

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 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	758	25	324	44	325	41	-	-
Governor's Office	Accounts Receivable								
Lieutenant Governor	Accounts Receivable	Year end accrual entries only							
Secretary of State	Interfund Receivable	-	10,199	3,760	3,232	3,937	33,360	9,026	4,592
State Auditor	Accounts Receivable	-	-	303,039	-	-	34,106	-	-
State Treasurer	Accounts Receivable	865,245	2,015,174	3,670,818	1,713,571	594,331	29,141,150	-	-
	Notes Receivable	57,156	-	-	-	-	-	-	-
DPI	Accounts Receivable Intergov.	-	7,247	7,176	3,585	4,696	13,339	-	-
	Notes Receivable	-	5,400,174	-	-	12,150,391	9,450,304	-	-
	Interfund Receivable	-	6,000	-	-	13,500	10,500	-	-
	Other Receivables	-	166,338	-	-	374,261	291,092	-	-
	Accounts Receivable Intergov.	-	15,877	-	-	35,723	27,784	-	-
Justice	Accounts Receivable Intergov.	32,214	-	367	2,179	23,195	-	-	660,257
	Interfund Receivable	436,875	368,571	-	-	-	-	-	-
	Accounts Receivable	9,865	543,279	164,245	56,659	14,336	22,452	-	108,692
Agriculture	Accounts Receivable Notes	1,322,724	210,157	26,207	4,568	60,076	68,763	-	-
Agriculture Finance	Accounts Receivable	-	-	-	-	-	-	-	-
Labor	Accounts Receivable	873,854	-	303,580	173,926	222,153	5,448,669	429,437	13,574
Insurance	Accounts Receivable Intergov.	-	-	-	-	-	1,770	-	-
	Interfund Receivable	-	55,346	-	-	-	-	-	-
	Accounts Receivable	-	603,620	891,699	34	1,308	116,990	32,508	-
Administration	Accounts Receivable	875,558	234,120	50,682	38,288	176,670	164,532	-	-

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	-	72,696	12,968	5,269	135,979	-	-	
	Interfund Receivable	1,446,029	7,634,175	5,165,175	958,648	3,105,967	28,531	-	
	Other Receivables	-	279,640	95,756	33,942	128,873	-	-	
OSC	Accounts Receivable	12,159	8,902	25,652	-	-	790	-	
DOT	Accounts Receivable	2,421,638	1,633,911	1,416,047	988,713	1,200,371	15,558,002	162,427	
	Intergov. Receivable	504,454	82,494	41,103	3,707	(243,782)	555,719	-	
	Notes Receivable	(1,654)	(718)	(1,654)	(1,654)	(2,594)	197,890	-	
	Other Receivables	3,726,376	4,585,439	818,614	212,305	1,328,074	16,478,471	-	
Environmental Quality	Taxes Receivable	2,485,870	-	-	-	-	-	-	
	Accounts Receivable	7,716,220	190,865	249,451	211,599	11,350	1,222,847	-	
	Intergov. Receivable	682,025	-	-	-	-	-	-	
	Notes Receivable	58,168,139	-	-	-	-	-	-	
	Interfund Receivable	5,446,783	-	-	-	-	-	-	
	Other Receivables	9,053	69,196	-	26,893	-	199,609	2,150	
Wildlife	Accounts Receivable	366,405	138,983	53,214	74,307	13,344	1,195,934	4,825	
DPS	Intergov. Receivable	5,075,559	582,297	270,560	36,598	5,447	975,551	14,616	
	Notes Receivable	2,500	2,500	2,500	-	-	815,789	-	
	Interfund Receivable	1,664,458	449,338	120,456	218,614	96,465	350,987	7,483	
DHHS	Taxes Receivable	-	-	-	-	-	1,443	6,966	
	Accounts Receivable	183,702	205,830,386	162,628,975	6,160,041	56,023,526	118,059,158	465,506	
	Intergov. Receivable	87,057	-	-	-	-	-	-	
	Interfund Receivable	-	-	752,872	717,833	755,967	-	-	
ITS	Accounts Receivable	13,315,088	-	2,134,536	1,648,520	95,334	567,213	24,738	
	Taxes Receivable	-	4,325,702	1,709,881	11,489,726	1,102,536	69,743,047	-	
Commerce	Accounts Receivable	3,911	3,364,714	2,305,137	3,432,831	2,782,031	147,220,998	-	
	Intergov. Receivable	3,734	120,496	13,612	4,527	5,014	27,752	-	
	Interfund Receivable	-	-	70,891	-	-	8,458	-	
	Other Receivables	-	303	-	-	186	-	-	
Revenue	Taxes Receivable	-	30,747,733	43,615,825	36,025,460	37,894,433	966,576,236	-	
	Accounts Receivable	6,472	515	90	175	206	1,523	-	
Natural & Cultural Resources	Accounts Receivable								
Comm. Coll. Office	Receivable	Year end accrual entries only							

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		
Board of Elections	Accounts Receivable	-	50,000	39,750	27,400	12,200	218,900		
Lottery	Taxes Receivable	21,185,546	18,196	53,875	9,939	8,531	852,208	25,503	-
Admin. Hearings	Accounts Receivable	-	32	-	-	-	-	-	-
Ports Authority	Accounts Receivable Intergov.	-	3,964,256	1,466,546	526,409	306,284	485,549	13,334	-
	Receivable Notes	-	1,331	1,185	-	278	7,580	-	-
	Other Receivable	-	-	-	-	-	198,315	-	1,565
	Receivables	31,854	802	-	268,128	13,380	1,851	-	-
Housing Finance	Accounts Receivable Intergov.	6,107,238	-	-	-	-	-	-	-
	Receivable Notes	30,257,841	-	-	-	-	-	-	-
	Receivable	781,739,244	52,857,453	14,009,671	6,392,695	11,004,793	12,819,102	50,000	154,208
		<u>\$ 947,121,951</u>	<u>\$ 326,647,764</u>	<u>\$ 242,494,585</u>	<u>\$ 71,468,711</u>	<u>\$ 129,459,095</u>	<u>\$ 1,399,194,305</u>	<u>\$ 1,248,519</u>	<u>\$ 62,991,084</u>

(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 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 \$474.7 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 October 1, 2015 through December 31, 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.