

**Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2009**

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	8	8	-	-	-	-	-	-	
Governor's Office	Accounts Receivable	Year end accrual entries only								
Lieutenant Governor	Accounts Receivable	Year end accrual entries only								
Secretary of State	Interfund Receivable	-	-	5,643	2,042	2,698	-	11,984	2,336	
State Auditor	Accounts Receivable	-	-	4,463	-	-	-	-	-	
State Treasurer	Accounts Receivable	27,661	6,215	500	-	-	2,401	-	-	
DPI	Accounts Receivable	-	354,700	281,060	93,202	(583)	1,407	-	-	
Justice	Accounts Receivable	No report submitted								
Agriculture	Notes Receivable	161,235	98,986	48,911	27,862	18,804	60,685	-	19,229	
Agriculture Finance	Accounts Receivable	-	33,645	-	-	-	-	-	-	
Labor	Accounts Receivable	501,141	-	373,263	189,686	128,432	4,101,871	347,480		
Insurance	Interfund Receivable	-	-	-	-	- (d)	1,770	125	-	
Administration	Accounts Receivable	-	447,173	37,068	380,552	-	715,424	9,258	-	
OSC	Accounts Receivable	-	3,848,419	1,230,803	254,750	686,257	-	-	-	
DOT	Notes Receivable	-	11,531	3,621	-	32,170	-	-	-	
	Intergov. Receivable	-	652,323	208,590	267,224	198,322	1,370,730	14,177	173,553	
	Other Receivables	-	26,384	5,576	(848)	-	-	-	-	
		-	1,208,418	704,564	(334,869)	43,950	377,773	-	-	
	^(c) Receivables	-	2,549,018	151,819	178,006	670,799	4,003,961	-	-	

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		
DENR	Accounts Receivable	975,233	17,312	1,456	1,487	120,377	43,853	-	-
	Notes Receivable	821,148,976	-	-	-	-	-	-	-
Wildlife	Other Receivables	19,747	-	-	-	-	-	-	-
Juvenile Justice	Accounts Receivable	71,031	-	445	-	-	-	-	-
	Intergov. Receivable	6,901	-	-	-	-	-	-	-
DHHS	Accounts Receivable	27,876	149,789,316	71,851,387	8,913,466	32,820,560	165,548,802	582,144	4,092,001
	Intergov. Receivable	189,184	-	-	-	-	-	-	-
	Interfund Receivable	-	412,013	201,593	462,160	-	1,613,579	-	-
ITS	Accounts Receivable	8,843,401	1,436,909	120,822	3,267	383,507	502,415	29,281	-
Corrections	Accounts Receivable	2,724,019	462,910	242,721	197,502	157,310	949,766	28,900	-
Commerce	Accounts Receivable	3,663,204	382,824	138,057	168,847	51,757	278,633	2,234	-
	Intergov. Receivables	-	4,375	-	-	-	-	-	-
ESC	Accounts Receivable	-	2,945,511	2,463,114	2,043,834	1,799,277	55,908,861	-	3,334,046
	Taxes Receivable	-	2,391,049	2,587,381	2,121,202	1,645,945	36,202,539	-	66,535
Revenue	^(a) Receivable	-	57,505,354	65,269,372	58,865,143	29,357,825	465,742,364	- ^(b)	9,949,741
Cultural Resources	Accounts Receivable	29,986	2,781	1,685	1,214	292	28,130	-	-
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	7,423,496	76,349	9,365	53,614	40,549	665,270	25,091	96,292
Admin. Hearings	Accounts Receivable	-	46	-	-	-	-	-	3
Major Medical	Accounts Receivable	-	273,411	6,933,544	2,825,283	1,677,404	2,379,849	-	-
	Other Receivables	-	(3,254,770)	2,327,324	94,034	(502,486)	177,840	-	-

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			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
Ports Authority	Accounts Receivable	1,273,563	2,753,405	497,244	209,899	306,644	767,012	1,727	-
Housing Finance	Accounts Receivable	9,344,854	-	-	-	-	-	-	-
	Intergov. Receivable	25,122,603	-	-	-	-	-	-	-
	Notes Receivable	1,202,824,657	93,926,783	33,379,027	16,198,737	19,072,878	5,609,244	71,332	-
		<u>\$ 2,084,378,776</u>	<u>\$ 318,362,398</u>	<u>\$ 189,080,418</u>	<u>\$ 93,217,296</u>	<u>\$ 88,712,688</u>	<u>\$ 747,054,179</u>	<u>\$ 1,123,733</u>	<u>\$ 17,733,736</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 \$9.2 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 \$12.2 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, 2009 through September 30, 2009. 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.