

**Accounts Receivable Quarterly Activity  
Quarter Ending September 30, 2011**

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	1,186	1,127	37	5	-	17	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	6,550	7,272	6,031	2,031	79,484	4,942	-
State Auditor	Accounts Receivable	-	-	91,956	-	-	-	-	-
State Treasurer	Notes Receivable	26,729	4,104	-	-	-	1,630	-	-
	Accounts Receivable	132,299	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	1,264,646	3,414,569	96,227	1,493,788	2,835	-	-
Justice	Accounts Receivable	143,507	1,373,646	535,391	33,533	418,504	499,191	-	-
Agriculture	Notes Receivable	113,718	51,228	7,449	16,548	23,656	143,364	198,865	15,718
Agriculture Finance	Accounts Receivable	-	-	-	119,781	-	180,173	-	-
Labor	Accounts Receivable	1,353,360	-	385,148	205,447	160,184	3,703,610	830,792	342,050
Insurance	Interfund Receivable	-	-	-	-	-	1,770	125	-
	Accounts Receivable	-	916,281	95,322	910,487	-	-	14,758	-
Administration	Intergov. Receivable	9,953	-	197	-	4,200	200	-	-
	Interfund Receivable	21,335	-	-	224	-	-	-	-
	Accounts Receivable	4,139,076	768,593	233,471	98,710	14,963	5,400	-	-
OSC	Accounts Receivable	-	9,782	-	375	-	1,915	-	-
DOT	Notes Receivable	-	577,839	257,442	87,342	143,017	1,853,034	86,177	195,074
	Intergov. Receivable	-	12,716	(1,654)	(1,524)	-	-	-	-
	Other Receivables	-	1,609,042	763,427	185,471	17,947	649,318	-	-
	(c) Receivables	-	3,834,564	17,488	25,600	55,037	1,065,247	-	-

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	1,279,563	117,931	448,444	307,731	201,572	950,475	-	-
	Notes Receivable	914,171,282	-	-	-	-	-	-	-
Wildlife	Other Receivables	57,060	-	534	300	-	37,612	2,150	-
Juvenile Justice	Accounts Receivable	29,550	6,995	2,684	-	356	-	-	-
DHHS	Accounts Receivable	200,172	159,089,661	85,659,320	8,477,116	21,282,263	247,368,948	1,049,178	11,431,669
	Intergov. Receivable	122,821	-	-	-	-	-	-	-
	Interfund Receivable	-	1,797,833	439,511	1,340,604	74	10,460	-	-
ITS	Accounts Receivable	4,829,947	1,252,696	14,693	808,480	339,429	970,023	22,906	-
Corrections	Accounts Receivable	3,626,525	272,059	265,206	150,725	49,415	2,842,771	27,909	339
	Notes Receivable	100	-	-	-	-	261,144	-	-
Commerce	Accounts Receivable	677,518	117,889	77,943	48,288	14,069	199,504	-	-
ESC	Accounts Receivable	-	3,833,538	3,759,001	2,774,601	2,873,288	96,958,002	-	3,985,750
	Taxes Receivable	-	1,837,180	5,402,178	1,634,450	872,977	55,288,142	-	7,861,431
Revenue	<sup>(a)</sup> Receivable	-	50,391,844	32,538,955	60,238,445	72,942,523	871,322,083	-	<sup>(b)</sup> 8,339,264
Cultural Resources	Accounts Receivable	-	2,799	1,178	898	253	9,669	-	-
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	10,787,106	18,919	1,211	13,668	5,586	331,244	28,272	24,290
Admin. Hearings	Accounts Receivable	-	10	-	-	-	-	-	8
Major Medical	Accounts Receivable	-	173,896	4,891,694	1,601,786	504,716	12,471,195	-	-

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	592,744	3,399,469	740,225	251,885	11,544	251,070	1,727	-
	Other Receivables	-	-	-	-	-	150,450	-	-
	Notes Receivable	-	-	-	-	-	397,648	-	-
Housing Finance	Accounts Receivable	12,023,300	-	-	-	-	-	-	-
	Intergov. Receivable	17,875,178	-	-	-	-	-	-	-
	Notes Receivable	1,104,526,704	91,398,336	27,084,914	13,563,967	14,837,050	32,865,121	397,637	-
		<u>\$ 2,076,740,733</u>	<u>\$ 324,141,173</u>	<u>\$ 167,135,206</u>	<u>\$ 92,997,201</u>	<u>\$ 116,268,442</u>	<u>\$ 1,330,872,749</u>	<u>\$ 2,665,438</u>	<u>\$ 32,195,593</u>

- (a) - 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 our new tax system. Accounts receivable reporting in the new system is not functional as of the due date of this report. Aging accounts receivable reports for these tax types will be ready by the due date for the second quarter. The June 30 accounts receivable balance for these tax types was \$8.9 million.
  - Certain Highway Fund accounts receivable amounts are not included nor apportioned to this aging schedule. Some of the motor fuels taxes administered by the Department have been transferred from a legacy tax system to our new tax system. Accounts receivable reporting in the new system is not functional as of the due date of this report. Aging accounts receivable reports for these Highway Fund taxes will be ready by the due date for the second quarter. The June 30 accounts receivable balance for these taxes was \$10.9 million.
  - The Unauthorized Substance Tax accounts receivable of \$847.5 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, 2011 through September 30, 2011. 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.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.