

**Accounts Receivable Quarterly Activity**  
**Quarter Ending March 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	2,630	2,104	523	3	-	-	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Accounts Receivable	-	-	5,757	1,142	541	167	-	-
State Auditor	Interfund Receivable	-	-	226,058	87,380	64,345	-	-	-
State Treasurer	Accounts Receivable	16,545	207	1,625	-	-	2,645	-	-
DPI	Accounts Receivable	-	101,931	10,697	6,226	51,012	10,408	-	-
Justice	Accounts Receivable	No report submitted							
Agriculture	Accounts Receivable	111,081	57,678	31,388	39,814	15,483	76,554	-	25,875
Agriculture Finance	Notes Receivable	-	32,497	1,146	17,096	-	30,238	-	-
Labor	Accounts Receivable	492,542	-	394,546	257,523	135,206	3,967,503	329,578	160,135
Insurance	Intergov Receivable	-	-	-	-	-	1,770	125 <sup>(d)</sup>	-
Administration	Accounts Receivable	-	634,273	122,041	4,932	-	-	9,258	-
Administration	Accounts Receivable	-	5,685,354	1,053,089	293,640	666,388	-	-	-
OSC	Accounts Receivable	-	31,006	(6,046)	2,575	-	-	-	-
DOT	Accounts Receivable	-	1,142,124	361,144	339,668	104,043	1,173,311	22,475	290,814
	Notes Receivable	-	245,416	-	-	-	-	-	-
	Intergov. Receivable	-	856,554	26,906	41,278	59,744	1,153,114	-	-
	Other Receivables <sup>(b)</sup>	-	2,615,042	779,473	1,216,743	1,206,865	6,697,240	-	-

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		
DENR	Accounts Receivable	1,147,719	120,619	-	-	1,728	36,483	-	-
	Notes								
	Receivable	764,355,951	-	-	-	-	-	-	-
Wildlife	Accounts Receivable	-	-	-	-	-	-	-	-
	Other Receivables	10,909	-	-	-	-	-	-	-
Juvenile Justice	Intergov. Receivable	153,436	-	-	-	-	-	-	-
DHHS	Accounts Receivable	326,458	144,237,729	51,719,030	9,043,772	12,504,600	130,501,568	-	-
	Taxes Receivable	-	-	-	-	-	-	601,001	15,216,449
	Intergov. Receivable	17,407,470	-	-	-	-	-	-	-
ITS	Accounts Receivable	8,141,465	204,608	1,121,722	218,608	215,482	283,461	30,957	-
Corrections	Accounts Receivable	2,510,144	751,180	372,017	339,828	241,825	884,585	28,827	-
Commerce	Accounts Receivable	8,239	4,065,689	96,426	116,925	47,485	318,917	399	-
	Intergov. Receivables	-	15,788	1,232	-	-	-	-	-
ESC	Accounts Receivable	-	4,492,565	4,078,502	2,125,625	2,036,861	47,776,277	-	3,814,133
	Taxes Receivable	-	4,577,016	2,428,783	1,637,485	1,031,658	34,547,866	-	388,132
Revenue	<sup>(a)</sup> Receivable	-	66,034,374	15,084,495	47,839,937	3,363,179	412,410,550	- <sup>(c)</sup>	10,934,881
Cultural Resources	Accounts Receivable	18,472	2,197	861	713	1,347	46,266	-	-
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	-	5,121,860	67,074	44,976	22,963	431,440	23,887	4,170
Admin. Hearings	Accounts Receivable	-	-	-	7	-	3	-	-
	Taxes Receivable	-	-	-	-	-	-	-	-
Major Medical	Accounts Receivable	63,672	3,520,593	224,540	1,501,565	330,557	1,979,525	-	-
	Other Receivables	134,588	-	1,330,763	85,402	24,571	9,005	-	-

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		
Ports Authority	Accounts Receivable	1,833,775	2,701,478	1,468,606	478,394	86,748	468,000	-	-
	Other Receivables	-	-	-	-	-	501,641	-	-
Housing Finance	Accounts Receivable	10,294,215	-	-	-	-	-	-	-
	Intergov. Receivable	18,154,635	-	-	-	-	-	-	-
	Notes Receivable	1,336,726,172	61,906,123	19,336,029	10,869,340	16,381,057	9,467,295	40,009	11,237
NCSSM	Accounts Receivable	-	-	-	-	-	-	-	-
		<u>\$ 2,161,910,118</u>	<u>\$ 309,156,005</u>	<u>\$ 100,338,427</u>	<u>\$ 76,610,596</u>	<u>\$ 38,593,686</u>	<u>\$ 652,775,831</u>	<u>\$ 1,086,515</u>	<u>\$ 30,845,826</u>

<sup>(a)</sup> - 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 \$13.0 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 \$9.4 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 \$1.047 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 January 1, 2009 through December 31, 2009. The write-off adjustments are already reflected in the accounts receivable balances in this report.

<sup>(b)</sup> "Other Receivables" is used for both DMV and DOT bad checks/drafts receivable.

<sup>(c)</sup> Can not be determined