## Accounts Receivable Quarterly Activity Quarter Ending March 31, 2012

	Type of				Cost of	AR			
Agency Name	<u>Receivable</u>	Current	<u>1-30 Days</u>	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Collection	Write-off
	Accounts								
General Assembly	Receivable	1,109	719	373	_	_	17	-	_
,	Accounts	,	_						
Governor's Office	Receivable	Year end accrual entrie	es only						
	Accounts								
Lieutenant Governor	Receivable	Year end accrual entrie	es only						
0	Accounts		00.510	0.705	0.570	4.054	00.000	40.004	
Secretary of State	Receivable	-	20,516	9,725	3,578	1,654	89,320	12,601	-
State Auditor	Interfund Receivable	_	-	156,996			7,452		
State Additor	Accounts	-	-	150,990	-	-	7,432	-	-
State Treasurer	(d) Receivable	938,247	385,096	22,780	231,976	394,692	21,170,499	_	500
Clate 110acu.c.	Notes	333,2	000,000	==,: 00		33 .,332	_ :, :: 0, :00		
	Receivable	124,468	-		-	-	-	-	-
	Accounts								
DPI	Receivable	-	389,424	97,668	7,997	3,339	5,550	-	-
	Accounts								
Justice	Receivable	294,957	1,007,220	491,512	86,017	180,387	173,859	-	-
	Intergov.	200 000	24.4.004	20.027		20,400	2 207		
	Receivable Accounts	300,808	314,861	30,627	-	26,106	3,397	-	-
Agriculture	Receivable	48,992	450,854	26,485	6,757	25,655	200,028	85,192	26,369
/ tgriountar o	Notes	10,002	100,001	20, 100	0,707	20,000	200,020	00,102	20,000
Agriculture Finance	Receivable	-	24,166	-	36,060	-	112,150	-	-
· ·	Accounts								
Labor	Receivable	981,012	-	497,953	230,620	180,595	3,571,009	756,784	235,170
	Accounts								
Insurance	Receivable	-	-	-	-	-	1,770	125	-
	Interfund		707.407	40.4				44.750	
	Receivable Accounts	-	707,467	434		-	-	14,758	-
Administration	Receivable	4,969	_	_	669	5,573	3,836	_	_
Administration	Interfund	4,000			000	0,010	0,000		
	Receivable	3,803,783	1,102,482	202,973	19,503	53,440	140,686	_	-
	Accounts								
OSC	Receivable	-	12,296	7,454	11,157	-	1,506	-	-
	Accounts								
DOT	Receivable	-	893,080	208,908	151,784	93,321	2,102,497	46,907	119,893
	Notes		(166 E0E)	(4.704)	16 660	(4 GEA)	240 620		
	Receivable Intergov.		(166,525)	(1,784)	16,663	(1,654)	219,629	-	-
	Receivable	-	1,442,489	664,686	76,182	71,424	612,769	_	-
	Other		.,2, .00	30 1,000	. 0, . 02	,	0.2,.00		
	(c) Receivables	-	133,767	529,062	97,823	46,716	2,145,216	-	-

Accounts		Type of				Cost of	AR			
Pener	ency Name	* *	Current	<u>1-30 Days</u>	31-60 Days		91-120 Days	Over 120 Days		Write-off
Pener		Accounts								
Notes   Receivable   914,171,282   3	NR		3 279 536	49.462	247 653	86 899	15 000	640 245	_	_
Receivable   914,171,282	IVIX		5,275,550	45,402	241,000	00,000	10,000	040,240		
Other   Receivables   152,760   113,432   150,000   15			914,171,282	_	_	_	_	_	-	-
Accounts   Receivable   175,145   4,755   1 270   (294)   -   -   -   -			, ,							
Dith   Receivable   175,145   4,755   1   270   (294)   -   -   -	dlife	Receivables	152,760	113,432	-	15,000	-	99,363	2,150	-
DHHS   Receivable   130,065   178,176,354   46,426,802   13,980,943   20,935,574   148,908,269   650,448   106,11   101,11   10		Accounts								
DHHS   Receivable   130,065   178,176,354   46,426,802   13,980,943   20,935,574   148,908,269   650,448   106,11   10	enile Justice		175,145	4,755	1	270	(294)	-	-	-
Intergov.   Receivable   51,904   7,516   18,516   1,454   - 728,541   - 728										
Receivable   51,904   7,516   18,516   1,454   - 728,541   - Receivable   Receivable   - 3,909   4,253   - 117,163   - 17,163   -	HS		130,065	178,176,354	46,426,802	13,980,943	20,935,574	148,908,269	650,448	106,119,920
Interfund Receivable   Commerce   Commerce   Receivable   Commerce   Commerce   Receivable   Commerce   Commerce   Receivable   Commerce   Commerce   Commerce   Receivable   Commerce   Commerce   Commerce   Commerce   Commerce   Commerce   Receivable   Commerce   Comm					40 = 40					
Receivable Accounts			51,904	7,516	18,516	1,454	-	728,541	-	-
TS   Receivable   3,156,269   112,829   1,867,607   - 412,307   1,707,647   30,652   Receivable   Accounts   Receivable   2,042,723   379,865   224,639   26,377   33,291   2,935,919   29,353   1 Notes   Receivable   100   - 100					2 000	4.050		17 160		
TIS   Receivable   3,156,269   112,829   1,867,607   - 412,307   1,707,647   30,652   Receivable   2,042,723   379,865   224,639   26,377   33,291   2,935,919   29,353   1			-	-	3,909	4,200	-	17,103	-	-
Accounts   Receivable   2,042,723   379,865   224,639   26,377   33,291   2,935,919   29,353   1			3 156 269	112 829	1 867 607	_	412 307	1 707 647	30 652	_
Receivable   2,042,723   379,865   224,639   26,377   33,291   2,935,919   29,353   1   Notes   Receivable   100   -   -   -   -   -   -   260,744   -     -     Accounts   Receivable   706,855   132,052   28,067   28,448   24,395   70,093   13     Receivable   Receivable   -   4,120,053   3,127,423   2,348,542   2,082,921   99,444,033   -   3,66   7   3,66   Receivable   -   1,780,782   7,348,895   1,370,214   613,642   62,304,594   -   5,56   Receivable   -   62,616,459   40,393,600   77,103,862   10,041,329   946,838,792   -   (b) 6,56   Receivable   Accounts   Receivable   -   Receivable			0,100,200	112,020	1,001,001		412,007	1,707,047	00,002	
Notes   Receivable   100   1	rections		2.042.723	379.865	224.639	26.377	33.291	2.935.919	29.353	19,194
Receivable Accounts			_, -, -,		,		,	_,,.		,
Commerce         Receivable Accounts         706,855         132,052         28,067         28,448         24,395         70,093         13           ESC         Receivable Taxes         -         4,120,053         3,127,423         2,348,542         2,082,921         99,444,033         -         3,66           Receivable Taxes         -         1,780,782         7,348,895         1,370,214         613,642         62,304,594         -         5,56           Revenue         (a) Receivable Accounts         -         62,616,459         40,393,600         77,103,862         10,041,329         946,838,792         -         (b) 6,56			100	-	-	-	-	260,744	-	-
Accounts Receivable - 4,120,053 3,127,423 2,348,542 2,082,921 99,444,033 - 3,66 Taxes Receivable - 1,780,782 7,348,895 1,370,214 613,642 62,304,594 - 5,56 Taxes Revenue (a) Receivable - 62,616,459 40,393,600 77,103,862 10,041,329 946,838,792 - (b) 6,56 Accounts		Accounts								
ESC Receivable - 4,120,053 3,127,423 2,348,542 2,082,921 99,444,033 - 3,66 Taxes  Receivable - 1,780,782 7,348,895 1,370,214 613,642 62,304,594 - 5,56 Taxes  Revenue (a) Receivable - 62,616,459 40,393,600 77,103,862 10,041,329 946,838,792 - (b) 6,56 Accounts	mmerce	Receivable	706,855	132,052	28,067	28,448	24,395	70,093	13	225
Taxes Receivable - 1,780,782 7,348,895 1,370,214 613,642 62,304,594 - 5,56 Taxes  Revenue (a) Receivable - 62,616,459 40,393,600 77,103,862 10,041,329 946,838,792 - (b) 6,56 Accounts		Accounts								
Receivable - 1,780,782 7,348,895 1,370,214 613,642 62,304,594 - 5,56  Taxes  Revenue (a) Receivable - 62,616,459 40,393,600 77,103,862 10,041,329 946,838,792 - (b) 6,56  Accounts	С		-	4,120,053	3,127,423	2,348,542	2,082,921	99,444,033	-	3,663,863
Taxes  Revenue (a) Receivable - 62,616,459 40,393,600 77,103,862 10,041,329 946,838,792 - (b) 6,56  Accounts										
Revenue <sup>(a)</sup> Receivable - 62,616,459 40,393,600 77,103,862 10,041,329 946,838,792 - <sup>(b)</sup> 6,56 Accounts			-	1,780,782	7,348,895	1,370,214	613,642	62,304,594	-	5,562,782
Accounts									(b)	
	venue		-	62,616,459	40,393,600	77,103,862	10,041,329	946,838,792	- (6)	6,563,055
Cultural Resources Receivable 2,649 4,324 6,214 1,180 342 10,094 -	tour I December		0.040	4.004	0.044	4.400	0.40	40.004		
Accounts	turai Resources		2,649	4,324	6,214	1,180	342	10,094	-	-
Accounts Crime Control Receivable Year end accrual entries only	ma Cantral		Voor and accrual antrio	s only						
Accounts	ne Control		real end accidal entile	5 Offig						
Comm. Coll. Office Receivable Year end accrual entries only	mm Coll Office		Year end accrual entrie	s only						
Accounts	Time Com Cinec		roar ond acordar onthe	o o,						
Board of Elections Receivable Year end accrual entries only	ard of Elections		Year end accrual entrie	s only						
Accounts				,						
	tery		33,465,519	25,321	34,530	9,018	4,795	291,498	28,272	54,688
Accounts		Accounts								
Admin. Hearings Receivable		Receivable	-	-	-	-	-	-	-	-
Accounts	min. Hearings									
Major Medical Receivable 40,002 859,474 2,750,561 1,618,365 468,959 3,769,869 -	_									

	Type of				Past Due			Cost of	AR
Agency Name	<u>Receivable</u>	<u>Current</u>	<u>1-30 Days</u>	31-60 Days	<u>61-90 Days</u>	91-120 Days	Over 120 Days	Collection	Write-off
	Accounts								
Ports Authority	Receivable Other	459,574	3,186,847	1,137,519	233,597	74,994	375,947	1,727	49,489
	Receivables Notes	-	-	-	-	-	150,450	-	-
	Receivable Accounts	-	-	-	-	-	396,689	-	-
Housing Finance	Receivable Intergov.	9,415,458	-	-	-	-	-	-	-
	Receivable Notes	17,684,819	-	-	-	-	-	-	-
	Receivable	1,161,579,441	71,511,404	22,017,644	8,992,982	16,551,098	27,199,393	1,159,769	-
		\$ 2,153,012,446	\$ 329,798,841	\$ 128,579,432	\$ 106,798,190	\$ 52,339,601	\$ 1,326,710,533	\$ 2,818,751	\$ 122,415,148

- 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 2013. The June 30 accounts receivable balance for these tax types was \$11.5 million. The March 31, 2012 accounts receivable balance for these tax types is estimated at \$10.8 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 not be ready until 2013. 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 March 31, 2012 accounts receivable balance is estimated at \$14.6 million.
  - The Unauthorized Substance Tax accounts receivable of \$152.8 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. \$733 million in uncollectible receivables were written off in January of 2012.
  - The amounts reflected in the "AR Write-Off" column represent write-off amounts for the period January 1, 2012 through March 31, 2012. 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.
- Accounts receivable represents overpayments to members that are required to repay the Retirement System. Amounts have been included in CAFR reporting but not in previous quarterly reports. These receivables will be included in quarterly reporting going forward.