	71,218	32,211	65,982	26,519
<b>TOTAL EXPENDABLE TRUST FUND TYPES</b>	<b>71,218</b>	<b>35,334</b>	<b>65,982</b>	<b>29,416</b>

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<b>PENSION TRUST FUND TYPES:</b>				
<i>State Employees' Retirement System Fund</i>				
<b>State Employees' Retirement System</b> .....		718		595
<i>State Universities Retirement Fund</i>				
<b>State Universities' Retirement System</b> .....	1	287	23	217
<b>TOTAL PENSION TRUST FUND TYPES</b>	<u>1</u>	<u>1,005</u>	<u>23</u>	<u>812</u>
<b>AGENCY FUND TYPES:</b>				
<i>Wage and Hour Trust Fund</i>				
<b>Dept. of Labor</b> .....		6		
<i>Public Assistance Recoveries Trust Fund</i>				
<b>Dept. of Public Aid</b> .....	368,489	39,669	345,076	36,079
<b>TOTAL AGENCY FUND TYPES</b>	<u>368,489</u>	<u>39,675</u>	<u>345,076</u>	<u>36,079</u>
<b>TOTAL OTHER INCOME RECEIVABLE</b>	<u>440,486</u>	<u>85,457</u>	<u>411,884</u>	<u>73,980</u>
<b>LOANS &amp; NOTES:</b>				
<b>ENTERPRISE FUND TYPES:</b>				
<i>Operating Fund</i>				
<b>Ill. Export Development Authority</b> .....				565
<i>Farm Credit Payment Adjustment Fund</i>				
<b>Ill. Farm Development Authority</b> .....	3	1	34	126
<i>Farm Emergency Assistance Fund</i>				
<b>Ill. Farm Development Authority</b> .....	17	182	83	400
<i>Industrial Revolving Loan Fund</i>				
<b>Ill. Development Finance Authority</b> .....	1,442	12,197	1,026	11,771
<i>Single Family Mortgage Purchase Prog. Fund</i>				
<b>Ill. Housing Development Authority</b> .....		6,166		6,058
<i>Administrative Fund</i>				
<b>Ill. Housing Development Authority</b> .....		17		115
<i>Mortgage Loan Program Fund</i>				
<b>Ill. Housing Development Authority</b> .....		6,831		4,632
<i>Operating Fund</i>				
<b>Ill. Student Assistance Commission</b> .....		431,363		397,317
<b>TOTAL LOANS &amp; NOTES RECEIVABLE</b>	<u>1,462</u>	<u>456,757</u>	<u>1,143</u>	<u>420,984</u>
<b>CHILD SUPPORT CLAIMS:</b>				
<b>AGENCY FUND TYPES:</b>				
<i>Child Support Enforcement Trust Fund</i>				
<b>Dept. of Public Aid</b> .....		463,503		384,903
<b>TOTAL CHILD SUPPORT CLAIMS RECEIVABLE</b>		<u>463,503</u>		<u>384,903</u>
<b>CHARGES FOR SALES &amp; SERVICES:</b>				
<b>ENTERPRISE FUND TYPES:</b>				
<i>State Lottery Fund</i>				
<b>State Lottery</b> .....	1,678	18,452	1,439	17,092
<i>Bank &amp; Trust Company Fund</i>				
<b>Commissioner of Banks &amp; Trust Companies</b> .....	9	3,652		4,755
<i>Comprehensive Health Insurance Plan Fund</i>				
<b>Comprehensive Health Plan</b> .....		109		97
<i>Operating Fund</i>				
<b>Ill Health Facilities Authority</b> .....		332		200
<i>General Fund</i>				
<b>Illinois Educational Facilities Authority</b> .....		58		82
<i>Ill. State Toll Highway Revenue Fund</i>				
<b>Ill. State Toll Highway Authority</b> .....	241	2,325	180	2,259
<b>TOTAL ENTERPRISE FUND TYPES</b>	<u>1,928</u>	<u>24,928</u>	<u>1,619</u>	<u>24,485</u>
<b>INTERNAL SERVICE FUND TYPES:</b>				
<i>State Garage Revolving Fund</i>				
<b>Dept. of Central Management Services</b> .....	102	4,367	151	3,148

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<i>Statistical Services Revolving Fund</i>				
<i>Dept. of Central Management Services</i> .....	15	11,418		5,073
<i>Office Supplies Revolving Fund</i>				
<i>Dept. of Central Management Services</i> .....	8	649	12	803
<i>Paper &amp; Printing Revolving Fund</i>				
<i>Dept. of Central Management Services</i> .....	17	642	13	600
<i>Communications Revolving Fund</i>				
<i>Dept. of Central Management Services</i> .....	1,276	17,770	741	19,991
<i>State Surplus Property Revolving Fund</i>				
<i>Dept. of Central Management Services</i> .....	6	242	4	72
<i>Working Capital Revolving Fund</i>				
<i>Dept. of Corrections</i> .....		5,737		4,406
TOTAL INTERNAL SERVICE FUND TYPES	1,424	40,825	921	34,093
TOTAL CHARGES FOR SALES & SERVICES RECEIVABLE	3,352	65,753	2,540	58,578
<b>CONTRIBUTIONS:</b>				
PENSION TRUST FUND TYPES:				
<i>State Employees' Retirement System</i>				
<i>State Employees' Retirement System Fund</i> .....		158		140
<i>Teachers' Retirement System Fund</i>				
<i>Teachers' Retirement System</i> .....		18,685		19,515
TOTAL CONTRIBUTIONS RECEIVABLE		18,843		19,655
<b>TUITION &amp; FEES:</b>				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
<i>Chicago State University</i> .....	1,170	3,245	1,032	1,773
<i>Eastern Illinois University</i> .....		596		651
<i>Governors State University</i> .....	121	119	174	712
<i>Northeastern Illinois University</i> .....	838	5,141	602	4,206
<i>Western Illinois University</i> .....	1,015	7,220	926	7,086
<i>Illinois State University</i> .....	348	1,983	184	1,566
<i>Northern Illinois University</i> .....		12,344		11,433
<i>Sangamon State University</i> .....	246	2,273	215	1,752
<i>Southern Illinois University</i> .....	4,270	36,813	4,675	30,617
<i>University of Illinois</i> .....	10,809	5,029	6,050	17,850
<i>State Community College of East St. Louis</i> .....	32	124	156	219
TOTAL TUITION & FEES RECEIVABLE	18,849	74,887	14,014	77,865
<b>FEDERAL/LOCAL GRANTS/CONTRACTS:</b>				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
<i>Northern Illinois University</i> .....				325
<i>Current Restricted Fund</i>				
<i>Chicago State University</i> .....		335		351
<i>Eastern Illinois University</i> .....		182		297
<i>Northeastern Illinois University</i> .....		25		20
<i>Western Illinois University</i> .....		271		267
<i>Illinois State University</i> .....		337		282
<i>Northern Illinois University</i> .....		198		
<i>Sangamon State University</i> .....		34		37
<i>University of Illinois</i> .....		6,594		7,037
<i>Loan Fund</i>				
<i>Eastern Illinois University</i> .....	360	2,654	360	2,398
<i>Northeastern Illinois University</i> .....	450	1,295	586	1,247
<i>Western Illinois University</i> .....	293	1,582	305	1,508
TOTAL FEDERAL/LOCAL GRANT/CONTRACTS RECEIVABLE	1,103	13,507	1,251	13,769

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<b>STATE GRANTS &amp; CONTRACTS:</b>				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
Northern Illinois University.....				292
<i>Current Restricted Fund</i>				
Chicago State University.....		129		75
Eastern Illinois University.....		343		383
Western Illinois University.....		481		400
Illinois State University.....		248		488
Northern Illinois University.....		460		
Sangamon State University.....		323		281
University of Illinois.....		1,515		3,537
<i>Loan Fund</i>				
Eastern Illinois University.....	40	296	40	268
<b>TOTAL STATE GRANTS &amp; CONTRACTS RECEIVABLE</b>	<b>40</b>	<b>3,795</b>	<b>40</b>	<b>5,724</b>
<b>PRIVATE GIFTS, GRANTS &amp; CONTRACTS:</b>				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
Northern Illinois University.....				211
<i>Current Restricted Fund</i>				
Chicago State University.....		219		82
Eastern Illinois University.....		62		17
Northeastern Illinois University.....		197		146
Western Illinois University.....		27		28
Illinois State University.....		1,075		1,004
Northern Illinois University.....		366		
Sangamon State University.....		89		53
Southern Illinois University.....	261	951	234	1,196
University of Illinois.....		6,694		6,595
<i>Loan Fund</i>				
Eastern Illinois University.....	66	70	54	65
<b>TOTAL PRIVATE GIFTS, GRANTS &amp; CONTRACTS RECEIVABLE</b>	<b>327</b>	<b>9,750</b>	<b>288</b>	<b>9,397</b>
<b>UNIVERSITY INVESTMENT INCOME:</b>				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
Western Illinois University.....		164		162
Illinois State University.....		201		483
<i>Loan Funds</i>				
Sangamon State University.....	29	345	32	345
<b>TOTAL UNIVERSITY INVESTMENT INCOME RECEIVABLE</b>	<b>29</b>	<b>710</b>	<b>32</b>	<b>990</b>
<b>UNIVERSITY SALES &amp; SERVICES:</b>				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
Eastern Illinois University.....		357		350
Western Illinois University.....	1,062	8,578	878	8,604
Illinois State University.....		2,426		1,421
Northern Illinois University.....		1,026		1,037
Sangamon State University.....	3	137	3	142
Southern Illinois University.....	1,083	8,125	1,080	7,791
University of Illinois.....	157,579	49,270	125,832	47,783
<i>Current Restricted Fund</i>				
University of Illinois.....	4,620	1,650	124	19,358
<b>TOTAL UNIVERSITY SALES &amp; SERV. RECEIVABLE</b>	<b>164,347</b>	<b>71,569</b>	<b>127,917</b>	<b>86,486</b>

STATE OF ILLINOIS  
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991  
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	12/31/91 Quarter		12/31/90 Quarter	
	Estimated Uncollectibles	Net Receivables	Estimated Uncollectibles	Net Receivables
<b>OTHER UNIVERSITY INCOME:</b>				
UNIVERSITY FUND TYPES:				
<i>Current Unrestricted Fund</i>				
<i>Eastern Illinois University.....</i>		41		65
<i>Governors State University.....</i>	84	32	69	23
<i>Western Illinois University.....</i>	237	4,498	194	5,689
<i>Illinois State University.....</i>	465	7,314	461	6,353
<i>Southern Illinois University.....</i>	794	1,059	46	1,745
<i>University of Illinois.....</i>		600		988
<i>Current Restricted Fund</i>				
<i>Western Illinois University.....</i>		36		6
<i>Loan Fund</i>				
<i>Chicago State University.....</i>	573	1,152	573	1,189
<i>Northeastern Illinois University.....</i>	55	27	53	20
<i>Western Illinois University.....</i>		15		5
<i>Illinois State University.....</i>	965	8,329	708	8,305
<i>Northern Illinois University.....</i>	1,446	7,077		
<i>University of Illinois.....</i>	1,779	39,151	1,899	38,388
<i>Plant Fund</i>				
<i>University of Illinois.....</i>		2		4
<b>TOTAL OTHER UNIVERSITY RECEIVABLES</b>	<u>6,398</u>	<u>69,333</u>	<u>4,003</u>	<u>62,780</u>
<b>TOTAL RECEIVABLES FROM ALL SOURCES</b>	<u>\$ 867,577</u>	<u>\$ 1,451,569</u>	<u>\$ 793,153</u>	<u>\$ 1,318,565</u>

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Attorney General:</b>				
Other Income:				
Expendable Trust Fund Type:				
State Projects and Court Order Distrib. Fund	\$ 506	\$ 409	\$ 18	4.4%
Consumer Trust Fund	387	2,714		---
Total Other Income	893	3,123	18	0.6%
<b>Total Attorney General.....</b>	<b>893</b>	<b>3,123</b>	<b>18</b>	<b>0.6%</b>
<b>Secretary of State:</b>				
Licenses & Fees:				
Agency Fund Type:				
International Registration Plan Fund	95,016	450	444	98.7%
Total Licenses and Fees	95,016	450	444	98.7%
<b>Total Secretary of State.....</b>	<b>95,016</b>	<b>450</b>	<b>444</b>	<b>98.7%</b>
<b>Department of Central Management Services:</b>				
Charges for Sales and Services:				
Internal Service Fund Type:				
State Garage Revolving Fund	27,443	4,469	490	11.0%
Statistical Services Revolving Fund	38,519	11,433	188	1.6%
Office Supplies Revolving Fund	3,284	657	69	10.5%
Paper and Printing Revolving Fund	3,266	659	108	16.4%
Communications Revolving Fund	97,939	19,046	3,075	16.1%
State Surplus Property Revolving Fund	1,662	248	13	5.2%
Total Charges for Sales and Services	172,113	36,512	3,943	10.8%
<b>Total Dept. of Central Management Services.....</b>	<b>172,113</b>	<b>36,512</b>	<b>3,943</b>	<b>10.8%</b>
<b>Department of Conservation:</b>				
Interest & Investment Income:				
Expendable Trust Fund Type:				
Natural Heritage Fund	91	6		---
Total Interest and Investment Income	91	6		---
<b>Total Department of Conservation.....</b>	<b>91</b>	<b>6</b>		<b>---</b>
<b>Department of Corrections:</b>				
Charges for Sales and Services				
Internal Service Fund Type:				
Working Capital Revolving Fund	29,501	5,737	1,392	24.3%
Total Charges for Sales and Services	29,501	5,737	1,392	24.3%
<b>Total Department of Corrections.....</b>	<b>29,501</b>	<b>5,737</b>	<b>1,392</b>	<b>24.3%</b>
<b>Department of Employment Security:</b>				
Other Taxes:				
Expendable Trust Fund Type:				
Unemployment Compensation Trust Fund	927,399	263,078	245,525	93.3%
Total Other Taxes	927,399	263,078	245,525	93.3%
Other Income:				
Expendable Trust Fund Type:				
Unemployment Compensation Trust Fund	73	103,429	81,535	78.8%
Total Other Income	73	103,429	81,535	78.8%
<b>Total Department of Employment Security.....</b>	<b>927,472</b>	<b>366,507</b>	<b>327,060</b>	<b>89.2%</b>
<b>Department of Labor:</b>				
Other Income:				
Agency Fund Type:				
Dept. of Labor State Trust	126	6		---
Total Other Income	126	6		---
<b>Total Department of Labor.....</b>	<b>126</b>	<b>6</b>		<b>---</b>

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Department of State Lottery:</b>				
Charges for Sales and Services:				
Enterprise Fund Type:				
State Lottery Fund	1,513,045	20,130	1,200	6.0%
Total Charges for Sales and Services	<u>1,513,045</u>	<u>20,130</u>	<u>1,200</u>	6.0%
<b>Total Department of Lottery.....</b>	<b><u>1,513,045</u></b>	<b><u>20,130</u></b>	<b><u>1,200</u></b>	<b>6.0%</b>
<b>Department of Public Aid:</b>				
Federal Government:				
Agency Fund Type:				
Social Services Block Grant Fund	124,705	22,406		---
Total Federal Government	<u>124,705</u>	<u>22,406</u>		---
Child Support Claims:				
Agency Fund Type:				
Child Support Enforcement Trust Fund	68,981	463,503	368,240	79.4%
Total Child Support Claims	<u>68,981</u>	<u>463,503</u>	<u>368,240</u>	79.4%
Other Income:				
Agency Fund Type:				
Public Assistance Recoveries Trust Fund	55,693	408,158	240,531	58.9%
Total Other Income	<u>55,693</u>	<u>408,158</u>	<u>240,531</u>	58.9%
<b>Total Department of Public Aid.....</b>	<b><u>249,379</u></b>	<b><u>894,067</u></b>	<b><u>608,771</u></b>	<b>68.1%</b>
<b>Department of Revenue:</b>				
Sales Taxes:				
Agency Fund Type:				
County Water Commission Tax Fund	18,932	498	403	80.9%
Home Rule Municipal Retailers Occupational Tax Fund	137,760	1,134	434	38.3%
RTA Sales Tax Trust Fund	340,858	60,848	57,892	95.1%
Metro East Mass Transit District Tax Fund	7,623	434	391	90.1%
Total Sales Taxes	<u>505,173</u>	<u>62,914</u>	<u>59,120</u>	94.0%
<b>Total Department of Revenue.....</b>	<b><u>505,173</u></b>	<b><u>62,914</u></b>	<b><u>59,120</u></b>	<b>94.0%</b>
<b>Department of Transportation:</b>				
Other Income:				
Debt Service Fund Type:				
General Obligation BR&I Fund	182	17	7	41.2%
Total Other Income	<u>182</u>	<u>17</u>	<u>7</u>	41.2%
<b>Total Department of Transportation.....</b>	<b><u>182</u></b>	<b><u>17</u></b>	<b><u>7</u></b>	<b>41.2%</b>
<b>Department of Veterans' Affairs:</b>				
Interest & Investment Income:				
Expendable Trust Fund Type:				
Benefits Fund-Quincy	152	6		
Agency Fund Type:				
Members Fund-Quincy	7,617	29		---
Total Interest & Investment Income	<u>7,769</u>	<u>35</u>		---
<b>Total Department of Veterans' Affairs.....</b>	<b><u>7,769</u></b>	<b><u>35</u></b>		---
<b>Commissioner of Banks &amp; Trust Companies:</b>				
Charges for Sales and Services:				
Enterprise Fund Type:				
Bank and Trust Company Fund	14,417	3,661	10	0.3%
Total Charges for Sales and Services	<u>14,417</u>	<u>3,661</u>	<u>10</u>	0.3%
<b>Total Comm. of Banks &amp; Trust Companies.....</b>	<b><u>14,417</u></b>	<b><u>3,661</u></b>	<b><u>10</u></b>	<b>0.3%</b>

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Comprehensive Health Insurance Board:</b>				
Charges for Sales and Services				
Enterprise Fund Type:				
Comprehensive Health Insurance Fund	12,840	109		---
Total Charges for Sales and Services	<u>12,840</u>	<u>109</u>		---
<b>Total Comprehensive Health Insurance Board.....</b>	<b><u>12,840</u></b>	<b><u>109</u></b>		<b>---</b>
<b>Illinois Farm Development Authority:</b>				
Loans & Notes:				
Enterprise Fund Type:				
Farm Credit Payment Adjustment Fund	136	4	4	100.0%
Farm Emergency Assistance Fund	258	199	28	14.1%
Total Loans & Notes	<u>394</u>	<u>203</u>	<u>32</u>	15.8%
<b>Total Illinois Farm Development Authority.....</b>	<b><u>394</u></b>	<b><u>203</u></b>	<b><u>32</u></b>	<b>15.8%</b>
<b>Illinois Health Facilities Authority:</b>				
Charges for Sales and Services:				
Enterprise Fund Type:				
Operating Fund	2,446	332	13	3.9%
Total Charges for Sales and Services	<u>2,446</u>	<u>332</u>	<u>13</u>	3.9%
<b>Total Illinois Health Facilities Authority.....</b>	<b><u>2,446</u></b>	<b><u>332</u></b>	<b><u>13</u></b>	<b>3.9%</b>
<b>Illinois Educational Facilities Authority:</b>				
Charges for Sales and Services:				
Enterprise Fund Type:				
General Fund	193	58		---
Total Charges for Sales and Services	<u>193</u>	<u>58</u>		---
<b>Total Illinois Educational Facilities Authority.....</b>	<b><u>193</u></b>	<b><u>58</u></b>		<b>---</b>
<b>Illinois Development Finance Authority:</b>				
Loans & Notes:				
Enterprise Fund Type:				
Industrial Revolving Loan Fund	863	13,639	391	2.9%
Total Loans & Notes	<u>863</u>	<u>13,639</u>	<u>391</u>	2.9%
<b>Total Illinois Development Finance Authority.....</b>	<b><u>863</u></b>	<b><u>13,639</u></b>	<b><u>391</u></b>	<b>2.9%</b>
<b>Illinois Housing Development Authority:</b>				
Loans & Notes:				
Enterprise Fund Type:				
Single Family Mortgage Purchase Prog. Fund	81,235	6,166	810	13.1%
Administrative Fund	4,674	17		---
Mortgage Loan Program Fund	25,531	6,831		---
Total Loans & Notes	<u>111,440</u>	<u>13,014</u>	<u>810</u>	6.2%
<b>Total Ill. Housing Development Authority.....</b>	<b><u>111,440</u></b>	<b><u>13,014</u></b>	<b><u>810</u></b>	<b>6.2%</b>
<b>Illinois State Toll Highway Authority:</b>				
Charges for Sales and Services:				
Enterprise Fund Type:				
State Toll Highway Revenue Fund	247,381	2,566	224	8.7%
Total Charges for Sales & Services	<u>247,381</u>	<u>2,566</u>	<u>224</u>	8.7%
Other Income:				
Enterprise Fund Type:				
State Toll Highway Revenue Fund	247,381	10,204	4,117	40.3%
Total Other Income	<u>247,381</u>	<u>10,204</u>	<u>4,117</u>	40.3%
<b>Total Illinois State Toll Highway Authority.....</b>	<b><u>494,762</u></b>	<b><u>12,770</u></b>	<b><u>4,341</u></b>	<b>34.0%</b>

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>State Employees' Retirement System:</b>				
Other Income:				
Pension Trust Fund Type:				
SERS Fund	180,520	718	593	82.6%
Total Other Income	<u>180,520</u>	<u>718</u>	<u>593</u>	82.6%
Contributions:				
Pension Trust Fund Type:				
SERS Fund	236,243	158	150	94.9%
Total Contributions	<u>236,243</u>	<u>158</u>	<u>150</u>	94.9%
<b>Total State Employees' Retirement System.....</b>	<b><u>416,763</u></b>	<b><u>876</u></b>	<b><u>743</u></b>	<b>84.8%</b>
<b>Teachers' Retirement System:</b>				
Contributions:				
Pension Trust Fund Type:				
TRS Fund	604,554	18,685		---
Total Contributions	<u>604,554</u>	<u>18,685</u>		---
<b>Total Teachers' Retirement System.....</b>	<b><u>604,554</u></b>	<b><u>18,685</u></b>		<b>---</b>
<b>Chicago State University:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	10,235	4,415	1,693	38.3%
Total Tuition & Fees	<u>10,235</u>	<u>4,415</u>	<u>1,693</u>	38.3%
Fed/local grants/contracts:				
University Fund Type:				
Current Restricted Fund	7,808	335		---
Total Fed/local grants/contracts	<u>7,808</u>	<u>335</u>		---
State grants & contracts:				
University Fund Type:				
Current Restricted Fund	---	129		---
Total State Grants & contracts	<u>---</u>	<u>129</u>		---
Private gifts, grants & contracts:				
University Fund Type:				
Current Restricted Fund	---	219		---
Total Private gifts, grants & contracts	<u>---</u>	<u>219</u>		---
Other:				
University Fund Type:				
Loan Fund	---	1,725	532	30.8%
Total Other	<u>---</u>	<u>1,725</u>	<u>532</u>	30.8%
<b>Total Chicago State University.....</b>	<b><u>18,043</u></b>	<b><u>6,823</u></b>	<b><u>2,225</u></b>	<b>32.6%</b>
<b>Eastern Illinois University:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	21,347	596	430	72.1%
Total Tuition & Fees	<u>21,347</u>	<u>596</u>	<u>430</u>	72.1%
Fed/local grants/contracts:				
University Fund Type:				
Current Restricted Fund	5,025	182		---
Loan Fund	178	3,014	185	6.1%
Total Fed/local grants/contracts	<u>5,203</u>	<u>3,196</u>	<u>185</u>	5.8%

**STATE OF ILLINOIS**  
**SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES**  
**BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND**  
**ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE**  
**DECEMBER 31, 1991**

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>State grants &amp; contracts:</b>				
University Fund Type:				
Current Restricted Fund	916	343		---
Loan Fund	---	336	22	6.5%
<b>Total State grants &amp; contracts</b>	<b>916</b>	<b>679</b>	<b>22</b>	<b>3.2%</b>
<b>Private gifts, grants &amp; contracts:</b>				
University Fund Type:				
Current Restricted Fund	1,689	62		---
Loan Fund	5	136	45	33.1%
<b>Total Private gifts, grants &amp; contracts</b>	<b>1,694</b>	<b>198</b>	<b>45</b>	<b>22.7%</b>
<b>Sales &amp; Services:</b>				
University Fund Type:				
Current Unrestricted Fund	24,360	357	257	72.0%
<b>Total Sales &amp; Services</b>	<b>24,360</b>	<b>357</b>	<b>257</b>	<b>72.0%</b>
<b>Other:</b>				
University Fund Type:				
Current Unrestricted Fund	1,087	41		---
<b>Total Other</b>	<b>1,087</b>	<b>41</b>		---
<b>Total Eastern Illinois University.....</b>	<b>54,607</b>	<b>5,067</b>	<b>939</b>	<b>18.5%</b>
<b>Governors State University:</b>				
<b>Tuition &amp; Fees:</b>				
University Fund Type:				
Current Unrestricted Fund	6,910	240	109	45.4%
<b>Total Tuition &amp; Fees</b>	<b>6,910</b>	<b>240</b>	<b>109</b>	<b>45.4%</b>
<b>Other:</b>				
University Fund Type:				
Current Unrestricted Fund	487	116	81	69.8%
<b>Total Other</b>	<b>487</b>	<b>116</b>	<b>81</b>	<b>69.8%</b>
<b>Total Governors State University.....</b>	<b>7,397</b>	<b>356</b>	<b>190</b>	<b>53.4%</b>
<b>Northeastern Illinois University:</b>				
<b>Tuition &amp; Fees:</b>				
University Fund Type:				
Current Unrestricted Fund	13,330	5,979	985	16.5%
<b>Total Tuition &amp; Fees</b>	<b>13,330</b>	<b>5,979</b>	<b>985</b>	<b>16.5%</b>
<b>Fed/local grants/contracts:</b>				
University Fund Type:				
Current Restricted Fund	5,251	25		---
Loan Fund	104	1,745	147	8.4%
<b>Total Fed/local grants/contracts</b>	<b>5,355</b>	<b>1,770</b>	<b>147</b>	<b>8.3%</b>
<b>Private gifts, grants &amp; contracts:</b>				
University Fund Type:				
Current Restricted Fund	751	197		---
<b>Total Private gifts, grants &amp; contracts</b>	<b>751</b>	<b>197</b>		---
<b>Other:</b>				
University Fund Type:				
Loan Fund	33	82	49	59.8%
<b>Total Other</b>	<b>33</b>	<b>82</b>	<b>49</b>	<b>59.8%</b>
<b>Total Northeastern Illinois University.....</b>	<b>19,469</b>	<b>8,028</b>	<b>1,181</b>	<b>14.7%</b>

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Western Illinois University:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	25,363	8,235	186	2.3%
Total Tuition & Fees	<u>25,363</u>	<u>8,235</u>	<u>186</u>	2.3%
Fed/local grants/contracts:				
University Fund Type:				
Current Restricted Fund	8,592	271	46	17.0%
Loan Fund	7	1,875	284	15.1%
Total Fed/local grants/contracts	<u>8,599</u>	<u>2,146</u>	<u>330</u>	15.4%
State grants & contracts:				
University Fund Type:				
Current Restricted Fund	---	481	39	8.1%
Total State grants & contracts	<u>---</u>	<u>481</u>	<u>39</u>	8.1%
Private gifts, grants & contracts:				
University Fund Type:				
Current Restricted Fund	487	27	---	---
Total Private gifts, grants & contracts	<u>487</u>	<u>27</u>	<u>---</u>	---
Investment Income:				
University Fund Type:				
Current Unrestricted Fund	1,152	164	---	---
Total Investment Income	<u>1,152</u>	<u>164</u>	<u>---</u>	---
Sales & Services:				
University Fund Type:				
Current Unrestricted Fund	35,815	9,640	280	2.9%
Total Sales & Services	<u>35,815</u>	<u>9,640</u>	<u>280</u>	2.9%
Other:				
University Fund Type:				
Current Unrestricted Fund	3,061	4,735	1,855	39.2%
Current Restricted Fund	261	36	---	---
Loan Fund	67	15	---	---
Total Other	<u>3,389</u>	<u>4,786</u>	<u>1,855</u>	38.8%
<b>Total Western Illinois University.....</b>	<b><u>74,805</u></b>	<b><u>25,479</u></b>	<b><u>2,690</u></b>	<b>10.6%</b>
<b>Illinois State University:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	48,879	2,331	417	17.9%
Total Tuition & Fees	<u>48,879</u>	<u>2,331</u>	<u>417</u>	17.9%
Fed/local grants/contracts:				
University Fund Type:				
Current Restricted Fund	9,378	337	8	2.4%
Total Fed/local grants/contracts	<u>9,378</u>	<u>337</u>	<u>8</u>	2.4%
State grants & contracts:				
University Fund Type:				
Current Restricted Fund	5,407	248	5	2.0%
Total State grants & contracts	<u>5,407</u>	<u>248</u>	<u>5</u>	2.0%
Private gifts, grants & contracts:				
University Fund Type:				
Current Restricted Fund	2,080	1,075	20	1.9%
Total Private gifts, grants & contracts	<u>2,080</u>	<u>1,075</u>	<u>20</u>	1.9%

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Investment Income:</b>				
University Fund Type:				
Current Unrestricted Fund	237	201		---
Total Investment Income	<u>237</u>	<u>201</u>		---
<b>Sales &amp; Services:</b>				
University Fund Type:				
Current Unrestricted Fund	36,804	2,426	7	0.3%
Total Sales & Services	<u>36,804</u>	<u>2,426</u>	<u>7</u>	0.3%
<b>Other:</b>				
University Fund Type:				
Current Unrestricted Fund	2,831	7,779	995	12.8%
Loan Fund	103	9,294	1,537	16.5%
Total Other	<u>2,934</u>	<u>17,073</u>	<u>2,532</u>	14.8%
<b>Total Illinois State University.....</b>	<b><u>105,719</u></b>	<b><u>23,691</u></b>	<b><u>2,989</u></b>	<b>12.6%</b>
<b>Northern Illinois University:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	44,452	12,344	556	4.5%
Total Tuition & Fees	<u>44,452</u>	<u>12,344</u>	<u>556</u>	4.5%
Fed/local grants/contracts:				
University Fund Type:				
Current Restricted Fund	11,257	198	2	1.0%
Total Fed/local grants/contracts	<u>11,257</u>	<u>198</u>	<u>2</u>	1.0%
State grants & contracts:				
University Fund Type:				
Current Restricted Fund	3,108	460		---
Total State grants & contracts	<u>3,108</u>	<u>460</u>		---
Private gifts, grants & contracts:				
University Fund Type:				
Current Restricted Fund	2,852	366	78	21.3%
Total Private gifts, grants & contracts	<u>2,852</u>	<u>366</u>	<u>78</u>	21.3%
<b>Sales &amp; Services:</b>				
University Fund Type:				
Current Unrestricted Fund	51,435	1,026	353	34.4%
Total Sales & Services	<u>51,435</u>	<u>1,026</u>	<u>353</u>	34.4%
<b>Other:</b>				
University Fund Type:				
Loan Fund	38	8,523	1,428	16.8%
Total Other	<u>38</u>	<u>8,523</u>	<u>1,428</u>	16.8%
<b>Total Northern Illinois University.....</b>	<b><u>113,142</u></b>	<b><u>22,917</u></b>	<b><u>2,417</u></b>	<b>10.5%</b>
<b>Sangamon State University:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	4,852	2,519	301	11.9%
Total Tuition & Fees	<u>4,852</u>	<u>2,519</u>	<u>301</u>	11.9%
Fed/local grants/contracts:				
University Fund Type:				
Current Restricted Fund	919	34		---
Total Fed/local grants/contracts	<u>919</u>	<u>34</u>		---

STATE OF ILLINOIS  
SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
State grants & contracts:				
University Fund Type:				
Current Restricted Fund	2,833	323		---
Total State grants & contracts	2,833	323		---
Private gifts, grants & contracts:				
University Fund Type:				
Current Restricted Fund	480	89	8	9.0%
Total Private gifts, grants & contracts	480	89	8	9.0%
Investment Income:				
University Fund Type:				
Loan Fund	21	374	38	10.2%
Total Investment Income	21	374	38	10.2%
Sales & Services:				
University Fund Type:				
Current Unrestricted Fund	4,558	140	12	8.6%
Total Sales & Services	4,558	140	12	8.6%
<b>Total Sangamon State University.....</b>	<b>13,663</b>	<b>3,479</b>	<b>359</b>	<b>10.3%</b>
<b>Southern Illinois University:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	70,593	41,083	4,862	11.8%
Total Tuition & Fees	70,593	41,083	4,862	11.8%
Private gifts, grants & contracts:				
University Fund Type:				
Current Restricted Fund	7,144	1,212	293	24.2%
Total Private gifts, grants & contracts	7,144	1,212	293	24.2%
Sales & Services:				
University Fund Type:				
Current Unrestricted Fund	79,665	9,208	1,304	14.2%
Total Sales & Services	79,665	9,208	1,304	14.2%
Other:				
University Fund Type:				
Current Unrestricted Fund	---	1,853	1,080	58.3%
Total Other	---	1,853	1,080	58.3%
<b>Total Southern Illinois University.....</b>	<b>157,402</b>	<b>53,356</b>	<b>7,539</b>	<b>14.1%</b>
<b>University of Illinois:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	210,838	15,838	6,271	39.6%
Total Tuition & Fees	210,838	15,838	6,271	39.6%
Fed/local grants/contracts:				
University Fund Type:				
Current Restricted Fund	156,749	6,594	912	13.8%
Total Fed/local grants/contracts	156,749	6,594	912	13.8%
State grants & contracts:				
University Fund Type:				
Current Restricted Fund	27,313	1,515	84	5.5%
Total State grants & contracts	27,313	1,515	84	5.5%
Private gifts, grants & contracts:				
University Fund Type:				
Current Restricted Fund	100,921	6,694	965	14.4%
Total Private gifts, grants & contracts	100,921	6,694	965	14.4%

STATE OF ILLINOIS  
 SCHEDULE OF REVENUES, GROSS RECEIVABLES, AND PAST DUE RECEIVABLES  
 BY AGENCY, REVENUE SOURCE, FUND TYPE & FUND  
 ALL FUNDS EXCEPT GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 1991

AGENCY/SOURCE	Year Ended June 30, 1991 Revenues	December 31, 1991 Receivables		% of Past Due to Gross
		Gross Receivables	Past Due Receivables	
<b>Sales &amp; Services:</b>				
University Fund Type:				
Current Unrestricted Fund	279,154	206,849	131,974	63.8%
Current Restricted Fund	---	6,270	3,953	63.0%
<b>Total Sales &amp; Services</b>	<b>279,154</b>	<b>213,119</b>	<b>135,927</b>	<b>63.8%</b>
Other:				
University Fund Type:				
Current Unrestricted Fund	40,592	600		---
Loan Fund	30	40,930	3,355	8.2%
Plant Fund	1,223	2		---
<b>Total Other</b>	<b>41,845</b>	<b>41,532</b>	<b>3,355</b>	<b>8.1%</b>
<b>Total University Of Illinois.....</b>	<b>816,820</b>	<b>285,292</b>	<b>147,514</b>	<b>51.7%</b>
<b>State Community College of East St. Louis:</b>				
Tuition & Fees:				
University Fund Type:				
Current Unrestricted Fund	866	156	119	76.3%
<b>Total Tuition &amp; Fees</b>	<b>866</b>	<b>156</b>	<b>119</b>	<b>76.3%</b>
<b>Total State Community College of East St. Louis.....</b>	<b>866</b>	<b>156</b>	<b>119</b>	<b>76.3%</b>
<b>Illinois Student Assistance Commission:</b>				
Loans & Notes:				
Enterprise Fund Type:				
Operating Fund	94,755	431,363	22,255	5.2%
<b>Total Loans &amp; Notes</b>	<b>94,755</b>	<b>431,363</b>	<b>22,255</b>	<b>5.2%</b>
<b>Total Illinois Student Assistance Commission.....</b>	<b>94,755</b>	<b>431,363</b>	<b>22,255</b>	<b>5.2%</b>
<b>State Universities Retirement System:</b>				
Other Income:				
Pension Trust Fund Type:				
SURS Fund	197,711	288	1	0.3%
<b>Total Other Income</b>	<b>197,711</b>	<b>288</b>	<b>1</b>	<b>0.3%</b>
<b>Total State Universities Retirement System.....</b>	<b>197,711</b>	<b>288</b>	<b>1</b>	<b>0.3%</b>
<b>Total (Memorandum Only)</b>	<b>\$ 6,833,831</b>	<b>\$ 2,319,146</b>	<b>\$ 1,198,713</b>	<b>51.7%</b>

**State Of Illinois**  
**Schedule of Collections Activity for Past Due Accounts**  
**All Funds Except General and Special Revenue**  
**December 31, 1991**  
**(In Thousands)**

Agency	Total Amount	Collections With:			
		Agency	Attorney General	Comptroller's Offset System	Collection Firm
Attorney General.....	\$ 18	\$ 18			
Secretary of State.....	444	444			
Dept. of Central Mgmt. Services.....	3,943	3,943			
Dept. of Corrections.....	1,392	1,392	\$ 1,373	\$ 19	
Dept. of Employment Security.....	327,060	286,551	40,629	11,534	\$ 9,202
Dept. of State Lottery.....	1,200	181	42	862	457
Dept. of Public Aid.....	608,771	502,368	2,325	312,165	105,639
Dept. of Revenue.....	59,120	58,007	1,113		
Dept. of Transportation.....	7	7			
Commissioner of Banks & Trust Companies.....	10	10			
Ill. Farm Development Authority.....	32	24	8		
Ill. Health Facilities Authority.....	13	13			
Ill. Development Finance Authority.....	391	391			
Ill. Housing Development Authority.....	810	810			
Ill. State Toll Highway Authority.....	4,341	4,327	4		10
State Employee's Retirement System.....	743	743			
Chicago State University.....	2,225	2,184		84	165
Eastern Illinois University.....	939	939			
Governors State University.....	190	109			81
Northeastern Illinois University.....	1,181	695		207	279
Western Illinois University.....	2,690	2,637			1,837
Illinois State University.....	2,989	913		327	2,076
Northern Illinois University.....	2,417	1,191		1	1,225
Sangamon State University.....	359	78		3	278
Southern Illinois University.....	7,539	6,247		88	1,204
University of Illinois.....	147,514	86,642	4,748	9,135	47,144
State Community College of East St. Louis.....	119	119			
Ill. Student Assistance Comm.....	22,255	14,072			8,183
State Universities Retirement System.....	1	1			
<b>TOTAL</b>	<b>\$ 1,198,713</b>	<b>\$ 975,056</b>	<b>\$ 50,242</b>	<b>\$ 334,425</b>	<b>\$ 177,780</b>