

**Accounts Receivable Quarterly Activity  
Quarter Ending March 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	1,109	719	373	-	-	17	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	20,516	9,725	3,578	1,654	89,320	12,601	-
State Auditor	Accounts Receivable	-	-	156,996	-	-	7,452	-	-
State Treasurer	(d) Receivable Notes	938,247	385,096	22,780	231,976	394,692	21,170,499	-	500
	Accounts Receivable	124,468	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	389,424	97,668	7,997	3,339	5,550	-	-
Justice	Accounts Receivable Intergov.	294,957	1,007,220	491,512	86,017	180,387	173,859	-	-
	Accounts Receivable	300,808	314,861	30,627	-	26,106	3,397	-	-
Agriculture	Accounts Receivable Notes	48,992	450,854	26,485	6,757	25,655	200,028	85,192	26,369
Agriculture Finance	Accounts Receivable	-	24,166	-	36,060	-	112,150	-	-
Labor	Accounts Receivable	981,012	-	497,953	230,620	180,595	3,571,009	756,784	235,170
Insurance	Accounts Receivable Interfund	-	-	-	-	-	1,770	125	-
	Accounts Receivable	-	707,467	434	-	-	-	14,758	-
Administration	Accounts Receivable Interfund	4,969	-	-	669	5,573	3,836	-	-
	Accounts Receivable	3,803,783	1,102,482	202,973	19,503	53,440	140,686	-	-
OSC	Accounts Receivable	-	12,296	7,454	11,157	-	1,506	-	-
DOT	Accounts Receivable Notes	-	893,080	208,908	151,784	93,321	2,102,497	46,907	119,893
	Accounts Receivable Intergov.	-	(166,525)	(1,784)	16,663	(1,654)	219,629	-	-
	Accounts Receivable Other	-	1,442,489	664,686	76,182	71,424	612,769	-	-
	(c) Receivables	-	133,767	529,062	97,823	46,716	2,145,216	-	-

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			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
DENR	Accounts Receivable	3,279,536	49,462	247,653	86,899	15,000	640,245	-	-
	Notes Receivable	914,171,282	-	-	-	-	-	-	-
Wildlife	Other Receivables	152,760	113,432	-	15,000	-	99,363	2,150	-
Juvenile Justice	Accounts Receivable	175,145	4,755	1	270	(294)	-	-	-
DHHS	Accounts Receivable	130,065	178,176,354	46,426,802	13,980,943	20,935,574	148,908,269	650,448	106,119,920
	Intergov. Receivable	51,904	7,516	18,516	1,454	-	728,541	-	-
	Interfund Receivable	-	-	3,909	4,253	-	17,163	-	-
ITS	Accounts Receivable	3,156,269	112,829	1,867,607	-	412,307	1,707,647	30,652	-
Corrections	Accounts Receivable	2,042,723	379,865	224,639	26,377	33,291	2,935,919	29,353	19,194
	Notes Receivable	100	-	-	-	-	260,744	-	-
Commerce	Accounts Receivable	706,855	132,052	28,067	28,448	24,395	70,093	13	225
ESC	Accounts Receivable	-	4,120,053	3,127,423	2,348,542	2,082,921	99,444,033	-	3,663,863
	Taxes Receivable	-	1,780,782	7,348,895	1,370,214	613,642	62,304,594	-	5,562,782
Revenue	<sup>(a)</sup> Receivable	-	62,616,459	40,393,600	77,103,862	10,041,329	946,838,792	-	<sup>(b)</sup> 6,563,055
Cultural Resources	Accounts Receivable	2,649	4,324	6,214	1,180	342	10,094	-	-
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	33,465,519	25,321	34,530	9,018	4,795	291,498	28,272	54,688
Admin. Hearings	Accounts Receivable	-	-	-	-	-	-	-	-
Major Medical	Accounts Receivable	40,002	859,474	2,750,561	1,618,365	468,959	3,769,869	-	-

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	459,574	3,186,847	1,137,519	233,597	74,994	375,947	1,727	49,489
	Other Receivables	-	-	-	-	-	150,450	-	-
	Notes Receivable	-	-	-	-	-	396,689	-	-
Housing Finance	Accounts Receivable	9,415,458	-	-	-	-	-	-	-
	Intergov. Receivable	17,684,819	-	-	-	-	-	-	-
	Notes Receivable	1,161,579,441	71,511,404	22,017,644	8,992,982	16,551,098	27,199,393	1,159,769	-
		<u>\$ 2,153,012,446</u>	<u>\$ 329,798,841</u>	<u>\$ 128,579,432</u>	<u>\$ 106,798,190</u>	<u>\$ 52,339,601</u>	<u>\$ 1,326,710,533</u>	<u>\$ 2,818,751</u>	<u>\$ 122,415,148</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 2013. The June 30 accounts receivable balance for these tax types was \$11.5 million. The March 31, 2012 accounts receivable balance for these tax types is estimated at \$10.8 million.
  - Certain Highway Fund accounts receivable amounts are not included nor apportioned to this aging schedule. 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 \$33.5 million; however, the A/R balance was effected by a special project to conduct best information available audits on delinquent accounts. Many of these accounts will be reduced when returns are filed. Also, some assessments will prove to be against taxpayers that are out of business and have no liability. The March 31, 2012 accounts receivable balance is estimated at \$14.6 million.
  - The Unauthorized Substance Tax accounts receivable of \$152.8 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. \$733 million in uncollectible receivables were written off in January of 2012.
  - The amounts reflected in the "AR Write-Off" column represent write-off amounts for the period January 1, 2012 through March 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.
- (d) Accounts receivable represents overpayments to members that are required to repay the Retirement System. Amounts have been included in CAFR reporting but not in previous quarterly reports. These receivables will be included in quarterly reporting going forward.