

**Accounts Receivable Quarterly Activity  
Quarter Ending September 30, 2016**

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	2,459	1,439	447	-	532	41	-	-
Secretary of State	Accounts Receivable	-	10,153	6,338	6,010	6,887	86,757	9,349	11,739
State Auditor	Interfund Receivable	1,143,209	-	-	-	-	28,399	-	-
State Treasurer	Accounts Receivable	408,541	429,983	2,772,263	2,418,729	879,041	30,095,379	-	-
	Notes Receivable	45,464	-	-	-	-	-	-	-
	Other Receivables	15,428	825,080	3,246	-	-	-	-	-
DPI	Accounts Receivable	-	14,007	5,340	444	8,146	29,066	-	-
	Intergov. Receivable	-	5,047,994	-	-	11,357,987	8,533,990	-	-
	Notes Receivable	-	-	-	-	-	-	-	-
	Interfund Receivable	-	44,686	-	-	100,544	78,201	-	-
	Other Receivables	-	25,401	-	-	57,152	44,451	-	-
Justice	Accounts Receivable	135,930	301	5,674	525	5,879	116	-	-
	Intergov. Receivable	506,094	-	-	-	-	-	-	-
	Interfund Receivable	854,793	320,237	135,017	574	89,305	-	-	-
Agriculture	Accounts Receivable	375,686	840,447	153,398	84,259	85,115	71,542	-	-
Agriculture Finance	Notes Receivable	-	-	-	-	-	-	-	-
Labor	Accounts Receivable	696,651	-	385,295	232,493	118,850	4,115,021	361,923	7,900
Insurance	Accounts Receivable	-	53,966	-	-	-	-	-	-
	Intergov. Receivable	-	-	-	-	174,046	-	-	-
	Interfund Receivable	-	599,825	28,599	-	44,893	20,184	8,127	-
Administration	Accounts Receivable	836,046	164,759	66,482	19,741	8,432	83,276	-	-
	Intergov. Receivable	39,986	1,899	5,005	10,818	18,781	-	-	-
	Interfund Receivable	5,985,058	3,811,600	897,677	859,911	2,083,733	41,740	-	-
	Other Receivables	534,859	10,614	5,673	3,182	5,275	-	-	-
OSC	Accounts Receivable	55,750	7,364	7,697	2,112	5,199	0	-	-
DOT	Accounts Receivable	5,586,235	2,492,438	2,424,394	1,847,192	2,065,743	16,471,171	127,556	1,255,991
	Intergov. Receivable	355,428	125,950	164,213	102,884	-	-	-	-
	Notes Receivable	179,676	-	-	-	-	671,759	-	-
	Other Receivables	2,482,780	1,991,612	1,551,858	1,868,034	7,769,155	17,469,086	-	-
DEQ	Taxes Receivable	2,251,161	-	-	-	-	-	-	-
	Accounts Receivable	5,915,254	262,351	400,489	785,137	19,680	608,222	-	-
	Intergov. Receivable	-	-	-	-	-	-	-	-
	Notes Receivable	1,195,668,117	-	-	-	-	-	-	-
	Interfund Receivable	4,749,792	-	-	-	-	-	-	-
	Other Receivables	2,846,204	-	-	-	-	-	-	-
Wildlife	Other Receivables	207,409	155	-	235,449	2,281	478,959	2,150	-
DPS	Accounts Receivable	908,046	171,681	69,217	251,876	14,955	1,262,998	11,189	22
	Intergov. Receivable	4,573,714	891,186	307,029	327,487	34,314	674,627	16,686	-
	Notes Receivable	500	500	500	500	500	710,882	-	-
	Interfund Receivable	1,996,544	472,431	154,433	161,734	4,063	397,443	7,312	-
DHHS - Central Administration	Accounts Receivable	-	-	-	-	-	79,810	18,396	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	5,660	-
DHHS - Child Development	Accounts Receivable	-	750	168,946	187	333	18,511	13,444	-
DHHS - Social Services	Accounts Receivable	-	1,727,478	1,660,084	1,777,604	1,719,651	12,389,869	31,840	189,535
DHHS - DMA	Accounts Receivable	-	5,171,368	232,483,009	3,740,155	1,030,231	107,275,419	217,356	526,607
	Intergov. Receivable	58,386	-	-	-	-	-	-	-
	Interfund Receivable	-	-	25	-	-	-	-	-
DHHS - Blind	Accounts Receivable	-	-	5,888	15,013	65,059	81,528	9,198	-
DHHS - Health Service Reg	Accounts Receivable	1,025	209,196	86,900	880	111,522	1,529,974	24,057	-
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	-	-	428,788	4,953	-
DHHS - DMH/DD/SAS	Accounts Receivable	-	211,171,729	7,074,346	2,622,647	5,677,503	65,558,935	357,390	18,594,397
DHHS - Disability Determination	Accounts Receivable	-	-	-	-	-	7,248	4,953	-
DHHS - Public Health	Accounts Receivable	82,018	508,070	408,755	83,823	258,242	947,473	33,255	-

**Accounts Receivable Quarterly Activity**  
**Quarter Ending September 30, 2016**

Information Technology	Accounts Receivable	11,048,321	1,117,964	987,380		143,996	419,282	30,029	
Commerce	Taxes Receivable	-	2,411,211	3,090,023	9,212,130	984,189	70,474,042	-	6,600,739
	Accounts Receivable	321	2,700,397	1,893,863	3,350,040	3,364,137	147,011,597	-	5,593,664
	Intergov. Receivable	-	-	160	-	11,405	7,703	-	-
	Interfund Receivable	-	-	-	-	-	-	-	168,185
	Other Receivables	-	-	-	-	-	1,415	-	-
Revenue	(a) Taxes Receivable	-	76,575,509	35,528,978	7,250	42,962,727	1,103,940,502	(b)	25,613,210
	Other Receivables	-	1,973	16,444	-	16,929	-	(b)	19
Natural Cultural Resources	Accounts Receivable	481	92	125	242	4	2,945	-	-
Community Colleges	Intergov. Receivable	-	-	-	-	-	-	-	-
Board of Elections	Accounts Receivable	28,000	31,800	115,750	27,300	2,250	344,450	-	-
Education Lottery	Accounts Receivable	-	23,281,495	44,180	8,924	44,033	680,507	25,826	318,528
Admin. Hearings	Accounts Receivable	-	285	-	-	-	-	-	-
Housing Finance Agency	Accounts Receivable	6,197,785	-	-	-	-	-	-	-
	Notes Receivable	674,549,093	47,096,907	12,951,506	4,043,950	12,037,074	9,529,191	50,000	104,966
NC Global TransPark	Accounts Receivable	-	14,615	3,998	7,225	85,753	1,154	-	-
	Intergov. Receivable	-	-	-	-	-	-	-	-
Ports Authority	Accounts Receivable	-	3,031,618	1,205,245	355,016	351,161	854,584	14,247	-
	Intergov. Receivable	-	79,160	-	163,852	-	17,249	-	-
	Notes Receivable	-	-	-	-	-	85,272	-	86,331
	Other Receivables	28,453	231,362	-	-	-	1,722	-	-
Gateway University Research Park	Taxes Receivable	73,534	-	-	-	-	-	-	-
	Accounts Receivable	575,051	87,225	1,202	-	325	-	-	-
	Interfund Receivable	176,417	275	135,931	-	-	-	-	-
OSC Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-
		<u>\$ 1,932,175,697</u>	<u>\$ 394,068,538</u>	<u>\$ 307,413,025</u>	<u>\$ 34,635,327</u>	<u>\$ 93,827,010</u>	<u>\$ 1,603,662,825</u>	<u>\$ 1,384,896</u>	<u>\$ 59,071,832</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 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 \$489 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 \$122415 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, 2016 through December 31, 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