

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2015

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	859	818	-	-	-	41	-	-
Governor's Office	Accounts Receivable								
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	5,938	1,979	1,280	2,399	34,663	13,357	2,683
State Auditor	Accounts Receivable	2,725	-	-	167,832	-	8,225	-	-
State Treasurer	(d) Receivable Intergov.	825,947	1,612,438	3,219,420	1,222,056	1,316,612	28,340,703	-	-
	Receivable Notes	-	-	-	-	-	-	-	-
	Accounts Receivable	61,487	-	-	-	-	-	-	-
DPI	Receivable Intergov.	-	213,056	153,758	947	18,328	26,505	-	-
	Receivable Notes	-	5,400,174	-	-	12,150,391	9,450,304	-	-
	Receivable Interfund	-	6,000	-	-	13,500	10,500	-	-
	Receivable Other	-	166,338	-	-	374,261	291,092	-	-
	Receivables	-	15,877	-	-	35,723	27,784	-	-
Justice	Accounts Receivable Intergov.	95,223	1,182	5,184	-	(793)	1,037	-	90,000
	Receivable Interfund	15,306	-	3,750	-	-	-	-	-
	Accounts Receivable	8,830	480,828	266,877	19,782	22,949	37,970	-	9,352
Agriculture	Accounts Receivable Notes	97,240	1,131,863	47,689	9,373	10,198	89,130	-	-
Agriculture Finance	Accounts Receivable	-	-	-	-	-	-	-	-
Labor	Accounts Receivable	1,067,996	-	472,619	283,216	226,646	5,285,989	446,494	170,541
Insurance	Accounts Receivable Interfund	-	-	-	-	-	1,770	-	-
	Receivable Intergov.	-	889,412	-	231,517	-	-	32,508	-
	Receivable Accounts	-	39,589	1,874	1,645	7,898	-	-	-
Administration	Accounts Receivable	921,311	84,531	115,153	28,602	22,417	146,932	-	-

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		
	Intergov. Receivable	51,936	-	519	1,519	7,248	-	-	-
	Interfund Receivable	6,547,197	-	2,601,575	537,613	5,798,462	-	-	-
	Other Receivables	92,151	-	23,457	14,866	131,866	-	-	-
OSC	Accounts Receivable	37,494	29,592	(45)	(836)	-	790	-	-
DOT	Accounts Receivable	2,746,796	1,439,947	1,138,369	1,046,022	848,575	13,729,790	95,834	132,780
	Intergov. Receivable	697,770	119,926	671,408	526	8,040	277,909	-	-
	Notes Receivable	(1,654)	(2,594)	(848)	(718)	(1,654)	201,111	-	-
	Other Receivables	7,660,919	2,834,560	250,681	312,460	2,129,125	16,228,384	-	-
Environmental Quality	Taxes Receivable	2,485,870	-	-	-	-	-	-	-
	Accounts Receivable	6,538,340	311,583	411,354	257,843	388,278	968,013	-	-
	Intergov. Receivable	682,025	-	-	-	-	-	-	-
	Notes Receivable	61,168,139	-	-	-	-	-	-	-
	Interfund Receivable	5,446,783	-	-	-	-	-	-	-
	Other Receivables	26,840	482	307	83,789	23,125	83,768	2,150	-
Wildlife	Accounts Receivable	437,954	41,585	54,917	84,208	12,364	1,182,951	4,997	28,649
DPS	Intergov. Receivable	3,213,466	287,450	321,148	27,175	13,478	1,080,778	14,305	-
	Notes Receivable	93,965	2,500	-	-	-	827,837	-	-
	Interfund Receivable	2,098,422	406,661	436,859	20,935	8,209	172,832	7,606	-
DHHS	Taxes Receivable	-	-	-	-	-	-	1,041	-
	Accounts Receivable	517,421	8,275,355	198,976,242	4,574,178	44,194,126	55,651,420	225,185	10,218,361
	Intergov. Receivable	46,991	150,062,935	4,622,459	3,725,583	3,140,136	67,485,026	328,881	11,914,779
	Interfund Receivable	-	-	-	735,505	338,974	-	-	-
ITS	Accounts Receivable	8,183,285	1,158,321	57,457	346,521	229,443	435,597	25,147	-
	Taxes Receivable	-	2,905,251	4,417,653	2,059,193	1,172,581	68,934,672	-	7,841,199
Commerce	Accounts Receivable	3,220	3,356,982	3,251,854	3,107,561	4,154,064	140,531,702	-	10,853,662
	Intergov. Receivable	-	188,773	-	-	-	-	-	-
	Interfund Receivable	-	-	-	-	-	61,642	-	-
Revenue	Taxes Receivable	-	55,461,314	89,994,571	144,239,533	41,563,447	807,240,273	-	98,305,817
Natural & Cultural Resources	Accounts Receivable	3,790	1,046	182	76	165	1,813	-	-
Comm. Coll. Office	Accounts Receivable	Year end accrual entries only							
Board of Elections	Accounts Receivable	118,150	12,200	3,000	5,000	47,500	169,250	-	-

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		
Lottery	Taxes Receivable	13,708,833	76,918	37,251	25,236	13,105	782,357	25,091	-
Admin. Hearings	Accounts Receivable Intergov.	-	-	-	61	-	-	-	-
Ports Authority	Accounts Receivable Intergov.	-	3,944,474	823,504	376,464	273,464	175,098	13,334	-
	Receivable Notes	-	1,574	1,958	-	-	7,580	-	-
	Receivable Other	-	34,088	-	-	-	199,880	-	1,422
	Receivables	41,897	144,036	193	-	-	1,851	-	-
Housing Finance	Accounts Receivable Intergov.	6,079,222	-	-	-	-	-	-	-
	Receivable Notes	30,257,841	-	-	-	-	-	-	-
	Receivable	805,569,673	55,085,831	14,666,973	6,172,505	10,751,954	13,544,350	50,000	279,894
		<u>\$ 967,651,660</u>	<u>\$ 296,228,834</u>	<u>\$ 327,051,301</u>	<u>\$ 169,719,068</u>	<u>\$ 129,446,604</u>	<u>\$ 1,233,729,319</u>	<u>\$ 1,285,930</u>	<u>\$ 139,849,139</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 \$457.3 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, 2015 through September 30, 2015. 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.