

**Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2014**

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	1,709	780	136	-	752	41	-	-
Governor's Office	Accounts Receivable								
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Taxes Receivable	-	4,186	2,379	3,187	4,417	45,818	13,078	4,846
State Auditor	Interfund Receivable	-	-	-	53,596	-	-	-	-
State Treasurer	(d) Intergov. Receivable	620,841	1,289,386	3,589,671	2,667,609	920,557	29,550,975	-	-
	Notes Receivable	-	1,500	-	-	-	7,549	-	-
DPI	Accounts Receivable	86,170	-	-	-	-	-	-	-
	Intergov. Receivable	-	18,204	43,321	46,839	572,852	-	-	-
	Notes Receivable	-	5,848,537	-	-	13,159,208	10,234,940	-	-
	Interfund Receivable	-	929,107	-	-	2,090,490	1,625,937	-	-
	Other Receivable	-	218,137	-	-	490,809	381,740	-	-
	Accounts Receivables	-	525,529	-	-	1,182,440	919,676	-	-
Justice	Intergov. Receivable	12,944	457,725	53,972	156,543	975	(1,307)	-	-
	Interfund Receivable	9,511	38,267	75,294	-	-	-	-	-
	Accounts Receivable	122,479	23,274	84,546	11,834	-	-	-	-
Agriculture	Notes Receivable	1,011,880	59,592	50,689	17,139	88,570	109,792	-	-
Agriculture Finance	Accounts Receivable	-	-	-	-	-	-	-	-
Labor	Accounts Receivable	363,091	-	145,401	41,617	28,085	4,145,193	406,295	63,312
Insurance	Interfund Receivable	-	-	-	-	-	3,770	525	-
	Intergov. Receivable	-	735,038	-	96,692	-	-	14,500	-
Administration	Interfund Receivable	-	39,589	1,874	1,645	7,898	-	-	-
	Accounts Receivable	-	10,065,572	1,893,702	939,104	1,540,422	-	-	-

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	29,254	2,444	-	27,520	-	790	-	-
DOT	Accounts Receivable	2,630,003	1,552,215	1,163,175	999,382	918,248	12,183,845	106,942	31,378
	Intergov. Receivable	1,248,951	255,723	19,036	4,319	4,191	371,461	-	-
	Notes Receivable	(1,567)	31,040	(848)	(848)	(848)	184,833	-	-
	Other Receivables	5,795,983	1,290,643	439,042	356,280	1,356,134	15,480,612	-	-
DENR	Taxes Receivable	2,182,560	-	-	-	-	-	-	-
	Accounts Receivable	2,893,947	256,892	534,329	469,327	114,180	839,574	-	-
	Notes Receivable	1,041,128,857	-	-	-	-	-	-	-
Wildlife	Other Receivables	19,181	-	17,718	-	3,188	9,820	2,150	-
DPS	Accounts Receivable	258,051	63,451	28,239	38,955	18,875	1,391,314	4,979	40,138
	Intergov. Receivable	1,452,256	241,795	35,842	19,945	62,305	1,698,221	13,523	-
	Notes Receivable	100	-	-	-	-	257,544	-	-
	Interfund Receivable	1,715,241	411,160	423,973	388,002	90,270	381,968	7,458	-
DHHS	Accounts Receivable	4,465,196	141,907,172	56,376,451	4,940,113	10,825,745	166,513,015	652,307	31,868,236
	Intergov. Receivable	1,181,784	-	-	-	-	-	-	-
	Interfund Receivable	-	-	-	-	-	-	-	-
ITS	Accounts Receivable	4,199,368	782,307	4,258	63,002	337,119	182,007	31,139	-
Commerce	Taxes Receivable	-	3,814,571	2,440,286	2,665,266	1,216,370	66,666,993	-	10,946,100
	Accounts Receivable	131	4,509,249	3,919,624	3,559,821	4,771,801	137,649,727	-	6,331,452
	Intergov. Receivable	-	76,141	114,612	-	-	-	-	-
Revenue	Taxes Receivable	-	46,184,578	33,701,993	35,131,532	46,278,247	774,439,606	-	-
Cultural Resources	Accounts Receivable	3,364	446	234	511	462	3,674	-	-
Comm. Coll. Office	Accounts Receivable	Year end accrual entries only							
Board of Elections	Accounts Receivable	Year end accrual entries only							
Lottery	Taxes Receivable	6,513,837	134,213	20,742	1,848	44,729	656,516	25,091	-
Admin. Hearings	Accounts Receivable	-	20	80	-	-	-	-	-
	Intergov. Receivable	-	10	-	-	-	-	-	-
Ports Authority	Accounts Receivable	335,688	3,924,560	1,004,853	317,700	214,628	74,775	13,334	-
	Intergov. Receivable	-	6,325	3,175	-	-	7,749	-	-
	Notes Receivable	-	32,440	500	-	-	218,595	-	1,574
	Other Receivables	44,506	952	-	-	-	52,429	-	-

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		
Housing Finance	Accounts Receivable	8,954,392	-	-	-	-	-	-
	Intergov. Receivable	38,399,299	-	-	-	-	-	-
	Notes Receivable	911,831,803	58,903,882	18,182,259	7,661,472	15,354,812	18,399,178	45,000
		<u>\$ 2,037,510,810</u>	<u>\$ 284,636,652</u>	<u>\$ 124,370,558</u>	<u>\$ 60,679,949</u>	<u>\$ 101,697,931</u>	<u>\$ 1,244,688,370</u>	<u>\$ 1,336,321</u>
								<u>\$ 49,722,103</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 the ETM system. Accounts receivable reporting in the ETM system is not functional as of the due date of this report.
- Certain Highway Fund accounts receivable amounts are not included nor apportioned to this aging schedule. Certain motor fuels taxes administered by the Department have been transferred from a legacy tax system to the ETM system. Accounts receivable reporting in the ETM system is not functional as of the due date of this report.
- The Unauthorized Substance Tax accounts receivable of \$415.9 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, 2014 through September 30, 2014. 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.