

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2018

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		
Governor's Office	Interfund Receivable	4,155	-	3,601	-	-	-	-	-
	Other Receivables	-	-	9,103	-	-	-	-	-
General Assembly	Accounts Receivable	825	402	131	-	8	285	-	-
Secretary of State	Accounts Receivable	-	6,907	2,280	5,237	3,050	37,668	10,700	6,563
State Auditor	Interfund Receivable	-	378,474	-	-	-	-	-	-
State Treasurer	Accounts Receivable	269,057	773,680	2,543,452	961,372	408,514	32,164,170	-	-
	Notes Receivable	22,082	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	3,594	24,046	5,612	18,771	266,594	-	-
	Intergov. Receivable	-	4,598,157	-	-	10,345,853	8,046,775	-	-
	Interfund Receivable	-	393,422	-	-	885,200	688,489	-	-
	Other Receivables	-	73,033	-	-	164,324	127,808	-	-
Justice	Accounts Receivable	18,516	15	4,822	5,204	12,106	571	-	-
	Intergov. Receivable	9,482	-	-	-	-	-	-	-
	Interfund Receivable	846,679	30,814	453,811	87,200	348,851	777,620	-	-
Agriculture	Accounts Receivable	-	1,203,065	133,169	233,152	12,168	136,200	-	-
Agriculture Finance	Notes Receivable	-	-	-	6,682	-	-	-	-
Labor	Accounts Receivable	963,967	-	458,939	454,850	253,198	6,242,129	659,555	246,504
Insurance	Accounts Receivable	-	5,279,393	2,682,653	2,020,096	2,134,398	16,127,762	67,137	-
	Interfund Receivable	-	665,396	-	196,140	-	-	129,482	-
Administration	Accounts Receivable	1,026,925	250,702	77,318	161,263	133,106	754,666	-	-
	Intergov. Receivable	80,734	-	25,804	995	11,404	-	-	-
	Interfund Receivable	8,934,548	4,790,321	1,639,037	942,465	3,552,325	22,468	-	-
	Other Receivables	65	-	-	34	-	-	-	-
OSC	Accounts Receivable	178,576	3,035	-	-	-	-	-	-
DOT	Accounts Receivable	2,776,609	2,067,174	1,386,671	1,069,836	1,315,403	18,425,696	127,556	916,916
	Intergov. Receivable	384,976	257,517	253,942	183,107	200,709	-	-	-
	Notes Receivable	148,864	-	-	-	-	-	-	-
	Other Receivables	4,440,355	2,090,849	3,455,410	1,151,604	5,699,526	25,407,322	-	-
DEQ	Taxes Receivable	2,123,974	-	-	-	-	-	-	-
	Accounts Receivable	3,452,487	47,815	340,495	93,365	36,345	1,241,078	-	-
	Notes Receivable	1,260,926,242	-	-	-	-	-	-	-
	Interfund Receivable	4,398,382	-	-	-	-	-	-	-
	Other Receivables	2,908,731	-	-	-	-	-	-	-
Wildlife	Other Receivables	10,327	10,885	1,502	274	822	375,772	2,150	-
DPS	Accounts Receivable	533,329	138,424	119,622	326,920	44,588	2,280,379	13,748	243
	Intergov. Receivable	4,273,983	1,109,487	772,057	491,891	108,788	859,150	18,163	-
	Notes Receivable	-	-	-	-	-	492,817	-	-
	Interfund Receivable	2,313,036	482,753	331,566	192,532	28,132	216,399	9,744	-
DHHS - Central Administration	Accounts Receivable	-	-	-	-	-	64,441	19,394	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	3,730	-
DHHS - Child Development	Accounts Receivable	-	452	125,907	-	262	18,062	14,173	-
DHHS - Social Services	Accounts Receivable	1,549,519	1,715,360	1,718,131	1,498,523	3,114,203	39,682,742	33,567	10,875,672
DHHS - DHB	Accounts Receivable	-	1,482,435	4,149,309	80,839,816	15,768,914	7,970,512	218,619	9,428,548
	Intergov. Receivable	33,805	-	-	-	-	-	-	-
	Interfund Receivable	640,607	685,643	25	-	-	-	-	-
DHHS - Blind	Accounts Receivable	12,240	-	22,428	992	22,467	52,870	9,697	-
DHHS - Health Service Reg	Accounts Receivable	50,666	2,203	100,330	72,878	361,090	2,197,747	25,362	-
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	-	-	428,177	5,222	-
DHHS - DMH/DD/SAS	Accounts Receivable	-	250,939,954	8,664,914	6,901,695	4,028,717	79,783,121	375,620	20,082,400
DHHS - Disability Determination	Accounts Receivable	-	-	-	-	-	6,389	5,222	-
DHHS - Public Health	Accounts Receivable	754,749	1,579,469	636,984	255,445	688,217	561,597	37,297	-
Information Technology	Accounts Receivable	8,494,156	580,564	682,103	193,925	20,741	470,615	31,292	-
Commerce	Taxes Receivable	-	758,255	1,147,699	6,147,319	451,268	63,787,953	-	1,514,026
	Accounts Receivable	9,200	526,127	732,533	725,627	792,062	123,594,642	-	-
	Intergov. Receivable	-	16,353	3,774	-	-	-	-	-
	Notes Receivable	8,560,000	-	-	-	-	-	-	-

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2018

Revenue	(a)	Taxes Receivable	-	15,662,434	46,445,757	20,382,415	20,188,763	1,250,703,251	(b)	7,050,640
		Other Receivables	-	18,078	1,792	740	182	81,126	(b)	29
Natural Cultural Resources		Accounts Receivable	4,907	650	-	-	501	1,561	-	-
Community Colleges		Accounts Receivable	-	-	3,806	6,215	-	-	-	-
Board of Elections		Accounts Receivable	14,000	30,200	4,700	22,500	23,500	631,550	-	-
Education Lottery		Accounts Receivable	105,499	20,539	16,200	3,976	5,141	481,505	23,116	(1,075)
Admin. Hearings		Accounts Receivable	-	165	250	-	-	-	-	-
Housing Finance Agency		Accounts Receivable	5,441,468	-	-	-	-	-	-	-
		Intergov. Receivable	-	-	-	-	-	-	-	-
		Notes Receivable	519,196,685	29,903,832	10,330,316	5,162,970	7,540,462	5,916,457	55,000	41,570
NC Global TransPark		Accounts Receivable	-	56,009	63,899	19,325	-	18,703	-	-
		Intergov. Receivable	-	-	3,107	-	-	-	-	-
Ports Authority		Accounts Receivable	-	3,969,911	1,459,515	690,071	221,958	57,170	24,409	-
		Intergov. Receivable	-	65,030	81,674	245,913	5,636	18,642	-	-
		Other Receivables	45,819	18,721	7,877	-	14,165	-	-	-
Gateway University Research Park		Taxes Receivable	86	7,313	11,006	15,220	17,308	32,079	-	-
		Accounts Receivable	23,485	26,698	2,526	465	2,933	702	-	-
		Interfund Receivable	283,002	-	25,000	-	-	-	-	-
OSC Central Accounts		Accounts Receivable	-	-	-	-	-	345	-	-
			<u>\$ 1,846,352,796</u>	<u>\$ 332,721,710</u>	<u>\$ 91,160,996</u>	<u>\$ 131,775,862</u>	<u>\$ 78,986,079</u>	<u>\$ 1,691,253,776</u>	<u>\$ 1,919,952</u>	<u>\$ 50,162,036</u>

Per Department of Revenue Staff:

(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 \$303.8 million has not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. It has been estimated that only 1% of the Unauthorized Substance Tax is collectible.

The Insurance Tax Accounts Receivable amount of \$121,269 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, 2018 through December 31, 2018. 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

(b) payments and conducting new collection activities.

Unable to Determine