State of Illinois

Receivables Report

Quarter Ended
December 31, 1988

Roland W. Burris
Comptroller
State of Illinois

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RECEIVABLES OF THE STATE OF ILLINOIS
QUARTER ENDED DECEMBER 31, 1988
(Amounts in Millions)

Gross Receivables Before Write-Offs	$	2,893
Less: Authorized Write-Offs for the Quarter		10
Gross Receivables		2,883
Less: Estimated Uncollectibles		1,408
Net Receivables		1,475
Gross Receivables over 180 Days Past Due	$	1,478
Past Due As A Percentage of Gross		51%

TO THE CITIZENS OF ILLINOIS:

I am pleased to present the first State of Illinois Receivables Report. This report presents information concerning amounts owed the State of Illinois at December 31, 1988. When the General Assembly passed the Illinois State Collection Act of 1986, the Comptroller's Office was mandated to monitor the State's receivables activity. As a part of that monitoring activity, my Office has developed a quarterly receivables reporting system that collects summary level information from all State agencies. The State Collection Act empowers the Comptroller's Office to establish rules specifying the procedures and forms for reporting receivables. Those State agencies defined to fall under the scope of receivables reporting (See Note A) are required to file a series of three reports no later than 45 days after the end of each calendar quarter. The three reports are: a summary of receivables 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 which is a schedule that discloses the status of receivables seriously past due. Such information, which is available for public inspection, is reviewed by my staff, and the December 31, 1988 data from these reports forms the basis of this report.

RECEIVABLES REPORTING SYSTEM

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

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

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

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

STATEWIDE RECEIVABLES

Applying the criteria previously discussed, agencies within the specified scope of reporting submitted information concerning receivables for the quarter ended December 31, 1988. Based on that information, which is a representation of each State agency's management, the initial table shows gross receivables of $2.883 billion and net receivables (gross receivables less estimated uncollectibles) of $1.475 billion, representing a potentially large resource of the State. Gross receivables over 180 days past due were $1.478 billion or 51% of gross receivables. This large balance over 180 days past due is a matter of concern, and it indicates that more aggressive management of past due receivables is necessary. $527 million or 36% of the balance over 180 days past due was due to the Department of Public Aid; $468 million or 32% was due to the Department of Revenue; and $307 million or 21% was due to the Department of Employment Security. New receivables recorded during the quarter were $1.559 billion, and $1.415 billion of the outstanding balance at September 30, 1988 was collected during the quarter. The above receivables are discussed in more detail later in this report.

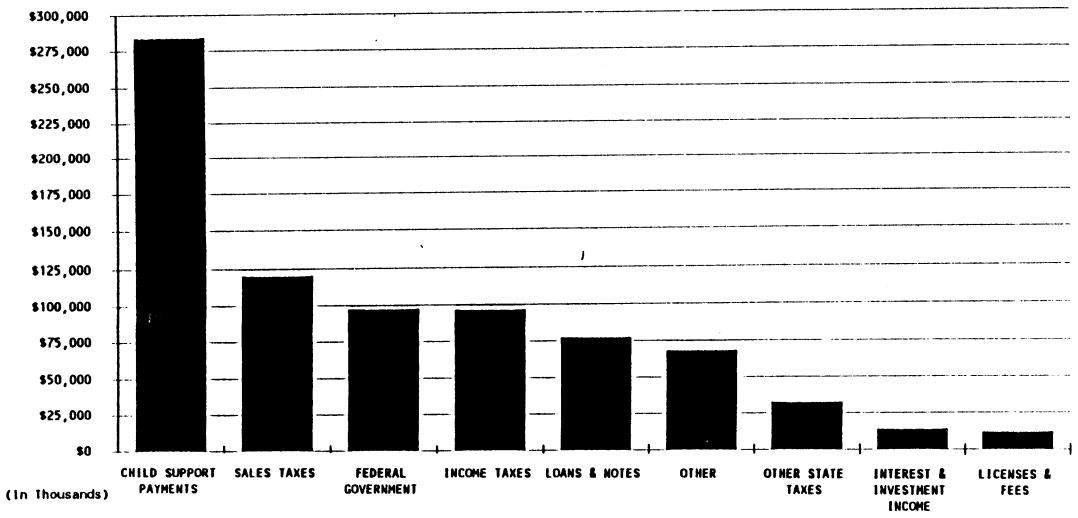
GOVERNMENTAL FUND TYPES

Of the total net receivable balance shown on the initial table, $803 million was applicable to the governmental fund types. Governmental fund types deserve special mention because they finance most State functions. They include the general fund, special revenue funds, and debt service funds. The governmental funds had $324 thousand of accounts written-off as uncollectible during the second quarter of FY 1989 and estimated uncollectibles of $671 million at December 31, 1988. The graph below shows the governmental fund type receivables by revenue source at December 31, 1988.

Child Support Payments

The largest component of the outstanding governmental fund type net receivable balance was child support payments due to the Department of Public Aid at $284 million. This receivable balance represents amounts due to the State when it has been determined that a responsible relative is financially able to contribute to the support of a public aid recipient or applicant and such support is delinquent. The

GOVERNMENTAL FUND TYPE NET RECEIVABLES BY REVENUE SOURCE AT 12/31/88



balance has increased from the prior quarter balance of $228 million. Collections during the quarter totalled $27 million and new receivables recorded were $63 million. This source has increased an average of $20 million each quarter since this Office began receiving reports in December, 1987.

Sales Taxes

Sales taxes represented the second largest receivable balance for the governmental funds at $120 million. Of the total net balance, $52 million is reported as "in protest or protestable." Collections for the quarter were $29 million as compared to $31 million the previous quarter. New accounts recorded this quarter were $38 million as compared to $20 million the previous quarter.

Federal Government

Amounts due the State for various federally funded programs at $98 million were the third largest receivable balance for the governmental fund types. Approximately $83 million or 85% of this amount is due the Department of Public Aid for its federally financed programs. This amount is expected to be fully collectible.

Income Taxes

Income Taxes due from individuals and corporations were the fourth largest source with a net balance of $96 million. Collections for the quarter were $21 million, and new receivables recorded were $40 million. $35 million of the net ending balance was reported as"in protest or protestable." In addition, $143 million (or 60%) of the ending gross balance of $239 million was estimated to be uncollectible.

Loans and Notes

Loans and notes receivable was the fifth largest balance at $78 million. The main components of this balance are $53 million of loans to large and small businesses by the Department of Commerce and Community Affairs and $20 million loaned by the Capital Development Board for Port District and School Building Commission construction projects.

Remaining Balances

Other receivables at $68 million consisted of $26 million due the Department of Public Aid for fraud and abuse cases, social service grants, and vendor overpayments; $15 million due the Department of Transportation for joint improvements, claims, and sales of right away; $10 million due the Department of Mental Health for recipient related service charges; and $17 million of miscellaneous items due to various State agencies.

Remaining sources of receivables in the governmental funds are: other taxes at $33 million; interest at $14 million; and licenses and fees at $12 million.

PROPRIETARY FUND TYPES

Of the Proprietary fund type receivable balance of $269 million, the Illinois State Scholarship Commission's Designated Account Purchase Program (an enterprise fund) accounted for $201 million. The Designated Account Purchase Program's receivables represent student loans which increased from a beginning quarter balance of $189 million. Collections this quarter were $13 million compared to $14 million the previous quarter. New receivables this quarter are $25 million compared to $24 million the previous quarter.

Net accounts receivable for the State's Internal Service (Revolving) Funds are $21 million. The Communications Revolving Fund of the Department of Central Management Services accounted for $9 million or 42% of the total net balance. Amounts due the fund represent outstanding charges for telephone and related sales and services.

FIDUCIARY FUND TYPES

The largest net receivable balance for the fiduciary fund type is for the Unemployment Compensation Trust Fund of the Department of Employment Security at $104 million. It is composed of $83 million due for unemployment taxes, $16 million due for overpayment of benefits to individuals, and $5 million due from other governmental units for combined wage claims. New accounts recorded this quarter in the fund were $196 million compared to $324 million the previous quarter and collections were $188 million this quarter compared to $315 million the previous quarter.

The gross ending balance of receivables in the fund is $341 million, and $236 million (or 69%) of that balance is considered uncollectible.

Another major component of the fiduciary fund type receivable balance is the Teachers' Retirement System (System), a pension trust fund. The receivable balance for the System at December 31, 1988 was $50 million and is composed of amounts due from the State of Illinois for $18 million and amounts due from contributing school districts and employees for $32 million.

In addition, readers should note that the $71 million due to the agency fund type represents amounts the State is collecting in its fiduciary capacity as required by statute for individuals, private organizations, and other governmental units.

UNIVERSITY FUND TYPE

Total net receivables for the State's universities and colleges are $175 million. The University of Illinois (University) accounted for $116 million of this balance. Collections of the University's accounts during the quarter were $136 million and new receivables recorded were $127 million. The University's gross balance outstanding at quarter end was $251 million which was offset by estimated uncollectibles of $135 million (or 54%).

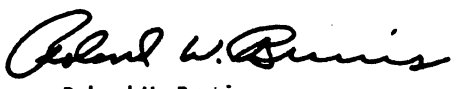
CONCLUSION

Careful analysis of this receivables report (as well as future reports) will indicate the quality of the State's management of amounts owed to it, and the success of its collection efforts.

As future reports are issued, citizens can determine if receivables' management is improving. Since efficient and effective receivable management can provide the State much needed additional resources, it is hoped that this report will serve as a monitoring device to encourage better management.

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

Sincerely,

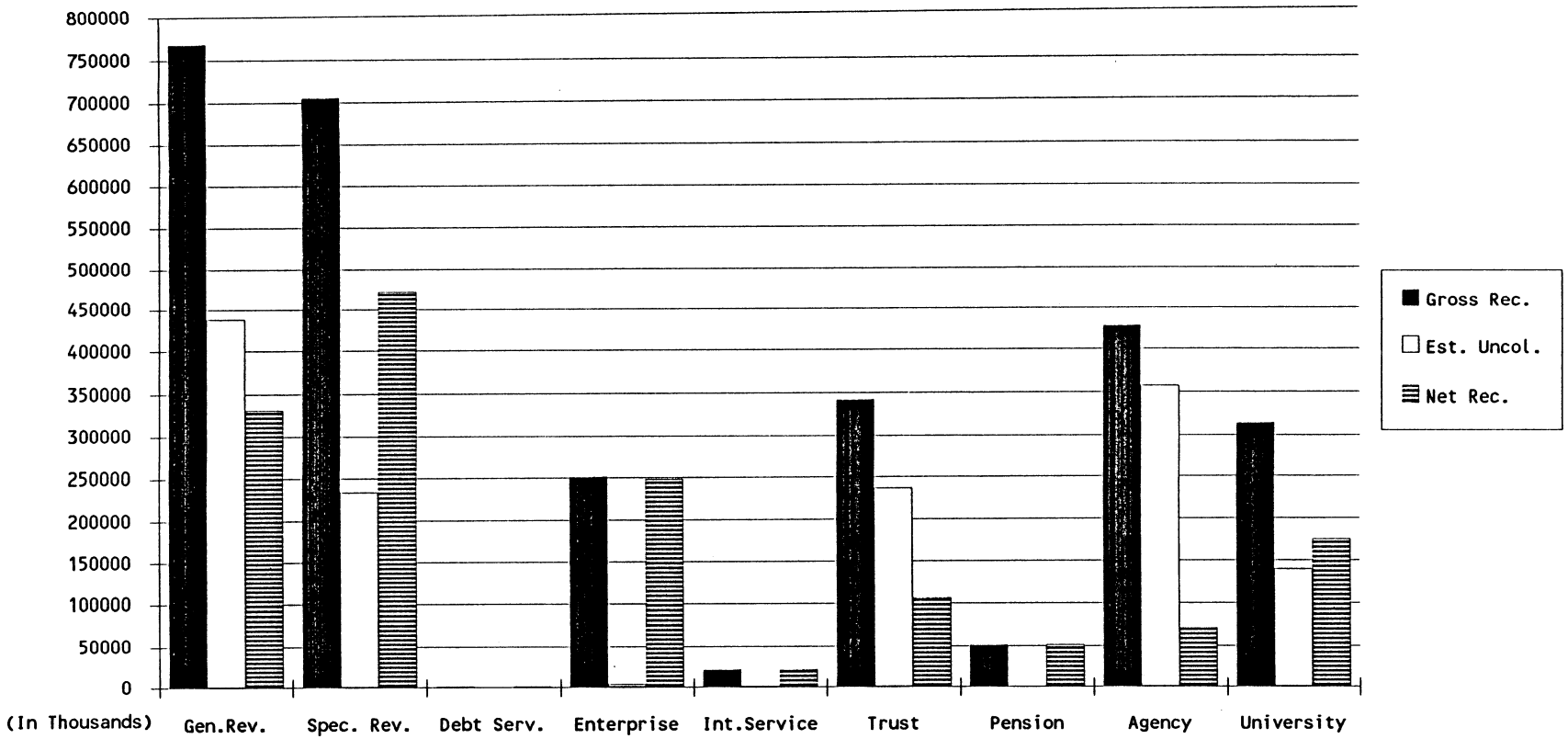


Roland W. Burris
Comptroller

STATE OF ILLINOIS
RECEIVABLES BY FUND TYPE
For the Quarter Ended December 31,1988
(Expressed in Thousands)

Fund Group/ Fund Type	Gross Receivables Before Write-Offs	Write-Offs	Gross Receivables	Estimated Uncollectibles	Net Receivables
Governmental:					
General	$ 769,079	$ 54	$ 769,025	$ 437,953	$ 331,072
Special Revenue	705,230	270	704,960	233,425	471,535
Debt Service	149		149		149
Total Governmental	1,474,458	324	1,474,134	671,378	802,756
Proprietary:					
Enterprise	251,194	239	250,955	3,121	247,834
Internal Service	22,042	28	22,014	555	21,459
Total Proprietary	273,236	267	272,969	3,676	269,293
Fiduciary:					
Expendable Trust	344,840	2,281	342,559	236,299	106,260
Pension Trust	51,016		51,016	16	51,000
Agency	428,098		428,098	357,298	70,800
Total Fiduciary	823,954	2,281	821,673	593,613	228,060
University:					
University	321,134	6,901	314,233	139,623	174,610
Total (Memorandum Only)	$ 2,892,782	$ 9,773	$ 2,883,009	$ 1,408,290	$ 1,474,719

RECEIVABLES BY FUND TYPE AT 12/31/88



STATE OF ILLINOIS
RECEIVABLES BY FUND TYPE AND REVENUE SOURCE
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Fund Type/ Revenue Source	Net Receivables
GOVERNMENTAL FUNDS:	
General:	
Sales Taxes	$ 120,447
Federal Government	50,187
Income Taxes	76,155
Loans & Notes	20,285
Other State Taxes	15,450
Interest & Investment Income	13,896
Licenses & Fees	410
Other	34,242
Total General	331,072
Special Revenue:	
Child Support Payments	284,200
Federal Government	47,263
Income Taxes	20,367
Loans & Notes	57,257
Other State Taxes	17,164
Interest & Investment Income	23
Licenses & Fees	11,313
Other	33,948
Total Special Revenue	471,535
Debt Service:	
Federal Government	149
Total Debt Service	149
Total Governmental Funds	802,756
FIDUCIARY FUNDS:	
Expendable Trust:	
Unemployment Taxes	82,577
Other	23,683
Total Expendable Trust	106,260

STATE OF ILLINOIS

RECEIVABLES BY FUND TYPE AND REVENUE SOURCE

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Fund Type/ Revenue Source	Net Receivables
Pension Trust:	
Other	51,000
Total Pension Trust	51,000
Agency :	
Sales Taxes	39,469
Federal Government	2,313
Other	29,018
Total Agency	70,800
Total Fiduciary Funds	228,060
PROPRIETARY FUNDS:	
Enterprise:	
Loans & Notes	17,865
Charges for Sales & Services	2,068
Other	227,901
Total Enterprise	247,834
Internal Service:	
Charges for Sales & Services	21,459
Total Proprietary Funds	269,293
UNIVERSITY FUNDS:	
Current Unrestricted:	
Sales & Services	62,741
Tuition & Fees	38,895
Federal/Local Grants	241
State Grants	245
Private Gifts & Grants	1,555
Investment Income	418
Other	15,944
Total Current Unrestricted	120,039

STATE OF ILLINOIS

RECEIVABLES BY FUND TYPE AND REVENUE SOURCE

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Fund Type/ Revenue Source	Net Receivables
Current Restricted:	
Sales & Services	1,693
Federal/Local Grants	6,990
State Grants	3,292
Private Gifts & Grants	5,387
Other	48
Total Current Restricted	17,410
Loan Funds	37,136
Plant Funds	25
Total University Funds	174,610
TOTAL (MEMORANDUM ONLY)	$ 1,474,719

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 quarter end or quarter beginning receivable balance of $500.00 or more. The State of Illinois encompasses all elected offices; departments and agencies of the State; boards, commissions, and authorities; and universities and colleges over which the State's legislative or executive branches exercise oversight responsibility. Determination of oversight responsibility includes the following considerations: selection of governing authority, designation of management, ability to significantly influence operations, accountability for fiscal matters, the scope of an organization's public service, and/or special financing relationships.

The accompanying report does not include the Department of Children and Family Services and Southern Illinois University which have declined to file the required quarterly reports.

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

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

Governmental Fund Types

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

Proprietary Fund Types

Enterprise - Enterprise funds account for operations where the intent of the State is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where periodic measurement of the results of operations is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

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

Fiduciary Fund Types

Trust -

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

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

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

University Fund Type

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

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

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

Plant - Plant funds consist of resources available to acquire or repair institutional properties, to service debt incurred to acquire such properties and the cost of fixed assets and the sources from which the cost is funded, including associated liabilities.

The plant fund resources and activities are accounted for in four subgroups which are unexpended, renewals and replacements, retirement of indebtedness and investment in plant.

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

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

D. Protested Receivables - Agencies have the option of reporting amounts "In Protest" or "Not In Protest or Protestable." These categories allow agencies to separate those receivables which the payer can dispute from those which are final and not subject to dispute. Since the monetary value of protested receivables has been reasonably measured and the State has established a strong claim to such amounts, they are recognized as due to the State. Currently, the Department of Public Aid, the Department of Revenue and the Department of Public Health use this reporting category.

At December 31, 1988, the Department of Public Aid reported $11 million of receivables in protest. $10 million of this amount was receivable from the federal government and $1 million from miscellaneous sources.

At December 31, 1988, the Department of Revenue reported $105 million of receivables in protest; $35 million of this amount applied to income taxes, $62 million applied to sales taxes, and $8 million applied to other taxes.

At December 31, 1988, the Department of Public Health reported $337 thousand of receivables in protest; $316 thousand applied to other revenue and $21 thousand applied to loans and notes receivable.

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

Quasi-external transactions - Charges for services rendered by one fund to another.
Reimbursements - Reimbursements of expenditures made by one fund for another.
Operating Transfers - Situations where one fund (the grantor) pays federal and other granted State agency monies to another fund (the grantee). The recipient fund provides no actual service beyond federal or statutory requirements to the providing fund.

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

APPENDIX A

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
INCOME TAXES:				
GENERAL FUND TYPE:				
General Revenue Fund				
Dept. of Revenue	$ 195,723	$	$ 119,568	$ 76,155
SPECIAL REVENUE FUND TYPES:				
Personal Property Tax Replacement Fund				
Dept. of Revenue	43,405		23,038	20,367
TOTAL INCOME TAXES RECEIVABLE	239,128		142,606	96,522
SALES TAXES:				
GENERAL FUND TYPE:				
General Revenue Fund				
Dept. of Revenue	430,117		309,670	120,447
AGENCY FUND TYPES:				
County Water Commission Tax Fund				
Dept. of Revenue	189		98	91
Municipal Retailers' Occupation Tax Fund				
Dept. of Revenue	77,672		56,977	20,695
County Retailers' Occupation Tax Fund				
Dept. of Revenue	8,912		5,856	3,056
R.T.A. Sales Tax Trust Fund				
Dept. of Revenue	46,469		30,922	15,547
Metro-East Mass Transit District Tax Fund				
Dept. of Revenue	174		94	80
TOTAL AGENCY FUND TYPE	133,416		93,947	39,469
TOTAL SALES TAXES RECEIVABLE	563,533		403,617	159,916
OTHER STATE TAXES:				
GENERAL FUND TYPE:				
General Revenue Fund				
Secretary of State	45		1	44
Treasurer	11,307			11,307
Dept. of Insurance	1,771		112	1,659
Dept. of Revenue	8,276		5,836	2,440
TOTAL GENERAL FUND TYPE	21,399		5,949	15,450

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
SPECIAL REVENUE FUND TYPES:				
Motor Fuel Tax Fund				
Dept. of Revenue	37,870		20,706	17,164
TOTAL SPECIAL REVENUE FUND TYPES	37,870		20,706	17,164
TRUST FUND TYPES:				
Unemployment Compensation Trust Fund				
Dept. of Employment Security	254,841	2,281	169,983	82,577
TOTAL TRUST FUND TYPES	254,841	2,281	169,983	82,577
TOTAL OTHER STATE TAXES RECEIVABLE	314,110	2,281	196,638	115,191
FEDERAL GOVERNMENT:				
GENERAL FUND TYPE:				
General Revenue Fund				
Comptroller	9			9
Dept. of Conservation	50			50
Dept. of Military Affairs	332			332
Dept. of Public Aid	49,038			49,038
Dept. of Public Health	758			758
TOTAL GENERAL FUND TYPE	50,187			50,187
SPECIAL REVENUE FUND TYPES:				
Economic Development Services Community Development Fund				
Dept. of Commerce and Community Affairs	2			2
Wildlife & Fish Fund				
Dept. of Conservation	289			289
Land & Water Recreation Fund				
Dept. of Conservation	440			440
Non-Game Wildlife Conservation Fund				
Dept. of Conservation	4			4
Radiation Inspection Fund				
Dept. of Nuclear Safety	6			6
Nuclear Safety Emergency Preparedness Fund				
Dept. of Nuclear Safety	59			59

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
Imigration Reform & Control Fund				
Dept. of Public Aid	32,278			32,278
Special Purposes Trust Fund				
Dept. of Public Aid	605			605
Child Support Enforcement Trust Fund				
Dept. of Public Aid	950			950
Vocational Rehabilitation Fund				
Dept. of Rehabilitative Services	177		8	169
Road Fund				
Dept. of Transportation	10,715			10,715
Federal/Local Airport Fund				
Dept. of Transportation	291			291
G.I. Education Fund				
Dept. of Veterans' Affairs	85			85
Quincy Veterans' Home Fund				
Dept. of Veterans' Affairs	861			861
Manteno Veterans' Home Fund				
Dept. of Veterans' Affairs	504			504
Federal Aid Disaster Fund				
Emergency Services & Disaster Agency	5			5
TOTAL SPECIAL REVENUE FUND TYPES	47,271		8	47,263
DEBT SERVICE FUND TYPES:				
General Obligation BR&I Fund				
Dept. of Conservation	149			149
TOTAL DEBT SERVICE FUND TYPES	149			149
AGENCY FUND TYPES:				
Social Services Block Grant Fund				
Dept. of Public Aid	2,313			2,313
TOTAL AGENCY FUND TYPES	2,313			2,313
TOTAL FEDERAL GOVERNMENT RECEIVABLE	99,920		8	99,912

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
LICENSES & FEES:				
GENERAL FUND TYPE:				
General Revenue Fund				
Comptroller	10	1	4	5
Dept. of Agriculture	201		8	193
Dept. of Insurance	256		57	199
Dept. of Labor	4			4
Dept. of Professional Regulation	8			8
Dept. of Public Health	2	1		1
TOTAL GENERAL FUND TYPE	481	2	69	410
SPECIAL REVENUE FUND TYPES:				
Drivers Education Fund				
Secretary of State	4			4
Road Fund				
Secretary of State	4,423	13	599	3,811
State Construction Account Fund				
Secretary of State	2,178	6	295	1,877
Library Trust Fund				
Secretary of State	282			282
Pesticide Control Fund				
Dept. of Agriculture	6			6
Federal Job Training Information Systems Revolving Fund				
Dept. of Commerce & Community Affairs	265			265
Wildlife & Fish Fund				
Dept. of Conservation	22			22
Insurance Producer Administration Fund				
Dept. of Insurance	31		10	21
Insurance Financial Regulation Fund				
Dept. of Insurance	7		1	6
Radiation Protection Fund				
Dept. of Nuclear Safety	4			4

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
Radioactive Waste Facility Development & Operation Fund				
Dept. of Nuclear Safety	4,038			4,038
Radioactive Waste Facility Closure & Compensation Fund				
Dept. of Nuclear Safety	216			216
Ill. State Medical Disciplinary Fund				
Dept. of Professional Regulation	2			2
Nurse Dedicated & Professional Fund				
Dept. of Professional Regulation	1			1
Real Estate License Administration Fund				
Dept. of Professional Regulation	1			1
Metabolic Screening Treatment Fund				
Dept. of Public Health	149		28	121
Manteno Veterans' Home Fund				
Dept. of Veterans' Affairs	9			9
Ill. Bank Examiners' Education Fund				
Commissioner of Banks & Trust Companies	73			73
Hazardous Waste Fund				
Environmental Protection Agency	4		4	
Hazardous Waste Research Fund				
Environmental Protection Agency	1		1	
Environmental Permit & Inspection Fund				
Environmental Protection Agency	251		5	246
Operating Fund				
Ill. Mathematics & Science Academy	21	3		18
Savings & Loan and Residential Mortgage Licensee Fund				
Commissioner of Savings & Loans	50			50
Fire Prevention Fund				
Office of the State Fire Marshal	240			240
TOTAL SPECIAL REVENUE FUND TYPES	12,278	22	943	11,313

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
ENTERPRISE FUND TYPES:				
Operating Fund				
Ill. Health Facilities Authority.....	245			245
General Fund				
Ill. Educational Facilities Authority.....	193			193
TOTAL ENTERPRISE FUND TYPES	438			438
TOTAL LICENSES & FEES RECEIVABLE	13,197	24	1,012	12,161
INTEREST & INVESTMENT INCOME:				
GENERAL FUND TYPE:				
General Revenue Fund				
Treasurer.....	13,896			13,896
TOTAL GENERAL FUND TYPE	13,896			13,896
SPECIAL REVENUE FUND TYPES:				
Wildlife & Fish Fund				
Dept. of Conservation.....	16			16
Salmon Fund				
Dept. of Conservation.....	1			1
State Migratory Waterfowl Stamp Fund				
Dept. of Conservation.....	6			6
TOTAL SPECIAL REVENUE FUND TYPES	23			23
EXPENDABLE TRUST FUND TYPES:				
Natural Heritage Fund				
Dept. of Conservation.....	4			4
AGENCY FUND TYPES:				
Members Fund				
Dept. of Veterans' Affairs.....	29			29
TOTAL INTEREST & INVESTMENT INCOME RECEIVABLE	13,952			13,952

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
OTHER INCOME:				
GENERAL FUND TYPE:				
General Revenue Fund				
Attorney General	864			864
Comptroller	1		1	
Dept. of Insurance	831		99	732
Dept. of Mental Health & DD	193			193
Dept. of Public Aid	26,408		606	25,802
Dept. of Public Health	1,525	52	123	1,350
Dept. of Rehabilitative Services	60		23	37
Dept. of Transportation	71			71
Environmental Protection Agency	178		85	93
Illinois Community College Board	1			1
Lieutenant Governor	4			4
Secretary of State	13			13
State Board of Education	6,776		1,694	5,082
TOTAL GENERAL FUND TYPE	36,925	52	2,631	34,242
SPECIAL REVENUE FUND TYPES:				
Library Services Fund				
Secretary of State	3			3
Agricultural Master Fund				
Dept. of Agriculture	16			16
Ill. Rural Rehabilitation Fund				
Dept. of Agriculture	215	1		214
State Boating Act Fund				
Dept. of Conservation	338	1		337
State Parks Fund				
Dept. of Conservation	2			2
Wildlife & Fish Fund				
Dept. of Conservation	8	1		7
Ill. Forestry Development Fund				
Dept. of Conservation	3			3
Ill. Nongame Wildlife Conservation Fund				
Dept. of Conservation	42			42

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
Title III Social Security & Employment Service Fund				
Dept. of Employment Security.....	149			149
Natural Resources Information Fund				
Dept. of Energy & Natural Resources.....	14		5	9
Special Purposes Trust Fund				
Dept. of Public Aid.....	475		471	4
Insurance Producer Administration Fund				
Dept. of Insurance.....	10		10	
Insurance Financial Regulation Fund				
Dept. of Insurance.....	9		8	1
Mental Health Fund				
Dept. of Mental Health & D/D.....	23,886	128	13,386	10,372
DMH/DD Federal Projects Fund				
Dept. of Mental Health & D/D.....	36			36
Armory Rental Fund				
Dept. of Military Affairs.....	6			6
Local Initiative Fund				
Dept. of Public Aid.....	606		486	120
Maternal & Child Health Serv. Block Grant Fund				
Dept. of Public Health.....	2,122			2,122
Maternal & Child Health Services Fund				
Dept. of Public Health.....	113	17		96
Public Health Services Fund				
Dept. of Public Health.....	112			112
Response Contractors Indemnification Fund				
Dept. of Public Health.....	19			19
U.S.D.A. Women & Infant Care Fund				
Dept. of Public Health.....	1,006			1,006
Agricultural Premium Fund				
Dept. of State Police.....	893		2	891
Drug Traffic Prevention Fund				
Dept. of State Police.....	134			134
Law Enforcement Services Fund				
Dept. of State Police.....	38			38

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
Road Fund				
Dept. of Transportation.....	16,417	99	1,427	14,891
Federal/Local Airport Fund				
Dept. of Transportation.....	482			482
Quincy Veterans' Home Fund				
Dept. of Veterans' Affairs.....	203	1	202	
Environmental Protection Trust Fund				
Environmental Protection Trust Fund Comm....	396		73	323
Hazardous Waste Fund				
Environmental Protection Agency.....	2,460		74	2,386
Criminal Justice Information Systems Trust Fund				
Ill. Criminal Justice Information Authority.	124			124
Medical Center Commission Property Management Fund				
Medical Center Commission.....	3			3
TOTAL SPECIAL REVENUE FUND TYPES	50,340	248	16,144	33,948
ENTERPRISE FUND TYPES:				
State Lottery Fund				
State Lottery.....	21,905	63	1,048	20,794
Bank & Trust Company Fund				
Commissioner of Banks & Trust Companies.....	3,022		253	2,769
Farm Credit Payment Adjustment Fund				
Ill. Farm Development Authority.....	508		39	469
Farm Emergency Assistance Fund				
Ill. Farm Development Authority.....	1,107	3	73	1,031
Ill. State Toll Highway Revenue Fund				
Ill. State Toll Highway Authority.....	2,709	29	910	1,770
Operating Fund				
Ill. State Scholarship Commission.....	200,623			200,623
TOTAL ENTERPRISE FUND TYPES	229,874	95	2,323	227,456
INTERNAL SERVICE FUND TYPES:				
Statistical Services Revolving Fund				
Dept. of Central Management Services.....	5,655		98	5,557

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
Office Supplies Revolving Fund				
Dept. of Central Management Services.....	585		9	576
Communications Revolving Fund				
Dept. of Central Management Services.....	9,351		345	9,006
State Surplus Property Revolving Fund				
Dept. of Central Management Services.....	52		5	47
State Garage Revolving Fund				
Dept. of Central Management Services.....	2,618	28		2,590
Paper & Printing Revolving Fund				
Dept. of Central Management Services.....	514		8	506
Working Capital Revolving Fund				
Dept. of Corrections.....	2,954			2,954
Air Transportation Revolving Fund				
Dept. of Transportation.....	312		90	222
Board of Governors Cooperative Computer Center Revolving Fund				
Board of Governors.....	1			1
TOTAL INTERNAL SERVICE FUND TYPES	22,042	28	555	21,459
EXPENDABLE TRUST FUND TYPES:				
Attorney General Court Order Distribution Fund				
Attorney General.....	18			18
Consumer Trust Fund				
Attorney General.....	1,902			1,902
Unemployment Compensation Trust Fund				
Dept. of Employment Security.....	88,032		66,316	21,716
Environmental Fund				
Environmental Protection Agency.....	43			43
TOTAL EXPENDABLE TRUST FUND TYPES	89,995		66,316	23,679
PENSION TRUST FUND TYPES:				
State Employees' Retirement System Fund				
State Employees' Retirement System.....	625		14	611
Teachers' Retirement System Fund				
Teachers' Retirement System.....	50,151			50,151

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
State Universities Retirement Fund				
State Universities Retirement System.....	240		2	238
TOTAL PENSION TRUST FUND TYPES	51,016		16	51,000
AGENCY FUND TYPES:				
International Registration Plan Fund				
Secretary of State.....	385		8	377
Public Assistance Recoveries Trust Fund				
Dept. of Public Aid.....	291,955		263,343	28,612
TOTAL AGENCY FUND TYPES	292,340		263,351	28,989
TOTAL OTHER INCOME RECEIVABLE	772,532	423	351,336	420,773
LOANS & NOTES:				
GENERAL FUND TYPE:				
General Revenue Fund				
Capital Development Board.....	19,679			19,679
Dept. of Commerce & Community Affairs.....	200			200
Prairie State 2000.....	137		2	135
Dept. of Public Health.....	335		64	271
TOTAL GENERAL FUND TYPE	20,351		66	20,285
SPECIAL REVENUE FUND TYPES:				
Local Government Affairs Federal Trust Fund				
Dept. of Commerce & Community Affairs.....	304		11	293
Community Development/Small Cities Block Grant Fund				
Dept. of Commerce & Community Affairs.....	6,767		2,262	4,505
Build Illinois Capital Revolving Loan Fund				
Dept. of Commerce & Community Affairs.....	24,048		2,130	21,918
Large Business Attraction Fund				
Dept. of Commerce & Community Affairs.....	26,626		22	26,604
Public Infrastructure Consolidated Loan Revolving Fund				
Dept. of Commerce & Community Affairs.....	3,937			3,937
TOTAL SPECIAL REVENUE FUND TYPES	61,682		4,425	57,257

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
ENTERPRISE FUND TYPES:				
Industrial Revolving Loan Fund				
Ill. Development Finance Authority.....	8,999	144	666	8,189
Single Family Mortgage Purchase Prog. Fund				
Ill. Housing Development Authority.....	4,744			4,744
Administrative Fund				
Ill. Housing Development Authority.....	93			93
Mortgage Loan Program Fund				
Ill. Housing Development Authority.....	4,345			4,345
Operating Fund				
Ill. Export Development Authority.....	494			494
TOTAL ENTERPRISE FUND TYPES	18,675	144	666	17,865
TOTAL LOANS & NOTES RECEIVABLE	100,708	144	5,157	95,407
CHILD SUPPORT PAYMENTS:				
SPECIAL REVENUE FUND TYPES:				
Child Support Enforcement Trust Fund				
Dept. of Public Aid.....	452,361		168,161	284,200
TOTAL CHILD SUPPORT PAYMENTS RECEIVABLE	452,361		168,161	284,200
CHARGES FOR SALES & SERVICES:				
ENTERPRISE FUND TYPES:				
Ill. State Toll Highway Construction Fund				
Ill. State Toll Highway Authority.....	2,200		132	2,068
TOTAL CHARGES FOR SALES & SERVICES RECEIVABLE	2,200		132	2,068
INTEREST & OTHER INVESTMENT INCOME-PROPRIETARY FUNDS:				
ENTERPRISE FUND TYPES:				
Commissary Fund				
Dept. of Veterans' Affairs.....	7			7
TOTAL INTEREST & OTHER INVESTMENT INCOME-PROPRIETARY FUNDS RECEIVABLE	7			7

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
TUITION & FEES:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Chicago State University	2,044		848	1,196
Eastern Illinois University	765			765
Governors State University	243		10	233
Illinois State University	942		177	765
Northeastern Illinois University	3,739		489	3,250
Northern Illinois University	10,043			10,043
Sangamon State University	1,760	177	228	1,355
State Community College of East St. Louis	194		18	176
University of Illinois	19,592	1	5,118	14,473
Western Illinois University	6,639			6,639
TOTAL UNIVERSITY FUND TYPES	45,961	178	6,888	38,895
TOTAL TUITION & FEES RECEIVABLE	45,961	178	6,888	38,895
FEDERAL/LOCAL GRANTS/CONTRACTS:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Illinois State University	205			205
Northern Illinois University	36			36
Current Restricted Fund				
Chicago State University	86			86
Northeastern Illinois University	11			11
Sangamon State University	24			24
University of Illinois	6,701			6,701
Western Illinois University	168			168
Loan Fund				
Eastern Illinois University	2,585		360	2,225
Northeastern Illinois University	1,711		350	1,361
Western Illinois University	1,660			1,660
TOTAL UNIVERSITY FUND TYPES	13,187		710	12,477
TOTAL FEDERAL/LOCAL GRANT/CONTRACTS RECEIVABLE	13,187		710	12,477

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
STATE GRANTS & CONTRACTS:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Illinois State University	211			211
Northern Illinois University	34			34
Current Restricted Fund				
Chicago State University	35			35
Eastern Illinois University	19			19
Northeastern Illinois University	1			1
Sangamon State University	161			161
University of Illinois	2,819			2,819
Western Illinois University	257			257
Loan Fund				
Eastern Illinois University	289		40	249
TOTAL UNIVERSITY FUND TYPES	3,826		40	3,786
TOTAL STATE GRANTS & CONTRACTS RECEIVABLE	3,826		40	3,786
PRIVATE GIFTS, GRANTS & CONTRACTS:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Illinois State University	1,316			1,316
Northern Illinois University	239			239
Current Restricted Fund				
Chicago State University	42			42
Northeastern Illinois University	36			36
Sangamon State University	58			58
University of Illinois	5,240			5,240
Western Illinois University	11			11
Loan Fund				
Eastern Illinois University	99		30	69
TOTAL UNIVERSITY FUND TYPES	7,041		30	7,011
TOTAL PRIVATE GIFTS, GRANTS & CONTRACTS RECEIVABLE	7,041		30	7,011

STATE OF ILLINOIS
RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
UNIVERSITY INVESTMENT INCOME:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Illinois State University	418			418
TOTAL UNIVERSITY INVESTMENT INCOME RECEIVABLE	418			418
SALES & SERVICES:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Eastern Illinois University	192			192
Illinois State University	684			684
Northern Illinois University	861			861
Sangamon State University	76		3	73
University of Illinois	163,532	11	110,043	53,478
Western Illinois University	7,453			7,453
Current Restricted Fund				
University of Illinois	23,855	6,691	15,471	1,693
TOTAL UNIVERSITY FUND TYPES	196,653	6,702	125,517	64,434
TOTAL SALES & SERVICES RECEIVABLE	196,653	6,702	125,517	64,434
OTHER UNIVERSITY INCOME:				
UNIVERSITY FUND TYPES:				
Current Unrestricted Fund				
Eastern Illinois University	36			36
Governors State University	23		5	18
Illinois State University	16,042	21	1,455	14,566
University of Illinois	452			452
Western Illinois University	872			872
Current Restricted Fund				
Western Illinois University	48			48

STATE OF ILLINOIS

RECEIVABLES BY REVENUE SOURCE, FUND TYPE, FUND AND AGENCY

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

Revenue Source/Fund Type/ Fund/Agency	Gross Receivables Before Write-Offs	Write-Offs	Estimated Uncollectibles	Net Receivables
Loan Fund				
Chicago State University	870		573	297
Northeastern Illinois University	57		37	20
Sangamon State University	404		68	336
University of Illinois	35,216		4,300	30,916
Western Illinois University	3			3
Plant Fund				
University of Illinois	25			25
TOTAL UNIVERSITY FUND TYPES	54,048	21	6,438	47,589
TOTAL OTHER UNIVERSITY RECEIVABLES	54,048	21	6,438	47,589
TOTAL RECEIVABLES FROM ALL SOURCES	$ 2,892,782	$ 9,773	$ 1,408,290	$ 1,474,719

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APPENDIX B

STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

AGENCY/SOURCE	GROSS RECEIVABLES	PAST DUE RECEIVABLES	CURRENT RECEIVABLES	% OF PAST DUE RECEIVABLES TO GROSS RECEIVABLES
Attorney General:				
Other Income	$ 2,784	$ 6	$ 2,778	0.22%
Comptroller:				
Federal Government	9	9		100.00%
Licenses & Fees	9	8	1	88.89%
Other Income	1	1		100.00%
Lieutenant Governor:				
Other Income	4		4	
Secretary of State:				
Licenses & Fees	6,868	2,095	4,773	30.50%
Other Taxes	45	26	19	57.78%
Other Income	401	386	15	96.26%
Treasurer:				
Other Taxes	11,307		11,307	
Interest & Investment Income	13,896		13,896	
Department of Agriculture:				
Licenses & Fees	207	11	196	5.31%
Other Income	230	112	118	48.70%
Department of Central Management Services:				
Other Income	18,747	779	17,968	4.16%
Department of Commerce & Community Affairs:				
Federal Government	2		2	
Loans & Notes	61,882	4,528	57,354	7.32%
Licenses & Fees	265		265	
Department of Conservation:				
Federal Government	932		932	
Interest & Investment Income	27		27	
Licenses & Fees	22	22		100.00%
Other Income	391	4	387	1.02%
Department of Corrections:				
Other Income	2,954	168	2,786	5.69%
Department of Employment Security:				
Other Taxes	252,560	230,562	21,998	91.29%
Other Income	88,181	76,126	12,055	86.33%
Department of Energy & Natural Resources:				
Other Income	14	5	9	35.71%

STATE OF ILLINOIS

SCHEDULE OF PAST DUE RECEIVABLES

FOR THE QUARTER ENDED DECEMBER 31, 1988

(In Thousands)

AGENCY/SOURCE	GROSS RECEIVABLES	PAST DUE RECEIVABLES	CURRENT RECEIVABLES	% OF PAST DUE RECEIVABLES TO GROSS RECEIVABLES
Department of Insurance:				
Other Taxes	1,771	700	1,071	39.53%
Licenses & Fees	294	59	235	20.07%
Other Income	850	196	654	23.06%
Department of Labor:				
Licenses & Fees	4		4	
Department of State Lottery:				
Other Income	21,842	874	20,968	4.00%
Department of Mental Health & D/D:				
Other Income	23,987	16,871	7,116	70.33%
Department of Military Affairs:				
Federal Government	332		332	
Other Income	6		6	
Department of Nuclear Safety:				
Federal Government	65	56	9	86.15%
Licenses & Fees	4,258		4,258	
Department of Professional Regulation:				
Licenses & Fees	12	10	2	83.33%
Department of Public Aid:				
Child Support Payments	452,361	342,848	109,513	75.79%
Federal Government	85,184	1,485	83,699	1.74%
Other Income	319,444	182,729	136,715	57.20%
Department of Public Health:				
Federal Government	758		758	
Loans & Notes	335	62	273	18.51%
Licenses & Fees	150	13	137	8.67%
Other Income	4,828	901	3,927	18.66%
Department of Rehabilitative Services:				
Federal Government	177	34	143	19.21%
Other Income	60	48	12	80.00%
Department of Revenue:				
Sales Taxes	563,533	312,779	250,754	55.50%
Income Taxes	239,128	130,445	108,683	54.55%
Other Taxes	46,146	24,481	21,665	53.05%
Department of State Police:				
Other Income	1,065	136	929	12.77%

STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

AGENCY/SOURCE	GROSS RECEIVABLES	PAST DUE RECEIVABLES	CURRENT RECEIVABLES	% OF PAST DUE RECEIVABLES TO GROSS RECEIVABLES
Department of Transportation:				
Federal Government	11,006		11,006	
Other Income	17,183	8,114	9,069	47.22%
Department of Veterans' Affairs:				
Federal Government	1,450		1,450	
Interest & Investment Income	36		36	
Licenses & Fees	9	4	5	44.44%
Other Income	202		202	
Commissioner of Banks & Trust Companies:				
Licenses & Fees	73		73	
Other Income	3,022	261	2,761	8.64%
Capital Development Board:				
Other Income	19,679		19,679	
Environmental Protection Trust Fund Comm.:				
Other Income	396	177	219	44.70%
Environmental Protection Agency:				
Licenses & Fees	256	20	236	7.81%
Other Income	2,681	1,969	712	73.44%
Illinois Criminal Justice Information Authority:				
Other Income	124		124	
Illinois Development Finance Authority:				
Loans & Notes	8,855	87	8,768	0.98%
Illinois Educational Facilities Authority:				
Licenses & Fees	193	14	179	7.25%
Illinois Export Development Authority:				
Loans & Notes	494		494	
Illinois Farm Development Authority:				
Other Income	1,612	18	1,594	1.12%
Illinois Health Facilities Authority:				
Licenses & Fees	245	1	244	0.41%
Illinois Housing Development Authority:				
Loans & Notes	9,182	1,154	8,028	12.57%
Illinois Mathematics & Science Academy:				
Licenses & Fees	18		18	
Illinois State Toll Highway Authority:				
Other Income	4,880	253	4,627	5.18%

STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

AGENCY/SOURCE	GROSS RECEIVABLES	PAST DUE RECEIVABLES	CURRENT RECEIVABLES	% OF PAST DUE RECEIVABLES TO GROSS RECEIVABLES
Medical Center Commission:				
Other Income	3		3	
Office of the State Fire Marshal:				
Licenses & Fees	240		240	
Prairie State 2000:				
Loans & Notes	137	2	135	1.46%
Commissioner of Savings & Loans:				
Licenses & Fees	50	1	49	2.00%
State Board of Education:				
Other Income	6,776	6,565	211	96.89%
State Emergency Services & Disaster Agency:				
Federal Government	5		5	
State Employees' Retirement System:				
Other Income	625	402	223	64.32%
Teachers' Retirement System:				
Other Income	50,151		50,151	
Board of Governors:				
Other Income	1		1	
Chicago State University:				
Tuition & Fees	2,044	840	1,204	41.10%
Fed/local grants/contracts	86	48	38	55.81%
State grants & contracts	35		35	
Private gifts, grants & contracts	42		42	
Loans	870	443	427	50.92%
Eastern Illinois University:				
Sales & Services	192		192	
Tuition & Fees	765		765	
Fed/local grants/contracts	2,585		2,585	
State grants & contracts	308		308	
Private gifts, grants & contracts	99		99	
Loans	36		36	
Governors State University:				
Tuition & Fees	243	25	218	10.29%
Loans	23	11	12	47.83%
Illinois Community College Board:				
Other Income	1		1	

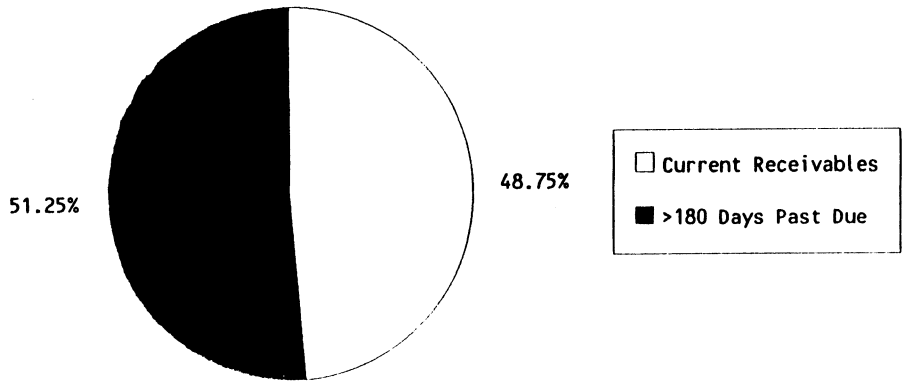
STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

AGENCY/SOURCE	GROSS RECEIVABLES	PAST DUE RECEIVABLES	CURRENT RECEIVABLES	% OF PAST DUE RECEIVABLES TO GROSS RECEIVABLES
Illinois State Scholarship Commission:				
Other Income	200,623	5,305	195,318	2.64%
Illinois State University:				
Sales & Services	684	20	664	2.92%
Tuition & Fees	942	397	545	42.14%
Fed/local grants/contracts	205		205	
State grants & contracts	211		211	
Private gifts, grants & contracts	1,316		1,316	
Investment Income	418		418	
Loans	16,021	3,186	12,835	19.89%
Northeastern Illinois University:				
Tuition & Fees	3,739	537	3,202	14.36%
Fed/local grants/contracts	1,722	433	1,289	25.15%
State grants & contracts	1		1	
Private gifts, grants & contracts	36		36	
Loans	57	25	32	43.86%
Northern Illinois University:				
Sales & Services	861	426	435	49.48%
Tuition & Fees	10,043	131	9,912	1.30%
Fed/local grants/contracts	36	10	26	27.78%
State grants & contracts	34	10	24	29.41%
Private gifts, grants & contracts	239	25	214	10.46%
Sangamon State University:				
Sales & Services	76	6	70	7.89%
Tuition & Fees	1,583	243	1,340	15.35%
Fed/local grants/contracts	24	4	20	16.67%
State grants & contracts	161		161	
Private gifts, grants & contracts	58	15	43	25.86%
Loans	404	73	331	18.07%
State Community College of East St. Louis:				
Tuition & Fees	194	170	24	87.63%
State Universities Retirement System:				
Other Income	240	2	238	0.83%

STATE OF ILLINOIS
SCHEDULE OF PAST DUE RECEIVABLES
FOR THE QUARTER ENDED DECEMBER 31, 1988
(In Thousands)

AGENCY/SOURCE	GROSS RECEIVABLES	PAST DUE RECEIVABLES	CURRENT RECEIVABLES	% OF PAST DUE RECEIVABLES TO GROSS RECEIVABLES
University of Illinois:				
Sales & Services	180,685	102,798	77,887	56.89%
Tuition & Fees	19,591	5,791	13,800	29.56%
Fed/local grants/contracts	6,701	1,951	4,750	29.12%
State grants & contracts	2,819	296	2,523	10.50%
Private gifts, grants & contracts	5,240	737	4,503	14.06%
Loans	35,693	3,450	32,243	9.67%
Western Illinois University:				
Sales & Services	7,453	326	7,127	4.37%
Tuition & Fees	6,639	398	6,241	5.99%
Fed/local grants/contracts	1,828	212	1,616	11.60%
State grants & contracts	257		257	
Private gifts, grants & contracts	11		11	
Loans	923	664	259	71.94%
Total (Memorandum Only)	$ 2,883,009	$ 1,477,625	$ 1,405,384	51.25%

PERCENTAGE OF PAST DUE RECEIVABLES AT DECEMBER 31, 1988



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