Accounts Receivable Quarterly Activity Quarter Ending March 31, 2016

	Type of				Past Due			Cost of	AR
Agency Name	Receivable	Current	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Collection	Write-off
	Accounts								
General Assembly	Receivable	688	587	_	60	-	41	-	_
	Accounts						•		
Governor's Office	Receivable	-	-	-	-	-	-	=	-
	Accounts								
Lieutenant Governor	Receivable	Year end accrual entri€	-	-	-	-	-	-	-
0	Accounts		40.405	0.007	0.010	0.000	00.400	40.404	0.007
Secretary of State	Receivable Interfund	-	10,185	8,227	6,016	3,600	28,168	10,491	8,927
State Auditor	Receivable	-	_	97,046	-	_	_	_	-
State / Idane.	Accounts			0.,0.0					
State Treasurer	Receivable	660,452	420,711	4,144,958	2,577,473	1,195,552	29,530,111	-	-
	Notes								
	Receivable	57,156	-	=	-	-	-	=	-
	Other								
	Receivables Accounts	-	983,577	-	-	-	-	-	-
DPI	Receivable	-	7,044	9,223	1,595	11,774	22,047	_	_
511	Intergov.		7,044	0,220	1,000	11,174	22,047		
	Receivable	-	5,400,174	-	-	12,150,391	9,450,304	-	-
	Notes								
	Receivable	-	6,000	-	-	13,500	10,500	-	-
	Interfund								
	Receivable Other	-	166,338	-	-	374,261	291,092	-	-
	Receivables	_	15,877	_	_	35,723	27,784	_	_
	Accounts		10,077			35,723	21,104		
Justice	Receivable	48,920	0	-	-	18,879	116	-	-
	Intergov.								
	Receivable	455,929	166,594	=	-	-	-	=	-
	Interfund	7.050	550 440	400.044	4.45.000	0.004	10.004		100.000
	Receivable Accounts	7,850	553,149	103,941	145,929	9,024	49,691	-	108,692
Agriculture	Receivable	-	1,204,061	42,778	16,839	13,905	133,434	-	_
7 igilounui o	Notes		1,201,001	12,770	10,000	10,000	100,101		
Agriculture Finance	Receivable	-	-	-	10,690	-	-	=	-
	Accounts								
Labor	Receivable	1,185,137	-	427,717	208,828	135,096	5,412,278	457,520	760,581
Inquironos	Accounts Receivable		9,691				1,770		_
Insurance	Intergov.	•	9,091	-	-	-	1,770	-	-
	Receivable	_	136,609	_	-	_	_	-	-
	Interfund								
	Receivable	-	748,672	371,693	-	-	4,179	32,508	-
	Accounts	ama aa-	.=			40.0			
Administration	Receivable	972,635	173,984	26,747	14,077	16,905	174,510	-	-

	Type of		Past Due					Cost of	AR
Agency Name	Receivable	Current	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Collection	Write-off
	Intergov.								
	Receivable	6,391	-	14,099	673	(634)	-	=	-
	Notes Receivable	-	-	-	100	_	-	-	-
	Interfund								
	Receivable Other	9,566,407	1,257,808	1,211,383	542,399	3,771,291	20,295	-	-
	Receivables	1,922	-	100	919	1,506	-	-	-
OSC	Accounts Receivable	_	_	_	_	-	345		
030	Accounts	•	-	_	-	-	343	-	_
DOT	Receivable Intergov.	3,219,377	1,486,213	1,196,496	995,098	1,077,914	17,152,642	234,653	85,950
	Receivable Notes	563,506	179,923	149,214	39,058	7,674	303,427	-	-
	Receivable Other	68,082	(936)	6,475	(936)	-	119,505	-	-
	(a) Receivables	6,448,471	2,341,098	2,511,069	364,945	4,286,435	16,841,007	-	-
Environmental Quality	Taxes Receivable	2,485,870	-	-	-	-	-	_	-
,	Accounts								
	Receivable Intergov.	7,606,130	107,072	272,501	105,105	58,130	1,232,465	-	-
	Receivable	682,025	-	-	-	-	-	-	-
	Notes Receivable	58,168,139	-	-	-	-	-	_	-
	Interfund								
	Receivable Other	5,446,783	-	-	-	-	-	-	-
Wildlife	Receivables	334,401	8,298	1,482	4,124	67,984	80,510	2,150	-
DPS	Accounts Receivable	365,360	168,105	46,735	128,084	26,639	1,164,624	5,093	1,781
5. 5	Intergov.								.,
	Receivable Notes	3,555,719	768,468	138,560	191,652	19,271	910,959	14,155	-
	Receivable	300	-	-	-	-	818,441	-	-
	Interfund Receivable	1,952,299	371,892	50,840	146,689	31,868	575,120	7,899	-
	Taxes								
DHHS	Receivable Accounts	-	-	-	-	-	-	-	-
	Receivable	9,156	216,497,249	78,878,374	9,270,435	64,559,518	139,231,164	666,568	3,203,585
	Intergov. Receivable	105,482	-	-	-	-	-	-	-
	Interfund Receivable	-	739,618	862,511	600,376	_	_	_	_
	Accounts	_	755,010	002,311	000,570	-	_	-	_
ITS	Receivable Taxes	8,014,885	85,865	2,233,057	(610,122)	2,386,512	535,331	29,368	-
Commerce	Receivable		1,765,158	2,920,346	1,872,818	3,684,727	69,919,505	-	6,738,690
	Accounts Receivable	4,288,871	2,215,530	2,370,527	2,148,370	1,826,506	125,427,099	-	10,029,491
	Intergov.	,,-				, , , , , , , , ,			-,, -
	Receivable Interfund		84,666	11,792	5,252		27,752	-	-
	Receivable Other	-	-	-	-	-	26,032	-	17,575
	Receivables	1,778	49	354	303	-	186	-	-
Revenue	Taxes (b) Receivable	-	47,570,854	58,599,970	55,989,398	23,934,419	933,184,823	-	43,105,615

	Type of				Cost of	AR			
Agency Name	Receivable	Current	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Collection	Write-off
Natural & Cultural Resources	Accounts Receivable Accounts	3,302	5,499	459	16	60	1,487	-	-
Comm. Coll. Office	Receivable	Year end accrual entrie	-	-	-	-	-	-	-

	Type of				Past Due			Cost of	AR
Agency Name	Receivable	Current	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Collection	Write-off
	Accounts								
Board of Elections	Receivable Taxes	-	850	-	-	51,250	183,850	-	-
Lottery	Receivable Accounts	45,018	35,233	16,648	31,142	9,939	826,226	29,221	-
Admin. Hearings	Receivable Accounts	-	80	60	-	-	-	-	-
Ports Authority	Receivable Intergov.	-	3,880,936	1,924,635	181,113	83,588	85,261	13,334	-
	Receivable Notes	-	11,085	1,023	-	-	7,580	-	-
	Receivable Other	-	-	-	-	-	186,877	-	10,094
	Receivables Accounts	49,510	1,555	348	-	-	23,013	<u>-</u>	-
Housing Finance	Receivable Intergov.	5,950,118	-	-	-	-	-	=	-
	Receivable Notes	30,257,841	-	-	-	-	-	-	-
	Receivable	773,117,144	38,173,944	11,560,076	3,750,317	10,018,426	12,487,758	50,000	181,960
		\$ 925,703,055	\$ 328,498,982	\$ 171,073,978	\$ 79,339,212	\$ 129,881,634	\$ 1,366,509,310	\$ 1,552,958	\$ 64,252,940

⁽a) Other Receivables is used for both DMV and DOT bad checks/drafts receivable.

- (b) 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 ETM 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 ETM is not functional as of the due date of this report.
- The Unauthorized Substance Tax accounts receivable amount of \$489 million has not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. Historically, 5% of the Unauthorized Substance Tax is collectible.
- The Insurance Tax accounts receivable amount of \$288,162 has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type.
- The amounts reflected in the "Write-Off" column represent write-off amounts for the period January 1, 2016 through March 31, 2016. 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.