Accounts Receivable Quarterly Activity Quarter Ending September 30, 2016

			Past Due						
<u>Agency</u>	Type of Receivable	Current	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Cost of Collection	Write-off
General Assembly	Accounts Receivable	4,166	3,220	540	248	117	41	_	_
Secretary of State	Accounts Receivable		9,977	8,239	7,278	10,039	48,782	9,349	5,435
State Auditor	Interfund Receivable	-	-	875,205	- ,2.0	-	14,108	-	-
State Treasurer	Accounts Receivable	1,322,323	1,554,500	3,017,995	1,554,340	577,892	30,048,307		
State Heasurei	Intergov. Receivable	1,322,323	1,554,500	5,017,555	1,004,040	377,032	30,040,307	_	_
	Notes Receivable	49,795	_						
DPI	Accounts Receivable	49,795	9,450	75,107	210	9,382	32,869		
DFI	Intergov. Receivable		5,047,994	75,107	210	11,357,987	8,833,990		
	Notes Receivable	-	3,047,334	-	-	11,557,567	0,033,990	-	_
	Interfund Receivable	-	44,686	-	-	100,544	78,201	•	-
	Other Receivables	-	25,401	-	-	57,152	44,451	•	-
luction	Accounts Receivable	47 225	25,401	24.077	- - 220	,	116	•	00.000
Justice	Intergov. Receivable	47,325	231,876	34,077	5,328	3,124	110	-	90,000
	_	620,116	,	136,114	12	5,607	07.040	-	- 0.050
	Interfund Receivable	566,864	5,000	209,550	9,216	89,499	37,246	-	9,352
Agriculture	Accounts Receivable	246,935	119,123	43,781	49,811	35,083	171,924	-	-
Agriculture Finance	Notes Receivable	-	-	-	6,654	-	-	-	-
Labor	Accounts Receivable	795,300	-	337,546	301,172	190,944	3,956,506	362,119	170,574
Insurance	Accounts Receivable	-	5,994	-	-	-	-	-	-
	Intergov. Receivable	-	9,343	-		-	-		-
	Interfund Receivable	-	799,860	1,904	923,367	-	-	8,127	-
Administration	Accounts Receivable	943,587	450,597	103,243	16,985	9,857	151,553	-	-
	Intergov. Receivable	·	110,453	4,500	1,351	1,873	-	-	-
	Interfund Receivable	8,826,638	5,004,880	1,513,420	431,255	1,652,650	-	-	-
	Other Receivables	567,352	75,005	5,469	(321)	75,860	-	-	-
OSC	Accounts Receivable	43,200	5,679	17,457	13,413	2,239	1,150	-	-
DOT	Accounts Receivable	7,188,805	4,880,679	2,302,839	987,457	963,486	10,030,211	264,983	776,888
	Intergov. Receivable	505,696	262,752	-	-	-	8	-	-
	Notes Receivable	(1,654)	(718)	(848)	(1,654)	(1,654)	(1,654)	-	-
	Other Receivables	2,529,163	1,787,784	1,404,979	1,045,207	4,989,311	16,693,353	-	-
DEQ	Taxes Receivable	2,223,323	· · · · · <u>-</u>	-	· · · · ·	-	· · · · ·	_	-
	Accounts Receivable	6,795,215	787,095	1,014,997	63,179	20,490	659,502	_	-
	Intergov. Receivable	-	-	-	-	,	-	_	-
	Notes Receivable	1,117,181,641	_	-	-	_	_	_	-
	Interfund Receivable	4,846,046	_	-	-	_	_	_	-
	Other Receivables	7,115,509	_	_	_	_	_	_	_
Wildlife	Other Receivables	30,125	_	39,818	3,826	70	349,496	2,150	_
DPS	Accounts Receivable	421,290	32,518	46,454	193,593	44,376	1,224,697	11,284	4,664
D13	Intergov. Receivable	3,704,474	813,933	99,752	161,165	5,337	595,726	15,973	7,007
	Notes Receivable	91,965	1,816	500	500	550	715,380	10,575	_
	Interfund Receivable	1,672,302	359,334	135,955	122,813	11,837	289,784	6,992	_
DHHS - Central Administration	Accounts Receivable	1,072,002	333,334	100,000	122,010	11,007	81,475	18,354	_
DHHS - Aging	Accounts Receivable	_	_	_	_	_	01,475	5,647	_
DHHS - Child Development	Accounts Receivable		500	500	_	9	18,835	13,413	_
DHHS - Social Services	Accounts Receivable	_	1,855,778	1,862,360	1,572,661	1,696,411	11,893,247	31,767	209,444
DHHS - DMA	Accounts Receivable	-	147,148						281,075
DI IU2 - DIVIA	Intergov. Receivable	28,753	147,140	61,447,119	23,996,671	738,372	100,380,184	199,211	281,075 7,841,199
	Intergov. Receivable	20,100	945,457	107,094	-	-	-	-	10,853,662
DULIC Diad	Accounts Receivable	-	940,407	107,094	-	147.002	- 0.477	-	10,000,002
DHHS - Blind	Accounts Receivable Accounts Receivable	2.250	- E7 410	15 205	710 254	147,003	9,177	24.002	-
DHHS - Health Service Reg	Accounts Receivable Accounts Receivable	3,250	57,416	15,205	718,354	28,676	1,006,923	24,002	
DHHS - Vocational Rehab			400 047 005	0.005.045	70	2 470 707	430,704	4,941	7.040.040
DHHS - DMH/DD/SAS	Accounts Receivable	-	180,017,895	6,985,845	3,100,566	3,172,767	67,078,862	337,026	7,919,049
DHHS - Disability Determination	Accounts Receivable	2 2 4 2	000 000	005 100	4==	400.040	9,182	4,941	
DHHS - Public Health	Accounts Receivable	2,019	660,988	365,438	114,175	166,349	732,028	33,179	-

Accounts Receivable Quarterly Activity Quarter Ending September 30, 2016

Information Technology	Accounts Receivable	6,214,549	2,370,102	513,243	474,292	110,419	467,337	34,420	
Commerce	Taxes Receivable	=	1,989,242	3,473,507	1,920,664	1,059,280	70,087,276	-	6,653,767
	Accounts Receivable	2,839	4,314,957	4,560,190	4,036,465	2,956,658	141,232,642		7,443,947
	Intergov. Receivable	7,042	11,365	9,585	1,203		6,500		
	Interfund Receivable		72,831	208,615					
	Other Receivables	149			1,852	1,415			
Revenue	(a) Taxes Receivable		40,310,440	75,408,484	93,487,868	62,778,592	959,648,324	(b)	29,015,473
	Other Receivables		71,525					(b)	
Natural Cultural Resources	Accounts Receivable	10,967	1,798	122	181	-	1,285		
Community Colleges	Intergov. Receivable	52,500	-	-	-	-	-	-	-
Board of Elections	Accounts Receivable	19,500	25,550	22,250	27,800	2,250	258,200	-	-
Education Lottery	Accounts Receivable	-	87,818	35,840	34,071	20,149	947,657	21,335	(1,667)
Admin. Hearings	Accounts Receivable	-	157	60	-	-	-	-	-
Housing Finance Agency	Accounts Receivable	6,790,365	-	-	-	-	-	-	-
	Notes Receivable	710,209,405	37,136,081	12,047,096	6,446,152	9,104,122	9,928,496	50,000	100,974
NC Global TransPark	Accounts Receivable	93,179			3,998	2,067			
	Intergov. Receivable	166,486							
Ports Authority	Accounts Receivable	-	4,172,241	783,224	958,186	571,013	153,466	14,247	-
	Intergov. Receivable	-	10,365	-	-	-	18,459	-	-
	Notes Receivable	-	-	-	-	-	136,435	-	35,168
	Other Receivables	44,762	24,390	-	-	-	5,202	-	-
Gateway University Research Park	Taxes Receivable	57,532	-	-	-	-	-	2,877	
	Accounts Receivable	67,568	13,088	500	1,900	2,600	-	3,378	
OSC Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-
		-							
		\$ 1,892,108,371	\$ 296,735,364	\$ 179,274,872	\$ 142,793,528	\$ 102,771,803	\$ 1,438,507,989	\$ 1,479,716	\$ 71,409,005

⁽a) The Accounts Receivable balances are provied 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 a legacy tax system to the ETM system. Accounts receivable reporting in ETM is not functional as of the due date of this report. this report.

The Unauthorized Substance Tax Accounts Receivable amount of \$495 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 \$267,029 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 July 1, 2016 through September 30, 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

A new receivable for 911 Service Charge is included on this quarterly report. This is the first quarter there have been outstanding receivables related to the 911 Service Charge and because it is considered a service charge rather than a tax (see G.S. 143B-1403), the new 911 receivables are included as a line item under Other Receivables instead of Taxes Receivable

⁽b) Unable to Determine