

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2008

| 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 | 4,081 | 3,585 | 360 | 2 | 133 | - | - | - |
| Governor's Office | Accounts Receivable | Year end accrual entries only | | | | | | | |
| Lieutenant Governor | Accounts Receivable | Year end accrual entries only | | | | | | | |
| Secretary of State | Accounts Receivable | - | - | - | - | - | 9,369 | - | - |
| State Auditor | Interfund Receivable | - | - | 189,593 | - | - | - | - | - |
| State Treasurer | Accounts Receivable | 11,217 | 222 | 1,500 | - | 1,136 | 3,952 | - | - |
| DPI | Accounts Receivable | - | 54,307 | 287,318 | 362,878 | 988,551 | 1,259,287 | - | - |
| Justice | Accounts Receivable | No report submitted | | | | | | | |
| Agriculture | Intergov. Receivable | 241,892 | 50,213 | 23,805 | 10,610 | 67,587 | 21,409 | - | - |
| Agriculture Finance | Accounts Receivable | - | - | - | - | - | 37,525 | - | - |
| Labor | Accounts Receivable | 421,630 | - | 306,454 | 248,380 | 228,627 | 3,648,050 | 301,260 | 45 |
| Insurance | Accounts Receivable | - | 1,770 | - | - | - | - | 125 | - |
| | Intergov. Receivable | - | 753,733 | 1,773 | 432,366 | - | 356,065 | 9,258 | - |
| Administration | Accounts Receivable | - | 3,462,987 | 1,126,708 | 258,759 | 627,644 | - | - | - |
| OSC | Accounts Receivable | - | 12,069 | 3,779 | - | - | - | - | - |
| DOT | Accounts Receivable | 2,574,881 | 490,129 | 152,193 | 94,505 | 133,091 | 1,704,963 | 118,950 | 260,782 |
| | Notes Receivable | 555,676 | 230,434 | - | - | - | - | - | - |
| | Intergov. Receivable | 4,756,433 | 2,690,461 | 437,168 | 35,185 | 210,277 | 1,383,342 | - | - |
| | Other Receivables | 12,447,727 | 1,553,944 | 2,712,995 | 1,457,876 | 40,459 | 6,682,452 | - | - |

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| DENR | Accounts Receivable | 456,154 | 46,580 | - | - | - | - | - | - |
| | Notes Receivable | 764,355,951 | - | - | - | - | - | - | - |
| Wildlife | Accounts Receivable | 15,321 | - | - | - | - | - | - | - |
| Juvenile Justice | Intergov. Receivable | 64,347 | 5,251 | 8,610 | - | - | - | - | - |
| DHHS | Accounts Receivable | 234,872 | 129,647,540 | 57,942,729 | 9,912,336 | 9,418,669 | 107,500,255 | 601,350 | 1,421,516 |
| | Intergov. Receivable | 20,006,532 | - | - | - | - | - | - | - |
| | Interfund Receivable | - | - | - | - | - | - | - | - |
| | Other Receivables | - | - | - | - | - | - | - | - |
| ITS | Accounts Receivable | 9,879,519 | 837,643 | - | 342,856 | 617,336 | 341,157 | 25,782 | - |
| Corrections | Accounts Receivable | 3,577,640 | 633,045 | 672,778 | 600,557 | 33,325 | 2,511,777 | 29,410 | - |
| Commerce | Accounts Receivable | - | 383,616 | 101,322 | 67,962 | 54,713 | 317,243 | - | - |
| | Intergov. Receivables | - | 9,552 | 2,640 | - | - | - | - | - |
| ESC | Accounts Receivable | 57,278,210 | 8,924,154 | 1,423,731 | 1,722,128 | 1,297,708 | 43,910,489 | 591,605 | 3,714,582 |
| | Taxes Receivable | 360,457,203 | 314,395,649 | 4,639,437 | 2,208,393 | 1,205,574 | 38,008,150 | 1,298,457 | 571,422 |
| Revenue | ^(a) Receivable | - | 34,551,909 | 70,880,770 | 12,625,987 | 12,692,905 | 384,739,658 | ^(b) | 25,814,816 |
| Cultural Resources | Accounts Receivable | 14,975 | 414 | 2,440 | 1,958 | 46,125 | 45,534 | | 1,309 |
| 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 | - | 3,731,159 | 8,570 | 130,458 | 21,537 | 225,201 | 23,271 | 6,504 |
| Admin. Hearings | Accounts Receivable | - | 16 | 6 | - | - | - | - | - |
| Major Medical | Accounts Receivable | 248,185 | 2,551,474 | - | 563,594 | 863,208 | 487,733 | - | - |

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|-----------------|----------------------|-------------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|---------------------|----------------------|
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| Ports Authority | Accounts Receivable | 2,549,778 | 2,559,889 | 465,568 | 188,685 | 193,447 | 281,394 | 6,907 | 108,633 |
| | Other Receivables | 491,211 | - | - | - | - | - | - | - |
| Housing Finance | Accounts Receivable | 9,382,977 | - | - | - | - | - | - | - |
| | Intergov. Receivable | 18,446,314 | - | - | - | - | - | - | - |
| | Notes Receivable | 1,445,753,450 | 67,777,860 | 23,342,857 | 10,422,931 | 9,485,991 | 9,113,840 | 105,827 | - |
| NCSSM | Accounts Receivable | - | - | - | - | - | - | - | - |
| | | <u>\$ 2,714,226,175</u> | <u>\$ 575,359,605</u> | <u>\$ 164,735,105</u> | <u>\$ 41,688,405</u> | <u>\$ 38,228,044</u> | <u>\$ 602,588,845</u> | <u>\$ 3,112,202</u> | <u>\$ 31,899,609</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 \$11.8 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 \$10.2 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 \$1.008 billion 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, 2008 through September 30, 2008. The write-off adjustments are already reflected in the accounts receivable balances in this report.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.