

**Accounts Receivable Quarterly Activity  
Quarter Ending September 30, 2010**

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	2,125	1,924	201	-	-	-	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	-	4,498	3,843	7,461	121,168	11,148	33,659
State Auditor	Accounts Receivable	-	-	60,002	-	20,292	-	-	-
State Treasurer	Notes Receivable	3,639	84	-	-	-	1,589	-	-
	Accounts Receivable	51,578	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	8,737	7,368	748	1,145	1,325	-	-
Justice	Accounts Receivable	-	454,758	386,432	69,813	235,213	47,351	-	-
	Other Receivables	-	-	96	96,171	-	239,954	-	-
Agriculture	Accounts Receivable	133,488	123,110	17,643	22,082	62,034	37,636	-	14,180
Agriculture Finance	Notes Receivable	-	-	55,620	-	-	777,874	-	-
Labor	Accounts Receivable	569,651	-	482,860	295,729	274,526	4,059,742	915,546	1,237,711
Insurance	Accounts Receivable	-	19,175	-	-	-	1,770	125	-
	Interfund Receivable	-	1,454,303	78,041	270,707	12,000	1,136	14,758	-
Administration	Accounts Receivable	3,158,494	609,984	46,208	5,076	94,499	70,160	-	-
OSC	Accounts Receivable	-	50,129	9,520	-	-	1,915	-	-
DOT	Accounts Receivable	-	474,105	209,259	177,376	95,371	2,124,902	-	63,350
	Notes Receivable	-	(2,460)	(1,654)	(848)	-	-	-	-
	Intergov. Receivable	-	2,351,338	1,215,185	(44,608)	128,886	263,790	-	-
	Other Receivables	-	3,116,819	771,623	24,079	895,547	1,909,719	-	-

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	801,502	16,988	103,820	13,447	6,489	180,376	-	-
	Notes Receivable	878,652,515	-	-	-	-	-	-	-
Wildlife	Other Receivables	3,829	-	-	4,452	-	17,389	2,150	-
Juvenile Justice	Accounts Receivable	101,727	47,882	159	623	-	-	-	-
DHHS	Accounts Receivable	402,120	151,772,549	30,829,763	24,719,318	23,783,885	170,812,581	603,477	12,832,685
ITS	Accounts Receivable	8,530,797	725,958	116,216	315,869	282,659	152,976	25,343	-
Corrections	Accounts Receivable	2,630,507	684,031	773,537	150,728	196,668	1,151,900	28,983	4,842
Commerce	Accounts Receivable	3,517,121	189,604	49,438	52,863	31,663	264,008	668	-
ESC	Receivable Taxes	-	27,332,123	2,631,304	2,948,031	2,015,660	58,901,561	-	4,246,893
	Receivable Taxes	-	2,446,568	3,224,055	1,605,658	1,071,593	39,489,042	-	17,510,237
Revenue	<sup>(a)</sup> Receivable Accounts	-	35,572,252	60,690,306	56,501,096	95,669,776	691,426,975	-	<sup>(b)</sup> 15,515,202
Cultural Resources	Receivable Accounts	2,726	2,864	1,487	580	705	9,859	-	-
Crime Control	Receivable Accounts	Year end accrual entries only							
Comm. Coll. Office	Receivable Accounts	Year end accrual entries only							
Board of Elections	Receivable Accounts	Year end accrual entries only							
Lottery	Receivable Accounts	8,395,105	70,409	14,940	23,339	29,077	572,131	24,827	39,857
Admin. Hearings	Receivable Accounts	-	17	9	-	-	-	-	-
Major Medical	Receivable	-	8,371	4,228,430	2,803,969	2,077,704	8,038,131	-	-

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		
Ports Authority	Accounts Receivable	615,543	3,193,694	456,686	268,958	192,103	365,122	1,727	-
	Other Receivables	-	-	-	-	-	323,219	-	-
	Notes Receivable	-	-	-	-	-	401,214	-	-
Housing Finance	Accounts Receivable	9,040,814	-	-	-	-	-	-	-
	Intergov. Receivable	15,279,907	-	-	-	-	-	-	-
	Notes Receivable	1,225,223,812	92,041,565	32,114,051	15,189,496	30,248,811	26,479,306	170,609	1,775
		<u>\$ 2,157,117,000</u>	<u>\$ 322,766,881</u>	<u>\$ 138,577,103</u>	<u>\$ 105,518,595</u>	<u>\$ 157,433,767</u>	<u>\$ 1,008,245,821</u>	<u>\$ 1,799,361</u>	<u>\$ 51,500,391</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 \$10.2 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 \$11.8 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 \$765.6 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, 2010 through September 30, 2010. 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.