

**Accounts Receivable Quarterly Activity**  
**Quarter Ending September 30, 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	599	315	-	-	-	285	-	-
Governor's Office	Interfund Receivable	1,321	1,321	-	-	-	-	-	-
Secretary of State	Accounts Receivable	-	8,236	8,627	2,698	3,482	32,845	11,135	11,063
State Auditor	Interfund Receivable	-	396,222	-	-	-	-	-	-
State Treasurer	Accounts Receivable	382,158,394	4,555,942	2,153,536	1,191,015	390,656	41,003,658	-	-
	Intergov. Receivable	49,001	-	-	-	-	-	-	-
	Notes Receivable	14,721	-	-	-	-	-	-	-
DPI	Accounts Receivable	-	21,647	65,826	5,032	1,270	333,514	-	-
	Intergov. Receivable	-	-	-	-	4,468,043	17,872,174	-	-
	Interfund Receivable	-	-	-	-	352,405	1,409,620	-	-
	Other Receivables	-	-	-	-	135,099	540,396	-	-
Justice	Accounts Receivable	-	-	-	-	-	-	-	-
	Intergov. Receivable	-	-	-	-	-	-	-	-
	Interfund Receivable	678,165	678,165	28,238	424,629	8,258	599,946	-	-
Agriculture	Accounts Receivable	-	1,065,043	168,756	91,328	8,191	416,652	-	-
Labor	Accounts Receivable	854,764	811,326	412,984	487,695	261,371	7,713,042	98,888	135,632
Insurance	Accounts Receivable	-	1,237,436	746,816	848,342	1,160,339	31,247,248	10,397	-
	Interfund Receivable	-	1,108,158	81,807	57,054	164,303	-	16,185	-
Administration	Accounts Receivable	855,291	118,712	112,936	59,196	50,088	833,564	-	-
	Intergov. Receivable	140,371	85	4,973	1,956	9,497	-	-	-
	Interfund Receivable	3,591,835	3,155,682	1,579,702	201,609	2,528,365	20,378	-	-
	Other Receivables	1,773	115	-	-	554	-	-	-
OSC	Accounts Receivable	110,990	-	-	-	-	-	-	-
DOT	Accounts Receivable	6,694,862	4,173,419	6,561,815	2,117,706	1,824,429	20,447,764	138,635	1,211,769
	Intergov. Receivable	851,172	72,131	197,754	-	-	463,058	-	-
	Notes Receivable	138,369	-	-	-	-	-	-	-
	Other Receivables	4,672,987	5,488,037	1,742,985	970,614	5,239,897	27,673,258	-	-
DEQ	Accounts Receivable	2,685,023	294,414	1,413,501	116,700	11,390	708,556	-	-
	Notes Receivable	138,930,872	-	-	-	-	-	-	-
	Interfund Receivable	2,916,185	-	-	-	-	-	-	-
	Other Receivables	1,592,920	-	-	-	-	-	-	-
Wildlife	Other Receivables	2,279	75,585	81,939	-	-	97,129	2,150	-
DPS	Accounts Receivable	483,293	55,244	151,743	195,182	131,483	2,492,154	12,903	-
	Intergov. Receivable	3,428,016	1,136,970	387,235	444,118	58,140	496,472	18,100	-
	Notes Receivable	-	-	-	-	-	392,112	-	-
	Interfund Receivable	1,882,871	175,740	155,882	151,361	102,284	489,863	10,373	-
DHHS - Central Administration	Accounts Receivable	-	-	5,978	-	-	64,286	24,700	-
DHHS - Aging	Accounts Receivable	-	-	-	-	-	-	5,239	-
DHHS - Child Development	Accounts Receivable	-	162	-	55	5	18,649	18,712	-
DHHS - Social Services	Accounts Receivable	3,429,188	2,976,972	2,612,827	2,616,029	5,150,045	45,345,828	37,425	8,537,535
DHHS - DMA	Accounts Receivable	-	1,635,971	863,079	63,763,260	16,750,259	101,105,423	230,588	2,991,277
	Intergov. Receivable	36,834	623,769	-	-	-	-	-	-
DHHS - Blind	Accounts Receivable	-	6,736	2,642	50	-	1,571	10,479	-
DHHS - Health Service Reg	Accounts Receivable	125,975	106,755	70,903	1,159	99,000	2,939,929	29,191	-
DHHS - Vocational Rehab	Accounts Receivable	-	-	1,124	-	-	427,905	5,988	-
DHHS - DMH/DD/SAS	Accounts Receivable	80	202,227,649	3,868,616	2,147,305	4,414,885	95,668,113	413,186	2,417
DHHS - Disability Determination	Accounts Receivable	-	-	-	-	-	5,894	5,239	-
DHHS - Public Health	Accounts Receivable	876,721	1,733,970	340,362	181,143	612,504	585,442	44,161	-
Information Technology	Accounts Receivable	9,463,499	1,329,281	317,985	444,468	65,023	146,854	30,559	2
Commerce	Taxes Receivable	-	849,268	889,324	1,417,807	809,887	58,796,716	-	2,453,059
	Accounts Receivable	25,445	525,708	740,678	724,442	794,751	123,589,633	-	-
	Intergov. Receivable	-	-	8,393	34,000	-	18,100	-	-
	Notes Receivable	540,796	-	-	-	-	-	-	-
Revenue	(a) Taxes Receivable	-	48,655,387	56,469,337	81,333,804	64,799,615	1,106,584,949	(b)	16,256,377
	Other Receivables	-	1,713	823	448	1,005	63,311	(b)	(27)
Natural Cultural Resources	Accounts Receivable	16	-	-	-	-	1,398	-	-
	Intergov. Receivable	1,950	1,737	32	124	-	176	-	-
Community Colleges	Accounts Receivable	-	5,004	-	-	-	-	-	-
Board of Elections	Accounts Receivable	-	8,300	52,050	16,050	652,650	-	-	-
Education Lottery	Accounts Receivable	205,086	25,353	10,061	2,313	14,910	515,189	22,978	(2,774)

**Accounts Receivable Quarterly Activity**  
**Quarter Ending September 30, 2019**

Admin. Hearings	Accounts Receivable	-	265	20	-	-	-	7	-
Housing Finance Agency	Accounts Receivable	4,002,192	-	-	-	-	-	-	-
	Notes Receivable	477,184,356	25,395,887	9,255,276	3,201,100	5,762,117	7,749,715	55,000	-
NC Global TransPark	Accounts Receivable	-	11,720	14,774	220	169	28,485	-	-
Ports Authority	Accounts Receivable	-	5,527,379	1,090,181	687,342	128,917	26,089	25,324	-
	Intergov. Receivable	-	350,414	161,416	12,860	-	-	-	-
	Other Receivables	116,994	12,538	-	-	-	422,916	-	-
Gateway University Research Park	Taxes Receivable	964	8,698	3,735	4,411	1,334	-	-	-
	Accounts Receivable	28,426	18,167	8,532	2,421	1,184	5,918	-	-
	Interfund Receivable	-	-	-	-	-	1,225	-	-
OSC Central Accounts	Accounts Receivable	-	-	-	-	-	345	-	-
		<u>\$ 1,048,774,592.39</u>	<u>\$ 316,668,630.71</u>	<u>\$ 92,845,320.85</u>	<u>\$ 163,957,043.60</u>	<u>\$ 116,967,803.57</u>	<u>\$ 1,699,397,745.49</u>	<u>\$ 1,277,543.56</u>	<u>\$ 31,596,329.13</u>

<sup>(a)</sup> 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 taxes administered by the Department have been transferred 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 \$342.4 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 \$676,734 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, 2019 through September 30, 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

<sup>(b)</sup> Unable to Determine