

**Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2016**

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	688	587	-	60	-	41	-	-
Governor's Office	Accounts Receivable	-	-	-	-	-	-	-	-
Lieutenant Governor	Accounts Receivable	Year end accrual entrie	-	-	-	-	-	-	-
Secretary of State	Accounts Receivable	-	10,185	8,227	6,016	3,600	28,168	10,491	8,927
State Auditor	Interfund Receivable	-	-	97,046	-	-	-	-	-
State Treasurer	Accounts Receivable	660,452	420,711	4,144,958	2,577,473	1,195,552	29,530,111	-	-
	Notes Receivable	57,156	-	-	-	-	-	-	-
	Other Receivables	-	983,577	-	-	-	-	-	-
DPI	Accounts Receivable	-	7,044	9,223	1,595	11,774	22,047	-	-
	Intergov. Receivable	-	5,400,174	-	-	12,150,391	9,450,304	-	-
	Notes Receivable	-	6,000	-	-	13,500	10,500	-	-
	Interfund Receivable	-	166,338	-	-	374,261	291,092	-	-
	Other Receivables	-	15,877	-	-	35,723	27,784	-	-
Justice	Accounts Receivable	48,920	0	-	-	18,879	116	-	-
	Intergov. Receivable	455,929	166,594	-	-	-	-	-	-
	Interfund Receivable	7,850	553,149	103,941	145,929	9,024	49,691	-	108,692
Agriculture	Accounts Receivable	-	1,204,061	42,778	16,839	13,905	133,434	-	-
Agriculture Finance	Notes Receivable	-	-	-	10,690	-	-	-	-
Labor	Accounts Receivable	1,185,137	-	427,717	208,828	135,096	5,412,278	457,520	760,581
Insurance	Accounts Receivable	-	9,691	-	-	-	1,770	-	-
	Intergov. Receivable	-	136,609	-	-	-	-	-	-
	Interfund Receivable	-	748,672	371,693	-	-	4,179	32,508	-
Administration	Accounts Receivable	972,635	173,984	26,747	14,077	16,905	174,510	-	-

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			<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>		
Natural & Cultural Resources	Accounts Receivable	3,302	5,499	459	16	60	1,487	-	-
Comm. Coll. Office	Accounts Receivable	Year end accrual entrie	-	-	-	-	-	-	-

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		
Board of Elections	Accounts Receivable	-	850	-	-	51,250	183,850	-	-
Lottery	Taxes Receivable	45,018	35,233	16,648	31,142	9,939	826,226	29,221	-
Admin. Hearings	Accounts Receivable	-	80	60	-	-	-	-	-
Ports Authority	Accounts Receivable	-	3,880,936	1,924,635	181,113	83,588	85,261	13,334	-
	Intergov. Receivable	-	11,085	1,023	-	-	7,580	-	-
	Notes Receivable	-	-	-	-	-	186,877	-	10,094
	Other Receivables	49,510	1,555	348	-	-	23,013	-	-
Housing Finance	Accounts Receivable	5,950,118	-	-	-	-	-	-	-
	Intergov. Receivable	30,257,841	-	-	-	-	-	-	-
	Notes Receivable	773,117,144	38,173,944	11,560,076	3,750,317	10,018,426	12,487,758	50,000	181,960
		<u>\$ 925,703,055</u>	<u>\$ 328,498,982</u>	<u>\$ 171,073,978</u>	<u>\$ 79,339,212</u>	<u>\$ 129,881,634</u>	<u>\$ 1,366,509,310</u>	<u>\$ 1,552,958</u>	<u>\$ 64,252,940</u>

(a) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.

- (b)
- 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 ETM 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 ETM is not functional as of the due date of this report.
 - The Unauthorized Substance Tax accounts receivable amount of \$489 million has not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. Historically, 5% of the Unauthorized Substance Tax is collectible.
 - The Insurance Tax accounts receivable amount of \$288,162 has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type.
 - The amounts reflected in the "Write-Off" column represent write-off amounts for the period January 1, 2016 through March 31, 2016. 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.