

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 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	50,389	50,063	-	-	-	-	325	-	-
Secretary of State	Accounts Receivable	-	11,768	7,109	5,106	1,486	22,031	9,685	3,395	-
State Auditor	Interfund Receivable	-	275,113	-	-	-	-	-	-	-
State Treasurer	Accounts Receivable	692,960	1,316,052	2,314,377	1,680,183	606,894	32,333,124	-	-	-
	Notes Receivable	33,773	-	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	7,539	52,247	34,293	76,559	101,326	-	-	-
	Intergov. Receivable	-	4,892,311	-	-	11,007,699	8,561,544	-	-	-
	Interfund Receivable	-	367,492	-	-	826,856	643,110	-	-	-
	Other Receivables	-	47,786	-	-	107,518	83,625	-	-	-
Justice	Accounts Receivable	46,732	-	2,876	6,194	19,373	264	-	-	495,000
	Intergov. Receivable	310,920	-	-	-	-	-	-	-	-
	Interfund Receivable	2,216,604	985,471	272,725	90,314	231,118	413,810	-	-	86,500
Agriculture	Accounts Receivable	1,640,449	1,004,044	54,023	37,672	74,678	46,350	-	-	-
Agriculture Finance	Notes Receivable	-	-	-	-	-	-	-	-	-
Labor	Accounts Receivable	847,345	-	553,087	312,417	189,060	4,517,337	564,437	82,413	-
Insurance	Accounts Receivable	-	3,960,639	955,823	1,218,309	1,715,183	14,229,221	-	-	-
	Interfund Receivable	-	1,643,938	978,216	17,624	243,827	55,420	20,815	-	-
Administration	Accounts Receivable	852,836	165,910	36,652	21,204	6,669	684,581	-	-	-
	Intergov. Receivable	-	62,308	50,269	4,329	14,415	529	-	-	-
	Interfund Receivable	7,144,800	2,964,046	945,578	582,997	3,474,417	20,218	-	-	-
	Other Receivables	-	935	300	187	300	-	-	-	-
OSC	Accounts Receivable	48,076	5,945	130	-	-	-	-	-	-
DOT	Accounts Receivable	2,658,356	2,003,522	2,993,462	1,489,312	1,263,110	16,217,747	127,556	1,849,799	-
	Intergov. Receivable	353,773	63,726	14,356	6,466	(800)	42	-	-	-
	Notes Receivable	762,792	-	-	-	-	-	-	-	-
	Other Receivables	2,498,999	1,770,826	1,541,823	1,330,801	7,697,246	26,325,171	-	-	-
DEQ	Taxes Receivable	2,123,974	-	-	-	-	-	-	-	-
	Accounts Receivable	2,693,257	90,532	274,868	576,750	92,185	3,215,505	-	-	-
	Intergov. Receivable	-	-	-	-	-	-	-	-	-
	Notes Receivable	1,277,252,795	-	-	-	-	-	-	-	-
	Interfund Receivable	2,612,454	-	-	-	-	-	-	-	-
	Other Receivables	2,934,981	-	-	-	-	-	-	-	-
Wildlife	Other Receivables	2,075	8,387	130	495	22	361,384	2,150	-	-
DPS	Accounts Receivable	592,651	256,924	282,618	205,455	95,446	2,016,884	9,466	-	-
	Intergov. Receivable	5,769,907	1,245,028	337,345	61,504	10,054	522,573	19,462	-	-
	Notes Receivable	500	500	500	500	500	600,224	-	-	-
	Interfund Receivable	2,147,601	636,734	127,801	95,263	154,334	555,552	7,383	-	-
DHHS - Central Administration	Accounts Receivable	-	-	3,563	-	-	73,519	15,715	-	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	3,022	-	-
DHHS - Child Development	Accounts Receivable	-	739	158,249	828	292	9,597	11,484	-	-
DHHS - Social Services	Accounts Receivable	-	1,788,267	2,035,731	1,816,009	1,606,320	13,425,448	27,200	5,129,774	-
DHHS - DMA	Accounts Receivable	-	530,318	66,447,762	6,912,958	36,660,029	60,715,815	219,232	4,416,569	-
	Intergov. Receivable	-	-	689,797	679,495	-	-	-	-	-
	Interfund Receivable	-	72,999	-	-	-	-	-	-	-
DHHS - Blind	Accounts Receivable	-	5,836	2,885	5,796	21,560	108,498	7,858	-	-
DHHS - Health Service Reg	Accounts Receivable	-	150,793	95,100	203,529	12,760	1,824,568	20,551	-	-
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	-	-	427,531	4,231	-	-
DHHS - DMH/DD/SAS	Accounts Receivable	-	237,985,264	8,358,230	8,060,443	1,562,115	83,988,086	482,084	8,787,546	-
DHHS - Disability Determination	Accounts Receivable	-	-	417	-	-	6,766	4,231	-	-
DHHS - Public Health	Accounts Receivable	-	1,232,718	580,546	553,208	255,802	566,666	30,222	-	-
Information Technology	Accounts Receivable	8,497,568	4,022,502	1,826,829	1,163,355	693,926	992,240	24,103	-	-
Commerce	Taxes Receivable	-	1,001,421	2,007,648	3,327,412	907,010	67,134,912	-	7,874,664	-
	Accounts Receivable	3,720	735,143	949,214	801,396	796,203	129,756,559	-	5,076,651	-
	Intergov. Receivable	-	680,750	3,772	2,160	-	-	-	-	-
Revenue	(a) Taxes Receivable	-	37,587,676	94,928,407	48,850,678	35,564,942	1,269,226,756	(b)	51,137,057	-
	Other Receivables	-	3,019	10,534	7,619	8,149	103,199	(b)	8,079	-

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Natural Cultural Resources	Accounts Receivable	34	284	578	-	-	1,501	-	-
Community Colleges	Accounts Receivable	-	50,414	-	-	-	-	-	-
Board of Elections	Accounts Receivable	33,100	11,700	30,250	-	-	1,084,350	-	-
Education Lottery	Accounts Receivable	25,875,703	4,855	115,609	14,159	12,916	515,292	25,983	33,127
Admin. Hearings	Accounts Receivable	-	305	20	-	-	-	-	-
Housing Finance Agency	Accounts Receivable	6,503,472	-	-	-	-	-	-	-
	Intergov. Receivable	345,190	-	-	-	-	-	-	-
	Notes Receivable	592,108,233	38,625,235	13,627,685	4,311,053	5,797,918	8,381,061	55,000	53,829
NC Global TransPark	Accounts Receivable	-	27,156	24,902	25,333	7	119,888	-	-
Ports Authority	Accounts Receivable	-	2,684,763	1,363,809	370,534	102,544	157,488	14,710	-
	Intergov. Receivable	-	37,942	55,200	100,641	17,588	17,249	-	-
	Notes Receivable	-	706	40,415	8,089	-	-	-	-
	Other Receivables	93,460	2,052	-	112	-	25,729	-	-
Gateway University Research Park	Taxes Receivable	-	3,086	4,874	3,617	3,627	8,539	-	-
	Accounts Receivable	86,263	34,650	14,250	9,011	55	188	-	-
OSC Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-
		<u>\$ 1,949,835,744</u>	<u>\$ 351,118,131</u>	<u>\$ 205,172,594</u>	<u>\$ 85,004,806</u>	<u>\$ 111,931,914</u>	<u>\$ 1,750,199,689</u>	<u>\$ 1,706,581</u>	<u>\$ 85,034,404</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 (Motor Fuels) accounts receivable amounts are not included nor apportioned to this aging schedule because these motor fuels administered by the Department have been transferred from a legacy tax system to the PSRM system. Accounts receivable reporting in PSRM is not functional as of the due date of this report. The Unauthorized Substance Tax Accounts Receivable amount of \$349.7 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 \$838,372 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 October 1, 2017 through December 31, 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.

(b) Unable to Determine