

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2007

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	2,113	928	779	-	-	407	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	-	-	-	2,720	126,450	-	-
State Auditor	Accounts Receivable	-	-	247,265	-	26,775	-	-	-
State Treasurer	Accounts Receivable	2,401	-	1,551	-	-	-	-	-
DPI	Accounts Receivable	-	21,082	17,976	1,000	2,046	25,307	-	-
Justice	Accounts Receivable	No report submitted							
Agriculture	Notes Receivable	-	61,077	21,434	16,814	12,789	55,424	37,483	38
Agriculture Finance	Accounts Receivable	-	-	-	-	-	25,048	-	-
Labor	Interfund Receivable	287,735	-	257,722	205,856	173,011	4,216,978	363,490	118
Insurance	Accounts Receivable	1,997,368	110,699	6,780	-	-	-	9,468	-
Administration	Accounts Receivable	3,948,758	902,571	482,270	904,476	24,697	-	-	-
OSC	Accounts Receivable	116,052	40,943	29,547	27,583	-	14,370	-	-
DOT	Intergov. Receivable	453,237	340,202	333,736	167,860	1,290,183	-	35,588	46,720
	Notes Receivable	881,013	117,302	220,158	87,275	84,036	-	-	-
	Other Receivable	117,272	133,843	-	-	-	-	-	-
	Receivables	1,962,143	1,313,361	481,621	(4,065)	6,033,785	-	-	-
DENR	Accounts Receivable	628,640	7,899	8,469	4,567	-	34,884	-	-
	Notes Receivable	744,739,680	-	-	-	-	-	-	-
Wildlife	Accounts Receivable	7,828	-	-	-	-	-	-	-

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Juvenile Justice	Intergov. Receivable Accounts	511,596	274,376	91,435	-	-	-	-	-
DHHS	Receivable Intergov. Receivable Accounts	232,289	166,916,953	40,230,333	7,975,751	9,840,877	75,111,506	593,411	11,848,376
	Interfund Receivable Accounts	26,028,339	-	-	-	-	-	-	-
	Receivable Accounts	-	906,158	888,916	-	-	-	-	-
ITS	Receivable Accounts	375,081	333,271	-	92,222	51,358	-	1,540	-
Corrections	Receivable Accounts	2,139,015	1,281,681	522,162	211,395	205,353	2,156,900	24,533	-
Commerce	Receivable Intergov. Receivable Accounts	4,458,236	-	244,361	121,879	44,621	881,712	-	-
	Receivable Accounts	19,436	-	-	-	-	-	-	-
ESC	Receivable Intergov. Receivable Taxes	1,663,960	1,403,250	1,733,427	1,419,500	43,538,320	-	-	2,618,563
	Receivable Taxes	6,423,538	5,572,082	18,282,158	5,962,091	39,672,437	-	-	245,399
Revenue	^(a) Receivable Accounts	-	6,025,287	27,658,513	39,913,332	26,214,343	416,838,652	^(b)	31,322,831
Cultural Resources	Receivable Accounts	17,944	9,503	2,810	372	2,625	1,401	-	1,234
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	-	23,893	24,477	14,432	17,786	160,096	21,727	-
Admin. Hearings	Receivable Accounts	No report submitted							
Major Medical	Receivable Accounts	1,724,769	-	-	-	-	-	-	-
Ports Authority	Receivable Other Receivables Intergov. Receivable Notes	2,274,185	2,893,245	1,295,260	502,118	116,209	328,257	-	-
	Receivable Accounts	796,944	-	-	-	-	-	-	-
Housing Finance	Receivable Notes	26,673,130	-	-	-	-	-	-	-
	Receivable Accounts	1,501,036,017	21,014,486	16,360,834	6,864,928	7,840,206	-	67,935	-
NCSSM	Receivable	-	-	-	-	-	-	-	-
		<u>\$ 2,329,518,719</u>	<u>\$ 209,704,092</u>	<u>\$ 109,443,994</u>	<u>\$ 64,489,386</u>	<u>\$ 135,194,177</u>	<u>\$ 499,977,392</u>	<u>\$ 1,155,175</u>	<u>\$ 46,083,279</u>

<u>Agency Name</u>	<u>Type of Receivable</u>	<u>Current</u>	<u>Past Due</u>					<u>Cost of Collection</u>	<u>AR Write-off</u>
			<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</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 \$13.6 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 \$7.9 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 \$941.7 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 October 1, 2007 through December 31, 2007. The write-off adjustments are already reflected in the accounts receivable balances in this report.
- (b) Unable to determine