

**Accounts Receivable Quarterly Activity**  
**Quarter Ending March 31, 2019**

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	8,987	6,655	1,853	-	133	346	-	-
Governor's Office	Interfund Receivable	33,269	-	-	-	-	-	-	-
	Other Receivables	11,378	-	-	-	-	-	-	-
Secretary of State	Accounts Receivable	-	19,810	5,887	4,493	2,773	35,891	10,700	5,428
State Auditor	Interfund Receivable	620,009	-	-	-	-	-	-	-
State Treasurer	Accounts Receivable	604,207	6,759,858	2,689,218	993,150	464,417	31,399,986	-	-
	Notes Receivable	22,082	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	16,964	10,790	6,628	5,180	295,297	-	-
	Intergov. Receivable	-	-	-	-	4,598,157	18,392,628	-	-
	Interfund Receivable	-	-	-	-	393,422	1,573,689	-	-
	Other Receivables	-	-	-	-	73,033	292,132	-	-
Justice	Accounts Receivable	71,584	1,507	1,939	4,046	11,999	571	-	-
	Intergov. Receivable	25,199	-	-	-	-	-	-	-
	Interfund Receivable	680,685	8,926	191,371	682,471	247,424	842,254	-	-
Agriculture	Accounts Receivable	-	517	-	92	64,030	-	20,988	-
Agriculture Finance	Notes Receivable	-	-	-	10,690	-	-	-	-
Labor	Accounts Receivable	1,358,634	-	920,224	348,032	254,491	6,180,313	102,379	324,670
Insurance	Accounts Receivable	-	3,605,800	2,045,472	1,817,691	1,763,162	19,649,349	67,137	-
	Interfund Receivable	-	818,500	42,557	10,945	-	1,774	129,482	-
Administration	Accounts Receivable	973,527	202,923	97,333	40,914	11,299	826,220	-	-
	Intergov. Receivable	117,705	-	4,466	-	3,239	-	-	-
	Interfund Receivable	1,893,731	4,990,045	1,686,084	590,927	5,173,399	20,218	-	-
	Other Receivables	1,756	-	-	-	502	-	-	-
OSC	Accounts Receivable	117,022	2,026	267	-	-	-	-	-
DOT	Accounts Receivable	4,181,027	2,031,397	1,659,277	1,023,780	1,024,839	18,905,351	139,211	947,227
	Intergov. Receivable	1,012,567	179,396	-	-	169,202	-	-	-
	Notes Receivable	145,903	-	-	-	-	-	-	-
	Other Receivables	2,559,114	2,570,923	1,293,993	1,011,759	5,495,476	26,027,212	-	-
DEQ	Taxes Receivable	2,124,120	-	-	-	-	-	-	-
	Accounts Receivable	1,536,613	18,912	162,833	47,665	26,272	1,487,510	-	-
	Notes Receivable	179,017,010	-	-	-	-	-	-	-
	Interfund Receivable	2,858,968	-	-	-	-	-	-	-
	Other Receivables	7,271,826	-	-	-	-	-	-	-
Wildlife	Other Receivables	87,152	1,810	50	10,000	25	127,818	2,150	-
DPS	Accounts Receivable	410,291	280,956	75,497	225,734	9,936	2,294,571	13,828	-
	Intergov. Receivable	3,616,296	957,009	741,763	52,484	41,646	861,571	17,301	-
	Notes Receivable	-	-	-	-	-	496,573	-	-
	Interfund Receivable	2,759,936	515,288	66,857	64,295	55,541	273,912	10,193	-
DHHS - Central Administration	Accounts Receivable	-	517	-	92	64,030	-	20,988	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	4,036	-
DHHS - Child Development	Accounts Receivable	-	125	225	-	25	22,519	15,337	-
DHHS - Social Services	Accounts Receivable	940	16,439	25,929	18,677	7,882	805,971	36,325	10,875,672
DHHS - DHB	Accounts Receivable	-	4,753,001	270,182	87,640,812	2,739,477	76,926,643	211,097	1,067,435
	Intergov. Receivable	25,507	-	-	-	-	-	-	-
	Interfund Receivable	-	677,947	-	-	-	-	-	-
DHHS - Blind	Accounts Receivable	3,591	338	8,490	3,385	8,078	81,026	10,494	-
DHHS - Health Service Reg	Accounts Receivable	122,570	68,200	6,629	29,561	2,113	2,625,805	27,446	-
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	-	-	428,092	5,651	-
DHHS - DMH/DD/SAS	Accounts Receivable	-	231,461,136	7,351,374	5,549,188	4,990,035	79,885,779	388,957	27,511,926
DHHS - Disability Determination	Accounts Receivable	-	-	-	20	-	6,128	5,651	-
DHHS - Public Health	Accounts Receivable	771,734	1,448,395	488,383	217,147	503,295	580,363	40,362	-
Information Technology	Accounts Receivable	-	-	-	-	-	-	-	-
Commerce	Taxes Receivable	-	939,262	1,364,303	856,970	324,421	59,656,984	-	3,191,625
	Accounts Receivable	10,590	525,988	750,797	724,114	-	124,386,786	-	-
	Intergov. Receivable	-	12,036	-	-	-	-	-	-
	Notes Receivable	1,560,000	-	-	-	-	-	-	-

**Accounts Receivable Quarterly Activity**  
**Quarter Ending March 31, 2019**

Revenue	(a) Taxes Receivable	-	50,462,294	21,050,152	57,298,179	10,733,399	1,193,448,136	(B)	10,453,296
	Other Receivables	-	2,960	449	1,635	18,001	55,190	(B)	-
Natural Cultural Resources	Accounts Receivable	1,061	168	90	4,587	-	1,593	-	-
Community Colleges	Accounts Receivable	9,237	-	-	381	-	-	-	-
Board of Elections	Accounts Receivable	20,200	-	50	13,000	23,500	628,300	-	-
Education Lottery	Accounts Receivable	31,668,854	7,653	16,992	22,025	20,441	498,424	21,332	(910)
Admin. Hearings	Accounts Receivable	-	305	60	-	-	-	-	-
Housing Finance Agency	Accounts Receivable	3,916,510	-	-	-	-	-	-	-
	Intergov. Receivable	2,012,400	-	-	-	-	-	-	-
	Notes Receivable	512,367,135	26,994,255	10,237,440	2,718,382	7,052,298	6,403,575	55,000	(4,172)
NC Global TransPark	Accounts Receivable	-	52,662	645	295	295	38,330	-	-
	Intergov. Receivable	-	-	-	-	-	508	-	-
Ports Authority	Accounts Receivable	-	3,457,581	1,927,127	560,462	68,311	100,501	24,409	-
	Intergov. Receivable	-	230,840	-	-	-	17,249	-	-
	Other Receivables	146,357	2,061	-	75,000	-	13,238	-	-
Gateway University Research Park	Taxes Receivable	-	2,465	6,824	7,341	7,483	75,160	-	-
	Accounts Receivable	13,947	22,121	13,497	9,117	223	7,032	-	-
	Interfund Receivable	-	-	44,546	-	-	-	-	-
OSC Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-
		<u>766,771,229</u>	<u>344,127,970</u>	<u>55,261,917</u>	<u>162,696,165</u>	<u>46,452,905</u>	<u>1,676,678,864</u>	<u>1,380,453</u>	<u>54,372,197</u>

(a) The Accounts Receivable balances are provided as gross numbers without an allowance for doubtful accounts which 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 because these motor fuels taxes 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 \$295.9 million has not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. It is estimated that only 1% of the Unauthorized Substance Tax is collectible.

The Insurance Tax Accounts Receivable amount of \$74,404 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, 2019 through March 31, 2019. 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