

**Accounts Receivable Quarterly Activity
Quarter Ending December 31, 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	39	22	-	-	-	17	-	-	
Governor's Office	Accounts Receivable	Year end accrual entries only								
Lieutenant Governor	Accounts Receivable	Year end accrual entries only								
Secretary of State	Accounts Receivable	-	43,430	4,230	2,581	1,896	56,298	36,734	-	
State Auditor	Interfund Accounts Receivable	-	-	7,452	-	-	-	-	-	
State Treasurer	Accounts Receivable	114,629	4,145	-	1,000	-	1,630	-	-	
	Notes Receivable	122,237	-	4,331	-	-	-	-	-	
DPI	Accounts Receivable	-	8,419	56,752	23,069	32,518	2,531	-	-	
Justice	Accounts Receivable	-	2,573,838	456,172	113,068	321,352	148,607	-	-	
	Intergov. Receivable	-	18,499	21,323	-	2	64,481	-	-	
Agriculture	Accounts Receivable	769,140	52,519	21,072	8,563	86,131	60,885	56,530	22,302	
	Notes Receivable	-	34,226	-	-	4,631	348,252	-	-	
Agriculture Finance	Accounts Receivable	911,017	-	599,816	252,966	462,416	3,433,281	811,131	75,416	
Labor	Accounts Receivable	-	-	-	-	-	1,770	125	-	
Insurance	Interfund Accounts Receivable	-	545,047	746,424	18,829	1,589,971	-	14,758	-	
Administration	Accounts Receivable	6,663	9,686	8,679	1,268	174	5,290	-	-	
	Interfund Accounts Receivable	3,748,830	869,263	227,162	175,207	-	15,127	-	-	
OSC	Accounts Receivable	-	80,008	7,064	7,077	-	1,915	-	-	
DOT	Accounts Receivable	-	477,875	265,984	322,339	153,265	1,928,495	69,436	75,046	
	Notes Receivable	-	(1,654)	(848)	12,716	-	-	-	-	
	Intergov. Accounts Receivable	-	79,892	816,869	46,469	16,468	586,763	-	-	
	Other Receivables	-	738,424	833,844	804,206	815,541	819,937	-	-	

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			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
DENR	Accounts Receivable	2,036,435	18,978	482,948	113,778	-	574,013	-	-
	Notes Receivable	914,171,282	-	-	-	-	-	-	-
Wildlife	Other Receivables	15,264	-	-	-	1,375	40,755	2,150	-
Juvenile Justice	Accounts Receivable	2,362	29	450	(723)	-	-	-	-
DHHS	Accounts Receivable	108,811	2,844,348	74,844,863	5,029,071	11,551,742	95,405,401	288,457	-
	Intergov. Receivable	195,197	-	-	-	-	-	-	-
	Interfund Receivable	-	-	876,417	1,797,829	-	-	-	-
ITS	Accounts Receivable	5,387,941	72,155	1,210,429	295,108	401,371	1,417,886	30,511	-
Corrections	Accounts Receivable	2,344,691	248,840	114,932	130,412	49,052	3,141,383	29,468	-
	Notes Receivable	100	-	-	-	-	260,944	-	-
Commerce	Accounts Receivable	905,030	81,953	50,005	24,840	10,745	143,140	46	-
ESC	Accounts Receivable	-	2,884,469	3,209,110	3,265,049	2,545,339	103,368,117	-	3,443,907
	Taxes Receivable	-	1,212,884	82,069,979	2,413,208	1,387,215	541,168,521	-	18,092,302
Revenue	^(a) Receivable	-	15,354,852	51,070,632	33,508,754	52,933,556	929,583,325	-	^(b) 34,520,853
Cultural Resources	Accounts Receivable	191	10,693	430	258	757	10,720	-	-
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	13,295,758	6,842	26,825	9,257	3,905	337,871	28,272	(26,075)
Admin. Hearings	Accounts Receivable	-	-	-	-	-	-	-	-
Major Medical	Accounts Receivable	-	1,872,684	1,893,469	971,512	408,822	3,757,117	-	-

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	741,102	2,726,123	1,045,584	323,193	184,066	225,714	1,727	49,489
	Other Receivables	-	-	-	-	-	150,450	-	-
	Notes Receivable	-	-	-	-	-	396,689	-	-
Housing Finance	Accounts Receivable	11,179,517	-	-	-	-	-	-	-
	Intergov. Receivable	17,684,819	-	-	-	-	-	-	-
	Notes Receivable	1,127,894,718	90,565,160	30,647,806	13,418,947	17,675,066	31,339,593	753,290	-
		<u>\$ 2,101,635,773</u>	<u>\$ 123,433,649</u>	<u>\$ 251,620,205</u>	<u>\$ 63,089,851</u>	<u>\$ 90,637,376</u>	<u>\$ 1,718,796,918</u>	<u>\$ 2,122,635</u>	<u>\$ 56,253,240</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 third quarter. The June 30 accounts receivable balance for these tax types was \$11.5 million. The December 31, 2011 accounts receivable balance for these tax types is estimated at \$10.5 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 be ready by the due date for the third quarter. The June 30 accounts receivable balance for these taxes was \$33.5 million; however, the A/R balance was effected by a special project to conduct best information available audits on delinquent accounts. Many of these accounts will be reduced when returns are filed. Also, some assessments will prove to be against taxpayers that are out of business and have no liability. The December 31, 2011 accounts receivable balance is estimated at \$18.9 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 October 1, 2011 through December 31, 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 and conducting new collection activities.
- (b) Unable to determine
- (c) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.