

STATE OF ILLINOIS

Receivables Report

~ *Calendar Year Ended December 31, 2000* ~



“LINCOLN”

by Lorado Taft, Urbana, IL, 1927

Photo courtesy of Illinois State Library, Springfield, IL

Comptroller Daniel W. Hynes

A Message to Illinois Taxpayers



The Illinois State Collection Act requires the Comptroller to collect information from State agencies concerning their accounts receivable and uncollectibles and to compile this information in a report to the Governor and General Assembly on or before March 14 each year. The ensuing report is the compilation and analysis of the data collected for 2000.

At December 31, 2000, the total amount owed to the State was \$9.8 billion, an increase of \$741 million or 8% above 1999. This compares to the 1999 increase of \$1.1 billion or 14%. The 2000 increase is driven by increased student loan activity at the Illinois Student Assistance Commission, subsidized single-family housing loans through the Illinois Housing Development Authority, increased child support claims and KidCare program payments.

Collection Efforts

The Comptroller's Office plays an important role in State receivables. Besides collecting and reporting on the data, the Office administers the Offset System and participates with the Attorney General and the Department of Central Management Services on the Debt Collection Board.

Comptroller's Offset System

State agencies are required by statute to submit accounts over \$1,000 and more than 90 days past due to the Offset System. The system compares the past due accounts with warrants issued to determine if State payments are due to debtors. If a State payment is due a debtor, the Comptroller's Office offsets the amount owed, in whole or in part, from the warrant. Calendar year 2000 was a record year for the Offset System, which recovered \$18.6 million, an increase of 38% over 1999. With increased compliance by State agencies, recovered amounts will continue to grow.

Debt Collection Board

The Illinois State Collection Act provides that debt over 180 days old comes under the jurisdiction of the Debt Collection Board. The Board has interpreted that responsibility as receiving quarterly reports and directing agencies to submit qualifying debt to a third party collection agency. Currently, the Board contracts with one of four different third party collection agencies that State entities can use.

Given the State's evolving fiscal condition, it is important for State agencies to maximize their collection efforts. The Offset System and the use of third party collection agencies are important tools for collecting the money owed the State. These tools along with aggressive management can help to ensure that everyone is paying their fair share.

Daniel W. Hynes
COMPTROLLER

March 14, 2001

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State of Illinois 2000 Receivables Report

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State of Illinois 2000 Receivables Report

Overview

Introduction

Accounts receivable represent amounts or claims owed to the State of Illinois by individuals or entities. These claims are assets of the State and represent the future receipt of cash. The State defines a receivable as an amount due from individuals/entities for a State provided service or for taxes due from individuals/entities. After the service is provided or the tax liability established, the State bills the individuals/entities and defines the payment terms. These payment terms outline the time frame for expected payment. When the State receives payment, the money is deposited and the remittance is applied against the outstanding receivable. Between the provision of the service or the establishment of the tax liability and receipt of payment, the outstanding amount owed to the State is referred to as a receivable.

Receivables for the State of Illinois are separated into the following types for analytical purposes:

- Gross Receivables
- Deferred/Installment Receivables
- Estimated Uncollectible Receivables
- Net Receivables
- Fiduciary Receivables
- "In Protest" Receivables
- Current vs. Past Due Receivables
- Write Offs

The following table provides a Comparative Summary of Accounts Receivable for the last five years:

State of Illinois							
Comparative Summary of Accounts Receivable							
(in millions)							
	December 31,					Change From	
	1996	1997	1998	1999	2000	1999 to 2000	
	Amount	Amount	Amount	Amount	Amount	Amount	Percent
Gross Receivables	\$ 7,266	\$ 7,465	\$ 7,930	\$ 9,027	\$ 9,768	\$ 741	8%
Less: Long-Term Loans	2,823	2,659	3,295	3,723	4,304	581	16%
Receivables Available for Collection	\$ 4,443	\$ 4,806	\$ 4,635	\$ 5,304	\$ 5,464	\$ 160	3%
Less: Estimated Uncollectibles	2,483	2,467	3,023	3,441	3,592	151	4%
Net Receivables	<u>\$ 1,960</u>	<u>\$ 2,339</u>	<u>\$ 1,612</u>	<u>\$ 1,863</u>	<u>\$ 1,872</u>	<u>\$ 9</u>	0%
Past Due Receivables:							
Over 180 days	\$ 2,831	\$ 2,922	\$ 3,051	\$ 3,527	\$ 3,700	\$ 173	5%
Over 1 year	\$ 2,395	\$ 2,510	\$ 2,624	\$ 3,251	\$ 3,396	\$ 145	4%

State of Illinois 2000 Receivables Report

Gross Receivables

Gross receivables are defined as the total amounts or claims owed to the State without regard to collectability issues. At December 31, 2000, the gross receivables balance for the State of Illinois was \$9.77 billion. This represents an increase of \$741 million (8%) from December 31, 1999. A detailed analysis of gross receivables is presented on page 9 of this report.

Deferred/Installment Receivables

Several State agencies are authorized to issue loans to individuals or organizations for specific purposes. These loans are categorized as either *deferred* (no collection activity required until formally due, e.g. installment agreements) or *receivables available for collection* (collection activity is legally enforceable).

Deferred receivables reported by State agencies totaled \$4.30 billion at December 31, 2000. This increase of \$581 million (16%) from December 31, 1999, is attributable to the following:

- Student loans increased \$307 million at the Illinois Student Assistance Commission (from \$1.1 billion at December 31, 1999, to \$1.4 billion at December 31, 2000).
- Single - Family Housing Loans increased \$139 million at the Illinois Housing Development Authority (from \$1.65 billion at December 31, 1999, to \$1.79 billion at December 31, 2000).
- Federally Sponsored Drinking Water Program Loans increased \$128 million at the Illinois Environmental Protection Agency (from \$764 million at December 31, 1999, to \$892 million at December 31, 2000).

Estimated Uncollectible Receivables

Estimated uncollectible receivables represent an **agency's** estimate of outstanding receivables that are believed not to be collectible. The method of estimating the uncollectible portion of receivables varies by agency and type of receivable. Generally, the estimate of uncollectible accounts will be based upon an agency's experience with the type and the age of the receivable.

At December 31, 2000, the State's estimated uncollectible receivables totaled \$3.59 billion. This is an increase of \$151 million from the \$3.44 billion reported at December 31, 1999. This increase is mainly attributable to the following:

- The Department of Public Aid (DPA) estimated uncollectible amount increased \$181 million as a result of additional estimated uncollectible child support claims receivable, including claims where the custodial parent receives State assistance. Uncollectibles are a percentage of gross receivables, and therefore, as gross receivables increase, DPA's estimated uncollectibles will increase.

State of Illinois 2000 Receivables Report

Net Receivables (or Estimated Collectible Receivables)

Once a receivable has been established, the collectibility of the amount becomes important. A portion of any receivable population may ultimately become uncollectible. Net receivables are defined as receivables available for collection less an allowance for estimated uncollectibles.

Fiduciary Receivables

Fiduciary receivables are assets held by the State in a trustee capacity. The State collects fiduciary receivables and remits the proceeds to the appropriate party. At December 31, 2000, the State's net fiduciary receivables totaled \$585 million or approximately 5% of the State's gross receivables. The majority of the State's net fiduciary receivables consist of the following sources:

- Non-assistance child support accounts at the Department of Public Aid totaling \$312 million.
- Contribution receivables for the conversion of prior teaching service at the Teachers' Retirement System totaling \$193 million.

"In Protest" Receivables

Agencies report receivable amounts as either "in protest" or "not in protest." These categories allow agencies to separate those receivables that can be disputed from those that are final and not subject to dispute. The "in protest" status of these receivables defer any State management attempt at collection activity until the "due process" time period provided by State statute is completed. Thus, "in protest" receivables are not included in the analysis presented.

"In protest" receivables totaled \$199 million at December 31, 2000. Of this amount, \$126 million (63%) was estimated to be uncollectible. The majority of these "in protest" receivables are attributable to the following:

- Taxes at the Department of Revenue totaling \$164 million;
- Protested child support payments from non-custodial parents at the Department of Public Aid totaling \$23 million.

Current vs. Past Due Receivables

A receivable is considered "current" (not past due) prior to the passage of its formal due date. When the debtor's due date passes without payment; the receivable becomes "past due" and must be aged according to the number of days beyond the due date that the receivable has been outstanding.

State of Illinois 2000 Receivables Report

At December 31, 2000, receivables totaling \$3.5 billion were over 180 days past due and receivables totaling \$3.4 billion were over 1 year past due. These amounts are attributed to the following State agencies:

- The Department of Public Aid (DPA) has receivables over 180 days past due of \$1.85 billion. The majority of this amount is due to federal regulations that make it extremely difficult to close a child support case and subsequently write off a child support claim. DPA is continuing to work to integrate an automatic write-off of their receivables in KIDS System.
- The Department of Revenue (DOR) has receivables over 180 days past due of \$935 million. DOR's large amount of receivables over 180 days past due is primarily the result of receivables where DOR is receiving payments on debts in conjunction with payment plans and wage and bank levies. Also, there are significant receivable amounts awaiting write-off (i.e. debts discharged in bankruptcy and discontinued businesses with no assets). DOR has over 1 million accounts over 180 days past due.

Write-Offs

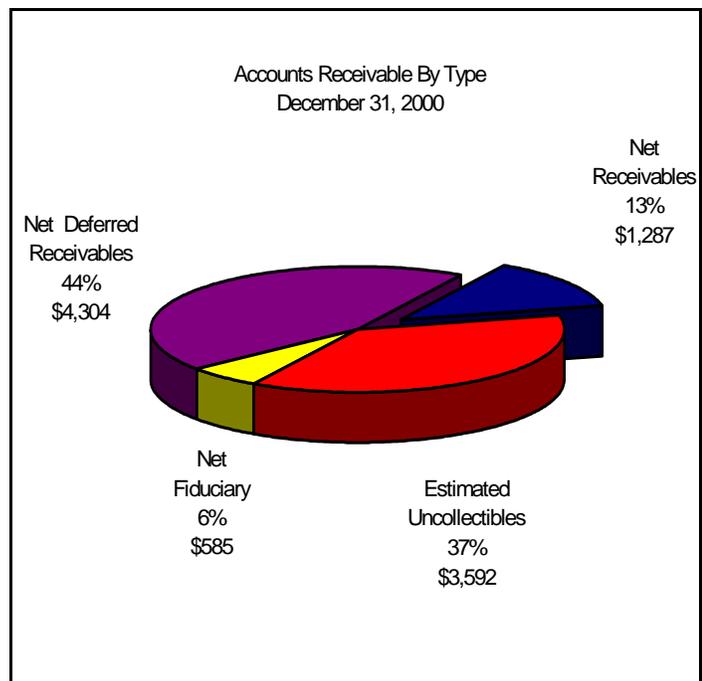
The actual process of writing-off an account varies by state agency based on unique requirements. Once an agency has determined that an account should be written-off, if the account is over \$1,000, it must be referred to the Attorney General's Office for their review and approval. Those accounts \$1,000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

Finally, although an account may be written-off for reporting purposes, the accounts can be maintained on a subsidiary ledger and reinstated in the event that the debtor makes a payment or the state becomes aware of resources of the debtor that may resolve the account.

Nature of State of Illinois Receivables

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

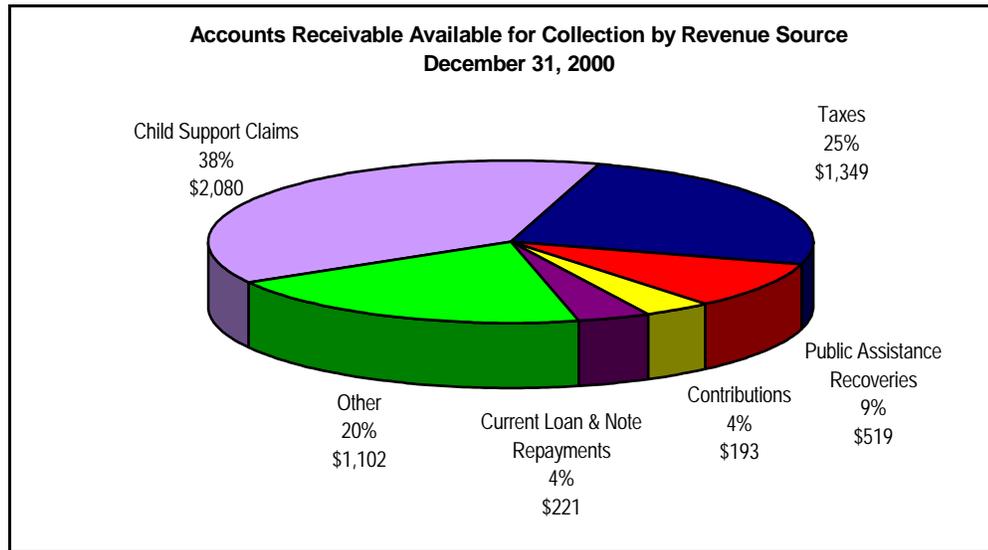
The chart to the right displaying Accounts Receivable by Type indicates that of the \$9.77 billion of gross receivables, State agencies expect 13% or \$1.29 billion (which excludes "fiduciary" receivables) to be eligible for collection and use by the State.



State of Illinois 2000 Receivables Report

Revenue Sources

The following chart depicts the sources of revenue for the State's receivable balance available for collection. The three largest categories of receivables for 2000 are Child Support Claims, Taxes, and Public Assistance Recoveries, which together comprise 67% of the State's receivables available for collection.



- *Child Support Claims* - The Department of Public Aid (DPA) child support claims are the largest revenue source for 2000 totaling \$2.08 billion (38%) of the receivables available for collection. Of the \$2.08 billion, \$1.2 billion (59%) are accounts the State collects in a trustee capacity for custodial parents not on public assistance. The noncustodial parent sends the court-ordered child support to the State which is then responsible for sending the collected amount to the care giving parent, guardian, or another State's child support agency.
- *Taxes* - Tax receivables totaling \$1.3 billion (25%) is the second largest revenue source for 2000. Income and sales tax receivables reported by the Department of Revenue are \$523 million and \$473 million, respectively. Also included in the \$1.3 billion of tax receivables is \$106 million in unemployment taxes. The Department of Employment Security collects unemployment taxes from employers and transfers the monies to the State of Illinois account, held in the U.S. Treasury, for payment of unemployment benefits to claimants.
- *Other* - Other receivables totaling \$1.1 billion (20%) include licenses and fees, unemployment insurance benefit overpayments, university activities, etc.

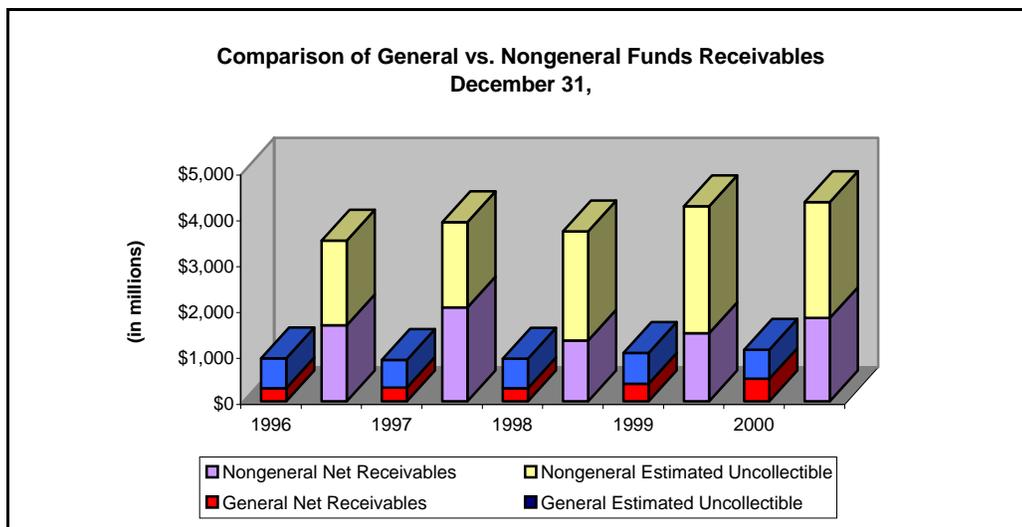
State of Illinois 2000 Receivables Report

General vs. Nongeneral Funds Receivables

Receivables can be classified as those collected for general or nongeneral funds. The State's General Fund accounts for resources obtained and used for those services traditionally provided by State government, which are not required to be accounted for in another fund. These services include, among others, social assistance, education, and health and social services.

Nongeneral funds consist of special revenue funds and proprietary, fiduciary and university fund types. Receivables collected for these funds are restricted for specific purposes.

The following chart presents a comparison of estimated uncollectible receivables and net receivables for general and nongeneral funds for the last five years.



The State's General Fund had total receivables available for collection of \$1.1 billion at December 31, 2000 with \$635 million (57%) estimated to be uncollectible. The majority of the \$1.1 billion is taxes totaling \$752 million. General Fund gross receivables increased \$71 million from December 31, 1999. The increase in gross receivables is due to \$148 million increase in Other Revenues offset by \$77 million decrease in Taxes Receivables.

Receivables available for collection for nongeneral funds totaled \$4.3 billion at December 31, 2000 with \$3.0 billion (70%) estimated to be uncollectible. Taxes of \$597 million, Child Support Claims of \$2.08 billion (48%), and Public Assistance Recoveries of \$519 million are the three largest gross receivable revenue sources. Nongeneral fund gross receivables increased \$90 million from December 31, 1999. The increase in nongeneral funds gross receivables is mainly due to \$188 million increase in Child Support Claims offset by a \$77 million decrease in Taxes Receivables.

State of Illinois 2000 Receivables Report

Analysis of Receivables

Introduction

The primary purpose of this report is to provide a basis for the reader to analyze and assess the State's performance in managing its receivable assets. This section provides an analysis of receivables in the following areas:

- Gross Receivables
- Agencies with Largest Net Receivables
- Aging of Receivables
- Days in Accounts Receivable
- Collectibility as a Percentage of Gross Receivables
- Receivables Over 90 Days Past Due
- Write-Offs as a Percentage of Gross Receivables
- Collection Activity Per Account

Each of the above categories of analysis contain the following sections:

- *Overview* - Summarizes and explains the purpose of the performance measure/analysis and provides conclusions which can be made from the data presented
- *Graph/Table* - Summarizes the data presented in a graphical form or a table and illustrates performance measure trends
- *Analysis* - Explains significant variances from the prior year

State of Illinois 2000 Receivables Report

Gross Receivables

Overview

Gross receivables increased \$741 million (8%) from December 31, 1999 to December 31, 2000. The following table of the five agencies with the largest gross receivables at December 31, 2000, is presented below:

COMPARISON OF AGENCIES WITH FIVE LARGEST GROSS RECEIVABLE BALANCES (in thousands)				
Agency	Gross Receivables		Net Change	
	12/31/2000	12/31/1999	Amount	%
Public Aid	\$ 2,404,028	\$ 2,058,426	\$ 345,602	16.79%
Housing Development Authority	\$ 1,796,725	\$ 1,659,532	\$ 137,193	8.27%
Student Assistance Commission	\$ 1,592,655	\$ 1,258,854	\$ 333,801	26.52%
Revenue	\$ 1,191,825	\$ 1,337,542	\$(145,717)	-10.89%
Environmental Protection Agency	\$ 898,603	\$ 772,274	\$ 126,329	16.36%

Analysis

- The \$346 million increase in gross receivables at the Department of Public Aid (DPA) is due largely to a significant increase in court ordered Child Support Claims Receivables.
- The \$137 million increase in gross receivables at the Illinois Housing Development Authority is due mainly to an increase in purchases of mortgage loans on single-family housing from lending institutions.
- The \$334 million increase in gross receivables at the Illinois Student Assistance Commission is due mainly to an increase in new student loans and the purchase of defaulted student loans from financial institutions.
- The \$146 million decrease in gross receivables at the Department of Revenue (DOR) is due mainly to the disposition of several cases which were in litigation. The rulings from these cases resulted in DOR reducing their gross receivables at December 31, 2000.
- The \$126 million increase in gross receivables at the Environmental Protection Agency is due mainly to an increase associated with the Federally - Sponsored Drinking Water Program which supports loans to local governments.

State of Illinois 2000 Receivables Report

Agencies with Largest Net Receivables

Overview

The ten agencies with the largest receivables comprise 94% of the State's net receivables for 2000. The remaining 6% of receivables are held by over 50 State agencies. The most cost effective approach to collection is for the State to focus their primary collection efforts on the agencies with the largest receivables. While the state should not lessen its efforts for the remaining agencies, the greatest potential benefits in terms of reduced carrying costs and lower write-offs through improved collection exists at the agencies with the largest receivables. The receivables available for collection presented for these agencies in the table below exclude deferred receivables.

Agencies with Largest Receivables							
(in millions)							
Agency	December 31, 2000			December 31, 1999			Change in "Net"
	Available for Collection	Estimated Uncollectibles	Net	Available for Collection	Estimated Uncollectibles	Net	
Public Aid	\$ 2,404	\$ 1,734	\$ 670	\$ 2,058	\$ 1,554	\$ 504	166
Housing Development Authority	1,797	28	1,769	1,660	25	1,635	134
Student Assistance Comm	1,593	21	1,572	1,259	19	1,240	332
Revenue	1,192	946	246	1,338	988	350	(104)
Environmental Protection Agency	899	2	897	772	3	769	128
Human Services	502	455	47	505	459	46	1
University of Illinois	378	175	203	368	163	205	(2)
Employment Security	285	214	71	276	209	67	4
Teachers Retirement System	193	-	193	247	-	247	(54)
Transportation	80	1	79	85	2	83	(4)
Total Ten Largest Agencies	\$ 9,323	\$ 3,576	\$ 5,747	\$ 8,568	\$ 3,422	\$ 5,146	\$ 601
Total All Other Agencies	445	69	376	271	49	222	154
Total of All Agencies	\$ 9,768	\$ 3,645	\$ 6,123	\$ 8,839	\$ 3,471	\$ 5,368	\$ 755

Analysis

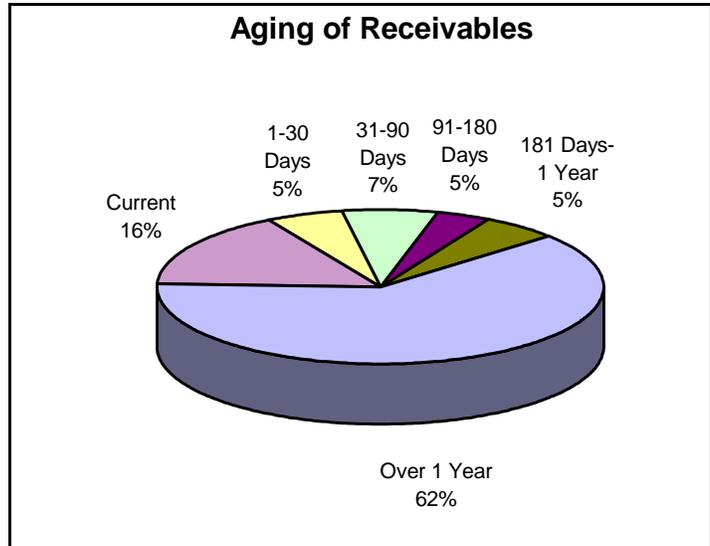
- The Department of Public Aid net receivables increased by \$166 million due to an increase in program activity in the Kidcare Program and an increase in child support claims. Calendar Year 1999 was the first full year of the Kidcare Program. This program provides health care insurance for children under the age of 18 that are welfare recipients.
- The Illinois Housing Development Authority net receivables increased by \$134 million due to an increase in purchases of mortgage loans on single-family housing from lending institutions.
- The Illinois Student Assistance Commission net receivables increased by \$332 million due to an increase in new student loans and the purchase of defaulted student loans from financial institutions.

State of Illinois 2000 Receivables Report

Aging of Receivables

Overview

The age of an agency's gross receivables is a good indicator of how successful the agency is at collecting its accounts. Agencies with a majority of their accounts 1-90 days past due generally have effective initial collection efforts. When accounts are over 90 days past due, the risk of not collecting the debt increases. Therefore, the collection effort becomes more costly and time-consuming. Many organizations consider internal collection efforts to be less cost effective after 90-120 days. For these aged receivables, many non-governmental organizations outsource additional efforts to third party collection agencies. State agencies should use aggressive internal efforts including the combined use of a letter series and phone calls to collect receivables. State agencies are required to submit all receivables to the Comptroller Offset System at 90 days past due. Receivables more than 180 days past due become subject to the Debt Collection Board, which requires participating agencies to refer these receivables to third party collection agencies.



Analysis

- The receivables available for collection of \$5.46 billion include \$1.55 billion (28%) in receivables which are current or between 1 and 90 days past due. Accounts in this category are likely to be collected.
- Accounts between 91 days and 1 year past due are \$517 million (10%). At this age, accounts should be in active collection efforts including outside collection agencies, litigation, and the Comptroller's Offset Program.
- Accounts over 1 year old total \$3.40 billion and comprise 62% of the receivables. Collection of these accounts may be doubtful because of their age. Agencies should concentrate on final resolution of these problem accounts.
- The Department of Revenue (DOR) reported \$853 million of receivables over 1 year past due. This is primarily the result of receivables where the DOR is receiving payments on debts in conjunction with payment plans and wage and bank levies. Also, there are significant receivables amounts awaiting write-off (i.e. debts discharged in bankruptcy and discontinued businesses with no assets).
- The Department of Public Aid (DPA) reported \$1.8 billion of receivables over 1 year past due. This amount is primarily due to federal regulations that make it extremely difficult to close a child support case. This is a prerequisite for DPA to write off child support claims.

State of Illinois 2000 Receivables Report

Days in Accounts Receivable

Overview

Days in accounts receivable, to reflect a more meaningful analysis of government receivables, is calculated by dividing the total additions of new receivables for the year by 365 (the daily receivable amount). Gross receivables at the end of the year are then divided by the daily receivable amount. Many agencies may reflect a large number of days in receivable due to a deferment granted (e.g. student loans do not become due and payable until after the student has graduated and started to work). The receivable, however, is booked at the date granted. Other agencies may not defer the whole receivable balance but rather offer an installment plan for payments. For comparison purposes, the days in accounts receivable for the ten agencies with the largest gross receivables has been calculated and presented in the chart below.

Days in Accounts Receivable				
December 31, 2000				
(in millions)				
Agency*	Gross Receivables	Number of Days		
		1999	2000	
Public Aid	\$ 2,404,028	146	147	
Housing Development Authority	1,796,725	1,891	1,494	
Student Assistance Commission	1,592,655	955	1,064	
Revenue	119,825	497	705	
Environmental Protection Agency	898,603	1,576	1,374	
Human Services	501,606	4,152	4,113	
University of Illinois	377,922	142	142	
Employment Security	284,844	75	86	
Teachers' Retirement System	192,842	715	1,812	
Transportation	79,801	33	30	

* Ten agencies with the largest gross receivables.

Analysis

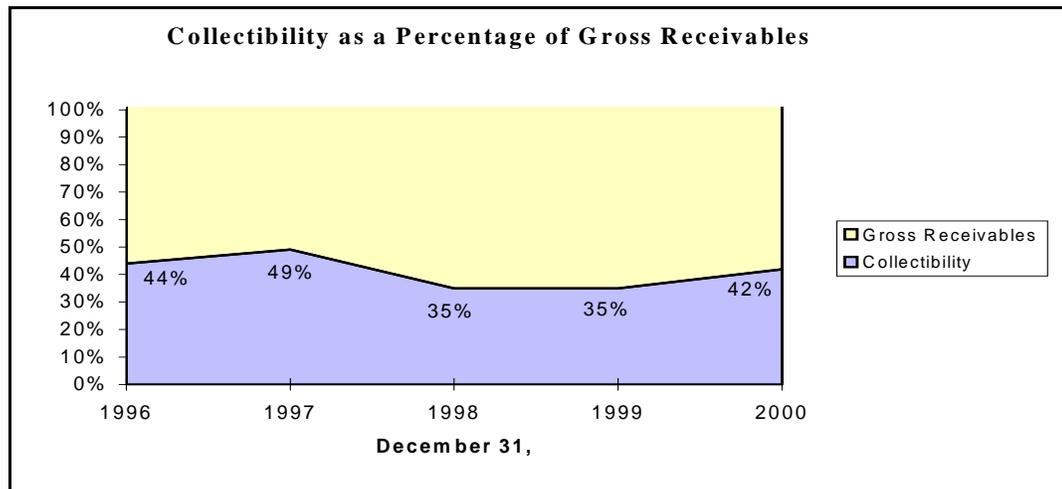
- Low values for the Department of Transportation, Department of Employment Security, University of Illinois, and Department of Public Aid, in the number of “days in accounts receivable” reflect that the clients they serve are less likely to pay on an installment basis.
- The higher values for Department of Human Services, Teachers’ Retirement System, Housing Development Authority, Environmental Protection Agency, Student Assistance Commission, and Department of Revenue reflect the fact that most of their accounts receivable are deferred or installment receivables.

State of Illinois 2000 Receivables Report

Collectibility as a Percentage of Gross Receivables

Overview

Collectibility as used in this analysis equates to gross receivables less an allowance for receivables estimated to be uncollectible. Collectible receivables are sometimes referred to as “net” receivables. Higher percentages in the collectibility of gross receivables are favorable and indicate that a greater percentage of gross receivables are expected to be collected. The graph below illustrates the relationship between gross receivables and their collectibility. At December 31, 2000, 42 cents out of every \$1 that has been recorded as a receivable by the State of Illinois is expected to be collected. Agencies determine the collectibility of their receivables and report this information quarterly to the Office of the Comptroller. Collectibility provides the reader with an estimate of funds available in the future and can also be used to identify subpopulations of receivables which need additional attention. Low collectibility may indicate the receivables population has many old accounts which should be targeted for more aggressive collection efforts or possibly written-off.



Analysis

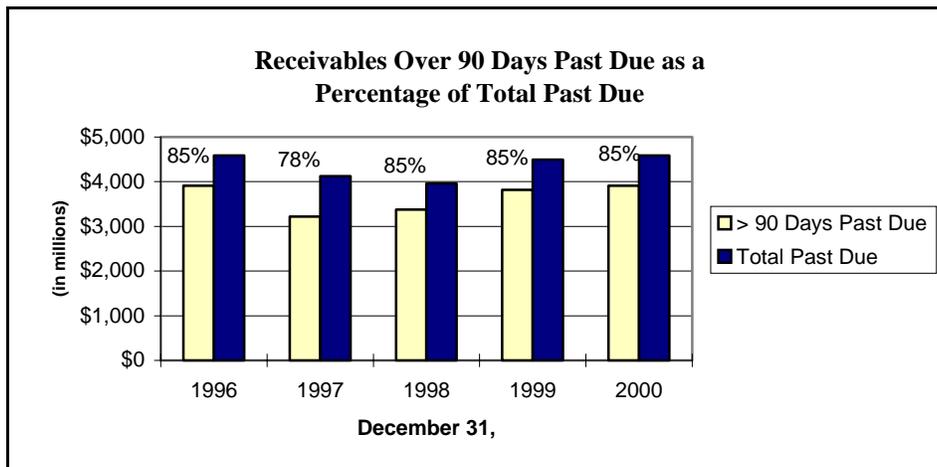
- The Department of Public Aid’s collectibility rate of 28 cents out of every \$1 is among the State’s lowest due to the large number of accounts that are waiting to be written off.
- The majority of the Department of Human Services’ receivables are reported in their Public Assistance Recoveries Trust Fund. A very high percentage of the grant and food stamp overpayment receivables has been estimated to be uncollectible.

State of Illinois 2000 Receivables Report

Receivables Over 90 Days Past Due

Overview

The State should expect to collect the majority of its receivables in the first 90 days. However, some accounts will prove difficult to resolve and will extend past 90 days. Receivables over 90 days past due as a percentage of total past due is an indication of the effectiveness of agency management at collecting. A lower percentage is desirable and normally reflects that an agency is aggressively managing receivables internally and making effective use of other methods of collection including the placement of accounts with outside collection agencies when internal efforts no longer prove effective.



Analysis

- The Student Assistance Commission has one of the lowest percentages over 90 days past due. They aggressively pursue collection of the student loans outstanding. In addition, most of their loans are guaranteed by the federal government.
- As of December 31, 2000, 85% of the past due accounts are over 90 days past due. This percentage is equal to the percentage reported for 1999. This is not a positive trend in the overall effectiveness of the State's expectation of receiving collection on its receivables. This trend indicates a potential for increased future write-offs of State accounts receivable.

State of Illinois 2000 Receivables Report

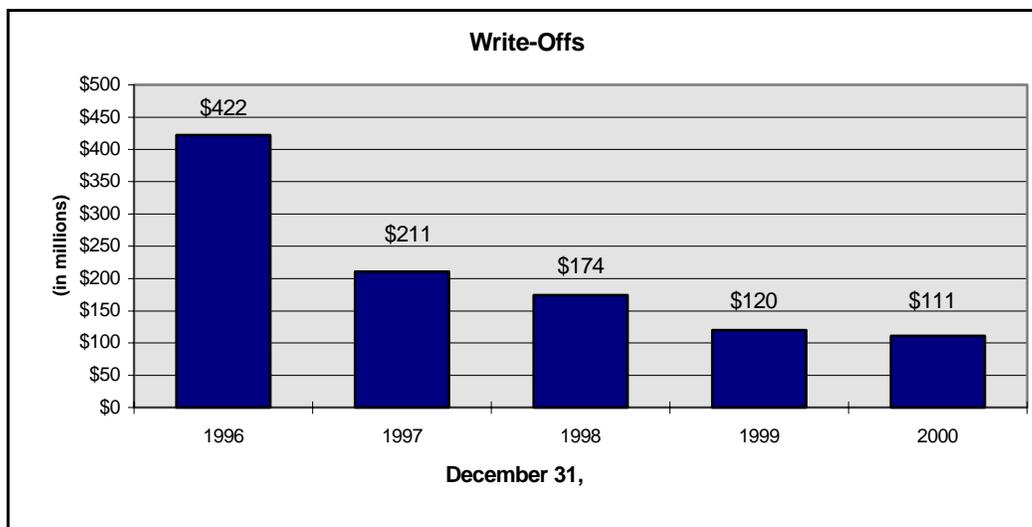
Write-Offs as a Percentage of Gross Receivables

Overview

Write-offs as a percentage of gross receivables allow for evaluation of State agency write-off policies. It is calculated as write-offs divided by gross receivables.

A certain percentage of any accounts receivable is expected to become uncollectible. Agencies should monitor write-off activity to ensure that reasonable collection efforts are being made prior to the write-off of accounts. Unusual variances may indicate process problems including the granting of credit as well as inadequate collection efforts.

State write-offs for 2000 totaled \$111 million compared to \$120 million in 1999. In situations where collection efforts have indicated that the debtor has an inability to pay, write-offs may be appropriate. In order to promote efficiency of collection personnel efforts, receivable accounts should regularly be purged of uncollectible accounts. By removing such accounts, collections staff are not distracted by low opportunity accounts and can instead focus their efforts on high opportunity accounts which often require less effort to resolve the account with the debtor.



Analysis

- The Department of Employment Security (DES) experienced a decrease of \$14 million in their write-offs for 2000. The policy at DES is to only write-off receivables after 4 years. Accounts placed with collection agencies are recommended for write-off only after employer-locating services are exhausted.
- The University of Illinois write-offs increased \$11.2 million, from \$21.6 million in the preceding year to \$32.8 million in the current year.

State of Illinois 2000 Receivables Report

Collection Activity Per Account

Overview

Individual agencies are responsible for the collection of the State's receivables generated within their agency. Most collection efforts include the use of various methods to communicate and work with debtors in order to resolve accounts. The initial step in collecting receivables usually begins with a series of letters, which includes letters sent every 15-30 days for a total of 4-6 letters sent.

Collection letters are just one tool and they quickly become ineffective when the debtor has a legitimate dispute or the inability to pay. In many cases, a debtor's non-payment on an aged account is due to a dispute or question which may require direct contact with the debtor to resolve. In such cases, a phone call is often the most effective method to resolve the account. Phone calls are often made to a prioritized list of accounts with high balances. State agencies should periodically evaluate their collection processes to ensure they are cost effective and at the same time aggressive enough to appropriately manage the State's receivable assets.

Number of Collection Calls Made Per Account					
Five Highest Averages for 2000			Five Lowest Averages for 2000		
Agency	Avg. # of Calls per Account		Agency	Avg. # of Calls per Account	
	2000	1999		2000	1999
Revenue	12.86	10.99	Human Services	0.06	12.46
University of Illinois	11.10	5.42	Transportation	0.07	0.00
Medical District Commission	4.50	4.50	State Employee Retirement	0.48	0.00
Southern Illinois University	3.91	3.20	Illinois Student Assistance	0.79	0.00
Auditor General	2.00	0.00	Public Aid	0.89	0.44

Analysis

The above data is based on information reported by agencies on accounts over \$15,000 and over 180 days past due. Aggressive collection techniques should be utilized on these accounts. Other techniques include: skip tracing, liens, Comptroller's Offset Program, etc.

State of Illinois 2000 Receivables Report

Key Issues

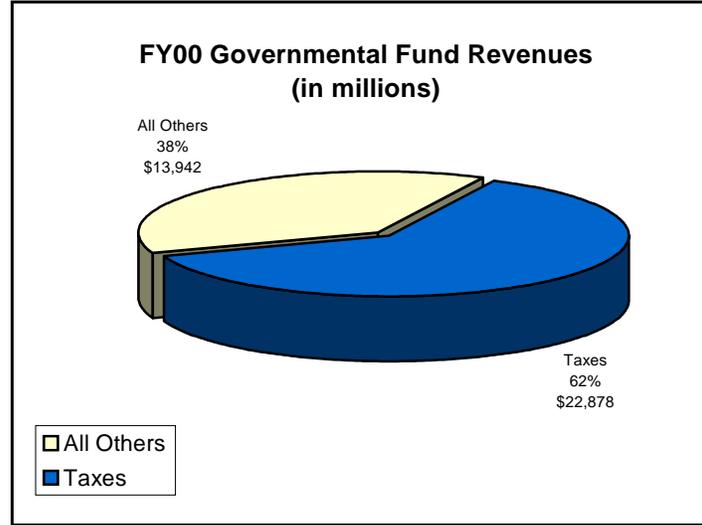
Comptroller's Offset System

The State Collection Act of 1986 required that State agencies place debts which exceed \$1,000 and are more than one year past due in the Comptroller's Offset System. The one year requirement was reduced to 90 days, effective January 1, 1998. The Offset System is a collection tool made available to agencies by the Comptroller's Office and used to intercept payments to debtors who owe the State money. The intercepted payment is then used to reduce the debtor's account balance. The dollar amount associated with claims submitted to the Comptroller for offset in 2000 was \$3.5 billion and the number of claims was 654,467. Both were substantial increases over 1999. Approximately \$18.6 million was recovered through the Offset System in 2000 compared to \$13.5 million in 1999 (an increase of 38%).

One of the exemptions from submitting claims to the Offset System is if the agency "demonstrates to the Comptroller's satisfaction" that referral for offset is not cost effective. Documentation is required from an agency to demonstrate that submission of a receivable is not cost-effective. No agency has provided sufficient documentation to be granted this exemption. Those agencies who do not submit all receivables which are over \$1,000 and greater than 90 days past due are not in compliance with the State Collection Act. The Office of the Comptroller is currently considering changes to the quarterly accounts receivable reports that will more effectively monitor the compliance of the Offset System use. With increased compliance of Offset System use, the 38% increase from 1999 to 2000 recovered amounts should climb even higher. This means those honest taxpayers, clients; etc. will not have to bear a heavier burden of subsidizing those who do not pay their fair share of the burden.

State of Illinois 2000 Receivables Report

Tax Receivables/Collection Efforts



As can be seen in the above chart (from the State of Illinois Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2000), revenues from all tax sources represent 62% of the State's gross revenues for governmental fund types (the general, special revenue, capital projects, and debt service). The Department of Revenue's (DOR) primary function is to collect taxes for the State and units of local governments. In Fiscal Year 2000, the Department collected over \$24.2 billion in tax revenues. Also, the Department reported tax receivables of \$1.4 billion, which accounts for 32% of the State of Illinois' receivables available for collection.

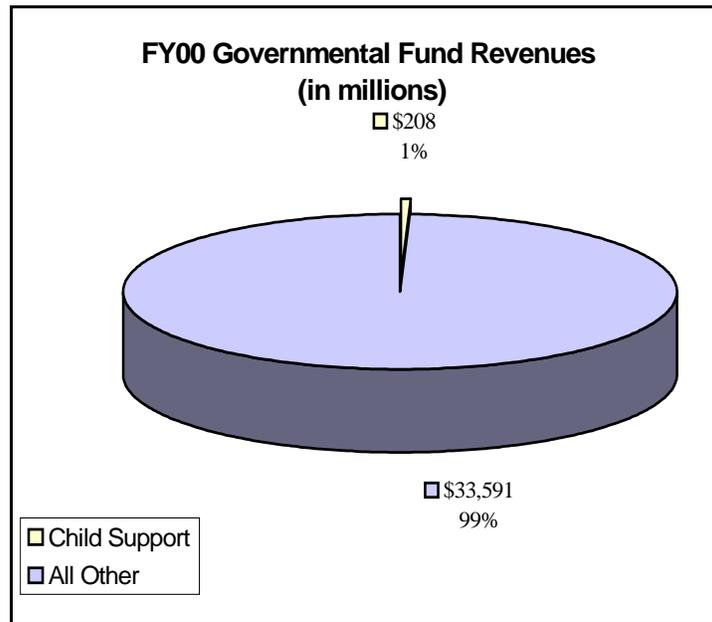
The more effective the Department is at collecting taxes, the greater the portion of tax monies that will be available to finance State programs. The Department's efficiency in collection will assist in this effort. Efficiency can be measured by the cost to the Department of collecting each \$1,000 in tax revenues. According to data submitted by DOR's Department for Service, Efforts and Accomplishments (SEA) reporting, it cost \$6.03 to collect each \$1,000 in taxes during Fiscal Year 2000. Collection costs have declined significantly since 1989 when the cost was \$9.00 per \$1,000 in tax collections.

The Department tracks several measures of its performance in the collection of delinquent taxes. In Fiscal Year 1999, the delinquent tax program had a staff of 317 and direct operating expenses of \$16.7 million. The overall value of delinquent tax debt collected has more than doubled during the 1990's from \$147.9 million in Fiscal Year 1991 to \$371 million in Fiscal Year 2000. In Fiscal Year 2000, \$22.20 was collected in delinquent taxes for each direct dollar of collection costs, up from \$21.15 in Fiscal Year 1999. Another measure of DOR's performance in the delinquent tax program is collections per person. In fiscal year 2000, collections averaged \$1.2 million for each collections staff member, \$119 thousand greater than Fiscal Year 1999.

Even though collection efforts appear to be working quite well based on the above information, a large percentage of tax receivables are estimated to be uncollectible (77%). In the past, the Department has been conservative about writing-off uncollectible taxes since they may become collectible in the future. The Department has recently indicated that writing-off uncollectible amounts for reporting purposes is a high priority. Department staff will focus their collection efforts on the debts where there is a greatest probability of collection.

State of Illinois 2000 Receivables Report

Child Support Receivables/Collection Efforts



The above chart was calculated from data contained in the State of Illinois' Comprehensive Annual Financial Report for Fiscal Year Ended June 30, 2000. As can be noted from this chart, child support revenues make up only a very small portion of the total revenues for all governmental fund types (the general, special revenue, capital projects, and debt service). Even though it is only a small portion of the total governmental revenues, it is the largest receivable type. The Department of Public Aid (DPA) is charged with the responsibility of administering the child support enforcement program for which total receivables are \$1.9 billion and account for 43% of the State of Illinois' receivables available for collection. The program serves State welfare clients, other Illinois citizens, and other State's child support agencies requesting collection assistance, and aids single parents and families in securing legally mandated child support awards.

The following information was reported by DPA in their Service Efforts and Accomplishments reporting for June 30, 2000. The U.S. Department of Health and Human Services for federal fiscal year (FFY) ending September 30, 1998 compiled the most recent data available of how Illinois compares with other states. Illinois fared well in the percent of child support cases receiving payment, 14.4% above the national average in 1998. Illinois has experienced an increase of 2.5% from FY99 to FY00 in the percentage of cases with paternity established, but the actual percent of cases with paternity established continues to drop below the national average, i.e. 52% to 64%. However, total collections continued to increase in 2000, \$19 million (8.6%) over FY99. Staff resources were spent in the operation of the Statewide Disbursement Unit (SDU), implementation of new federal distribution rules, and development of a new SDU RFP for hiring a new vendor to implement and operate Illinois' SDU. Notwithstanding, average collections per employee exceeded the national average of \$277,818 for FFY99 by almost \$29,500.

State of Illinois 2000 Receivables Report

Child Support Receivables/Collection Efforts (Cont'd.)

In examining the Child Support Division procedures, they show the use of certain cost effective collection tools (relatively no direct cost). The Comptroller Offset System is being used for most of their receivables where no recent payment has been received. Also, these same receivables are being reported to the federal government to intercept federal tax refunds and, a smaller percentage of child support claims are sent to the Department of Revenue to utilize their collection experience. Another collection tool presently being considered is the submission of certain child support receivables to private collection agencies. The Department has contracts in force with outside collection agencies with the Debt Collection Board's approval. These contracts are in effect for fiscal year 2000. Non-custodial parents are also given an option to pay their delinquencies by credit card. While not a collection tool, this does provide an additional opportunity for non-custodial parents to satisfy their obligation.

With the significant amount of receivables in the Child Support Enforcement Program, the Comptroller's Office supports increased efforts to ensure that responsible individuals pay their court determined amounts. One way of support is to exclude these delinquent persons from benefiting in State and local government programs. Through improved statewide policies and Department collection efforts, the child support collection activity will be successful for the State and its citizens.

State of Illinois
Receivables Activity by Agency
For the Calendar Year Ended December 31, 2000
(In Thousands)

Agency*	Gross Receivables 12/31/99	Add:		Less:		Gross** Receivables 12/31/00	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Public Aid	\$2,058,426	\$5,950,720	\$5,604,987	\$131		\$2,404,028	\$1,734,481	\$669,547
Housing Development Authority	1,659,532	438,673	301,480			1,796,725	27,565	1,769,160
Student Assistance Commission	1,258,854	546,099	212,298			1,592,655	21,195	1,571,460
Revenue	1,337,542	616,707	738,647	23,777		1,191,825	945,988	245,837
Environmental Protection Agency	772,274	238,791	111,551	911		898,603	1,678	896,925
Human Services	504,703	44,507	45,444	2,160		501,606	454,760	46,846
University of Illinois	367,850	971,243	928,396	32,775		377,922	174,628	203,294
Employment Security	275,835	1,207,156	1,157,267	40,880		284,844	214,152	70,692
Teachers' Retirement System	246,869	38,855	92,859	23		192,842	2	192,840
Transportation	85,105	978,918	984,059	163		79,801	650	79,151
Treasurer	48,584	633,314	632,934			48,964		48,964
Central Management Services	47,433	220,085	227,260	238		40,020	1,968	38,052
Commerce Commission	44,581	477	4,577	551		39,930	556	39,374
Southern Illinois University	34,569	243,452	240,950	1,088		35,983	9,663	26,320
Eastern Illinois University	23,092	16,282	13,996	261		25,117	423	24,694
State Board of Education	19,055	14,482	8,921			24,616		24,616
Commerce & Community Affairs	25,092	3,538	4,808	89		23,733	601	23,132
Illinois State University	22,654	214,791	215,165	26		22,254	825	21,429
Northern Illinois University	19,995	173,534	174,050	15		19,464	1,701	17,763
Capital Development Board	16,046	6,904	6,007			16,943	14,968	1,975
Toll Highway Authority	11,574	74,389	69,976	142		15,845	3,163	12,682
Lottery	17,271	831,096	832,920	850		14,597	2,385	12,212
Development Finance Authority	14,203	2,021	2,381	46		13,797	2,681	11,116
Children & Family Services	13,226	19,163	17,730	1,683		12,976	10,728	2,248
Northeastern Illinois University	10,080	25,734	26,214			9,600	1,575	8,025
Chicago State University	11,714	19,888	20,788	2,138		8,676	4,458	4,218
Western Illinois University	9,065	99,393	100,514	321		7,623	2,522	5,101
Governors State University	6,908	3,175	1,770	750		7,563	2,825	4,738
Secretary of State	8,763	21,282	22,779	244		7,022	239	6,783
Insurance	5,672	25,159	23,982	12		6,837	234	6,603
Office of Banks & Real Estate	5,646	19,784	19,686			5,744	1,121	4,623
Corrections	8,668	48,721	51,916	116		5,357		5,357
Veterans' Affairs	4,882	31,808	31,764	2		4,924	252	4,672
Attorney General	4,474	1,064	277	427		4,834	3,906	928
Environmental Protection Trust Fund	4,863	1,835	2,567			4,131	929	3,202
Public Health	4,581	11,370	12,029	43		3,879		3,879

Agency*	Gross Receivables 12/31/99	Add:		Less:		Gross** Receivables 12/31/00	Estimated Uncollectible	Net Receivables
		Additional Receivables	Collections	Write-Offs				
Natural Resources	2,734	71,010	69,997	181		3,566		3,566
State Police	4,163	2,783	3,203	690		3,053	404	2,649
State Employees' Retirement System	2,352	3,671	3,321	39		2,663		2,663
Farm Development Authority	1,348	689	235	192		1,610	819	791
Agriculture	390	6,844	6,358	4		872	9	863
State's Attorneys Appellate Prosecutor	535	1,383	1,218			700		700
State Universities Retirement System	619	1,940	1,915			644	28	616
Military Affairs	448	12,808	12,628			628		628
Nuclear Safety	487	3,357	3,434	1		409		409
Comptroller	307	828	752			383	324	59
Financial Institutions	117	7,067	6,873			311		311
Criminal Justice Information Authority	413	2,171	2,274	2		308		308
Judges Retirement System	543	131	367			307	19	288
Prairie State 2000 Authority	283	97	82	3		295	45	250
Emergency Management Agency	36	231	11			256		256
Professional Regulation	258	469	496	3		228	43	185
Medical District Commission	234	1,295	1,303			226	107	119
Office of the State Fire Marshal	786	1,579	1,616	549		200	49	151
Labor	200	1,664	1,653	20		191	17	174
Supreme Court	72	378	367			83		83
Mathematics & Science Academy	83	582	594			71		71
Health Facilities Authority	91	504	535			60		60
Il Liquor Control Commission	38					38		38
Comprehensive Health Insurance Bd	17	78	62			33		33
Auditor General	201	1,710	1,892			19		19
Agriculture - Grain Insurance	17	160	159	1		17		17
Educational Facilities Authority		406	392			14		14
Community College Board	83	283	361			5		5
Office of the Governor	3	127	126			4		4
Pollution Control Board	1	13	12			2		2
General Assembly Retirement System	3		3					
Total All Agencies	\$9,026,543	\$13,918,668	\$13,065,188	\$111,547	\$9,768,476	\$3,644,686	\$6,123,790	
Less Deferred Receivables						53,076	4,250,859	
						\$3,591,610	\$1,872,931	

* Descending order by gross receivables as of December 31, 2000.

**Gross Receivables includes the amount of deferred receivables.

State of Illinois
Past Due Receivables
General Funds
December 31, 2000
(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Auditor General						
Federal Government Revenue			\$19		\$19	\$19
Total Auditor General.....			19		19	19
Supreme Court						
Other Revenue	1	\$6	1	\$3	11	11
Licenses & Fees	1				1	72
Total Supreme Court.....	2	6	1	3	12	83
Attorney General						
Other Revenue	1	60	124	1,451	1,636	1,636
Total Attorney General.....	1	60	124	1,451	1,636	1,636
Secretary of State						
Other Revenue						3
Licenses & Fees	4	5	123	20	152	155
Other State Taxes	62		15	115	192	274
Total Secretary of State.....	66	5	138	135	344	432
Comptroller						
Other Revenue	1	5	38	333	377	377
Total Comptroller.....	1	5	38	333	377	377
Treasurer						
Other State Taxes						5,531
Interest & Other Investment Income						43,433
Total Treasurer.....						48,964
Agriculture						
Licenses & Fees			2	4	6	6
Other State Taxes	3	1	1	1	6	20
Total Agriculture.....	3	1	3	5	12	26
Children & Family Services						
Other Revenue	116	943	588	1,708	3,355	3,793
Licenses & Fees	889	548	938	6,455	8,830	9,183
Total Children & Family Services.....	1,005	1,491	1,526	8,163	12,185	12,976
Commerce & Community Affairs						
Loan & Note Repayments						153
Total Commerce & Community Affairs.....						153
Human Services						
Other Revenue	2	133	103	105	343	347
Loan & Note Repayments	268	15			283	350
Total Human Services.....	270	148	103	105	626	697

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Insurance						
Other Revenue	50	36	108	103	297	351
Other State Taxes		362	658	4,564	5,584	6,337
Total Insurance.....	50	398	766	4,667	5,881	6,688
Labor						
Licenses & Fees	1	5	2		8	22
Other Revenue	10			41	51	78
Total Labor.....	11	5	2	41	59	100
Professional Regulation						
Licenses & Fees	1				1	1
Total Professional Regulation.....	1				1	1
Public Aid						
Licenses & Fees				736	736	756
Other Revenue	1,765	2,805	23,888	22,327	50,785	293,188
Total Public Aid.....	1,765	2,805	23,888	23,063	51,521	293,944
Public Health						
Licenses & Fees	1				1	1
Loan & Note Repayments			1	20	21	22
Federal Government Revenue						594
Total Public Health.....	1		1	20	22	617
Revenue						
Other State Taxes	2,341	769	1,007	18,631	22,748	22,908
Business Income Taxes	14,645	3,640	1,760	47,598	67,643	73,416
Sales Taxes	4,112	1,760	2,579	68,507	76,958	77,038
Withholding Income Taxes	12,373	3,880	4,738	91,519	112,510	113,019
Income Taxes	28,273	17,114	29,380	105,099	179,866	180,049
Sales Taxes	12,369	5,373	7,745	208,315	233,802	234,064
Total Revenue.....	74,113	32,536	47,209	539,669	693,527	700,494
State Police						
Other Revenue			1		1	5
Total State Police.....			1		1	5
Transportation						
Loan & Note Repayments						1,733
Total Transportation.....						1,733
Capital Development Board						
Loan & Note Repayments						15,348
Total Capital Development Board.....						15,348
Commerce Commission						
Public Utility Taxes	381				381	39,292
Total Commerce Commission.....	381				381	39,292
Environmental Protection Agency						
Other Revenue				28	28	28
Total Environmental Protection Agency.....				28	28	28

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Prairie State 2000 Authority						
Loan & Note Repayments	8	6	60	211	285	295
Total Prairie State 2000 Authority.....	8	6	60	211	285	295
Community College Board						
Other Revenue	5				5	5
Total Community College Board.....	5				5	5
Student Assistance Commission						
Loan & Note Repayments						15,704
Total Student Assistance Commission.....						15,704
Total General Funds.....	\$77,683	\$37,466	\$73,879	\$577,894	\$766,922	\$1,139,617
Less Deferred Receivables						16,993
						\$1,122,624

State of Illinois
Past Due Receivables
Nongeneral Funds

December 31, 2000

(In Thousands)

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Judges Retirement System						
Other Revenue			\$5	\$3	\$8	\$307
Total Judges Retirement System.....			5	3	8	307
State's Attorneys Appellate Prosecutor						
Other Revenue	\$684				684	700
Total State's Attorneys Appellate Prosecutor....	684				684	700
Office of the Governor						
Federal Government Revenue	3			1	4	4
Total Office of the Governor.....	3			1	4	4
Attorney General						
Other Revenue	35	\$84	332	2,454	2,905	3,198
Total Attorney General.....	35	84	332	2,454	2,905	3,198
Secretary of State						
Other Revenue				2	2	2
Licenses & Fees	1,200	140	473	1,298	3,111	6,588
Total Secretary of State.....	1,200	140	473	1,300	3,113	6,590
Comptroller						
Licenses & Fees	1			1	2	2
Other Revenue	1	2		1	4	4
Total Comptroller.....	2	2		2	6	6
Agriculture						
Loan & Note Repayments						90
Other Revenue	10	9	5	4	28	105
Licenses & Fees	57	19	28	49	153	267
Federal Government Revenue						384
Total Agriculture.....	67	28	33	53	181	846
Agriculture - Grain Insurance						
Other Revenue		1		1	2	17
Total Agriculture - Grain Insurance.....		1		1	2	17
Central Management Services						
Other Revenue	1				1	3
Charges for Sales & Services	18,527	4,968	731	448	24,674	40,017
Total Central Management Services.....	18,528	4,968	731	448	24,675	40,020

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Commerce & Community Affairs						
Loan & Note Repayments						5
Loan & Note Repayments						65
Loan & Note Repayments	9			127	136	1,026
Loan & Note Repayments	2		1	1,184	1,187	5,025
Loan & Note Repayments						8,486
Loan & Note Repayments						8,973
Total Commerce & Community Affairs.....	11		1	1,311	1,323	23,580
Natural Resources						
Interest & Other Investment Income						132
Licenses & Fees	73	42	2	378	495	517
Federal Government Revenue	454				454	1,293
Other Revenue	23	83	44	924	1,074	1,624
Total Natural Resources.....	550	125	46	1,302	2,023	3,566
Corrections						
Charges for Sales & Services	1,208	361	116	223	1,908	5,357
Total Corrections.....	1,208	361	116	223	1,908	5,357
Employment Security						
Other Revenue	1,173	81	267	1,637	3,158	3,158
Unemployment Taxes	16,212	7,661	12,671	69,428	105,972	105,972
Unemployment Ins Benefit Ovrpymt	10,308	10,849	22,557	128,304	172,018	175,714
Total Employment Security.....	27,693	18,591	35,495	199,369	281,148	284,844
Financial Institutions						
Licenses & Fees	8				8	311
Total Financial Institutions.....	8				8	311
Human Services						
Federal Government Revenue	11	340	1,061	3,005	4,417	7,563
Other Revenue	27,416	20,428	61,483	324,814	434,141	493,346
Total Human Services.....	27,427	20,768	62,544	327,819	438,558	500,909
Insurance						
Other State Taxes				2	2	2
Other Revenue	9	1	13	13	36	37
Licenses & Fees	16		67	8	91	110
Total Insurance.....	25	1	80	23	129	149
Labor						
Other Revenue	16		11	2	29	91
Total Labor.....	16		11	2	29	91

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Lottery						
Charges for Sales & Services	192	66		2,829	3,087	14,597
Total Lottery.....	192	66		2,829	3,087	14,597
Military Affairs						
Other Revenue				3	3	37
Federal Government Revenue	6	24			30	591
Total Military Affairs.....	6	24		3	33	628
Nuclear Safety						
Other Revenue	2	3	16	3	24	25
Licenses & Fees	132	3	4	13	152	384
Total Nuclear Safety.....	134	6	20	16	176	409
Professional Regulation						
Licenses & Fees	6	4	13	27	50	50
Other Revenue	1	8	9	69	87	177
Total Professional Regulation.....	7	12	22	96	137	227
Public Aid						
Other Revenue		3	7	5	15	15
Public Assistance Recoveries	2,375	284	2,905	3,244	8,808	14,646
Licenses & Fees	5,486	49	106	3,965	9,606	15,474
Child Support Claims	275,551	8,991	17,508	1,777,899	2,079,949	2,079,949
Total Public Aid.....	283,412	9,327	20,526	1,785,113	2,098,378	2,110,084
Public Health						
Licenses & Fees	168	14	37	2	221	615
Loan & Note Repayments	11	42	94	56	203	1,257
Other Revenue	203	47	69	51	370	1,390
Total Public Health.....	382	103	200	109	794	3,262
Revenue						
Withholding Income Taxes	2,082	653	797	15,395	18,927	19,012
Other State Taxes	594	877	558	7,036	9,065	28,704
Business Income Taxes	8,724	2,374	1,109	26,244	38,451	41,497
Income Taxes	19,671	7,461	6,993	57,146	91,271	95,507
Motor Fuel Taxes	25,732	31,381	18,494	66,231	141,838	144,762
Sales Taxes	9,323	4,032	6,679	141,602	161,636	161,849
Total Revenue.....	66,126	46,778	34,630	313,654	461,188	491,331
State Police						
Federal Government Revenue	34				34	72
Charges for Sales & Services	16		7	86	109	211
Other Revenue	7		13	318	338	2,765
Total State Police.....	57		20	404	481	3,048

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Transportation						
Loan & Note Repayments						4,723
Federal Government Revenue						7,986
Other Revenue	3,553	636	853	813	5,855	13,662
Loan & Note Repayments						25,500
Loan & Note Repayments						26,197
Total Transportation.....	3,553	636	853	813	5,855	78,068
Veterans' Affairs						
Interest & Other Investment Income						4
Licenses & Fees	26	1	1	1	29	29
Other Revenue	59	9	1	54	123	264
Federal Government Revenue						4,627
Total Veterans' Affairs.....	85	10	2	55	152	4,924
Office of Banks & Real Estate						
Licenses & Fees	7		2		9	30
Other Revenue	13	8	15	1,251	1,287	1,287
Charges for Sales & Services				8	8	4,427
Total Office of Banks & Real Estate.....	20	8	17	1,259	1,304	5,744
Capital Development Board						
Licenses & Fees	186	6	2		194	1,595
Total Capital Development Board.....	186	6	2		194	1,595
Commerce Commission						
Other Revenue	12	23	31	557	623	638
Total Commerce Commission.....	12	23	31	557	623	638
Comprehensive Health Insurance Bd						
Charges for Sales & Services						33
Total Comprehensive Health Insurance Bd.....						33
Environmental Protection Trust Fund						
Other Revenue	173	25	28	2,446	2,672	4,131
Total Environmental Protection Trust Fund....	173	25	28	2,446	2,672	4,131
Environmental Protection Agency						
Other Revenue	119	55	25	1,533	1,732	3,098
Licenses & Fees	93	14	60	433	600	3,227
Loan & Note Repayments	142				142	892,250
Total Environmental Protection Agency.....	354	69	85	1,966	2,474	898,575
Farm Development Authority						
Other Revenue				203	203	1,610
Total Farm Development Authority.....				203	203	1,610

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Health Facilities Authority						
Charges for Sales & Services	19			11	30	60
Total Health Facilities Authority.....	19			11	30	60
Criminal Justice Information Authority						
Other Revenue	265		15	28	308	308
Total Criminal Justice Information Authority.	265		15	28	308	308
Educational Facilities Authority						
Charges for Sales & Services		5			5	14
Total Educational Facilities Authority.....		5			5	14
Development Finance Authority						
Loan & Note Repayments	2			2,969	2,971	13,797
Total Development Finance Authority.....	2			2,969	2,971	13,797
Housing Development Authority						
Loan & Note Repayments	7				7	28,730
Loan & Note Repayments	33	8	14	105	160	80,468
Loan & Note Repayments						97,398
Loan & Note Repayments						685,227
Loan & Note Repayments	442	47			489	904,902
Total Housing Development Authority.....	482	55	14	105	656	1,796,725
Toll Highway Authority						
Charges for Sales & Services	2,230	118			2,348	4,790
Other Revenue			5,625	4,020	9,645	11,055
Total Toll Highway Authority.....	2,230	118	5,625	4,020	11,993	15,845
II Liquor Control Commission						
Licenses & Fees				38	38	38
Total II Liquor Control Commission.....				38	38	38
Medical District Commission						
Other Revenue	108	4	4	110	226	226
Total Medical District Commission.....	108	4	4	110	226	226
Pollution Control Board						
Other Revenue	1				1	2
Total Pollution Control Board.....	1				1	2
State Board of Education						
Loan & Note Repayments						549
Loan & Note Repayments	169				169	24,067
Total State Board of Education.....	169				169	24,616

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Emergency Management Agency						
Federal Government Revenue				25	25	256
Total Emergency Management Agency.....				25	25	256
State Employees' Retirement System						
Contributions			4	177	181	254
Other Revenue	301	281	368	1,286	2,236	2,409
Total State Employees' Retirement System.....	301	281	372	1,463	2,417	2,663
Office of the State Fire Marshal						
Licenses & Fees	19	10	18	32	79	200
Total Office of the State Fire Marshal.....	19	10	18	32	79	200
Teachers' Retirement System						
Contributions		28	1	207	236	192,842
Total Teachers' Retirement System.....		28	1	207	236	192,842
Chicago State University						
General Accounts Receivable						1,338
Loans-Short Term	34	16	107	969	1,126	1,590
Student Accounts Receivable	1,303	590	402	2,067	4,362	5,748
Total Chicago State University.....	1,337	606	509	3,036	5,488	8,676
Eastern Illinois University						
Fed & Private Grants & Contracts						196
General Accounts Receivable		4		16	20	306
State Grants and Contracts						881
Loans	441	43	86	409	979	5,235
Student Accounts Receivable		97		2,322	2,419	18,499
Total Eastern Illinois University.....	441	144	86	2,747	3,418	25,117
Governors State University						
Student Accounts Receivable	159	153	189	2,190	2,691	3,738
Loans-Short Term			335	733	1,068	3,825
Total Governors State University.....	159	153	524	2,923	3,759	7,563
Northeastern Illinois University						
General Accounts Receivable	29	24	36	270	359	381
Loans	52	17	29	285	383	2,821
Student Accounts Receivable	5,338	68	63	359	5,828	6,398
Total Northeastern Illinois University.....	5,419	109	128	914	6,570	9,600

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Western Illinois University						
General Accounts Receivable			1	13	14	67
State Grants and Contracts	1				1	336
Fed & Private Grants & Contracts	44				44	644
Loans	5	1	36	664	706	2,422
Student Accounts Receivable		94	623	1,149	1,866	4,154
Total Western Illinois University.....	50	95	660	1,826	2,631	7,623
Illinois State University						
State Grants and Contracts	94	23		17	134	1,340
Federal and Private Grants and Contracts	124	10	26	138	298	1,544
General Accounts Receivable	536	6	1		543	2,725
Student Accounts Receivable	2,481	294	427	2,863	6,065	6,065
Loans-Short Term	170	191	279	1,116	1,756	10,580
Total Illinois State University.....	3,405	524	733	4,134	8,796	22,254
Northern Illinois University						
General Accounts Receivable	94			7	101	533
Federal and Private Grants and Contracts	91	49	114	2	256	675
Hospital	116	71	27	399	613	1,286
Student Accounts Receivable	2,180	222	595	4,107	7,104	7,626
Loans-Short Term		585	347	1,355	2,287	9,344
Total Northern Illinois University.....	2,481	927	1,083	5,870	10,361	19,464
Southern Illinois University						
Medical Service Plan						496
State Grants and Contracts	1,137	84	63	27	1,311	2,712
Fed & Private Grants & Contracts	1,295	165	111	78	1,649	4,932
General Accounts Receivable	119	1,395	481	2,828	4,823	5,267
Student Accounts Receivable	2,111	2,803	958	4,817	10,689	11,053
Loans	1,036	65	9	402	1,512	11,523
Total Southern Illinois University.....	5,698	4,512	1,622	8,152	19,984	35,983
University of Illinois						
Medical Service Plan	963	1,215	868	80	3,126	5,250
State Grants and Contracts	1,734	241	194	47	2,216	12,745
General Accounts Receivable	3,883	1,053	2,830	315	8,081	13,069
Fed & Private Grants & Contracts	9,262	3,761	3,292	1,372	17,687	30,246
Student Accounts Receivable	5,389	3,903	7,708	7,181	24,181	36,641
Loans	1,862	472	546	3,317	6,197	58,437
Hospital	41,214	12,851	14,951	118,623	187,639	221,534
Total University of Illinois.....	64,307	23,496	30,389	130,935	249,127	377,922

Agency and Revenue Source	1 - 90 Days	91 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	Gross Receivables
Student Assistance Commission						
Loan & Note Repayments	547	78	216	4,601	5,442	7,676
Loan & Note Repayments	616	318	266		1,200	9,424
Loan & Note Repayments	79,270	41,780	32,101		153,151	1,559,851
Total Student Assistance Commission.....	80,433	42,176	32,583	4,601	159,793	1,576,951
Mathematics & Science Academy						
Licenses & Fees						71
Total Mathematics & Science Academy.....						71
State Universities Retirement System						
Other Revenue				28	28	644
Total State Universities Retirement System.....				28	28	644
Total Nongeneral Funds.....	\$599,482	\$175,405	\$230,669	\$2,818,008	\$3,823,564	\$8,628,859
Less Deferred Receivables						4,286,942
						\$4,341,917