

Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2018

Agency	Type of Receivable	Current	Past Due					Cost of Collection	Write-off
			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
General Assembly	Accounts Receivable	1,147	822	-	-	-	325	-	-
Governor's Office	Interfund Receivable	129,703	2,165	-	-	6,464	-	-	-
Secretary of State	Accounts Receivable	-	18,381	5,967	3,544	5,035	26,909	11,890	3,488
State Auditor	Interfund Receivable	-	269,757	-	-	-	-	-	-
State Treasurer	Accounts Receivable	1,200,636	848,466	2,263,104	1,067,456	749,645	32,490,382	-	-
	Notes Receivable	33,773	-	-	-	-	-	-	-
	Other Receivables	-	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	27,809	16,773	1,842	4,752	119,997	-	-
	Intergov. Receivable	-	4,892,311	-	-	11,007,699	8,561,544	-	-
	Notes Receivable	-	-	-	-	-	-	-	-
	Interfund Receivable	-	367,492	-	-	826,856	643,110	-	-
	Other Receivables	-	47,786	-	-	107,518	83,625	-	-
Justice	Accounts Receivable	53,341	663	1,851	4,229	26,191	264	-	-
	Intergov. Receivable	25,199	-	-	-	-	-	-	-
	Interfund Receivable	2,451,045	1,223,639	304,577	426,329	146,803	325,878	-	-
Agriculture	Accounts Receivable	1,328,316	116,569	34,001	5,924	47,664	186,940	-	-
Agriculture Finance	Notes Receivable	62,569	-	10,690	-	-	-	-	-
Labor	Accounts Receivable	1,023,964	-	410,188	140,284	166,283	4,649,744	555,816	76,225
Insurance	Accounts Receivable	-	4,039,544	3,418,274	4,027,028	3,014,733	12,409,289	-	-
	Interfund Receivable	-	971,170	69,833	-	-	87,105	20,815	-
Administration	Accounts Receivable	871,199	126,995	30,010	30,819	2,971	696,797	-	-
	Intergov. Receivable	62,446	-	2,117	2,401	4,529	-	-	-
	Interfund Receivable	5,099,967	1,354,438	737,776	645,535	2,214,210	20,218	-	-
	Other Receivables	834	-	370	-	822	-	-	-
OSC	Accounts Receivable	138,733	-	-	-	-	-	-	-
DOT	Accounts Receivable	4,176,244	2,786,832	1,637,981	1,045,638	1,267,352	17,004,277	127,556	2,389,693
	Intergov. Receivable	309,875	69,027	65,087	(27,064)	(22,847)	6,007	-	-
	Notes Receivable	161,980	-	-	-	-	-	-	-
	Other Receivables	2,249,566	1,567,085	1,009,901	1,047,943	7,528,799	28,051,979	-	-
DEQ	Taxes Receivable	2,156,190	-	-	-	-	-	-	-
	Accounts Receivable	3,639,800	85,864	227,878	75,881	36,818	3,116,832	-	-
	Notes Receivable	1,343,337,966	-	-	-	-	-	-	-
	Interfund Receivable	3,542,161	-	-	-	-	-	-	-
	Other Receivables	7,337,452	-	-	-	-	-	-	-
Wildlife	Other Receivables	16,088	14,820	10,020	385	311	329,803	2,150	-
DPS	Accounts Receivable	607,737	236,529	14,820	207,638	2,548	2,137,256	13,678	43
	Intergov. Receivable	3,715,488	1,106,662	25,888	330,685	4,314	690,821	19,054	-
	Notes Receivable	100	-	-	-	-	597,926	-	-
	Interfund Receivable	2,334,310	532,777	48,342	40,371	172,442	548,048	8,156	-
DHHS - Central Administration	Accounts Receivable	-	-	-	9,670	-	58,443	23,082	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	4,439	-
DHHS - Child Development	Accounts Receivable	-	750	-	1,111	-	18,524	16,868	-
DHHS - Social Services	Accounts Receivable	-	2,227,205	1,870,464	1,535,046	1,749,497	40,468,391	39,950	11,734,787
DHHS - DMA	Accounts Receivable	-	1,937,457	82,381,499	4,905,430	41,569,770	67,458,663	200,303	-
	Intergov. Receivable	-	-	707,449	761,179	-	-	-	-
	Interfund Receivable	-	44,982	-	-	-	-	-	-
DHHS - Blind	Accounts Receivable	2,919	1,079	5,900	1,709	16,318	99,417	11,541	-
DHHS - Health Service Reg	Accounts Receivable	-	124,654	2,060	24,320	123,660	2,015,546	30,184	-
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	-	-	427,531	6,214	-
DHHS - DMH/DD/SAS	Accounts Receivable	-	246,719,049	6,365,842	4,785,071	3,511,277	86,650,349	447,522	9,379,922
DHHS - Disability Determination	Accounts Receivable	-	-	766	-	6,175	-	6,214	-
DHHS - Public Health	Accounts Receivable	-	1,119,166	430,220	181,697	230,785	646,812	44,389	-
Information Technology	Accounts Receivable	2,372,121	156,938	1,270,186	187,265	-	2,081,265	19,042	-
Commerce	Taxes Receivable	-	1,042,974	2,081,666	771,744	537,730	67,015,592	-	19,012,881
	Accounts Receivable	-	900,546	900,705	760,380	624,182	123,898,519	-	4,738,449

Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2018

	Intergov. Receivable	-	20,763	2,361	-	1,636	5,932	-	-	
	Interfund Receivable	-	17,832	-	494	-	-	-	-	
	Other Receivables	-	-	-	-	-	-	-	-	
Revenue	(a) Taxes Receivable	-	83,055,695	29,384,042	44,255,706	9,677,563	1,229,575,155	(b)	92,658,550	
	Other Receivables	-	282	5,661	4,240	2,643	109,878	(b)	3,441	
Natural Cultural Resources	Accounts Receivable	2,407	2,931	95	511	60	1,501	-	-	
Community Colleges	Intergov. Receivable	-	18,239	-	3,652	816	-	-	-	
Board of Elections	Accounts Receivable	-	-	-	-	-	-	-	-	
Education Lottery	Accounts Receivable	55,304	33,201	17,755	2,507	5,431	420,078	25,930	107,214	
Admin. Hearings	Accounts Receivable	-	220	40	-	-	-	-	-	
Housing Finance Agency	Accounts Receivable	5,814,578	-	-	-	-	-	-	-	
	Intergov. Receivable	690,380	-	-	-	-	-	-	-	
	Notes Receivable	582,491,901	28,130,695	9,084,809	3,408,375	6,241,501	14,155,275	55,000	25,618	
NC Global TransPark	Accounts Receivable	-	35,976	27,456	22,073	27,156	169,205	-	-	
Ports Authority	Accounts Receivable	-	4,057,066	1,141,090	443,128	53,911	93,833	14,710	-	
	Intergov. Receivable	-	47,333	10,177	-	-	17,249	-	-	
	Notes Receivable	-	-	-	-	-	-	-	-	
	Other Receivables	97,069	2,052	-	-	-	6,229	-	-	
Gateway University Research Park	Taxes Receivable	14,512	-	-	-	-	-	-	-	
	Accounts Receivable	33,528	12,002	7,112	10,000	333	188	-	-	
	Interfund Receivable	137,312	-	50,000	-	-	-	-	-	
OSC Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-	
			<u>1,977,779,862</u>	<u>390,416,686</u>	<u>146,092,803</u>	<u>71,152,171</u>	<u>91,702,354</u>	<u>1,748,178,997</u>	<u>1,704,502</u>	<u>140,130,311</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 PSRM system. Accounts receivable reporting in PSRM 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 a legacy tax system to the PSRM system. Accounts receivable reporting in PSRM is not functional as of the due date of this report. this report. The Unauthorized Substance Tax Accounts Receivable amount of \$346.4 million has not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. Historically, 2% of the Unauthorized Substance Tax is collectible. The Insurance Tax Accounts Receivable amount of \$32.4 million has not been included nor apportioned to this aging schedule. The aging breakdown is not available for this tax type. This is a significant increase from prior quarters and over 99% of the outstanding insurance balance is due to one individual taxpayer. The amounts reflected in the "Write-Off" column represent write-off amounts for the period January 1, 2018 through March 31, 2018. 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