

**Accounts Receivable Quarterly Activity
Quarter Ending March 31, 2006**

| <u>Agency Name</u> | <u>Type of Receivable</u> | <u>1-30 Days</u> | <u>31-60 Days</u> | <u>61-90 Days</u> | <u>91-120 Days</u> | <u>Over 120 Days</u> | <u>Cost of Collection</u> | <u>AR Write-off</u> |
|------------------------|-------------------------------|---------------------|-------------------|-------------------|--------------------|----------------------|-------------------------------|-------------------------|
| NC Housing Finance | Notes Receivable | - | 11,158,344 | 6,743,549 | 1,309,757 | 10,315,589 | 19,898 | - |
| Secretary of State | Accounts Receivable | No report submitted | | | | | | |
| State Treasurer | Accounts Receivable | 39,220 | 14,927 | - | 1,500 | 11,500 | - | 500 |
| Agriculture | Accounts Receivable | No report submitted | | | | | | |
| Labor | Accounts Receivable | 251,903 | 204,942 | 144,130 | 106,049 | 3,366,523 | - | 39,948 |
| Insurance | Premiums Receivable | 594,263 | 14,731 | - | - | - | - | - |
| | Accounts Receivable | 722,003 | - | - | - | - | - | - |
| Administration | Accounts Receivable | 4,429,997 | 1,369,165 | 546,336 | 39,974 | 346,848 | - | - |
| Transportation | Accounts Receivable | 1,105,933 | 1,358,314 | 1,292,316 | 2,626,532 | 17,740,367 | 76,686 | 288,177 |
| DHHS | Patient Receivable | 2,829,628 | 88,121,838 | 1,757,404 | 6,944,329 | 58,616,241 | - | 3,937,664 |
| | Intergov. Receivable | 81,444,783 | 7,158,135 | 4,044,960 | 2,911,294 | 74,047,615 | - | 3,125,688 |
| | Accounts Receivable | 38,923,382 | - | - | - | - | - | - |
| Information Technology | Accounts Receivable | 11,651 | 869,228 | 147,170 | - | 830,698 | 18,988 | 2,320 |
| Corrections | Accounts Receivable | 2,768,031 | 1,039,808 | 757,008 | 114,623 | 3,894,465 | - | - |
| Commerce | Accounts Receivable | 3,913,153 | 53,638 | 83,098 | 51,150 | 486,311 | - | - |
| ESC | Taxes Receivable | 3,192,447 | 5,499,968 | 1,795,710 | 872,621 | 45,338,026 | - | 11,429,912 |
| | Accounts Receivable | 2,573,345 | 1,446,813 | 1,093,003 | 1,036,686 | 37,345,613 | - | 4,914,871 |
| Cultural Resources | Accounts Receivable | 15,558 | 5,706 | 2,882 | 1,290 | 47,852 | - | - |
| UNC Hospitals | Patient Receivable | 125,557,603 | 33,953,295 | 19,055,458 | 12,982,706 | 45,270,100 | 620,762 | 163,853,693 |
| | Accounts Receivable | 11,987,014 | 349,734 | 112,437 | 4,235,844 | 103,707 | - | - |

| | | | | | | | | | |
|--------------------------|---------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|---------------------|-----------------------|--|
| Administrative Hearings | Accounts Receivable | No report submitted | | | | | | | |
| Revenue(see notes below) | GF Taxes Receivable | 22,877,314 | 187,475,271 | 57,060,294 | 6,019,965 | 390,979,359 | Unable to determine | 30,518,986 | |
| | HF Taxes Receivable | 2,303 | 100 | 109 | 300 | 889,342 | Unable to determine | 1,000 | |
| | | <u>\$ 303,239,530</u> | <u>\$ 328,935,611</u> | <u>\$ 87,892,316</u> | <u>\$ 37,944,860</u> | <u>\$ 679,314,566</u> | <u>\$ 716,437</u> | <u>\$ 218,112,759</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 \$11.5 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 \$7.8 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 \$720.8 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.