

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2008

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		
General Assembly	Accounts Receivable	1,544	848	137	559	-	-	-
Governor's Office	Accounts Receivable	Year end accrual entries only						
Lieutenant Governor	Accounts Receivable	Year end accrual entries only						
Secretary of State	Accounts Receivable	-	-	-	-	-	9,369	-
State Auditor	Interfund Receivable	-	-	322,405	113,518	-	-	-
State Treasurer	Accounts Receivable	-	-	248	6,603	-	2,645	-
DPI	Accounts Receivable	-	14,032	53,615	76,621	61,803	1,103,009	-
Justice	Accounts Receivable	No report submitted						
Agriculture	Accounts Receivable	129,487	44,294	38,144	101,489	45,156	59,139	-
Agriculture Finance	Other Receivables	-	-	-	-	-	30,238	-
Labor	Accounts Receivable	334,040	-	215,130	269,177	207,289	4,192,609	337,184
Insurance	Accounts Receivable	-	-	-	-	1,770	-	-
	Intergov Receivable	-	1,460,650	468,042	3,270	-	-	9,258
Administration	Accounts Receivable	-	3,124,329	1,185,178	480,694	833,108	-	-
OSC	Accounts Receivable	-	23,618	18,596	2,111	-	-	-
DOT	Accounts Receivable	-	390,040	215,240	388,938	162,584	1,203,252	11,028
	Notes Receivable	-	175,562	74,773	-	-	-	-
	Intergov. Receivable	-	1,117,423	290,400	137,361	18,871	1,675,541	-
	Other Receivables	-	-	-	-	-	-	-
	^(b) Receivables	-	2,912,486	1,534,982	76,885	398,700	13,268,794	-

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	987,119	14,727	225	5,786	1,159	68,558	-	-
	Notes Receivable	764,355,951	-	-	-	-	-	-	-
Wildlife	Accounts Receivable	14,604	-	-	-	-	-	-	-
Juvenile Justice	Intergov. Receivable	187,670	10,947	-	2,768	-	-	-	-
DHHS	Accounts Receivable	443,600	125,786,153	65,825,017	18,347,824	16,207,441	115,281,615	-	-
	Taxes Receivable	-	-	-	-	-	-	585,668	4,551,497
	Intergov. Receivable	27,617,918	-	-	-	-	-	-	-
ITS	Accounts Receivable	6,749,874	585,396	881,975	663,276	210,394	278,223	29,633	20,662
Corrections	Accounts Receivable	1,945,428	1,149,623	659,327	380,047	90,544	2,900,207	29,636	-
Commerce	Accounts Receivable	2,660	3,798,223	127,719	74,103	54,713	324,043	-	-
	Intergov. Receivables	-	35,152	2,640	90,839	95	-	-	-
ESC	Accounts Receivable	-	3,263,239	2,360,520	2,435,310	2,140,238	49,129,582	-	-
	Taxes Receivable	-	3,445,690	2,530,570	19,236,441	3,057,705	32,180,561	-	262,211
Revenue	^(a) Receivable	-	4,901,794	28,116,837	19,594,792	24,992,375	403,970,953	^(c)	30,863,697
Cultural Resources	Accounts Receivable	27,846	3,327	13,042	1,743	303	1,730	-	1,420
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	-	5,455,278	51,743	43,053	25,853	337,012	23,271	25,821
Admin. Hearings	Taxes Receivable	-	11	3	-	-	-	-	-
	Accounts Receivable	-	-	-	-	-	3	-	-
Major Medical	Accounts Receivable	93,569	4,194,236	-	829,007	758,752	1,168,596	-	-

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	2,473,939	3,263,944	1,234,521	399,616	326,682	328,102	-	-
	Other Receivables	-	-	-	-	-	494,956	-	-
Housing Finance	Accounts Receivable	11,133,861	-	-	-	-	-	-	-
	Intergov. Receivable	18,213,478	-	-	-	-	-	-	-
NCSSM	Notes Receivable	1,442,439,220	79,690,722	27,086,310	12,668,149	15,836,159	7,330,339	61,225	-
	Accounts Receivable	-	-	-	-	-	-	-	-
		<u>\$ 2,277,151,808</u>	<u>\$ 244,861,745</u>	<u>\$ 133,307,338</u>	<u>\$ 76,429,978</u>	<u>\$ 65,431,692</u>	<u>\$ 635,339,075</u>	<u>\$ 1,086,904</u>	<u>\$ 36,142,832</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 \$11.1 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 \$9.1 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 \$1.026 billion 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, 2008 through December 31, 2008. The write-off adjustments are already reflected in the accounts receivable balances in this report.
- (b) "Other Receivables" is used for both DMV and DOT bad checks/drafts receivable.
- (c) Can not be determined