

Accounts Receivable Quarterly Activity
Quarter Ending March 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	5,998	4,579	1,054	41	-	326	-	-
Secretary of State	Accounts Receivable	-	16,579	8,026	11,204	6,763	111,901	9,349	2,555
State Auditor	Interfund Receivable	-	990,795	-	70,442	-	149	-	-
State Treasurer	Accounts Receivable	1,101,034	379,523	2,430,086	1,286,614	387,755	31,243,385	-	-
	Notes Receivable	45,464	-	-	-	-	-	-	-
	Other Receivables	-	826,330	519	-	-	-	-	-
DPI	Accounts Receivable	-	6,019	7,005	8,809	2,413	37,864	-	-
	Intergov. Receivable	-	5,047,994	-	-	11,357,987	8,833,990	-	-
	Notes Receivable	-	-	-	-	-	-	-	-
	Interfund Receivable	-	44,686	-	-	100,544	78,201	-	-
	Other Receivables	-	25,401	-	-	57,152	44,451	-	-
Justice	Accounts Receivable	63,168	0	44,997	15,970	7,871	446	-	12,040,000
	Intergov. Receivable	525,397	471,820	-	-	-	-	-	-
	Interfund Receivable	660,194	5,883	155,844	206,428	223,246	205,942	-	-
Agriculture	Accounts Receivable	697,099	253,028	50,983	3,938	61,959	62,056	-	-
Agriculture Finance	Notes Receivable	-	-	10,690	-	-	-	-	-
Labor	Accounts Receivable	998,515	-	411,929	219,021	150,894	4,165,992	386,806	7,550
Insurance	Accounts Receivable	-	451,636	-	-	-	-	-	-
	Intergov. Receivable	-	-	-	4,771	11,664	-	-	-
	Interfund Receivable	-	1,327,858	248,182	-	-	367,218	8,127	-
Administration	Accounts Receivable	911,849	147,069	35,024	28,374	10,640	628,695	-	-
	Intergov. Receivable	-	70,901	10,176	12,169	5,503	-	-	-
	Interfund Receivable	3,894,832	2,107,997	520,732	470,873	2,316,165	28,318	-	-
	Other Receivables	312,786	34,486	10,396	3,767	14,307	-	-	-
OSC	Accounts Receivable	116,982	(504)	(12,540)	9,452	7,303	8,933	-	-
DOT	Accounts Receivable	6,376,587	2,795,376	2,220,572	2,429,878	2,341,937	18,448,816	50,071	1,878,486
	Intergov. Receivable	241,932	62,591	897	(60,643)	-	66,991	-	-
	Notes Receivable	185,654	-	-	-	-	-	-	-
	Other Receivables	2,114,213	1,506,196	1,241,853	1,129,979	8,133,235	19,879,296	-	-
DEQ	Taxes Receivable	2,308,920	-	-	-	-	-	-	-
	Accounts Receivable	6,229,964	244,781	228,263	34,020	40,550	580,200	-	-
	Intergov. Receivable	-	-	-	-	-	-	-	-
	Notes Receivable	1,229,933,931	-	-	-	-	-	-	-
	Interfund Receivable	5,596,578	-	-	-	-	-	-	-
	Other Receivables	7,115,509	-	-	-	-	-	-	-
Wildlife	Other Receivables	29,649	70	139	1,000	1,029	82,483	2,150	-
DPS	Accounts Receivable	370,641	404,071	48,135	737,905	23,970	1,259,996	12,343	2,642
	Intergov. Receivable	2,986,985	620,304	331,634	83,538	28,178	576,418	17,103	-
	Notes Receivable	500	500	500	500	500	706,334	-	-
	Interfund Receivable	1,933,502	301,611	41,531	70,477	49,741	448,195	7,588	-
DHHS - Central Administration	Accounts Receivable	-	-	24,037	-	-	48,303	17,194	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	5,290	-
DHHS - Child Development	Accounts Receivable	-	1,000	-	-	-	32,631	12,565	-
DHHS - Social Services	Accounts Receivable	-	1,740,833	2,015,180	1,546,394	1,521,610	13,223,338	29,759	186,210
DHHS - DMA	Accounts Receivable	-	929,858	58,640,313	24,177,915	39,964,177	65,556,821	193,272	58,898
	Intergov. Receivable	53,160	-	-	-	-	-	-	-
	Interfund Receivable	-	721,558	-	-	-	-	-	-
DHHS - Blind	Accounts Receivable	-	-	4,512	2,115	44,876	74,978	8,597	-
DHHS - Health Service Reg	Accounts Receivable	1,070	68,969	76,631	106,240	74,598	1,522,513	22,485	2,709,033
DHHS - Vocational Rehab	Accounts Receivable	-	-	-	-	-	428,380	4,629	-
DHHS - DMH/DD/SAS	Accounts Receivable	-	224,190,132	4,447,379	1,921,261	3,684,579	68,776,101	381,147	25,597,573
DHHS - Disability Determination	Accounts Receivable	-	-	-	-	-	6,723	4,629	-
DHHS - Public Health	Accounts Receivable	511,703	205,762	81,561	56,617	166,054	983,148	31,082	86,955

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Information Technology	Accounts Receivable	7,897,490	95,139	684,645	164,234	1,812	894,768	25,036	-
Commerce	Taxes Receivable	-	210,082	1,971,162	1,463,424	990,043	72,200,523	-	6,441,129
	Accounts Receivable	152	5,244,421	5,231,665	4,282,477	2,246,196	140,520,074	-	5,993,582
	Intergov. Receivable	5,415	2,660	-	-	-	1,383	-	1,183
	Interfund Receivable	-	220	-	-	-	-	-	220
	Other Receivables	157	-	-	-	-	-	-	-
Revenue	(a) Taxes Receivable	-	30,843,804	49,542,874	44,872,240	50,139,700	1,020,603,383	(a)	50,188,465
	Other Receivables	-	14,062	1,939	2,369	493	25,573	(a)	-
Natural Cultural Resources	Accounts Receivable	1,968	3,192	332	60	-	1,337	-	-
Community Colleges	Intergov. Receivable	-	-	-	-	-	-	-	-
Board of Elections	Accounts Receivable	58,350	63,200	3,400	-	7,200	438,350	-	-
Education Lottery	Accounts Receivable	39,658	28,583	131	6,360	41,829	625,842	24,559	335,757
Admin. Hearings	Accounts Receivable	-	100	205	-	-	-	-	-
Housing Finance Agency	Accounts Receivable	6,767,375	-	-	-	-	-	-	-
	Notes Receivable	754,585,151	35,875,270	9,551,100	4,826,386	6,159,218	11,875,078	50,000	146,752
NC Global TransPark	Accounts Receivable	-	1,210	69,229	345	6,740	1,783	-	-
	Intergov. Receivable	-	-	249,125	-	-	-	-	-
Ports Authority	Accounts Receivable	-	3,823,840	1,605,167	123,536	66,099	517,561	14,247	-
	Intergov. Receivable	-	1,531	-	-	-	17,249	-	-
	Notes Receivable	-	-	-	-	-	-	34,109	137,494
	Other Receivables	50,465	14,102	-	19,500	-	163,852	-	-
Gateway University Research Park	Taxes Receivable	2,860	3,186	2,708	54,066	-	-	-	-
	Accounts Receivable	67,311	7,599	6,074	26,304	600	-	-	-
	Interfund Receivable	198,721	-	-	-	-	-	-	-
OSC Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-
		<u>\$ 2,044,998,891</u>	<u>\$ 322,237,894</u>	<u>\$ 142,255,998</u>	<u>\$ 90,430,364</u>	<u>\$ 130,457,130</u>	<u>\$ 1,486,406,629</u>	<u>\$ 1,352,136</u>	<u>\$ 105,814,484</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 \$495 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 \$267,029 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, 2016 through September 30, 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