

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2007

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	1,071	640	-	25	-	407	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Accounts Receivable	-	-	-	-	-	120,449	-	-
State Auditor	Interfund Receivable	-	-	-	-	153,545	-	-	-
State Treasurer	Accounts Receivable	-	500	-	1,500	-	-	-	-
DPI	Accounts Receivable	-	279,899	326,730	5,178	54,775	24,464	-	-
Justice	Accounts Receivable	No report submitted							
Agriculture	Intergov. Receivable	49,795	33,117	14,450	11,779	53,747	-	-	-
Agriculture Finance	Accounts Receivable Notes	43,123	910	1,044	91	340,356	-	-	-
Labor	Accounts Receivable	349,546	294,465	200,010	89,348	4,123,521	-	357,519	65,374
Insurance	Interfund Receivable	888,187	2,174,613	158,671	-	-	-	-	-
Administration	Accounts Receivable	3,244,636	1,206,505	201,177	764,388	33,420	-	-	-
OSC	Accounts Receivable	179,101	13,342	-	21,940	2,646	-	-	-
DOT	Accounts Receivable	594,262	401,411	173,759	123,628	1,392,778	-	18,685	19,607
	Intergov. Receivable	1,508,384	37,660	(9)	69,488	14,925	-	-	-
	Other Receivables	1,256,546	716,174	391,190	57,078	10,336,625	-	-	-

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DENR	Accounts Receivable	531,932	12,379	1,702	5,803	62,399	-	-	-
	Notes Receivable	744,739,680	-	-	-	-	-	-	-
Wildlife	Accounts Receivable	3,503	-	-	-	-	-	-	-
Juvenile Justice	Intergov. Receivable	512,170	407,580	135,860	-	-	-	-	-
DHHS	Accounts Receivable	144,480,529	43,091,350	6,561,574	14,516,036	18,087,153	71,980,067	566,472	9,639
	Intergov. Receivable	48,275,995							
	Interfund Receivable	712,243							
	Other Receivables	4,250	2,469	512	7,724	4,590	38,521	15,514	
ITS	Accounts Receivable	10,246,507	-	291,164	3,033,841	775,581	-	20,697	-
Corrections	Accounts Receivable	3,601,582	883,519	319,100	249,388	217,820	1,782,412	22,924	-
	Other Receivables	2,778	37,846	26,351	13,861	783	413,208	1,710	-
Commerce	Accounts Receivable	3,612,234	402,345	36,984	222,081	315,892	-	-	-
ESC	Accounts Receivable	1,637,426	1,649,915	1,450,663	1,108,467	40,986,381	-	-	2,618,563
	Intergov. Receivable	7,402,494	5,920,043	1,663,285	185,247	37,605,708	-	-	245,399
Revenue	Taxes Receivable ^(a)	-	35,708,973	31,957,483	18,542,795	18,340,394	361,327,356	^(b)	25,322,082
Cultural Resources	Accounts Receivable	No report submitted							
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	-	31,691	3,268	26,317	5,388	131,465	21,727	-
Admin. Hearings	Accounts Receivable	-	139	14	-	-	-	-	-
Major Medical	Accounts Receivable	-	-	2,088,231	997,971	176,425	480,930	-	-
	Other Receivables	-	6,159,683	3,201,970	217,904	16,366	18,105	-	-

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Ports Authority	Accounts Receivable Intergov.	1,385,117	4,168,841	701,359	475,253	89,405	169,556	-	3,147
	Receivable Other	74,700	-	-	-	-	-	-	-
	Receivables Intergov.	1,079,126	-	-	-	-	-	-	-
Housing Finance	Receivable Notes	27,229,709	-	-	-	-	-	-	-
	Receivable Accounts	1,426,064,097	21,637,815	13,742,063	4,830,782	7,938,902	-	48,257	-
NCSSM	Receivable	-	-	-	-	-	-	-	-
		<u>\$ 2,429,710,723</u>	<u>\$ 125,273,824</u>	<u>\$ 63,648,605</u>	<u>\$ 45,577,913</u>	<u>\$ 141,129,525</u>	<u>\$ 436,486,940</u>	<u>\$ 1,073,505</u>	<u>\$ 28,283,811</u>

- (a) - The accounts receivable balances are provided as gross numbers without an allowance for doubtful accounts that is calculated at fiscal year-end.
- General Fund accounts receivable in the amount of \$15.3 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for the smaller tax schedules administered by the Department.
 - Highway Fund accounts receivable in the amount of \$7.65 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for certain Motor Fuels accounts.
 - The Unauthorized Substance Tax accounts receivable of \$903.2 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.
 - The amounts reflected in the "AR Write-Off" column represent write-off amounts for the period July 1, 2007 through September 30, 2007. The write-off adjustments are already reflected in the accounts receivable balances in this report.
- (b) Unable to determine