

**Accounts Receivable Quarterly Activity
Quarter Ending December 31, 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	313	216	63	34	-	-	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	-	6,968	4,310	2,363	115,446	11,148	8,908
State Auditor	Accounts Receivable	-	-	713,015	-	8,740	-	-	-
State Treasurer	Notes Receivable	44,689	5,591	-	-	-	1,589	-	-
	Accounts Receivable	45,147	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	16,722	182,409	44,446	287,671	-	-	-
Justice	Intergov. Receivable	130,333	1,768,663	217,708	130,587	147,600	194,213	-	-
	Accounts Receivable	191,814	-	124,502	190,867	3,004	336,613	-	-
Agriculture	Notes Receivable	39,158	60,288	52,588	23,701	47,116	45,121	-	2,638
Agriculture Finance	Accounts Receivable	-	2,782	-	-	-	661,858	-	-
Labor	Accounts Receivable	497,207	-	388,393	349,512	852,797	4,489,319	1,104,859	404,587
Insurance	Interfund Receivable	-	-	-	-	-	1,770	125	-
	Accounts Receivable	-	528,115	17,240	1,562,088	12,000	1,136	14,758	-
Administration	Accounts Receivable	-	4,858,316	811,661	308,106	359,272	44,882	-	-
OSC	Accounts Receivable	-	55,999	2,570	-	-	1,915	-	-
DOT	Notes Receivable	-	404,238	226,023	329,192	84,567	2,287,569	46,370	152,380
	Intergov. Receivable	-	(718)	(978)	(2,460)	-	-	-	-
	Other Receivables	-	1,142,523	1,163,587	15,461	360,643	341,531	-	-
	(c) Receivables	-	4,818,060	585,255	32,788	749,138	2,790,910	-	-

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	1,003,604	-	1,472	4,756	-	235,393	-	-
	Notes Receivable	878,652,515	-	-	-	-	-	-	-
Wildlife	Other Receivables	180	-	544	195	366	47,274	2,150	-
Juvenile Justice	Accounts Receivable	429,300	65,494	1,343	1,068	782	-	-	-
DHHS	Accounts Receivable Intergov.	207,887	5,047,080	33,798,127	24,217,846	22,534,996	207,589,124	602,433	22,326,557
	Accounts Receivable	119,105							
ITS	Accounts Receivable	5,842,575	457,855	627,038	360,636	21,013	17,628	29,561	-
Corrections	Accounts Receivable	3,484,900	815,309	126,509	139,166	151,509	4,524,296	29,062	10,738
Commerce	Accounts Receivable Intergov.	92,022	91,666	83,309	48,739	21,139	243,131	3,156	-
	Accounts Receivable	223	237	123	8,931	12	402	-	-
ESC	Accounts Receivable Taxes	-	3,884,115	3,067,457	4,133,177	21,350,646	63,869,992	-	3,535,365
	Accounts Receivable Taxes	-	3,437,898	79,367,086	1,655,497	697,280	40,823,879	-	13,369,741
Revenue	^(a) Accounts Receivable	-	13,749,620	59,661,214	38,030,828	25,181,520	851,927,832	-	^(b) (10,990,838)
Cultural Resources	Accounts Receivable	2,326	2,366	1,001	1,052	603	10,041	-	-
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	11,036,180	59,667	40,775	18,268	27,418	582,335	28,272	30,752
Admin. Hearings	Accounts Receivable	-	-	-	-	-	-	-	-
Major Medical	Accounts Receivable	-	4,766	3,850,309	1,990,471	1,055,580	9,252,732	-	-

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	349,416	2,647,818	694,276	146,068	161,240	356,599	1,727	251
	Other Receivables	-	-	-	1,658	-	323,219	-	-
	Notes Receivable	-	-	-	-	-	400,714	-	-
Housing Finance	Accounts Receivable	12,491,439	-	-	-	-	-	-	-
	Intergov. Receivable	14,686,226	-	-	-	-	-	-	-
	Notes Receivable	1,193,978,400	89,146,604	32,333,509	12,953,294	34,192,457	27,263,939	316,296	1,775
		<u>\$ 2,123,324,959</u>	<u>\$ 133,071,290</u>	<u>\$ 218,145,096</u>	<u>\$ 86,700,282</u>	<u>\$ 108,311,472</u>	<u>\$ 1,218,782,402</u>	<u>\$ 2,189,917</u>	<u>\$ 28,852,854</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 \$10.6 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 \$11.4 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 \$787.1 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, 2010 through December 31, 2010. 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 amounts are reversed for the purpose of applying refunds. During this quarter, write-off reversals exceeded write-offs added, resulting in a negative write-off total.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.