

**Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2014**

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	1,307	715	223	381	-	41	-	-
Governor's Office	Accounts Receivable								
Lieutenant Governor	Taxes	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	4,495	4,585	1,984	3,777	50,226	13,357	3,567
State Auditor	Accounts Receivable	-	40,000	193,969	-	-	113	-	-
State Treasurer	(d) Intergov. Receivable	496,618	629,972	1,825,076	1,562,603	665,413	30,911,800	-	-
	Notes Receivable	-	-	-	-	-	49	-	-
	Accounts Receivable	73,178	-	-	-	-	-	-	-
DPI	Intergov. Receivable	-	35,863	3,565	-	514	4,436	-	-
	Notes Receivable	-	5,848,537	-	-	13,159,208	10,234,940	-	-
	Interfund Receivable	-	929,107	-	-	2,090,490	1,625,937	-	-
	Other Receivables	-	218,137	-	-	490,809	381,740	-	-
	Accounts Receivable	-	525,529	-	-	1,182,440	919,676	-	-
Justice	Intergov. Receivable	56,569	809,106	122,913	167,077	52,655	1,391	-	-
	Interfund Receivable	21,041	-	-	-	-	-	-	-
	Accounts Receivable	10,002	14,007	10,199	9,273	9,926	10,610	-	-
Agriculture	Notes Receivable	1,097,232	132,821	60,140	46,250	115,765	86,738	-	-
Agriculture Finance	Accounts Receivable	-	-	-	-	-	-	-	-
Labor	Accounts Receivable	330,244	-	83,585	54,496	27,246	3,993,902	392,463	47,345
Insurance	Interfund Receivable	-	-	-	-	-	1,770	525	-
	Accounts Receivable	-	544,839	1,006,532	-	-	16,729	14,500	-
Administration	Intergov. Receivable	-	-	-	-	2,200	-	-	-
	Interfund Receivable	-	29,192	4,400	1,532	3,084	-	-	-
	Other Receivables	-	7,322,727	1,184,071	1,338,246	2,289,143	-	-	-
	Accounts Receivable	-	1,970	751	-	482	-	-	-

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	992	4,769	-	-	-	26,363	-	-
DOT	Accounts Receivable Intergov.	2,533,510	1,506,102	1,498,009	1,088,833	1,197,030	13,374,604	160,765	75,591
	Receivable Notes	385,659	457,365	206,074	11,541	176,638	377,031	-	-
	Receivable Other	(1,567)	(1,612)	(848)	(1,567)	31,040	182,288	-	-
	(c) Receivables Taxes	3,901,580	326,189	403,947	231,651	1,312,044	16,003,031	-	-
DENR	Receivable Accounts	2,182,560	-	-	-	-	-	-	-
	Receivable Notes	3,269,542	163,257	460,350	29,805	384,620	1,082,539	-	-
	Receivable Other	1,041,128,857	-	-	-	-	-	-	-
Wildlife	Receivables Accounts	219,747	400	149,503	4,618	16,796	30,308	2,150	-
DPS	Receivable Intergov.	207,081	149,259	51,953	119,440	82,228	1,416,999	5,094	4,338
	Receivable Notes	2,841,019	604,003	102,378	67,081	226,773	1,698,230	14,964	-
	Receivable Interfund	100	-	-	-	-	257,244	-	-
	Receivable Accounts	1,064,378	204,880	171,164	79,429	189,710	464,156	-	-
DHHS	Receivable Intergov.	1,832,149	135,047,366	141,605,750	5,130,113	-	143,895,637	672,898	23,521,295
	Receivable Accounts	4,040,627	756,641	769,384	781,571	-	-	-	-
ITS	Receivable Taxes	8,319,610	-	1,559,963	666,922	165,052	252,304	25,288	-
Commerce	Receivable Accounts	-	2,110,339	3,080,019	21,086,520	2,164,415	66,427,978	-	4,248,501
	Receivable Intergov.	2,514	2,320,518	2,017,465	2,863,641	3,125,057	135,925,282	-	9,331,697
	Receivable Other	-	642,470	17,741	3,926	-	-	-	-
	Receivables Taxes	-	1,295	-	300	-	-	-	-
Revenue	(a) Receivable Accounts	-	26,890,836	89,939,779	29,296,826	30,540,828	796,347,342	-	16,986,262
Cultural Resources	Receivable Accounts	1,726	323	635	183	-	2,511	-	-
Comm. Coll. Office	Receivable Accounts	Year end accrual entries only							
Board of Elections	Receivable Taxes	Year end accrual entries only							
Lottery	Receivable Accounts	9,280,766	69,450	20,062	40,920	10,784	716,861	25,091	35,527
Admin. Hearings	Receivable Accounts	-	40	-	-	-	-	-	-
Ports Authority	Receivable Intergov.	-	3,939,468	1,522,938	458,604	139,144	126,852	13,334	-
	Receivable Notes	-	5,423	-	-	-	7,580	-	-
	Receivable Other	-	-	-	-	1,500	218,595	-	-
	Receivables	44,087	216	6,000	-	-	1,373	-	-

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		
Housing Finance	Accounts Receivable Intergov.	8,662,186	-	-	-	-	-	-
	Receivable Notes	35,471,940	-	-	-	-	-	-
	Receivable	879,832,441	57,836,139	18,200,436	7,468,692	16,144,791	19,146,162	45,000
		<u>\$ 2,007,307,695</u>	<u>\$ 250,122,153</u>	<u>\$ 266,282,711</u>	<u>\$ 72,610,891</u>	<u>\$ 76,001,602</u>	<u>\$ 1,246,221,368</u>	<u>\$ 1,385,429</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 the ETM system. Accounts receivable reporting in the ETM system is not functional as of the due date of this report.
- 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 the ETM system. Accounts receivable reporting in the ETM system is not functional as of the due date of this report.
- The Unauthorized Substance Tax accounts receivable of \$412.4 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, 2014 through December 31, 2014. 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.