

**Accounts Receivable Quarterly Activity  
Quarter Ending September 30, 2012**

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	845	686	114	27	-	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	-	9,111	4,996	5,056	4,082	30,948	12,633	7,246
State Auditor	Accounts Receivable	-	-	55,152	-	-	-	-	-
State Treasurer	(d) Receivable Notes	7,098,066	10,396,138	2,765,051	891,762	580,458	21,697,121	-	-
	Receivable Other	115,053	-	-	-	-	-	-	-
	Receivables	12,467							
DPI	Accounts Receivable	858,345	282,956	277,917	109,338	184,287	3,848	-	-
Justice	Accounts Receivable	124,517	1,119,224	482,137	107,716	233,164	29,167	-	-
	Intergov. Receivable	910,838	393	30,627	22,037	-	34,236	-	-
Agriculture	Accounts Receivable	853,503	62,320	11,899	17,906	86,188	128,607	-	21,504
Agriculture Finance	Notes Receivable	-	-	-	-	-	433,542	-	-
Labor	Accounts Receivable	1,147,962	-	695,717	186,531	154,235	4,082,942	775,615	107,958
Insurance	Accounts Receivable	-	-	-	-	-	1,770	125	-
	Interfund Receivable	-	800,508	31,613	12,078	-	-	14,758	-
Administration	Accounts Receivable	-	-	-	-	-	-	-	-
	Intergov. Receivable	20,732	14,792	5,840	-	100	-	-	-
	Interfund Receivable	6,596,808	4,078,579	1,020,645	898,841	598,743	-	-	-
	Other Receivables	3,093	4,539	356	-	(1,803)	-	-	-

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		
OSC	Accounts Receivable	-	38,631	19,334	8,465	7,715	31,895	-	-
DOT	Accounts Receivable	1,293,012	1,157,233	488,716	274,471	452,659	2,741,841	11,323	57,198
	Notes Receivable	-	(2,330)	(767)	(848)	(2,464)	211,314	-	-
	Intergov. Receivable	-	1,244,226	767,199	198,592	9,938	564,069	-	-
	Other Receivables	591,463	1,424,866	412,843	1,578,260	659,206	16,781,267	-	-
DENR	Accounts Receivable	2,049,761	74,435	312,541	8,427	54,957	857,288	-	-
	Notes Receivable	951,870,312	-	-	-	-	-	-	-
	Other Receivables	68,902	44,865	-	21,115	-	19,495	2,150	-
Wildlife	Accounts Receivable	3,599,923	857,731	234,873	458,824	120,718	2,804,693	29,645	-
DPS	Notes Receivable	100	-	-	-	-	1,733,249	-	-
DHHS	Accounts Receivable	1,370,278	147,549,985	7,216,082	4,439,349	7,254,259	103,179,631	472,834	-
ITS	Accounts Receivable	6,883,807	3,000,812	40,404	381,930	260,079	913,831	29,097	-
Commerce	Accounts Receivable	503,907	4,513,057	5,151,852	4,222,180	7,139,012	110,040,508	277	-
	Taxes Receivable	-	2,071,836	4,748,557	2,193,258	1,217,311	56,025,934	-	-
Revenue	(a) Receivable	-	42,080,599	20,245,651	30,329,942	75,692,817	862,185,960	-	(b) 81,173,907
Cultural Resources	Accounts Receivable	438	1,608	249	2,371	208	3,344	308	2,125
Comm. Coll. Office	Accounts Receivable	Year end accrual entries only							
Board of Elections	Accounts Receivable	Year end accrual entries only							
Lottery	Accounts Receivable	13,746,522	16,670	8,653	45,142	9,922	275,624	35,179	41,249
Admin. Hearings	Accounts Receivable	-	-	-	35	-	-	-	-
Ports Authority	Accounts Receivable	357,635	3,989,813	898,780	664,845	228,785	699,550	6,990	-
	Intergov. Receivable	5,619	2,250	-	340,806	-	96,188	-	-
	Notes Receivable	-	-	-	-	-	295,967	-	9,158
	Other Receivables	49,819	-	-	-	-	85,450	-	-

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		
Housing Finance	Accounts Receivable	17,730,428	-	-	-	-	-	-	-
	Intergov. Receivable	16,690,033	-	-	-	-	-	-	-
	Notes Receivable	1,097,998,745	83,967,076	26,578,969	11,254,053	19,090,501	30,358,470	45,000	-
		<u>\$ 2,132,552,933</u>	<u>\$ 308,802,609</u>	<u>\$ 72,506,000</u>	<u>\$ 58,672,509</u>	<u>\$ 114,035,077</u>	<u>\$ 1,216,347,766</u>	<u>\$ 1,435,934</u>	<u>\$ 81,420,345</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 not be ready until the last half of 2013. The June 30 accounts receivable balance for these tax types was \$11.3 million. The September 30, 2012 accounts receivable balance for these tax types is estimated at \$11.3 million.
  - Certain Highway Fund accounts receivable amounts are not included nor apportioned to this aging schedule. 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 not be ready until 2013. The June 30 accounts receivable balance for these taxes was \$47.9 million. The September 30, 2012 accounts receivable balance is estimated at \$47.9 million.
  - The Unauthorized Substance Tax accounts receivable of \$208.4 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. Historically, only 5% of the Unauthorized Substance Tax is collectible.
  - The amounts reflected in the "AR Write-Off" column represent write-off amounts for the period July 1, 2012 through September 30, 2012. 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 and conducting new collection activities.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.