

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2017

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	\$ 325.20	\$ -	\$ -	\$ -	\$ -	\$ 325.20	\$ -	\$ -
Secretary of State	Accounts Receivable	\$ -	\$ 17,688.00	\$ 7,560.00	\$ 2,742.00	\$ 2,315.00	\$ 22,055.02	\$ 9,685.14	\$ 5,934.62
State Auditor	Interfund Receivable	\$ -	\$ 206.00	\$ -	\$ -	\$ 19,673.00	\$ -	\$ -	\$ -
State Treasurer	Accounts Receivable	\$ 816,220.34	\$ 1,230,498.48	\$ 2,145,285.49	\$ 3,125,724.25	\$ 1,283,135.79	\$ 30,108,992.23	\$ -	\$ 49.22
	Notes Receivable	\$ 38,103.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DPI	Accounts Receivable	\$ -	\$ 180,192.42	\$ 41,222.55	\$ 86,992.39	\$ 2,026.80	\$ 74,446.49	\$ -	\$ -
	Intergov. Receivable	\$ -	\$ 4,892,310.77	\$ -	\$ -	\$ 11,007,699.22	\$ 8,561,543.84	\$ -	\$ -
	Interfund Receivable	\$ -	\$ 367,491.61	\$ -	\$ -	\$ 826,856.13	\$ 643,110.32	\$ -	\$ -
	Other Receivables	\$ -	\$ 47,785.80	\$ -	\$ -	\$ 107,518.06	\$ 83,625.16	\$ -	\$ -
Justice	Accounts Receivable	\$ 28,522.64	\$ 6.82	\$ 61,968.16	\$ 18,703.12	\$ 121.54	\$ 352.83	\$ -	\$ -
	Intergov. Receivable	\$ 32,714.24	\$ 20.00	\$ -	\$ 12.00	\$ -	\$ -	\$ -	\$ -
	Interfund Receivable	\$ 655,197.34	\$ 815,852.99	\$ 286,592.48	\$ 30,500.13	\$ 67,449.92	\$ 210,509.33	\$ -	\$ -
Agriculture	Accounts Receivable	\$ 2,207,180.35	\$ 220,379.63	\$ 30,576.40	\$ 13,390.51	\$ 38,878.95	\$ 23,593.40	\$ -	\$ -
Agriculture Finance	Notes Receivable	\$ -	\$ 8,731.41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor	Accounts Receivable	\$ 867,074.00	\$ -	\$ 499,960.35	\$ 277,375.40	\$ 220,843.42	\$ 4,245,722.07	\$ 538,272.58	\$ 129,957.65
Insurance	Accounts Receivable	\$ -	\$ 94,544.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Interfund Receivable	\$ -	\$ 962,921.11	\$ 17,623.70	\$ 295,502.00	\$ -	\$ -	\$ 20,815.00	\$ -
Administration	Accounts Receivable	\$ 1,013,159.39	\$ 83,316.59	\$ 52,989.16	\$ 17,680.41	\$ 35,799.17	\$ 608,454.49	\$ -	\$ -
	Intergov. Receivable	\$ -	\$ 187,107.18	\$ 17,844.64	\$ 36,275.78	\$ 4,111.93	\$ -	\$ -	\$ -
	Interfund Receivable	\$ 3,431,794.78	\$ 5,254,429.83	\$ 554,830.16	\$ 553,439.54	\$ 2,545,519.84	\$ 20,217.62	\$ -	\$ -
	Other Receivables	\$ 427,510.53	\$ 321,649.41	\$ 17,060.46	\$ 568.23	\$ 6,057.02	\$ -	\$ -	\$ -
OSC	Accounts Receivable	\$ 38,294.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DOT	Accounts Receivable	\$ 4,274,473.62	\$ 1,885,801.56	\$ 1,291,873.20	\$ 1,191,033.94	\$ 1,324,874.62	\$ 15,964,336.58	\$ 127,555.75	\$ 2,141,841.64
	Intergov. Receivable	\$ 628,850.76	\$ 206,752.58	\$ (20,704.62)	\$ (18,140.33)	\$ (147,629.55)	\$ 361,353.43	\$ -	\$ -
	Notes Receivable	\$ 761,359.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Receivables	\$ 2,178,656.49	\$ 1,969,785.79	\$ 1,265,583.12	\$ 1,608,647.31	\$ 6,912,926.80	\$ 23,886,857.58	\$ -	\$ -
DEQ	Taxes Receivable	\$ 2,087,229.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Accounts Receivable	\$ 2,546,603.25	\$ 262,073.10	\$ 985,974.47	\$ 154,558.39	\$ 105,518.90	\$ 2,218,315.00	\$ -	\$ -
	Notes Receivable	\$ 1,204,235,731.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Interfund Receivable	\$ 2,658,091.98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Receivables	\$ 7,337,451.95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wildlife	Other Receivables	\$ 3,977.25	\$ 479.00	\$ -	\$ 686.00	\$ 114.00	\$ 356,952.13	\$ 2,150.00	\$ -
DPS	Accounts Receivable	\$ 575,024.24	\$ 161,488.21	\$ 51,529.68	\$ 156,879.86	\$ 102,701.67	\$ 1,944,814.98	\$ 9,201.88	\$ 55.09
	Intergov. Receivable	\$ 3,602,934.87	\$ 699,100.06	\$ 122,628.91	\$ 221,794.85	\$ 321.32	\$ 520,555.56	\$ 16,569.94	\$ -
	Notes Receivable	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 696,237.10	\$ -	\$ -
	Interfund Receivable	\$ 2,295,269.93	\$ 508,617.21	\$ 325,517.37	\$ 95,161.63	\$ 60,502.17	\$ 291,580.05	\$ 10,539.07	\$ -
DHHS - Central Administration	Accounts Receivable	\$ -	\$ 1,412.79	\$ 3,167.75	\$ 196.32	\$ 2,291.37	\$ 68,041.91	\$ 17,574.00	\$ -
DHHS - Aging	Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,379.62	\$ -
DHHS - Child Development	Accounts Receivable	\$ -	\$ -	\$ 125.00	\$ -	\$ -	\$ 10,061.06	\$ 12,842.54	\$ -
DHHS - Social Services	Accounts Receivable	\$ 2,429.31	\$ 1,813,834.63	\$ 1,629,127.62	\$ 1,663,533.29	\$ 1,620,925.86	\$ 13,412,861.48	\$ 30,416.54	\$ -
DHHS - DMA	Accounts Receivable	\$ -	\$ 2,673,611.75	\$ 61,111,843.03	\$ 3,941,499.03	\$ 4,883,841.14	\$ 84,720,323.39	\$ 101,071.77	\$ -
	Interfund Receivable	\$ -	\$ 35,762.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DHHS - Blind	Accounts Receivable	\$ -	\$ 8,422.16	\$ -	\$ 1,907.65	\$ 24,558.31	\$ 92,736.50	\$ 8,787.00	\$ -
DHHS - Health Service Reg	Accounts Receivable	\$ -	\$ 150,212.48	\$ 9,900.00	\$ 152,114.00	\$ 136,867.50	\$ 1,683,227.99	\$ 22,981.39	\$ -
DHHS - Vocational Rehab	Accounts Receivable	\$ -	\$ 345.18	\$ -	\$ -	\$ -	\$ 427,540.47	\$ 4,731.46	\$ -
DHHS - DMH/DD/SAS	Accounts Receivable	\$ -	\$ 208,236,392.48	\$ 5,805,488.58	\$ 3,662,186.43	\$ 4,217,330.63	\$ 75,857,820.56	\$ 370,703.74	\$ -
DHHS - Disability Determination	Accounts Receivable	\$ -	\$ -	\$ 222.64	\$ -	\$ -	\$ 6,543.43	\$ 4,731.46	\$ -
DHHS - Public Health	Accounts Receivable	\$ -	\$ 1,312,398.19	\$ 390,234.55	\$ 187,550.76	\$ 192,869.72	\$ 457,997.74	\$ 33,796.15	\$ -
Information Technology	Accounts Receivable	\$ 7,811,010.89	\$ 183,076.47	\$ 1,287,450.45	\$ 549,505.16	\$ 443,407.05	\$ 825,344.58	\$ 20,653.66	\$ -
Commerce	Taxes Receivable	\$ -	\$ 2,200,448.43	\$ 1,590,298.84	\$ 1,393,887.06	\$ 607,818.84	\$ 67,539,449.69	\$ -	\$ 5,062,751.00
	Accounts Receivable	\$ -	\$ 3,221,146.23	\$ 5,582,150.20	\$ 5,218,129.99	\$ 3,799,691.53	\$ 144,818,297.89	\$ -	\$ 5,726,027.00
	Intergov. Receivable	\$ -	\$ 22,311.98	\$ 11,300.72	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	(a) Taxes Receivable	\$ -	\$ 49,337,591.19	\$ 29,588,891.01	\$ 75,736,258.44	\$ 123,504,274.76	\$ 1,183,593,597.68	(B)	\$ 180,970,600.86
	Other Receivables	\$ -	\$ 13,291.52	\$ 71,809.44	\$ 36.34	\$ 155.07	\$ 114,184.23	(B)	\$ (0.15)
Natural Cultural Resources	Accounts Receivable	\$ 2,108.94	\$ 62.00	\$ 568.39	\$ -	\$ -	\$ 1,561.03	\$ -	\$ -
Community Colleges	Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ 858.00	\$ -	\$ -	\$ -
Board of Elections	Accounts Receivable	\$ -	\$ -	\$ 25,050.00	\$ 11,000.00	\$ 28,000.00	\$ 506,850.00	\$ -	\$ -
Education Lottery	Accounts Receivable	\$ 19,179,496.70	\$ 16,538.54	\$ 12,802.20	\$ 50,740.71	\$ 37,058.94	\$ 485,956.59	\$ 26,003.55	\$ -
Admin. Hearings	Accounts Receivable	\$ 180.00	\$ 120.00	\$ 60.00	\$ -	\$ -	\$ -	\$ -	\$ -

**Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2017**

Housing Finance Agency	Accounts Receivable	\$ 5,620,038.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Intergov. Receivable	\$ 130,599.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Notes Receivable	\$ 631,391,737.67	\$ 34,243,031.44	\$ 11,754,247.02	\$ 4,800,407.60	\$ 5,350,962.83	\$ 9,442,806.30	\$ 55,000.00	\$ 29,101.90	\$ -
NC Global TransPark	Accounts Receivable	\$ 21,755.31	\$ 23,850.72	\$ 3,051.00	\$ 30,500.25	\$ 40,748.36	\$ -	\$ -	\$ -	\$ -
	Intergov. Receivable	\$ 48,523.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ports Authority	Accounts Receivable	\$ -	\$ 3,732,966.99	\$ 1,018,362.96	\$ 363,925.51	\$ 143,408.90	\$ 276,322.04	\$ 14,710.00	\$ -	\$ -
	Intergov. Receivable	\$ -	\$ 17,876.31	\$ -	\$ -	\$ -	\$ 17,249.47	\$ -	\$ -	\$ -
	Notes Receivable	\$ -	\$ 14,915.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Receivables	\$ 70,302.39	\$ 1,075.53	\$ -	\$ 6,229.19	\$ -	\$ 19,500.00	\$ -	\$ -	\$ -
Gateway University Research Park	Accounts Receivable	\$567.00	\$3,059.55	\$3,278.43	\$4,624.84	\$760.39	\$54,065.71	\$0.00	\$0.00	\$0.00
	Intergov. Receivable	\$33,941.03	\$3,208.10	\$0.00	\$2,776.00	\$3,973.05	\$0.00	\$0.00	\$0.00	\$0.00
OSC Central Accounts	Accounts Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345.21	\$ -	\$ -	\$ -
		<u>\$ 1,907,054,940.95</u>	<u>\$ 327,646,692.68</u>	<u>\$ 127,655,845.51</u>	<u>\$ 105,647,035.98</u>	<u>\$ 169,567,637.97</u>	<u>\$ 1,675,276,635.36</u>	<u>\$ 1,462,172.24</u>	<u>\$ 194,066,318.83</u>	<u>\$ -</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 PSR 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 \$456.2 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 \$689,141 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, 2017 through September 30, 2017. 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