

**Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2013**

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	1,518	27	1,450	-	5	41	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only							
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	5,918	3,709	2,604	5,008	39,159	12,656	1,115
State Auditor	Accounts Receivable	-	-	24,130	-	-	432	-	-
State Treasurer	(d) Receivable Intergov.	850,255	1,284,574	2,709,608	1,366,609	661,278	27,890,486	-	-
	Receivable Notes	4,040	9,018	2,000	6,407	-	3,366	-	-
	Accounts Receivable	100,862	3,016,869	422	5,380	6,516	7,326	-	-
DPI	Receivable Intergov.	-	203,047	106,317	25,811	54	3,652	-	-
	Receivable Notes	-	4,107,686	-	-	9,242,294	7,188,451	-	-
	Interfund Receivable	-	1,044,903	-	-	235,132	1,828,580	-	-
	Other Receivable	-	937,059	-	-	2,108,382	1,639,853	-	-
	Accounts Receivables	-	655,296	-	-	1,474,416	1,146,768	-	-
Justice	Receivable Intergov.	434,407	1,910,436	410,625	96,851	422,997	99,149	-	-
	Accounts Receivable	393,275	49,255	203,670	7,744	-	-	-	-
Agriculture	Receivable Notes	905,864	143,930	75,289	39,687	99,992	108,676	-	22,483
Agriculture Finance	Accounts Receivable	-	-	-	-	-	85,743	-	-
Labor	Accounts Receivable	986,671	-	510,331	254,684	178,095	4,648,455	873,168	43,825
Insurance	Interfund Receivable	-	-	-	-	-	3,770	525	-
	Intergov. Receivable	-	904,721	94,144	1,519,493	-	-	14,500	-
Administration	Interfund Receivable	1,458,990	-	168,183	217,933	28,854	-	-	-
	Accounts Receivable	10,713,878	-	201,994	330,650	599,244	-	-	-

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	41,173	7,158	7,223	-	-	790	-	-
DOT	Accounts Receivable Intergov.	646,475	2,483,903	1,052,568	940,185	248,817	6,322,567	209,581	113,057
	Notes Receivable	798,120	173,791	55,809	40,603	17,249	567,771	-	-
	Other	(143,432)	(848)	(718)	(848)	(1,654)	197,531	-	-
	^(c) Receivables	5,068,733	2,327,732	287,000	878,346	1,180,774	19,276,207	-	-
DENR	Taxes Receivable	2,145,089	-	-	-	-	-	-	-
	Accounts Receivable	2,671,459	94,788	527,636	38,741	66,984	742,024	-	-
	Notes Receivable	1,007,265,943	-	-	-	-	-	-	-
Wildlife	Other Receivables	93,963	50	-	1,489	303	6,065	2,150	-
DPS	Accounts Receivable	3,653,127	936,081	266,167	124,217	52,671	3,616,299	25,492	5,333
	Notes Receivable	100	-	-	-	-	258,744	-	-
DHHS	Accounts Receivable Intergov.	238,131	143,753,136	8,462,164	96,562,335	7,948,846	178,249,391	647,662	790,441
	Interfund Receivable	54,783	-	-	-	-	-	-	-
	Accounts Receivable	-	1,144,476	2,027,856	-	-	-	-	-
ITS	Taxes Receivable	8,140,438	462,617	169,350	306,628	140,925	255,339	33,859	-
Commerce	Accounts Receivable	2,653	6,925,174	6,193,396	3,169,782	1,453,829	59,661,504	-	4,841,273
	Intergov. Receivable	3,743,517	6,926,020	6,399,034	5,747,455	6,090,670	128,555,744	-	6,002,053
	Taxes Receivable	478	366,360	21	-	-	700	-	-
Revenue	^(a) Receivable	-	38,714,431	29,557,233	21,995,271	67,142,664	905,455,473	-	^(b) 103,372,510
	Accounts Receivable	320	10,831	41	12,818	634	2,129	-	-
Cultural Resources	Accounts Receivable								
Comm. Coll. Office	Accounts Receivable	Year end accrual entries only							
Board of Elections	Accounts Receivable	Year end accrual entries only							
Lottery	Accounts Receivable	3,631,284	50,843	17,349	77,453	-	464,288	30,915	-
Admin. Hearings	Accounts Receivable Intergov.	-	-	-	-	-	7	-	-
	Accounts Receivable	-	6	-	-	-	-	-	-
Ports Authority	Accounts Receivable Intergov.	120,145	3,231,629	1,006,548	953,265	282,197	381,217	6,990	-
	Notes Receivable	-	10,590	4,293	1,111	2,460	94,810	-	-
	Other Receivable	-	24,427	300	-	-	245,162	-	1,588
	Receivables	-	48,352	-	-	-	241	-	-

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 Intergov.	19,545,635	-	-	-	-	-	-	-
	Receivable Notes	25,463,070	-	-	-	-	-	-	-
	Receivable	1,017,285,542	67,047,222	24,247,046	10,417,595	19,309,524	24,970,717	45,000	270,250
		<u>\$ 2,116,316,506</u>	<u>\$ 289,011,508</u>	<u>\$ 84,792,188</u>	<u>\$ 145,140,299</u>	<u>\$ 118,999,160</u>	<u>\$ 1,374,018,627</u>	<u>\$ 1,902,498</u>	<u>\$ 115,463,928</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 some time in 2014.
 - 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 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 some time in 2014.
 - The Unauthorized Substance Tax accounts receivable of \$356.4 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, 2013 through September 30, 2013. 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.