

# STATE OF NORTH CAROLINA

## STATEWIDE ACCOUNTS RECEIVABLE REPORT



For the Year Ended June 30, 2017

North Carolina Office of the State Controller

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Linda Combs, State Controller



# State of North Carolina Office of the State Controller

**LINDA COMBS**  
**STATE CONTROLLER**

January 24, 2018

The Honorable Roy Cooper, Governor  
The Honorable Phil Berger, President Pro Tempore of the Senate  
The Honorable Tim Moore, Speaker of the House of Representatives

Dear Sirs:

Attached please find the North Carolina Statewide Accounts Receivable Report for the fiscal year ended June 30, 2017. The Statewide Accounts Receivable Report includes all receivables at the fiscal year's end reported to the Office of the State Controller (OSC) by state agencies. This legislatively mandated report is prepared in accordance with Article 6B of Chapter 147 of the North Carolina General Statutes.

The receivables disclosed in this report are based on Generally Accepted Accounting Principles (GAAP) and reflect a snapshot of amounts owed to the State at the conclusion of the fiscal year. This report also discloses additional information about the State's receivables at fiscal year-end such as: an aging of receivables which indicates the degree to which receivables are past due and write-offs which are receivables that agencies will not, or most likely will not, collect and have, therefore, been deducted from their accounting records.

I trust you will find this report both informative and useful. If you have questions related to this report, my staff or I can be reached at (919) 707-0500.

Finally, additional statewide financial reports are located on the OSC website at:  
[www.osc.nc.gov](http://www.osc.nc.gov).

Respectfully submitted,

Dr. Linda Combs

cc: Members of the North Carolina Joint Legislative  
Commission on Governmental Operations  
Chief Fiscal Officers

# 2017 Statewide Accounts Receivable Report

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## ***Introduction***

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2017, reported to the Office of the State Controller (OSC) by state agencies. As defined by the North Carolina General Statutes, a receivable is an asset of the State of North Carolina (State) reflecting a debt that is owed to the State that has not been received by the state agency servicing the debt. A state agency is defined by statute as any department, institution, board, commission, committee, division, bureau, officer, official or any other entity for which the State has oversight responsibility including any university. As prescribed by statute for the statewide accounts receivable program, the term state agency does not include a community college, an area mental health, developmental disabilities and substance abuse authority, or the General Court of Justice.

The receivables disclosed in this report are based on generally accepted accounting principles (GAAP) and reflect a snapshot of amounts owed to the State at June 30, the conclusion of the State's fiscal year. This report also discloses additional information about the State's receivables at fiscal year-end such as: an aging of receivables which indicates the degree to which receivables are past due and write-offs which are receivables that agencies will not, or most likely will not, collect and have, therefore, deducted from their accounting records.

## ***How the State Collects Debt***

State agencies invoice businesses and individuals for services rendered through many different billing and receivable systems.

State policy provides that receivable systems of state agencies should:

- Bill accounts on a timely basis, whether the receivables are due from private entities, the federal government, localities, or state agencies and institutions;
- Maintain an accurate record of receivables transactions;
- Effectively interface with other applicable agency-based accounting systems;
- Provide an aged trial balance of receivables;
- Provide information relative to specific collection efforts on each past-due account;
- Provide realistic estimates of, and properly account for, doubtful accounts;
- Properly account for receivables that are written off;
- Recognize and report receivables in accordance with generally accepted accounting principles (GAAP);
- Comply with federal and other contractual regulations;
- Maintain a record of year-end receivable balances; and
- Provide for the accrual of interest and penalties as allowed or as required by law.

# 2017 Statewide Accounts Receivable Report

## ***Types of Receivables***

Taxes - Primarily consists of individual income tax, sales and use tax, and local sales tax collections.

Accounts - Primarily consists of student, patient and medical provider payments.

Intergovernmental - Primarily consists of funds due from federal and local governments.

Notes - Primarily consists of student loans, housing mortgage loans and EPA revolving loans that will be collected on a predetermined contractual basis.

Interfund - Primarily consists of funds moving between different state fund types.

Other - Primarily consists of participant contributions to the health and pension plans and State Treasurer investment earnings (distributions) owed to those funds (trust, special) that earn interest.

## ***Aging of Receivables***

An aging of receivables indicates the degree to which receivables are past-due. State agencies provide OSC an aged trial balance of receivables each fiscal year-end.

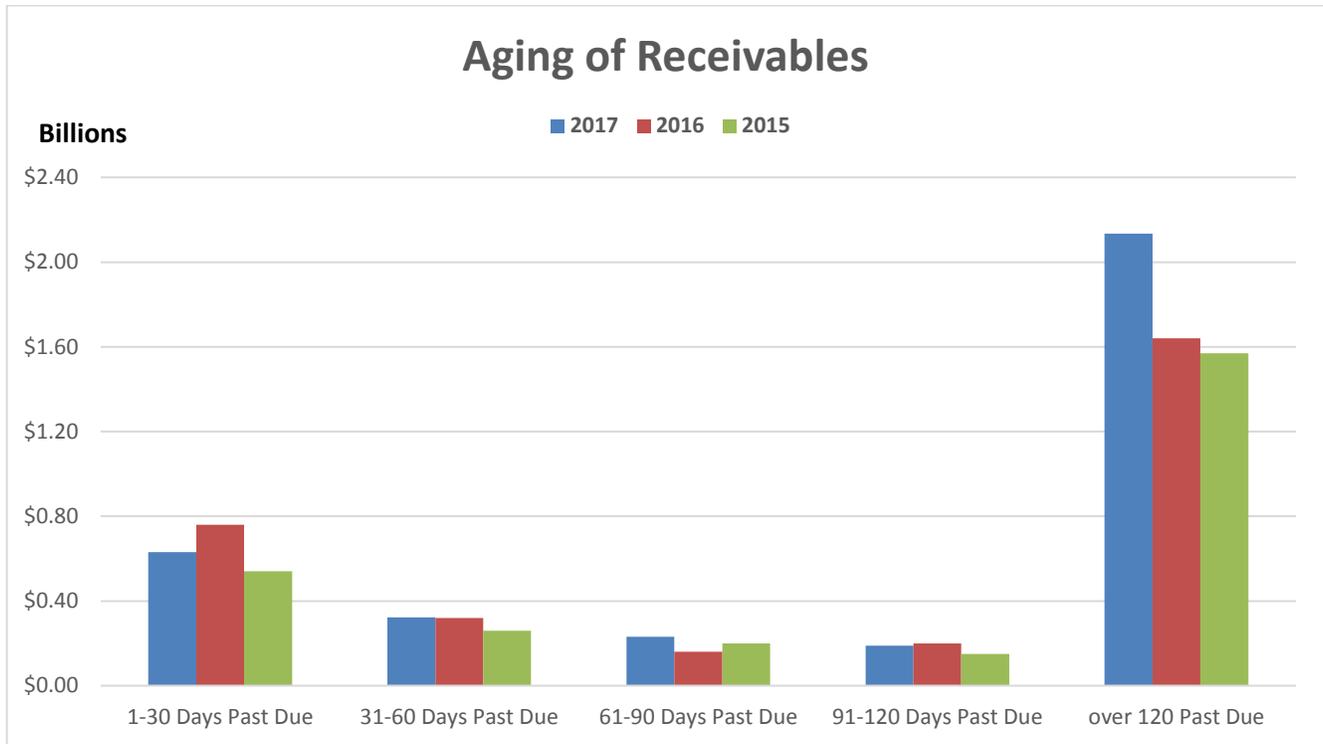
**The chart below summarizes past due receivable activity at year-end 2017.  
(in thousands)**

<b><u>Past Due Receivables by Type</u></b>	<b><u>Past Due</u></b>					<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>1-30 Days</u></b>	<b><u>31-60 Days</u></b>	<b><u>61-90 Days</u></b>	<b><u>91-120 Days</u></b>	<b><u>Over 120 Days</u></b>	<b><u>Past Due</u></b>	<b><u>Write-offs</u></b>
Taxes Receivable	\$126,661	\$67,365	\$63,410	\$20,529	\$1,371,367	\$1,649,332	\$(48,636)
Accounts Receivable	305,934	162,585	100,370	113,209	581,332	1,263,431	6,694,500
Intergovernmental Receivable	15,721	5,423	9,250	12,125	20,046	62,566	—
Notes Receivable	170,234	79,148	50,869	32,867	112,228	445,347	1,400
Interfund Receivable	3,316	1,895	523	3,225	1,399	10,358	87
Other Receivable	8,114	5,592	6,704	6,944	47,590	74,945	146
<b>Total Past Due</b>	<b>\$629,981</b>	<b>\$322,009</b>	<b>\$231,127</b>	<b>\$188,900</b>	<b>\$2,133,962</b>	<b>\$3,505,979</b>	<b>\$6,647,497</b>
<b>Percent of Total Past Due</b>	<b>18.0%</b>	<b>9.2%</b>	<b>6.6%</b>	<b>5.4%</b>	<b>60.9%</b>		

Accounts past-due at year-end 2017 total \$3.5 billion of total receivables. The North Carolina Department of Revenue (NCDOR), the North Carolina Department of Commerce (NCDOC), UNC Hospitals, the Department of Health and Human Services (DHHS), State Education Assistance Authority (SEAA), Housing Finance Agency (HFA), and the UNC System account for \$3.3 billion, or 96 percent, of these past due receivables. Each of these entities employs specific collection techniques to aggressively collect past due accounts receivables. Appendix A details the aging amounts by agency for fiscal 2017.

# 2017 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2017, 2016, 2015:



## Year-end Amounts

The State's Comprehensive Annual Financial Report (CAFR) disclosure of receivables includes both *estimated* receivables and *invoiced* receivables, net of allowance for doubtful accounts as of June 30. The chart below summarizes CAFR total receivables by type for fiscal years 2015-2017:

Total Receivables by Type - Fiscal Years 2017, 2016 and 2015 (in thousands)	2017			2016			2015			Change FY16 to FY17	
	2017	2016	2015	2017	2016	2015	2017	2016	2015	Amount	Percent
Notes Receivable .....	\$ 4,163,730	\$ 4,419,243	\$ 4,693,674	\$ (255,513)						(5.8)%	
Taxes Receivable .....	2,265,696	2,347,360	2,248,051	(81,664)						(3.5)%	
Intergovernmental Receivables .....	1,011,735	903,914	931,370	107,821						11.9%	
Accounts Receivable .....	2,013,597	1,946,631	1,899,881	66,966						3.4%	
Interfund Receivables .....	310,615	354,357	481,766	(43,742)						(12.3)%	
Contributions, Premiums, Other Receivables .....	393,333	505,319	613,706	(111,986)						(22.2)%	
Interest Receivable .....	31,962	23,432	9,639	8,530						36.4%	
<b>Total Receivables .....</b>	<b>\$ 10,190,668</b>	<b>\$ 10,500,256</b>	<b>\$ 10,878,087</b>	<b>\$ (309,588)</b>						<b>(2.9)%</b>	

As shown in the table above, receivables totaled \$10.2 billion for fiscal year 2017, \$10.5 billion for fiscal year 2016 and \$10.9 billion for fiscal year 2015. Total receivables for 2017 decreased by \$309 million or 2.9%. Notes receivable decreased by \$255 million due to more efficient collection efforts resulting in fewer delinquent accounts. The increase in Intergovernmental Receivables is attributed to DHHS. Federal funds for Administrative and Medicaid claims were not received before the close of fiscal year 2017. Fewer collection fee assessments were issued in 2017 than in 2016 contributing to the \$81 million decrease in Taxes Receivable. In addition, the 12.3% decrease in Interfund Receivables was related to general business variance and timing. Interest receivable increased \$8.5 million due to the Unemployment Compensation fund having a positive net position and as a result, earning interest on a quarterly basis. Contributions, Premiums, and Other Receivables decreased by \$111 million which was due to better collections for fiscal year 2017.

# 2017 Statewide Accounts Receivable Report

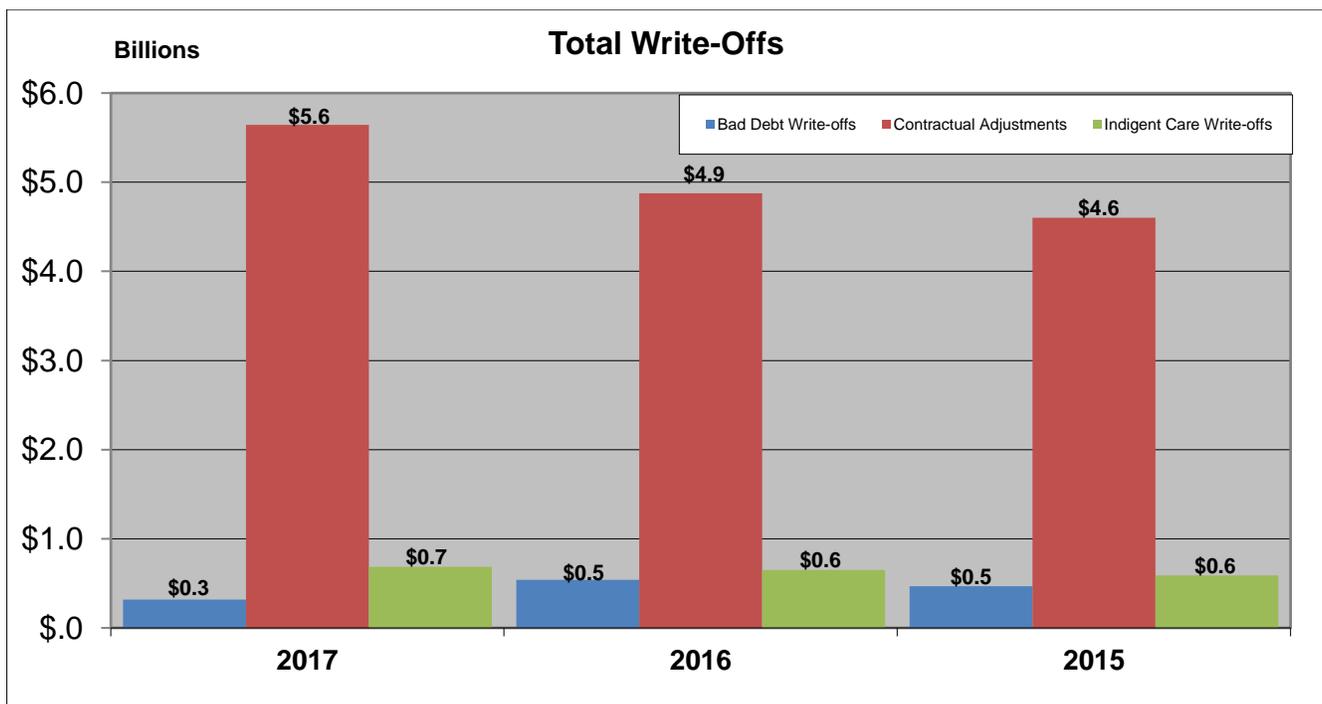
## Write-offs

Write-offs are receivables that agencies will not, or most likely will not, collect and have been deducted from their accounting records. Write-offs are caused by bad debt adjustments (unsuccessful collection efforts), contractual adjustments or indigent care adjustments. Write-offs for year-end 2017 totaled \$6.6 billion consisting of \$318 million for bad debt, \$5.6 billion for contractual adjustments and \$685 million for indigent care. Total write-offs for 2016 were \$6.1 billion.

UNC Hospitals, including Rex Healthcare, Chatham Hospital, High Point Hospital, Caldwell Hospital and Triangle Physicians Network, reported write-offs of \$5.5 billion of receivables based on Medicare and Medicaid adjustments, indigent care provider adjustments, and managed care contractual adjustments. UNC Chapel Hill (UNC-CH) and East Carolina University (ECU) reported write-offs of \$614 million and \$230 million respectively.

NCDOR reported write-offs of negative \$49 million for fiscal year 2017. The Department of Revenue's write-off reversal program did not run for fiscal year 2016, thus resulting in higher write-offs for NCDOR in that fiscal year. In fiscal year 2017, the write-off reversal program resumed and resulted in the reactivation of \$252 million in previously written-off receivables over 120 days old.

Appendix A details total agency write-offs during fiscal 2017. The chart below summarizes agency write-offs by type for fiscal years 2015-2017.



Contractual Adjustments - The differences between revenue at established rates and the amounts realizable from third-party payers under contractual agreements. These adjustments are made to customer, patient, or business accounts as the result of a contractual agreement to provide certain services or products at a previously negotiated price. The contractual adjustment is the difference between the value assigned by the state provider/supplier of the product or service and the predetermined price as negotiated with a third-party payer (example: insurance company).

Indigent Care Adjustments - The differences between revenue at established rates and the amounts realizable from the financially responsible party for those receiving the state product or service. In this instance, the write-off is the result of the financially responsible party being unable to meet the financial obligations due to poverty or a lack of subsistence.

# 2017 Statewide Accounts Receivable Report

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Bad Debt Adjustments - All write-offs of bad debts other than those for contractual or indigent care reasons.

## ***Cost of Collection***

State agencies, excluding NCDOR, reported collection activity costs totaling over \$68 million during 2017. Agencies also reported a total of 558 full-time equivalent (FTE) state employees dedicated to receivable activities during 2017. A large percentage of total collection costs and FTE reported by state agencies is attributable to patient accounts and student accounts, including student loans.

UNC Hospitals, part of the UNC Health Care System, reported 2017 collection costs of \$4 million and 56 FTE. The UNC-CH Physicians and Associates, also part of the UNC Health Care System, reported collection costs of \$33 million, and FTE of 277. ECU reported collection costs of \$3 million for its medical faculty practice and FTE of 37. Regarding student loans, SEAA reported that loan administration and collection are out-sourced for a cost of \$11 million for 2017.

Appendix B details by agency the collection costs and the FTE of state employees dedicated to collection activities.

## ***Collection Activity – Attorney General***

State agencies are required by G.S. 147-86.11(e)(4) to forward unpaid billings to the Attorney General for collection. Statewide policy specifies the unpaid billings to be turned over no more than 90 days after the due date of the billing. The North Carolina Department of Justice (NCDOJ) then sends a letter to debtors demanding payment. If payment is not made within 30 days, the department recommends to agencies that unpaid billings be submitted to a state contracted collection agency. As of July 1, 2017, NCDOJ has contracts with six collection agencies.

During fiscal year 2017, a total of \$38.5 million in past-due accounts was submitted to the Attorney General's Office by agencies and universities. Due to efforts by the Attorney General's Office, agencies and universities received \$2.5 million, at no charge to the agencies and universities. During that same time period, \$83 million in past-due accounts was submitted to collection agencies by agencies and universities. Due to efforts by the collection agencies, agencies and universities received \$13 million, at a charge of \$2.2 million.

## ***Setoff Debt Collection Program Activity***

The NC Department of Revenue (NCDOR) continues to administer the State's Setoff Debt Collection Program that requires NCDOR and state agencies to cooperate in identifying debtors who owe money to the State and who qualify for refunds from the NCDOR. The procedure for setting off against any refund the sum of any debt owed to the State resulted in \$45.6 million of net refunds to claimant agencies during the 2017 calendar year for the 2016 tax year.

G.S. 105A, the Setoff Debt Collection Act, requires all claimant agencies and the NCDOR to cooperate in identifying debtors who owe money to the State through its various agencies and who qualify for refunds from the NCDOR. It further requires that procedures be established for setting off against any refund the sum of any debt owed to the State.

Effective January 1, 2000, G.S. 105A expanded the list of claimant agencies to include all state agencies. The Office of the State Controller requested that the NCDOR provide summary debt setoff information for the last five tax years to be included in the annual Statewide Accounts Receivable Report.

# 2017 Statewide Accounts Receivable Report

Summary data from NCDOR for the prior five tax years is reflected below (whole dollars).

**Table 2**  
**Debt Setoff Activity for Tax Years 2012-2016**

Tax Year	2016	2015	2014	2013	2012
Debt Setoff Occurs in Calendar Year	2017	2016	2015	2014	2013
Gross amount of Refunds Setoff	\$46,698,316	\$40,708,976	\$38,526,590	\$68,252,280	\$79,178,212
Collection Assistance Fees applied Based on Actual Expenses	(\$1,059,185)	(\$925,050)	(\$852,895)	(\$1,326,395)	(\$1,492,065)
Net Amount of Refunds Paid to Claimant Agencies	\$45,639,131	\$39,783,926	\$37,673,695	\$66,925,885	\$77,686,147
DOR Administrative Expenses - Current Year	\$550,625	\$545,821	\$532,229	\$563,096	\$567,448
Total Setoffs (includes completed, denied, and cancelled setoffs)	236,827	205,920	194,269	299,166	330,945
Number of Completed Setoffs	232,094	204,870	190,935	294,044	326,832
Average Gross Setoff Amount	\$201.20	\$198.71	\$201.78	\$232.12	\$242.26
Average Cost per Setoff	\$2.33	\$2.65	\$2.74	\$1.89	\$1.72
Average Net Amount of Refunds Setoff	\$196.64	\$194.20	\$197.32	\$227.61	\$237.70

- The cost of collecting child support debts is not charged against the taxpayer's refund. Instead, the gross amount of the refund is applied to the debt and the NCDOR receives a collection assistance fee for these debts from individual income tax collections. For the calendar year 2017, collection assistance fees for child support debts collected through setoff were \$101,255.00 bringing the total collection assistance fees received by the NCDOR to \$1,160,440.00. A collection assistance fee of \$5.00 is assessed for each debt collected through setoff.

## **Agency Compliance with Statewide Accounts Receivable Program**

Since the 2007 fiscal year, OSC has required each state agency to complete an attestation document signed by the agency's chief executive officer and chief financial officer. All state agencies must and have returned a signed letter stating that:

- Management is responsible for complying, and has complied, with requirements of Article 6B of Chapter 147 and Chapter 105A of the North Carolina General Statutes.
- Management is responsible for establishing and maintaining, and has established and maintained, effective internal control over compliance with the requirements of Article 6B of Chapter 147 and Chapter 105A of the North Carolina General Statutes.
- Information submitted to OSC for preparation of the *Statewide Accounts Receivable Report* is materially correct and verifiable to agency records.

The ability to charge interest and penalty on past due accounts receivable is a manual process that is not supported by some billing and accounts receivable systems currently operating within state government. Future business infrastructure projects should incorporate the ability to calculate interest on past due accounts.

# 2017 Statewide Accounts Receivable Report

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## *Vendor Attachment*

OSC and NCDOR in September 2010 implemented a vendor attachment program. The program is authorized by G.S. 105-242(b) and G.S. 147-86.25. Phase I involves state agencies using the North Carolina Accounting System (NCAS). The program identifies vendor payments for attachment due to uncollected taxes.

In Vendor Attachment, OSC provides NCDOR a file each night of vendors who are to be paid through the North Carolina Accounting System. NCDOR compares the file against outstanding collections cases. As matches are discovered, the process generates an attachment and garnishment notice and the funds are redirected to NCDOR before the vendor receives the payment. The funds are applied to the vendor's tax debt.

Due to Hurricane Matthew and the counties that were having severe flooding and other issues, the Department of Revenue temporarily stopped the vendor attachment process. This was effective October 12, 2016 and lasted until January 10, 2017.

As of December 31, 2017, the program has collected approximately \$13.4 million in unpaid taxes due to the state.

# 2017 Statewide Accounts Receivable Report

## Appendix A

### Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2017

(in thousands)

Past Due Receivables by <u>Department/Institution</u>	Past Due					Total	Total
	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Past Due	Write-offs
Governor's Office	41	—	—	—	—	41	—
Secretary of State	12	9	7	2	26	56	26
Office of the State Auditor	—	—	—	86	—	86	—
State Treasurer	2,595	3,331	1,587	311	30,149	37,973	167
Public Instruction	5,332	56	18	11,942	9,374	26,722	—
Justice	10	137	221	244	217	830	12,999
Agriculture	320	55	46	27	62	510	90
Labor	—	447	208	243	4,079	4,978	596
Insurance	743	524	26	—	—	1,293	—
Administration	465	442	341	2,018	597	3,864	69
Transportation	5,180	2,642	2,699	2,100	44,026	56,646	3,884
DEQ	174	205	42	18	1,357	1,796	1,791
Wildlife	—	275	—	6	45	326	3
Public Safety	1,610	266	301	252	3,655	6,084	10
DHHS	131,155	49,515	9,544	46,550	163,805	400,568	332,516
ITS	289	78	764	178	692	2,001	—
Commerce	6,341	8,109	6,491	5,132	169,023	195,097	3,211
Revenue	125,072	64,766	62,025	20,034	1,300,543	1,572,441	(49,131)
Cultural Resources	—	—	—	—	2	2	—
UNC Hospitals	127,335	78,316	63,063	46,027	202,371	517,111	5,486,222
Community Colleges	—	—	1	—	—	1	—
Board of Elections	63	3	—	7	438	512	—
Education Lottery	41	2	10	24	470	548	522
Housing Finance Agency	32,832	11,609	3,357	5,184	9,974	62,956	469
North Carolina Board of Nursing	—	1	10	—	12	23	—
Board of Barber Examiners	—	—	—	—	—	—	4
North Carolina Board of Cosmetic Arts	4	1	2	3	17	28	—
Board of Psychologists	—	—	—	—	2	2	—
NC Biotechnology Center	29	15	6	29	—	79	458
Global TransPark	320	(6)	30	11	8	363	—
NC Ports Authority	4,212	604	367	329	169	5,682	816
State Education Assistance Authority	138,682	68,343	47,890	27,603	75,494	358,013	58
Gateway University Research Park	57	—	4	—	54	116	—
UNC - Chapel Hill	23,958	17,170	15,820	16,002	61,937	134,887	614,496
North Carolina State Univ	12,598	7,922	10,705	2,703	12,693	46,620	1,393
UNC - Greensboro	230	258	279	49	3,284	4,100	913
UNC - Charlotte	251	1,586	60	139	2,518	4,554	1,604
UNC - Asheville	450	43	69	48	856	1,466	110
UNC - Wilmington	171	47	62	203	1,113	1,595	323
East Carolina Univ	5,296	2,649	2,493	678	11,792	22,909	230,473
NC A & T State Univ	514	163	127	158	1,535	2,496	709
Western Carolina Univ	524	190	1,691	195	973	3,574	16
Appalachian State Univ	1,172	1,264	221	87	2,392	5,137	279
UNC - Pembroke	964	25	40	58	936	2,024	713
Winston-Salem State Univ	292	246	350	32	2,541	3,461	646
Elizabeth City State Univ	59	35	11	—	1,498	1,602	244
Fayetteville State Univ	134	159	(6)	(6)	1,332	1,612	751
North Carolina Central Univ	450	489	140	136	11,407	12,623	—
North Carolina School of the Arts	1	19	—	57	492	570	—
North Carolina School of Science and Math	—	—	—	—	—	—	49
	<b>\$629,981</b>	<b>\$322,009</b>	<b>\$231,127</b>	<b>\$188,900</b>	<b>\$2,133,962</b>	<b>\$3,505,979</b>	<b>\$6,647,497</b>

# 2017 Statewide Accounts Receivable Report

## Appendix B

### Cost of Collecting Receivables by Agency

Fiscal Year Ended June 30, 2017

(Whole Dollars)

<u>Agency</u>	<u>Collection Unit</u>	<u>Collection Cost</u>	<u># FTE</u>
Secretary of State	Accounts Receivable Department	\$9,349	—
Office of the State Auditor	Agency/Division Budget/Fiscal Office	33	—
Agriculture	Accounts Receivable Department	116,418	3
Agriculture	Agency/Division Budget/Fiscal Office	1,756	—
Agriculture	Payroll Section	2,070	—
Labor	Collection Agency/Outsourced	6,241	—
Labor	Accounts Receivable Department	506,930	6
Insurance	Agency/Division Budget/Fiscal Office	83,246	3
Administration	Agency/Division Budget/Fiscal Office	40,953	3
Transportation	Collection Agency/Outsourced	4,662,130	—
Transportation	Accounts Receivable Department	470,448	14
ENR	Accounts Receivable Department	783,206	3
Wildlife	Accounts Receivable Department	2,150	—
Public Safety	Collection Agency/Outsourced	655	—
Public Safety	Accounts Receivable Department	103,079	2
Public Safety	Payroll Section	43,533	1
DHHS	Collection Agency/Outsourced	7,578	—
DHHS	Accounts Receivable Department	2,854,238	51
ITS	Accounts Receivable Department	112,153	2
Commerce	Tax Department	1,400,146	18
Commerce	Other	218,718	4
Revenue * (see note below)	Agency/Division Budget/Fiscal Office		
UNC Hospitals	Collection Agency/Outsourced	724,000	—
UNC Hospitals	Patient Accounts	3,668,000	56
Board of Elections	Agency/Division Budget/Fiscal Office	20,497	1
Education Lottery	Collection Agency/Outsourced	7,984	—
Education Lottery	Accounts Receivable Department	93,256	—
Housing Finance Agency	Agency/Division Budget/Fiscal Office	55,000	—
North Carolina Board of Cosmetic Arts	Accounts Receivable Department	11,934	—
NC Ports Authority	Accounts Receivable Department	22,795	—
State Education Assistance Authority	Student Loans	304,747	5
State Education Assistance Authority	Other	10,931,149	—
Gateway University Research Park	Accounts Receivable Department	4,100	—
UNC - Chapel Hill	Collection Agency/Outsourced	80,641	—
UNC - Chapel Hill	Patient Accounts	33,118,457	277
UNC - Chapel Hill	Student Loans	206,541	2
UNC - Chapel Hill	Student Accounts	132,463	2
North Carolina State Univ	Collection Agency/Outsourced	109,712	—
North Carolina State Univ	Accounts Receivable Department	70,667	1
North Carolina State Univ	Agency/Division Budget/Fiscal Office	204,203	3
North Carolina State Univ	Student Loans	93,874	2
North Carolina State Univ	Student Accounts	93,874	2
North Carolina State Univ	Grants Office	56,664	1
UNC – Greensboro	Collection Agency/Outsourced	80,649	—
UNC – Greensboro	Student Loans	66,582	—
UNC – Greensboro	Student Accounts	30,297	1
UNC – Greensboro	Grants Office	68,729	1
UNC – Charlotte	Collection Agency/Outsourced	170,412	—
UNC – Charlotte	Student Loans	14,166	—

# 2017 Statewide Accounts Receivable Report

UNC – Charlotte	Student Accounts	22,627	—
UNC – Asheville	Student Loans	7,471	—
UNC – Asheville	Student Accounts	3,384	—
UNC - Wilmington	Collection Agency/Outsourced	69,944	—
UNC - Wilmington	Accounts Receivable Department	4,489	—
UNC - Wilmington	Student Loans	41,108	1
UNC - Wilmington	Student Accounts	85,133	2
UNC - Wilmington	Other	1,381	—
East Carolina Univ	Collection Agency/Outsourced	624,021	—
East Carolina Univ	Patient Accounts	3,203,132	37
East Carolina Univ	Student Loans	18,098	24
East Carolina Univ	Student Accounts	811,825	—
East Carolina Univ	Grants Office	13,072	—
East Carolina Univ	Other	325,167	7
NC A & T State Univ	Collection Agency/Outsourced	62,761	—
NC A & T State Univ	Student Loans	67,855	5
NC A & T State Univ	Student Accounts	70,928	1
NC A & T State Univ	Grants Office	11,243	—
Western Carolina Univ	Student Loans	82,848	2
Western Carolina Univ	Student Accounts	11,096	—
Appalachian State Univ	Collection Agency/Outsourced	136,516	—
Appalachian State Univ	Student Loans	23,839	—
Appalachian State Univ	Student Accounts	156,712	3
Appalachian State Univ	Grants Office	62,824	1
UNC – Pembroke	Accounts Receivable Department	16,938	—
UNC – Pembroke	Student Accounts	5,416	—
Winston-Salem State Univ	Student Accounts	29,846	—
Elizabeth City State Univ	Collection Agency/Outsourced	11,736	—
Elizabeth City State Univ	Accounts Receivable Department	45,376	—
Fayetteville State Univ	Collection Agency/Outsourced	68,799	—
Fayetteville State Univ	Student Loans	7,250	—
Fayetteville State Univ	Student Accounts	8,250	—
North Carolina Central Univ	Collection Agency/Outsourced	267,759	10
North Carolina Central Univ	Student Accounts	33,409	1
Total		<u>68,278,676</u>	558

#FTE - Full Time Equivalent positions utilized by an entity for collections

One of the core functions of the NCDOR is the collection of state taxes owed to the State of North Carolina. Collection activities in the Department are so varied and widespread that it is not reasonably possible to determine the portion of the Department's budget that is directly and indirectly attributable to the cost of collecting past due taxes (accounts receivables), nor is it reasonably possible to determine the cost of collecting taxes that have not yet been assigned the status of an account receivable.