

**Accounts Receivable Quarterly Activity  
Quarter Ending December 31, 2009**

Agency Name	Type of Receivable	Current	Past Due					Cost of Collection	AR Write-off
			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
General Assembly	Accounts Receivable	323	-	-	-	-	-	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	-	5,942	4,896	2,318	28,692	11,984	-
State Auditor	Accounts Receivable	-	313,006	-	-	-	-	-	-
State Treasurer	Accounts Receivable	-	-	540	-	500	2,401	-	-
DPI	Accounts Receivable	(118)	67,013	19,022	25,786	187,806	2,112	-	-
Justice	Intergov. Receivable	261,138	1,099,507	207,849	145,129	46,119	(937)	-	-
	Accounts Receivable	238,825	-	354,184	2,735	5,321	26,395	-	-
Agriculture	Accounts Receivable	40,228	44,298	19,185	24,159	19,142	504,697	3,900	19,229
Agriculture Finance	Notes Receivable	-	-	-	-	33,645	49,940	-	-
Labor	Accounts Receivable	631,013	-	423,932	402,154	185,237	3,905,476	359,259	-
Insurance	Accounts Receivable	-	-	-	-	-	1,770	125	-
	Interfund Receivable	-	1,559,627	1,887	1,533,599	-	-	9,258	-
Administration	Accounts Receivable	-	5,582,523	1,248,105	292,515	534,209	-	-	-
OSC	Accounts Receivable	-	16,231	9,253	6,254	1,915	506	-	-
DOT	Accounts Receivable	-	921,708	419,953	426,837	188,408	1,398,932	-	200,880
	Notes Receivable	-	(1,654)	262,662	2,590	-	-	-	-
	Intergov. Receivable	-	1,205,811	563,105	85,239	32,477	414,819	-	-
	Other Receivables	-	2,451,042	552,756	1,325,045	(14,769)	3,987,854	-	-

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			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
DENR	Accounts Receivable	830,036	18,364	4,688	18,131	95,955	60,752	-	-
	Notes Receivable	821,148,976	-	-	-	-	-	-	-
Wildlife	Other Receivables	23,255	-	-	-	-	-	-	-
Juvenile Justice	Accounts Receivable	336,366	4,159	-	-	-	-	-	-
DHHS	Accounts Receivable	15,169	148,281,366	61,960,673	12,065,942	37,067,244	166,821,063	594,691	10,720,837
	Intergov. Receivable	50,270	-	-	-	-	-	-	-
	Interfund Receivable	-	1,454,325	570,404	636,689	412,013	1,613,579	-	-
ITS	Accounts Receivable	10,766,350	61,533	858,520	(518,241)	(78,454)	838,154	29,322	-
Corrections	Accounts Receivable	2,484,157	624,327	262,945	237,846	112,585	1,033,605	28,954	-
Commerce	Accounts Receivable	3,332,688	153,972	76,294	164,384	91,587	317,041	2,927	-
	Intergov. Receivables	-	7,460	1,386	-	-	-	-	-
ESC	Accounts Receivable	-	3,289,346	1,747,027	1,640,730	1,602,881	57,527,086	-	3,008,325
	Taxes Receivable	-	1,786,899	1,885,786	21,968,074	946,441	38,444,455	-	154,549
Revenue	<sup>(a)</sup> Receivable	-	21,636,656	50,513,600	103,308,642	45,632,703	523,833,587	- <sup>(b)</sup>	37,519,719
Cultural Resources	Accounts Receivable	13,346	22,327	1,013	4,120	99	29,135	-	-
Crime Control	Accounts Receivable	Year end accrual entries only							
Comm. Coll. Office	Accounts Receivable	Year end accrual entries only							
Board of Elections	Accounts Receivable	Year end accrual entries only							
Lottery	Accounts Receivable	6,897,934	53,374	51,024	18,493	41,192	644,923	25,091	77,157
Admin. Hearings	Accounts Receivable	-	-	9	-	-	-	-	-
Major Medical	Accounts Receivable	392,935	-	3,682,841	5,029,173	3,425,035	4,562,476	-	-
	Other Receivables	3,109	-	9,101	4,078	4,178	2,447	-	-

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			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
Ports Authority	Accounts Receivable	823,670	2,432,871	456,106	180,816	110,706	685,013	1,727	-
Housing Finance	Accounts Receivable	9,871,167	-	-	-	-	-	-	-
	Intergov. Receivable	25,183,672	-	-	-	-	-	-	-
	Notes Receivable	1,150,388,629	93,021,673	35,196,739	18,416,641	26,016,492	22,777,991	51,929	-
		<u>\$ 2,033,733,138</u>	<u>\$ 286,107,764</u>	<u>\$ 161,366,531</u>	<u>\$ 167,452,456</u>	<u>\$ 116,702,985</u>	<u>\$ 829,513,964</u>	<u>\$ 1,119,167</u>	<u>\$ 51,700,696</u>

- (a) - The accounts receivable balances are provided as gross numbers without an allowance for doubtful accounts that is calculated at fiscal year-end.
- General Fund accounts receivable in the amount of \$9.2 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for the smaller tax schedules administered by the Department.
  - Highway Fund accounts receivable in the amount of \$12.2 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for certain Motor Fuels accounts.
  - The Unauthorized Substance Tax accounts receivable of \$1.117 billion have not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. Historically, only 1% of the Unauthorized Substance Taxes is collectible.
  - The amounts reflected in the "AR Write-Off" column represent write-off amounts for the period October 1, 2009 through December 31, 2009. The write-off adjustments are already reflected in the accounts receivable balances in this report.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.