

**Accounts Receivable Quarterly Activity
Quarter Ending March 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	247	149	81	-	-	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	-	7,339	3,618	3,708	4,645	42,745	12,656	1,984
State Auditor	Accounts Receivable	-	-	836	-	-	21,982	-	-
State Treasurer	Intergov. Receivable	662,363	368,407	2,658,586	925,599	538,040	27,958,447	-	-
	Notes Receivable	-	-	-	1,000	-	366	-	-
	Other Receivable	96,531	-	-	-	-	-	-	-
	Accounts Receivables	-	558,464	4,208	-	-	15,998	-	-
DPI	Intergov. Receivable	-	36,901	14,369	1,281	817	5,209	-	-
	Notes Receivable	-	4,107,686	-	-	9,242,294	7,188,451	-	-
	Interfund Receivable	-	1,044,903	-	-	2,351,032	1,828,580	-	-
	Other Receivable	-	937,059	-	-	2,108,382	1,639,853	-	-
	Accounts Receivables	-	656,296	-	-	1,474,416	1,146,768	-	-
Justice	Intergov. Receivable	468,568	876,936	96,998	151,932	28,872	34,243	-	-
	Accounts Receivable	67,442	81,409	33,405	48,264	213,597	100,516	-	-
Agriculture	Notes Receivable	1,217,380	71,005	27,639	35,396	12,528	140,689	-	-
Agriculture Finance	Accounts Receivable	-	-	-	17,532	-	75,743	-	-
Labor	Accounts Receivable	996,632	-	457,461	282,434	169,089	4,958,496	899,853	95,705
Insurance	Interfund Receivable	-	-	-	-	-	3,770	525	-
	Intergov. Receivable	-	1,033,402	83,591	-	-	-	14,500	-
Administration	Receivable	46,787	4,612	5,319	8,949	-	-	-	-

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		
	Interfund Receivable Accounts	12,197,943	907,045	380,760	1,429,961	-	-	-	-
OSC	Receivable Accounts	36,864	10,943	3,433	-	-	6,942	-	-
DOT	Receivable Intergov.	2,160,639	1,139,441	1,158,622	830,945	915,261	9,300,676	245,091	182,636
	Receivable Notes	967,314	(62,394)	514,724	21,952	6,780	468,728	-	-
	Receivable Other	224,731	(718)	(848)	(806)	(848)	190,428	-	-
	^(c) Receivables Taxes	1,606,599	762,130	1,938,332	155,199	1,239,674	14,761,234	-	-
DENR	Receivable Accounts	2,145,089	-	-	-	-	-	-	-
	Receivable Notes	3,271,139	98,934	399,647	30,895	138,729	1,030,722	-	-
	Receivable Other	1,007,265,943	-	-	-	-	-	-	-
Wildlife	Receivables Accounts	192,178	-	-	1,236	5,203	5,630	2,150	-
DPS	Receivable Notes	1,661,385	246,987	169,952	135,099	38,436	3,009,785	21,255	4,957
	Receivable Accounts	100	-	-	-	-	258,144	-	-
DHHS	Receivable Intergov.	125,618	212,528,867	28,869,241	5,360,048	4,703,106	183,203,669	638,914	30,309,217
	Receivable Interfund	29,586	-	-	-	-	-	-	-
	Receivable Accounts	-	-	-	-	-	-	-	-
ITS	Receivable Taxes	5,822,529	1,156,312	4,390,370	208,251	-	625,802	25,653	-
Commerce	Receivable Accounts	-	2,708,157	3,085,898	2,019,379	880,830	65,431,103	-	7,780,908
	Receivable Intergov.	3,859,145	5,860,698	5,015,888	5,550,064	6,589,437	114,576,716	-	5,231,206
	Receivable Taxes	468	16,478	-	10,462	-	8	-	-
Revenue	^(a) Receivable Accounts	-	63,538,304	39,201,865	62,801,914	4,238,225	857,404,257 ^(b)	-	56,768,176
Cultural Resources	Receivable Accounts	5,057	2,068	4,007	-	1,411	2,982	-	-
Comm. Coll. Office	Receivable Accounts	Year end accrual entries only							
Board of Elections	Receivable Accounts	Year end accrual entries only							
Lottery	Receivable	4,211,386	20,897	46,948	60,306	7,491	594,465	30,915	30,624

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		
Admin. Hearings	Accounts Receivable	-	12	-	-	-	50	-	7
Ports Authority	Accounts Receivable	240,819	2,802,344	1,190,994	267,922	167,535	454,590	6,990	-
	Intergov. Receivable	-	14,363	2,561	-	3,256	99,978	-	-
	Notes Receivable	-	-	2,650	-	-	236,086	-	4,045
	Other Receivables	48,131	14,704	13,225	1,658	-	2,026	-	-
Housing Finance	Accounts Receivable	16,628,994	-	-	-	-	-	-	-
	Intergov. Receivable	35,743,570	-	-	-	-	-	-	-
	Notes Receivable	980,234,516	53,384,322	13,977,029	5,677,361	20,147,340	23,110,413	45,000	334,014
		<u>\$ 2,082,235,693</u>	<u>\$ 354,934,462</u>	<u>\$ 103,751,409</u>	<u>\$ 86,037,941</u>	<u>\$ 55,225,578</u>	<u>\$ 1,319,936,307</u>	<u>\$ 1,943,502</u>	<u>\$ 100,743,479</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 some time in 2014.
- 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 some time in 2014.
- The Unauthorized Substance Tax accounts receivable of \$375.5 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, 2014 through March 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.