

**Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2015**

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	3,345	2,937	209	133	-	66	-	-
Governor's Office	Accounts Receivable								
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	9,083	6,575	3,230	1,954	45,839	13,357	7,409
State Auditor	Accounts Receivable	-	-	-	212,816	40,000	-	-	-
State Treasurer	(d) Receivable Intergov.	1,362,234	786,254	1,850,102	584,768	510,096	30,077,743	-	-
	Receivable Notes	-	-	-	-	-	49	-	-
	Accounts Receivable	68,847	-	-	-	-	-	-	-
DPI	Receivable Intergov.	-	4,100	14,936	2,425	60	4,663	-	-
	Receivable Notes	-	5,848,537	-	-	13,159,208	10,234,940	-	-
	Interfund Receivable	-	929,107	-	-	2,090,490	1,625,937	-	-
	Other Receivables	-	218,137	-	-	490,809	381,740	-	-
	Accounts Receivable	-	691,577	-	-	1,556,048	1,210,260	-	-
Justice	Receivable Intergov.	18,397	602,441	318,477	1,865,596	7,254	159,030	-	381,260
	Interfund Receivable	523,425	-	32,264	-	-	-	-	-
	Accounts Receivable	28,921	1,476	-	-	-	-	-	-
Agriculture	Receivable Notes	918,061	233,738	32,185	49,492	79,994	59,589	-	-
Agriculture Finance	Accounts Receivable	-	11,748	-	27,836	-	-	-	-
Labor	Accounts Receivable	1,052,784	-	290,676	214,065	201,555	6,115,290	700,204	85,123
Insurance	Interfund Receivable	-	7,690	-	-	-	1,770	525	-
	Accounts Receivable	-	988,420	103,745	-	-	-	14,500	-
Administration	Receivable Intergov.	791,131	230,008	51,116	16,618	85,424	214,663	-	-
	Interfund Receivable	-	13,044	9,173	2,314	7,512	-	-	-
	Other Receivables	-	13,098,976	2,726,974	410,938	3,597,758	-	-	-
	Accounts Receivable	-	382,063	64	24,426	(2,504)	-	-	-

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		
OSC	Accounts Receivable	2,644	-	-	-	-	790	-	-
DOT	Accounts Receivable Intergov.	3,471,669	1,668,929	1,183,438	867,134	996,236	14,311,402	249,932	719,345
	Receivable Notes	404,289	186,461	7,757	(133,193)	142,005	690,592	-	-
	Receivable Other	(1,524)	(2,464)	(848)	(1,567)	(1,612)	210,912	-	-
	(c) Receivables Taxes	3,631,277	245,611	1,930,675	529,955	1,264,544	15,805,841	-	-
DENR	Receivable Accounts	2,182,560	-	-	-	-	-	-	-
	Receivable Notes	3,416,823	653,435	304,746	19,310	106,005	1,486,876	-	-
	Receivable Other	1,041,128,857	-	-	-	-	-	-	-
Wildlife	Receivables Accounts	207,857	-	-	6,473	2,302	8,352	2,150	-
DPS	Receivable Intergov.	440,587	127,524	75,108	65,493	52,924	1,496,138	5,507	64
	Receivable Notes	3,149,654	337,574	518,640	72,965	11,306	1,818,829	17,274	-
	Receivable Interfund	100	-	-	-	-	256,944	-	-
	Receivable Accounts	1,660,160	501,988	691,366	1,779	22,808	542,818	6,893	-
DHHS	Receivable Intergov.	3,081,100	173,186,806	201,750,311	4,660,836	29,905,958	131,319,958	644,718	52,104,873
	Receivable Accounts	71,503	2,220,604	-	-	-	-	-	-
ITS	Receivable Taxes	7,073,362	134,265	3,459,825	2,016,700	(142)	306,718	27,423	-
Commerce	Receivable Accounts	182	1,733,944	2,884,144	2,110,196	705,874	72,868,543	-	7,088,248
	Receivable Intergov.	7,660	4,514,236	2,854,615	3,562,731	2,249,381	132,455,791	-	10,246,410
	Receivable Interfund	3,142	83,005	252	697	117	3,809	-	-
	Receivable Other	-	605,786	66	5,239	2,159	17,575	-	-
	Receivables Taxes	430	-	-	-	-	-	-	-
Revenue	(a) Receivable Accounts	-	42,457,183	32,937,115	49,268,001	14,075,427	789,969,689	-	65,745,136
Cultural Resources	Receivable Accounts	3,861	3,805	-	-	52	2,425	-	-
Comm. Coll. Office	Receivable Accounts	Year end accrual entries only							
Board of Elections	Receivable Taxes	Year end accrual entries only							
Lottery	Receivable Accounts	7,844,320	69,623	29,329	15,587	17,503	728,050	25,091	-
Admin. Hearings	Receivable Accounts	-	120	-	-	-	-	-	-
Ports Authority	Receivable Intergov.	-	3,624,577	1,263,304	385,398	136,674	98,546	13,334	-
	Receivable Notes	-	3,319	2,395	-	-	7,580	-	-
	Receivable Other	-	-	-	-	-	207,749	-	9,703
	Receivables	44,361	626	600	-	-	4,851	-	-

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		
Housing Finance	Accounts Receivable	7,251,986	-	-	-	-	-	-
	Intergov. Receivable	31,849,821	-	-	-	-	-	-
	Notes Receivable	882,064,338	42,283,185	11,981,134	4,162,763	13,594,347	17,847,765	45,000
		<u>\$ 2,003,758,164</u>	<u>\$ 298,699,478</u>	<u>\$ 267,310,468</u>	<u>\$ 71,031,154</u>	<u>\$ 85,109,526</u>	<u>\$ 1,232,600,122</u>	<u>\$ 1,765,908</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 the ETM system. Accounts receivable reporting in the ETM system is not functional as of the due date of this report.
- 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 the ETM system. Accounts receivable reporting in the ETM system is not functional as of the due date of this report.
- The Unauthorized Substance Tax accounts receivable of \$435 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, 2015 through March 31, 2015. 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.