

**Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2012**

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	499	406	114	27	-	93	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	4,858	3,811	3,082	3,509	57,766	12,633	8,440
State Auditor	Accounts Receivable	-	360	132,264	-	-	-	-	-
State Treasurer	(d) Receivable Notes	326,766	1,322,008	3,255,330	2,136,764	1,383,333	25,649,943	-	-
	Receivable Other	110,772	-	-	-	-	-	-	-
	Receivables	3,484	-	-	-	-	-	-	-
DPI	Accounts Receivable	218,227	182,656	9,596	18,197	3,931	3,848	-	-
Justice	Accounts Receivable Intergov.	51,740	2,785,998	253,162	17,890	168,056	171,499	-	-
	Accounts Receivable	14,234	106,191	58,275	12,224	-	40,113	-	-
Agriculture	Accounts Receivable Notes	677,602	52,267	16,841	3,291	85,447	135,902	115	21,904
Agriculture Finance	Accounts Receivable	-	-	-	-	-	70,964	-	-
Labor	Accounts Receivable	1,381,868	-	609,102	394,199	215,798	4,272,856	872,675	118,644
Insurance	Accounts Receivable Interfund	-	52,765	-	-	-	1,770	125	-
	Accounts Receivable	-	599,329	20,570	-	880	-	14,758	-
Administration	Accounts Receivable	no report	-	-	-	-	-	-	-

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		
OSC	Accounts Receivable	-	24,957	-	-	-	9,660	-	-
DOT	Accounts Receivable	1,296,366	2,926,481	867,681	893,251	2,244,535	22,124,954	46,936	125,293
	Notes Receivable	-	281,064	(1,524)	(848)	(2,330)	207,282	-	-
	Intergov. Receivable	-	582,328	838,361	73,284	(135,345)	595,452	-	-
DENR	Accounts Receivable	1,995,217	60,837	325,570	25,591	13,900	877,171	-	-
	Notes Receivable	951,870,312	-	-	-	-	-	-	-
	Other Receivables	53,424	-	7,469	267	22,258	15,552	2,150	-
Wildlife	Accounts Receivable	2,551,467	295,781	222,784	146,334	428,813	3,427,338	29,835	-
DPS	Notes Receivable	100	-	-	-	-	1,733,149	-	-
	Accounts Receivable	200,667	176,489,472	48,273,787	8,046,421	7,686,541	174,689,585	643,050	12,668,309
DHHS	Intergov. Receivable	69,693	-	-	-	-	-	-	-
	Accounts Receivable	4,641,776	1,438,137	2,165,686	522,488	107,222	1,067,787	28,054	-
ITS	Accounts Receivable	31,224	4,712,140	5,704,432	4,967,664	3,505,839	121,493,492	32	6,737,093
Commerce	Taxes Receivable	-	1,473,440	2,822,266	78,174,145	1,227,157	59,808,945	-	5,921,564
	Intergov. Receivable	900	-	1,050	-	-	10,000	-	-
	Taxes Receivable	-	21,705,659	47,197,991	51,207,051	21,790,607	869,593,483	-	(b) 53,580,336
Revenue	(a) Accounts Receivable	3,705	8,206	515	111	277	5,534	-	-
Cultural Resources	Accounts Receivable	Year end accrual entries only							
Comm. Coll. Office	Accounts Receivable	Year end accrual entries only							
Board of Elections	Accounts Receivable	14,248,026	7,225	102,514	26,210	4,578	85,337	31,278	26,507
Lottery	Intergov. Receivable	-	16	-	-	-	25	-	-
Admin. Hearings	Accounts Receivable	234,568	3,711,924	1,476,534	892,520	480,654	447,195	6,690	-
Ports Authority	Intergov. Receivable	7,151	1,835	83,796	100,850	-	432,195	-	-
	Notes Receivable	363	-	102	-	-	269,178	-	19,356
	Interfund Receivable	182	-	-	-	-	-	-	-

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		
Housing Finance	Accounts Receivable	11,124,522	-	-	-	-	-	-	-
	Intergov. Receivable	16,690,033	-	-	-	-	-	-	-
	Notes Receivable	1,076,379,087	82,927,342	29,304,453	12,591,857	16,242,550	32,476,676	45,000	-
		<u>\$ 2,084,183,975</u>	<u>\$ 301,753,682</u>	<u>\$ 143,752,532</u>	<u>\$ 160,252,870</u>	<u>\$ 55,478,210</u>	<u>\$ 1,319,774,744</u>	<u>\$ 1,733,331</u>	<u>\$ 79,227,446</u>

- (a) - The accounts receivable balances are provided as gross numbers without an allowance for doubtful accounts that is calculated at fiscal year-end.
- Certain General fund accounts receivable amounts are not included nor apportioned to this aging schedule. The smaller tax types administered by the Department have been transferred from legacy tax systems to our new tax system. Accounts receivable reporting in the new system is not functional as of the due date of this report. Aging accounts receivable reports for these tax types will not be ready until the last half of 2013. The June 30 accounts receivable balance for these tax types was estimated at \$11.3 million. The December 31, 2012 accounts receivable balance for these tax types is estimated at \$8.2 million.
 - Certain Highway Fund accounts receivable amounts are not included nor apportioned to this aging schedule. Certain motor fuels taxes administered by the Department have been transferred from a legacy tax system to our new tax system. Accounts receivable reporting in the new system is not functional as of the due date of this report. Aging accounts receivable reports for these Highway Fund taxes will not be ready until 2013. The June 30 accounts receivable balance for these taxes was estimated at \$47.9 million. The December 31, 2012 accounts receivable balance is estimated at \$47.6 million.
 - The Unauthorized Substance Tax accounts receivable of \$253.3 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. Historically, only 5% of the Unauthorized Substance Tax is collectible.
 - The amounts reflected in the "AR Write-Off" column represent write-off amounts for the period October 1, 2012 through December 31, 2012. The write-off adjustments are already reflected in the accounts receivable balances in this report. A negative write-off amount occurs when previously written-off accounts are reversed for the purpose of applying payments and conducting new collection activities.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.