

**Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2013**

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	640	22	1	8	0	610	-	-	
Governor's Office	Accounts Receivable	Year end accrual entries only								
Lieutenant Governor	Accounts Receivable	Year end accrual entries only								
Secretary of State	Interfund Receivable	-	6,816	2,681	3,266	2,084	44,886	12,656	1,762	
State Auditor	Accounts Receivable	-	-	352,050	-	-	-	-	-	
State Treasurer	(d) Receivable Intergov.	73,743	468,624	2,176,017	1,969,903	1,654,767	28,787,092	-	-	
	Receivable Notes	17,305	-	-	-	-	9,513	-	-	
	Receivable Other	96,531	-	-	-	-	-	-	-	
	Receivables Accounts	-	223,619	631	-	-	18,086	-	-	
DPI	Receivable Intergov.	-	203,047	106,317	25,811	54	3,652	-	-	
	Receivable Notes	-	4,107,686	-	-	9,242,294	7,188,451	-	-	
	Receivable Interfund	-	1,044,903	-	-	235,132	1,828,580	-	-	
	Receivable Other	-	937,059	-	-	2,108,382	1,639,853	-	-	
	Receivables Accounts	-	656,296	-	-	1,474,416	1,146,768	-	-	
Justice	Receivable Intergov.	1,252,262	1,059,686	634,856	36,474	84,820	25,173	-	-	
	Receivable Accounts	1,623,889	65,901	84,288	7,845	2,690	269,881	-	-	
Agriculture	Receivable Notes	1,317,843	47,467	25,819	36,912	88,730	72,866	-	-	
Agriculture Finance	Receivable Accounts	-	-	-	-	-	85,743	-	-	
Labor	Receivable Accounts	862,495	-	512,017	363,652	269,449	4,563,868	875,861	84,112	
Insurance	Receivable Interfund	-	-	-	-	-	3,770	525	-	
	Receivable Intergov.	-	580,816	-	-	-	51,526	14,500	-	
Administration	Receivable	62,292	19,961	25,905	20,572	-	-	-	-	

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			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
	Interfund Receivable Accounts	6,903,449	2,926,023	878,320	1,628,445	-	-	-	-
OSC	Receivable Accounts	68,582	38,941	-	-	-	6,942	-	-
DOT	Receivable Intergov.	1,792,560	1,168,392	1,407,029	972,357	3,339,936	14,301,635	173,978	107,848
	Receivable Notes	883,127	317,200	141,905	(298,155)	385,581	475,041	-	-
	Receivable Other	(806)	(897)	(848)	(2,184)	(848)	194,309	-	-
	(c) Receivables Taxes	2,452,828	129,186	252,310	217,282	-	4,677,523	-	-
DENR	Receivable Accounts	2,145,089	-	-	-	-	-	-	-
	Receivable Notes	2,753,954	75,294	497,070	50,029	42,138	1,078,254	-	-
	Receivable Other	1,007,265,943	-	-	-	-	-	-	-
Wildlife	Receivables Accounts	542,588	-	95,196	350	963	3,177	2,150	-
DPS	Receivable Notes	2,582,111	898,055	257,980	137,684	54,411	3,100,124	24,972	7
	Receivable Accounts	100	-	-	-	-	258,444	-	-
DHHS	Receivable Intergov.	259,184	148,505,338	8,715,838	122,782,094	4,692,606	195,473,032	643,653	1,471,157
	Receivable Interfund	27,438	-	-	-	-	-	-	-
	Receivable Accounts	-	527,385	-	-	-	-	-	-
ITS	Receivable Taxes	9,869,520	(4,402)	741,307	290,751	26,658	56,845	24,555	-
Commerce	Receivable Accounts	107	2,328,302	3,327,719	24,738,044	1,792,789	61,542,414	-	12,212,453
	Receivable Intergov.	9,918	7,524,042	4,675,547	8,930,453	6,158,043	144,265,183	-	6,689,253
	Receivable Taxes	1,237	444,130	216	-	-	700	-	-
Revenue	(a) Receivable Accounts	-	6,898,898	51,367,760	26,567,786	17,467,918	909,711,538	-	41,527,913
Cultural Resources	Receivable Accounts	841	3,827	4,467	257	572	2,967	-	-
Comm. Coll. Office	Receivable Accounts	Year end accrual entries only							
Board of Elections	Receivable Accounts	Year end accrual entries only							
Lottery	Receivable	5,844,810	106,647	21,553	15,164	8,126	603,365	30,915	2,120

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		
Admin. Hearings	Accounts Receivable	-	-	-	50	-	7	-	-
Ports Authority	Accounts Receivable	72,789	2,639,610	1,255,078	751,509	628,203	237,568	6,990	-
	Intergov. Receivable	-	7,725	4,131	-	22,535	101,362	-	-
	Notes Receivable	-	(2)	-	-	-	240,131	-	3,348
	Other Receivables	-	52,298	-	-	1,785	241	-	-
Housing Finance	Accounts Receivable	19,351,134	-	-	-	-	-	-	-
	Intergov. Receivable	35,743,570	-	-	-	-	-	-	-
	Notes Receivable	972,701,803	68,529,139	24,074,874	9,679,625	19,419,028	26,839,023	45,000	242,012
		<u>\$ 2,076,578,876</u>	<u>\$ 252,537,034</u>	<u>\$ 101,638,034</u>	<u>\$ 198,925,984</u>	<u>\$ 69,203,262</u>	<u>\$ 1,408,910,143</u>	<u>\$ 1,855,755</u>	<u>\$ 62,341,985</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 some time in 2014.
- 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 some time in 2014.
- The Unauthorized Substance Tax accounts receivable of \$358.7 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, 2013 through December 31, 2013. 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.