

**Accounts Receivable Quarterly Activity**  
**Quarter Ending September 30, 2005**

Agency Name	Type of Receivable	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Cost of Collection	AR Write-off
NC Housing Finance	Notes Receivable	-	15,258,068	11,507,085	219,001	17,852,392	-	-
Secretary of State	Accounts Receivable	-	3,869	2,838	3,738	87,509	Unable to determine	3,507
State Treasurer	Accounts Receivable	3,135	10,500	500	-	11,884	-	51
Agriculture	Accounts Receivable	28,438	15,055	5,553	219	21,478	Not material	-
Labor	Accounts Receivable	297,725	312,292	212,495	168,725	2,994,013	-	28,682
Insurance	Premiums Receivable	587,092	-	-	-	381,128	-	-
	Accounts Receivable	136,827	105,077	-	-	-	-	-
Administration	Accounts Receivable	1,312,585	3,897,908	1,795,714	599,346	162,710	-	-
Transportation	Accounts Receivable	4,538,104	(58,348)	586,661	179,218	9,713,451	34,255	888,012
DHHS	Patient Receivable	2,831,581	64,517,191	4,771,012	9,011,173	57,435,622	-	-
	Intergov. Receivable	65,933,986	916,323	2,511,202	2,541,826	61,613,415	-	-
	Accounts Receivable	37,241,524	-	-	-	-	-	-
Information Technology	Accounts Receivable	1,482,286	(2,764)	385,096	211,731	1,605,405	15,224	280
Corrections	Accounts Receivable	6,185,091	1,067,327	626,563	269,317	3,585,852	-	4
Commerce	Taxes Receivable	4,078,722	83,098	51,150	37,877	449,391	592	-
ESC	Accounts Receivable	-	-	7,920,304	-	-	-	2,433,829
	Accounts Receivable	-	-	4,304,505	4,141,954	21,203,407	-	2,215,035
Cultural Resources	Patient Receivable	7,357	7,670	120	(36)	(76)	-	-
UNC Hospitals	Accounts Receivable	133,826,784	30,583,291	18,460,566	13,688,707	41,896,734	443,758	126,488,997
Administrative Hearings	GF Taxes Receivable	60	214	-	13	-	-	-
Revenue(see notes below)	HF Taxes Receivable	62,074,184	26,912,933	25,655,665	12,214,174	370,661,508	Unable to determine	31,268,818
	Receivable	90,066	8,464	13,035	18,016	986,119	Unable to determine	5,281
		<u>\$ 320,655,547</u>	<u>\$ 128,380,100</u>	<u>\$ 67,302,979</u>	<u>\$ 43,085,998</u>	<u>\$ 572,809,550</u>	<u>\$ 493,829</u>	<u>\$ 163,332,496</u>

**Notes to Department of Revenue:**

- The accounts receivable balances are provided as gross numbers without an allowance for doubtful accounts that is calculated at fiscal year-end.
- General Fund accounts receivable in the amount of \$12.1 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for the smaller tax schedules administered by the Department.
- Highway Fund accounts receivable in the amount of \$7.5 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for certain Motor Fuels accounts.
- The Unauthorized Substance Tax accounts receivable of \$649.6 million have not been included nor apportioned to this aging schedule. This aging breakdown is not available for this tax type. Historically, only 1% of the Unauthorized Substance Taxes is collectible.
- The amounts reflected in the "AR Write-Off" column represent write-off amounts for the period July 1, 2005 through September 30, 2005. The write-off adjustments are already reflected in the accounts receivable balances in this report.