

**Accounts Receivable Quarterly Activity
Quarter Ending March 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	4,421	4,154	245	-	5	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	-	28,305	3,026	1,467	567	48,883	12,663	6,668
State Auditor	Accounts Receivable	-	30,240	126,481	-	-	-	-	-
State Treasurer	(d) Receivable Notes	1,242,203	288,494	6,311,737	1,015,697	983,733	27,600,346	-	-
	Receivable Other	110,722	-	-	-	-	-	-	-
	Receivables	-	284,442	40,730	1,166	457	2,097	-	-
DPI	Accounts Receivable	-	149,790	53,245	5,852	467	3,939	-	-
Justice	Intergov. Receivable	12,376	1,044,729	219,535	122,424	347,912	187,495	-	-
	Accounts Receivable	101,689	-	-	-	4,354	32,694	-	-
Agriculture	Notes Receivable	756,459	662,148	54,959	13,403	50,731	33,384	61,068	19,735
Agriculture Finance	Accounts Receivable	-	-	-	25,106	-	70,964	-	-
Labor	Accounts Receivable	1,249,793	-	481,485	217,023	177,118	4,417,187	799,249	80,043
Insurance	Intergov. Receivable	-	30,132	-	-	-	1,770	125	-
	Accounts Receivable	-	668,028	-	733	-	-	14,758	-
Administration	Intergov. Receivable	-	-	-	-	-	-	-	-
	Interfund Receivable	329,190	-	54,024	95,447	187,480	157,902	-	-
	Accounts Receivable	4,515,561	31,927	1,056,446	275,705	353,483	190,578	-	-
	Other Receivables	23,392	-	24,020	3,538	15,594	24,353	-	-
OSC	Accounts Receivable	47,556	7,318	9,365	1,377	-	8,944	-	-
DOT	Notes Receivable	7,341,499	3,210,593	1,672,469	850,575	1,874,180	18,821,134	1,879	38,776
	Accounts Receivable	(1,654)	(718)	(1,827)	-	(1,524)	204,103	-	-

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		
	Intergov. Receivable Accounts	465,704	571,547	414,350	63,283	27,939	492,553	-	-
DENR	Receivable Notes	3,187,673	113,407	224,899	19,297	24,590	803,763	-	-
	Receivable Other	951,870,312	-	-	-	-	-	-	-
Wildlife	Receivables Accounts	36,769	-	59,971	2,102	399	2,845	2,150	-
DPS	Receivable Notes	2,537,445	529,205	168,803	75,252	50,175	3,142,814	27,412	630
	Receivable Accounts	100	-	-	-	-	1,732,649	-	-
DHHS	Receivable Intergov.	177,830	185,017,436	48,048,478	4,856,801	7,329,487	209,832,483	446,998	12,668,309
	Receivable Interfund	75,629	-	-	-	-	-	-	-
	Receivable Accounts	-	-	864,934	957,612	-	-	-	-
ITS	Receivable Accounts	4,748,145	-	2,280,969	135,570	1,185,634	619,466	32,428	-
Commerce	Receivable Taxes	59,874	6,361,019	-	5,286,271	3,602,964	109,320,368	-	6,760,624
	Receivable Intergov.	-	2,472,049	2,351,453	1,579,881	758,088	63,883,138	-	4,003,746
	Receivable Taxes	340	9,375	-	-	-	10,700	-	-
Revenue	^(a) Receivable Accounts	-	80,845,580	55,664,042	72,865,156	16,935,897	848,662,373	-	^(b) 50,152,020
Cultural Resources	Receivable Accounts	2,122	1,822	218	314	6,856	3,425	-	-
Comm. Coll. Office	Receivable Accounts	Year end accrual entries only							
Board of Elections	Receivable Accounts	Year end accrual entries only							
Lottery	Receivable Accounts	1,804,021	60,063	52,304	34,252	11,831	397,001	31,278	1,285
Admin. Hearings	Receivable Intergov.	-	7	-	-	-	-	-	-
	Receivable Accounts	-	-	-	10	-	-	-	-
Ports Authority	Receivable Intergov.	382,897	3,113,597	1,505,704	519,859	73,791	319,628	6,990	111,527
	Receivable Notes	-	127,928	2,172	-	192,341	94,810	-	-
	Receivable Other	-	-	-	-	-	262,067	-	7,144
	Receivables Accounts	-	97,192	-	241	-	85,450	-	-
Housing Finance	Receivable	9,898,922	-	-	-	-	-	-	-

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		
	Intergov. Receivable	43,180,709	-	-	-	-	-	-	-
	Notes Receivable	1,085,880,122	62,707,445	21,194,970	8,427,780	19,352,743	27,997,163	45,000	-
		<u>\$ 2,120,041,821</u>	<u>\$ 348,467,254</u>	<u>\$ 142,939,207</u>	<u>\$ 97,453,194</u>	<u>\$ 53,547,292</u>	<u>\$ 1,319,468,486</u>	<u>\$ 1,481,998</u>	<u>\$ 73,850,507</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 the last half of 2013. The March 31, 2013 accounts receivable balance for these tax types is estimated at \$6.6 million.
 - 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 the last half of 2013.
 - The Unauthorized Substance Tax accounts receivable of \$288.2 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 January 1, 2013 through March 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.