

**Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2011**

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	4,113	4,045	68	-	-	-	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	-	9,992	4,706	4,329	58,496	-	-
State Auditor	Accounts Receivable	-	-	68,572	-	-	-	-	-
State Treasurer	Notes Receivable	14,006	500	500	1,000	-	3,814	-	-
	Accounts Receivable	43,047	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	409,236	24,774	33,013	186,947	-	-	-
Justice	Intergov. Receivable	15,154	358,348	84,064	335,068	3,772	78,281	-	-
	Accounts Receivable	311,474	164,707	241,322	60,037	55,020	145,148	-	-
Agriculture	Notes Receivable	109,554	123,084	34,164	50,543	22,462	111,278	-	16,482
Agriculture Finance	Accounts Receivable	-	3,271	-	36,286	2,782	338,030	-	-
Labor	Accounts Receivable	420,582	-	143,620	654,634	230,756	2,180,222	542,127	75,708
Insurance	Interfund Receivable	-	-	-	-	-	1,770	125	-
	Accounts Receivable	-	1,151,714	143,140	164,191	949	1,136	14,758	-
Administration	Accounts Receivable	-	4,999,561	789,170	305,977	259,968	10,820	-	-
OSC	Accounts Receivable	-	23,287	16,383	6,250	6,398	1,915	-	-
DOT	Notes Receivable	-	939,135	497,350	170,298	75,448	1,982,318	228,080	550,753
	Intergov. Receivable	-	(2,184)	(1,524)	(718)	-	-	-	-
	Other Receivable	-	1,650,486	653,544	24,282	11,331	453,141	-	-
	^(c) Receivables	-	1,541,663	318,210	7,999	319,202	2,166,093	-	-

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	488,968	81,147	17,153	46,560	34,639	217,428	-	-
	Notes Receivable	878,652,515	-	-	-	-	-	-	-
Wildlife	Other Receivables	805	180	-	-	-	42,052	2,150	-
Juvenile Justice	Accounts Receivable	304,296	18,779	356	1,083	1,306	-	-	-
DHHS	Accounts Receivable	326,173	178,053,389	19,960,396	12,084,591	21,645,968	291,120,095	622,300	22,528,283
	Intergov. Receivable	88,270	-	-	-	-	-	-	-
	Interfund Receivable	-	1,895,722	502,338	-	-	-	-	-
ITS	Accounts Receivable	5,665,596	210,604	1,276,239	238,038	108,477	43,098	30,942	-
Corrections	Accounts Receivable	2,505,212	745,220	157,090	208,066	84,419	4,108,456	29,069	7
Commerce	Accounts Receivable	3,754,185	145,601	51,966	53,089	19,978	226,539	1,314	-
	Intergov. Receivable	735	60	112	-	-	12	-	-
ESC	Accounts Receivable	-	4,924,544	4,199,735	3,177,835	2,862,324	84,514,036	-	4,666,255
	Taxes Receivable	-	1,707,145	1,511,015	936,575	703,080	50,145,189	-	6,839,616
Revenue	^(a) Receivable	-	46,122,086	31,629,935	53,940,585	8,476,244	839,551,458	-	^(b) 33,724,182
Cultural Resources	Accounts Receivable	4,056	2,757	958	274	141	10,940	-	-
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	11,422,037	69,474	17,664	9,875	12,906	501,823	28,272	80,705
Admin. Hearings	Accounts Receivable	-	20	18	-	-	-	-	-
Major Medical	Accounts Receivable	-	13,548	3,935,057	1,842,132	1,165,485	10,240,529	-	-

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	527,196	2,713,993	1,019,801	169,687	47,564	341,130	1,727	813
	Other Receivables	-	-	-	-	-	150,450	-	-
	Notes Receivable	-	-	-	-	-	397,908	-	-
Housing Finance	Accounts Receivable	10,254,836	-	-	-	-	-	-	-
	Intergov. Receivable	14,310,259	-	-	-	-	-	-	-
	Notes Receivable	1,202,278,162	70,485,583	22,245,445	10,036,523	23,000,879	35,062,667	387,352	1,775
		<u>\$ 2,131,501,231</u>	<u>\$ 318,556,705</u>	<u>\$ 89,548,627</u>	<u>\$ 84,598,479</u>	<u>\$ 59,342,774</u>	<u>\$ 1,324,206,272</u>	<u>\$ 1,888,216</u>	<u>\$ 68,484,579</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 \$11.4 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 \$12.7 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 \$799.5 million 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, 2011 through March 31, 2011. 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 amounts are reversed for the purpose of applying refunds. During this quarter, write-off reversals exceeded write-offs added, resulting in a negative write-off total.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.