



# STATE OF NORTH CAROLINA ACCOUNTS RECEIVABLE REPORT

Year Ending June 30, 2018

Office of the State Controller  
Dr. Linda Combs, State Controller



# State of North Carolina Office of the State Controller

LINDA COMBS  
STATE CONTROLLER

January 23, 2019

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 Governor Cooper, Senator Berger and Representative Moore:

Attached please find the North Carolina Statewide Accounts Receivable Report for the fiscal year ended June 30, 2018. 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,

A handwritten signature in cursive script that reads "Linda Combs".

Linda Combs

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

## ***Introduction***

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2018, 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.

# 2018 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 2018.  
(in thousands)**

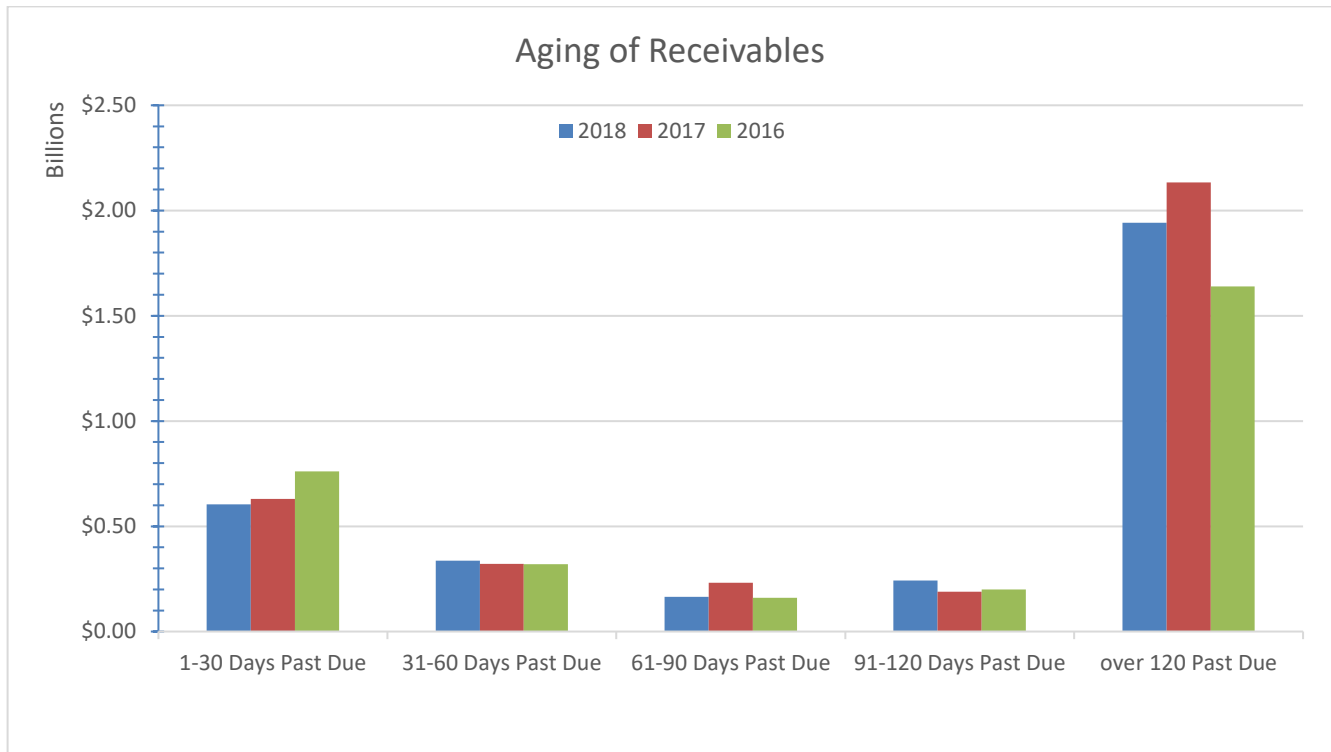
<u>Past Due Receivables by Type</u>	<u>Past Due</u>					<u>Total Past Due</u>	<u>Total Write-offs</u>
	<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>		
Taxes Receivable	\$72,141	\$65,772	\$9,926	\$63,658	\$1,187,352	\$1,398,850	\$693,529
Accounts Receivable	353,489	174,336	90,587	115,274	514,630	1,248,316	7,070,559
Intergovernmental Receivable	19,315	15,812	5,119	13,440	16,790	70,476	162
Notes Receivable	138,324	71,335	53,982	37,997	172,654	474,293	1,513
Interfund Receivable	4,024	2,947	1,742	3,066	319	12,098	184
Other Receivable	16,718	5,692	4,003	8,889	50,509	85,811	113
<b>Total Past Due</b>	<b>\$604,012</b>	<b>\$335,895</b>	<b>\$165,360</b>	<b>\$242,324</b>	<b>\$1,942,253</b>	<b>\$3,289,845</b>	<b>\$7,766,060</b>
<b>Percent of Total Past Due</b>	<b>18.4%</b>	<b>10.2%</b>	<b>5.0%</b>	<b>7.4%</b>	<b>59.0%</b>		

Accounts past-due at year-end 2018 total \$3.3 billion of total receivables. The North Carolina Department of Revenue (NCDOR), the North Carolina Department of Commerce (NCDOC), UNC Health Care System, the Department of Health and Human Services (DHHS), State Education Assistance Authority (SEAA), Housing Finance Agency (HFA), and the UNC System account for \$3.1 billion, or 94 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 2018.



# 2018 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2018, 2017, 2016:



## 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 2016-2018:

Total Receivables by Type - Fiscal Years 2018, 2017 and 2016 (in thousands)				Change FY17 to FY18	
	2018	2017	2016	Amount	Percent
Notes Receivable .....	\$ 3,834,244	\$ 4,163,730	\$ 4,419,243	\$ (329,486)	(7.9)%
Taxes Receivable .....	2,404,226	2,265,696	2,347,360	138,530	6.1%
Intergovernmental Receivables .....	997,932	1,011,735	903,914	(13,803)	(1.4)%
Accounts Receivable .....	1,984,345	2,013,597	1,946,631	(29,252)	(1.5)%
Interfund Receivables .....	639,958	310,615	354,357	329,343	106.0%
Contributions, Premiums, Other Receivables .....	329,668	393,333	505,319	(63,665)	(16.2)%
Interest Receivable .....	41,168	31,962	23,432	9,206	28.8%
<b>Total Receivables .....</b>	<b>\$ 10,231,541</b>	<b>\$ 10,190,668</b>	<b>\$ 10,500,256</b>	<b>\$ 40,873</b>	<b>.4%</b>

As shown in the table above, receivables totaled \$10.2 billion for fiscal year 2018, \$10.2 billion for fiscal year 2017 and \$10.5 billion for fiscal year 2016. Total receivables for 2018 increased by \$41 million or 0.4%. Notes Receivable decreased by \$329 million due to decreasing loan balances and high number of prepayments. More collection fee assessments were issued in 2018 than in 2017 contributing to the \$138 million increase in Taxes Receivable. Interfund Receivables increased by \$329 million primarily due to a \$275 million loan from the Highway Trust Fund to assist the Highway Fund with low cash balances. Contributions, Premiums, and Other Receivables decreased by \$63 million which was due to better collections for fiscal year 2018. Interest Receivables increased by \$9.2 million due to an increase in earnings from improved investment marketing conditions.

# 2018 Statewide Accounts Receivable Report

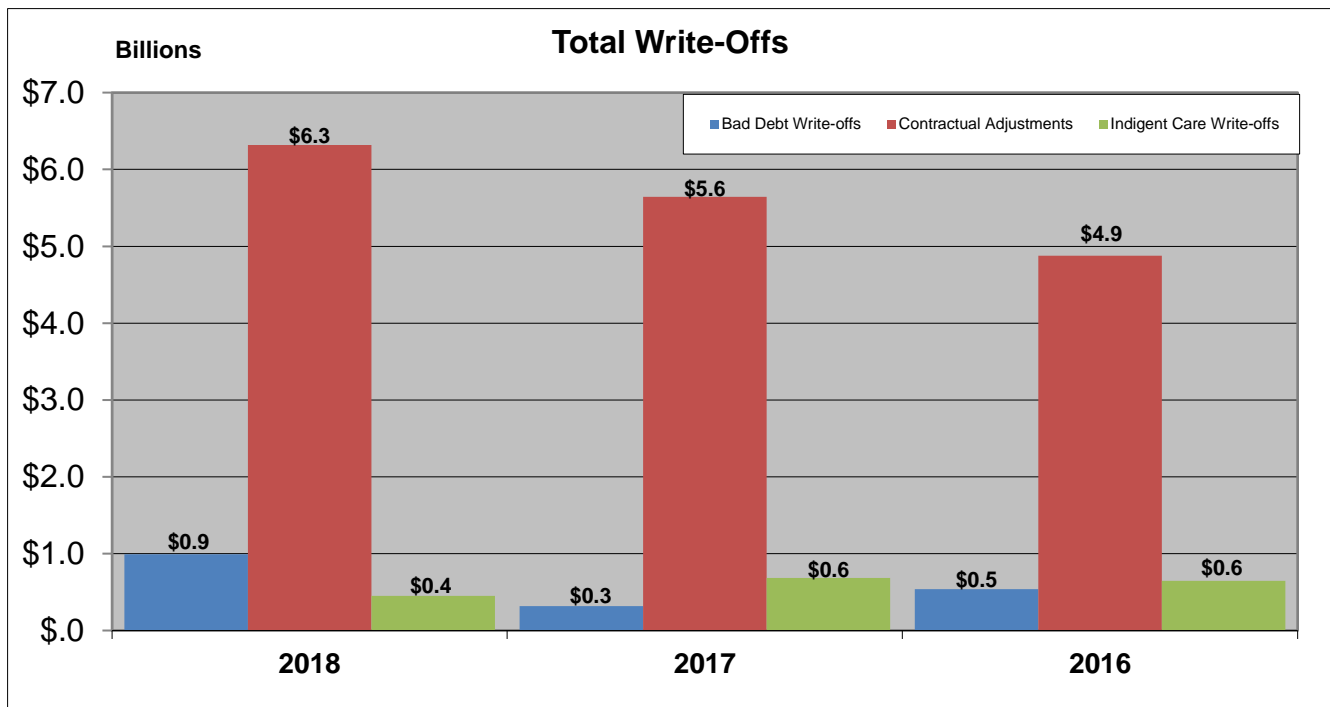
## Write-offs

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 2018 totaled \$7.8 billion consisting of \$993 million for bad debt, \$6.3 billion for contractual adjustments and \$452 million for indigent care. Total write-offs for 2017 were \$6.6 billion.

UNC Health Care System, including Rex Healthcare, Chatham Hospital, High Point Hospital, Caldwell Hospital and UNC Physicians Network, reported write-offs of \$6.2 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 \$626 million and \$231 million respectively.

NCDOR reported an increase in write-offs of \$707 million for fiscal year 2018. This is primarily due to (1) a write-off reversal program was resumed for 2017 resulting in \$252 million being written off for fiscal year 2017 and \$160 million for fiscal year 2018, and (2) unauthorized substance (USUB) tax write-offs being moved to ITAS mainframe system which resulted in an increase of \$180 million from fiscal year 2017.

Appendix A details total agency write-offs during fiscal 2018. The chart below summarizes agency write-offs by type for fiscal years 2016-2018.



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.

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

# 2018 Statewide Accounts Receivable Report

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## ***Cost of Collection***

State agencies, excluding NCDOR, reported collection activity costs totaling over \$81 million during 2018. Agencies also reported a total of 783 full-time equivalent (FTE) state employees dedicated to receivable activities during 2018. This is an increase of \$13 million in collection costs and 225 FTE from 2017. The increase mostly comes from UNC Physicians Network, which is part of the UNC Health Care System, not reporting collection costs accurately last year. 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 Health Care System, reported 2018 collection costs of \$18 million and 301 FTE. UNC Physicians Network, also part of the UNC Health Care System, reported collection costs of \$12 million, and FTE of 223. ECU reported collection costs of \$8.9 million for its medical faculty practice and FTE of 94. Regarding student loans, SEAA reported that loan administration and collection are out-sourced for a cost of \$9.8 million for 2018.

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 Department of Justice (DOJ) for collection. Statewide policy specifies the unpaid billings are to be submitted to the DOJ after the billings are more than 60 days past-due. DOJ 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, 2018, DOJ has contracts with five collection agencies.

During fiscal year 2017, a total of \$32.5 million in past-due accounts was submitted to the NCDOJ by agencies and universities. Due to efforts by the NCDOJ, agencies and universities received over \$2 million, at no charge to the agencies and universities. During that same time period, \$66 million in past-due accounts were submitted to collection agencies by agencies and universities. Due to efforts by the collection agencies, agencies and universities received \$16.4 million, at a charge of \$2.8 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 \$43.2 million of net refunds to claimant agencies during the 2018 calendar year for the 2017 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.

# 2018 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 2013-2017**

Tax Year	2017	2016	2015	2014	2013
Debt Setoff Occurs in Calendar Year	2018	2017	2016	2015	2014
Gross amount of Refunds Setoff	\$44,265,856	\$46,698,316	\$40,708,976	\$38,526,590	\$68,252,280
Collection Assistance Fees applied Based on Actual Expenses	(\$990,480)	(\$1,059,185)	(\$925,050)	(\$852,895)	(\$1,326,395)
Net Amount of Refunds Paid to Claimant Agencies	\$43,275,376	\$45,639,131	\$39,783,926	\$37,673,695	\$66,925,885
DOR Administrative Expenses - Current Year	\$420,026	\$550,625	\$545,821	\$532,229	\$563,096
Total Setoffs (includes completed, denied, and cancelled setoffs)	220,778	236,827	205,920	194,269	299,166
Number of Completed Setoffs	216,667	232,094	204,870	190,935	294,044
Average Gross Setoff Amount	\$204.30	\$201.20	\$198.71	\$201.78	\$232.12
Average Cost per Setoff	\$1.90	\$2.33	\$2.65	\$2.74	\$1.89
Average Net Amount of Refunds Setoff	\$199.73	\$196.64	\$194.20	\$197.32	\$227.61

- 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 2018, collection assistance fees for child support debts collected through setoff were \$92,815.00 bringing the total collection assistance fees received by the NCDOR to \$1,083,295.00. A collection assistance fee of \$5.00 is assessed for each debt collected through setoff.

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

OSC requires each state agency to complete an attestation document signed by the agency's chief executive officer and chief financial officer. All state agencies must return 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.



# 2018 Statewide Accounts Receivable Report

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## *Vendor Attachment*

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

As of December 31, 2018, the program has collected approximately \$14.8 million in unpaid taxes due to the state. For additional information regarding the Vendor Attachment Program, contact NCDOR at 1-877-252-3052.

# 2018 Statewide Accounts Receivable Report

## Appendix A

### Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2018

(in thousands)

Past Due Receivables by Department/Institution	Past Due					Total	Total
	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days	Past Due	Write-offs
General Assembly	3	—	—	—	—	3	—
Governor's Office	39	6	11	—	—	56	—
Secretary of State	9	8	11	6	29	63	19
Office of the State Auditor	216	—	—	—	—	216	—
State Treasurer	703	3,121	1,417	284	31,323	36,849	76
Public Instruction	5,332	28	8	11,961	9,496	26,825	—
Justice	381	207	199	159	215	1,161	694
Agriculture	161	52	16	38	45	312	113
Labor	371	222	223	51	4,041	4,907	618
Insurance	2,900	2,088	6,092	2,828	13,716	27,625	—
Administration	1,122	455	253	2,177	686	4,694	25
Transportation	4,624	5,987	2,494	7,331	48,494	68,929	4,501
DEQ	637	161	65	31	2,828	3,722	103
Wildlife	1	—	—	5	323	329	—
Public Safety	1,798	642	383	291	3,616	6,730	—
DHHS	200,128	72,939	9,845	50,107	149,944	482,964	32,269
ITS	362	33	1,185	165	812	2,557	—
Commerce	2,742	1,812	1,620	1,251	133,339	140,763	37,975
Revenue	70,336	64,792	9,007	63,106	1,122,137	1,329,379	658,159
Cultural Resources	—	—	—	—	2	2	—
UNC Health Care System	106,415	70,785	55,277	44,606	169,163	446,247	6,167,522
Board of Elections	4	22	—	—	550	576	—
Education Lottery	25	—	6	24	407	462	188
Housing Finance Agency	30,515	10,737	5,243	5,403	6,822	58,721	324
North Carolina Board of Nursing	5	1	3	—	11	19	15
North Carolina Board of Cosmetic Arts	8	8	11	6	24	57	—
North Carolina Board of CPA Examiners	—	—	—	—	1	1	—
NC Biotechnology Center	11	28	—	32	—	72	881
Global TransPark	3,091	—	24	—	230	3,344	—
NC Ports Authority	10,858	741	369	243	58	12,270	19
State Education Assistance Authority	108,958	61,641	49,053	32,991	134,569	387,212	167
Golden Leaf Foundation	—	—	—	63	—	63	—
Gateway University Research Park	73	38	25	44	23	203	—
Economic Development Partnership of NC	481	—	197	18	—	696	—
UNC - Chapel Hill	25,729	18,637	11,503	12,235	50,167	118,271	625,730
North Carolina State Univ	15,197	13,024	5,226	3,395	16,503	53,345	670
UNC - Greensboro	197	127	150	77	3,164	3,715	986
UNC - Charlotte	268	2,589	44	74	3,926	6,901	—
UNC - Asheville	461	61	64	60	851	1,497	169
UNC - Wilmington	568	86	(13)	16	1,568	2,225	330
East Carolina Univ	5,003	3,105	2,513	1,535	10,595	22,750	231,452
NC A & T State Univ	479	362	109	454	1,812	3,215	646
Western Carolina Univ	667	86	1,654	100	1,063	3,570	1
Appalachian State Univ	244	166	240	267	1,084	2,000	629
UNC - Pembroke	1,653	37	37	79	1,248	3,054	205
Winston-Salem State Univ	381	396	578	388	2,148	3,891	674
Elizabeth City State Univ	31	47	27	—	1,262	1,367	96
Fayetteville State Univ	176	255	10	22	1,649	2,111	803
North Carolina Central Univ	649	350	181	320	11,800	13,300	—
North Carolina School of the Arts	1	13	1	77	510	603	—
North Carolina School of Science and Math	—	—	—	—	—	—	—
	<b>\$604,012</b>	<b>\$335,895</b>	<b>\$165,360</b>	<b>\$242,324</b>	<b>\$1,942,253</b>	<b>\$3,289,845</b>	<b>\$7,766,060</b>

# 2018 Statewide Accounts Receivable Report

## Appendix B

### Cost of Collecting Receivables by Agency

Fiscal Year Ended June 30, 2018

(Whole Dollars)

<u>Agency</u>	<u>Collection Unit</u>	<u>Collection Cost</u>	<u># FTE</u>
Secretary of State	Collection Agency/Outsourced	\$42,043	1
Office of the State Auditor	Agency/Division Budget/Fiscal Office	34	—
State Treasurer	Other	74,595	2
Agriculture	Accounts Receivable Department	138,131	4
Agriculture	Agency/Division Budget/Fiscal Office	5,787	—
Agriculture	Payroll Section	2,070	—
Labor	Collection Agency/Outsourced	18,610	—
Labor	Accounts Receivable Department	361,062	6
Labor	Agency/Division Budget/Fiscal Office	55,820	1
Labor	Other	229,723	—
Insurance	Agency/Division Budget/Fiscal Office	137,764	4
Administration	Agency/Division Budget/Fiscal Office	40,953	2
Transportation	Collection Agency/Outsourced	5,607,239	11
Transportation	Accounts Receivable Department	97,226	3
DEQ	Agency/Division Budget/Fiscal Office	306,702	3
Wildlife	Accounts Receivable Department	2,150	—
Public Safety	Collection Agency/Outsourced	95	—
Public Safety	Accounts Receivable Department	113,065	2
Public Safety	Payroll Section	50,289	1
DHHS	Collection Agency/Outsourced	20,305	—
DHHS	Accounts Receivable Department	3,118,870	51
ITS	Accounts Receivable Department	90,707	2
Commerce	Tax Department	1,349,181	17
Commerce	Other	182,401	3
Revenue * (see note below)	Agency/Division Budget/Fiscal Office		
UNC Health Care System	Collection Agency/Outsourced	849,000	—
UNC Health Care System	Patient Accounts	17,265,000	301
Board of Elections	Agency/Division Budget/Fiscal Office	20,497	1
Education Lottery	Collection Agency/Outsourced	3,956	—
Education Lottery	Accounts Receivable Department	144,321	—
Office of Administrative Hearings	Accounts Receivable Department	16	—
Housing Finance Agency	Agency/Division Budget/Fiscal Office	55,000	—
North Carolina Board of Cosmetic Arts	Accounts Receivable Department	16,600	—
NC Ports Authority	Accounts Receivable Department	22,795	—
State Education Assistance Authority	Student Loans	285,253	—
State Education Assistance Authority	Other	9,590,375	—
Gateway University Research Park	Accounts Receivable Department	4,000	—
UNC – Chapel Hill	Collection Agency/Outsourced	91,479	—
UNC – Chapel Hill	Patient Accounts	29,289,050	235
UNC – Chapel Hill	Student Loans	210,825	3
UNC – Chapel Hill	Student Accounts	136,878	2
North Carolina State Univ	Collection Agency/Outsourced	88,748	—
North Carolina State Univ	Accounts Receivable Department	70,972	1
North Carolina State Univ	Agency/Division Budget/Fiscal Office	123,132	3
North Carolina State Univ	Student Loans	91,179	2
North Carolina State Univ	Student Accounts	91,179	2
North Carolina State Univ	Grants Office	56,969	1
UNC – Greensboro	Collection Agency/Outsourced	73,700	—
UNC – Greensboro	Student Loans	66,193	1

# 2018 Statewide Accounts Receivable Report

UNC – Greensboro	Student Accounts	29,899	1
UNC – Greensboro	Grants Office	74,034	1
UNC – Charlotte	Collection Agency/Outsourced	189,309	—
UNC – Charlotte	Student Loans	14,498	1
UNC – Charlotte	Student Accounts	23,289	1
UNC – Asheville	Student Loans	17,119	—
UNC – Asheville	Student Accounts	3,033	—
UNC - Wilmington	Collection Agency/Outsourced	78,267	—
UNC - Wilmington	Accounts Receivable Department	4,595	—
UNC - Wilmington	Student Loans	45,254	1
UNC - Wilmington	Student Accounts	79,584	1
UNC - Wilmington	Other	1,381	—
East Carolina Univ	Collection Agency/Outsourced	1,505,834	—
East Carolina Univ	Accounts Receivable Department	4,866,921	70
East Carolina Univ	Patient Accounts	1,202,052	23
East Carolina Univ	Student Loans	205,635	—
East Carolina Univ	Student Accounts	863,223	—
East Carolina Univ	Grants Office	44,785	1
East Carolina Univ	Other	170,092	—
NC A & T State Univ	Collection Agency/Outsourced	69,038	—
NC A & T State Univ	Student Loans	63,644	—
NC A & T State Univ	Student Accounts	85,258	1
NC A & T State Univ	Grants Office	11,361	—
Western Carolina Univ	Student Loans	95,597	2
Western Carolina Univ	Student Accounts	19,524	—
Appalachian State Univ	Collection Agency/Outsourced	130,847	—
Appalachian State Univ	Student Loans	20,675	1
Appalachian State Univ	Student Accounts	161,260	3
Appalachian State Univ	Grants Office	62,824	1
UNC – Pembroke	Accounts Receivable Department	33,611	—
UNC – Pembroke	Student Accounts	2,993	1
Winston-Salem State Univ	Student Accounts	50,270	1
Elizabeth City State Univ	Collection Agency/Outsourced	9,193	—
Elizabeth City State Univ	Accounts Receivable Department	45,376	—
Fayetteville State Univ	Collection Agency/Outsourced	80,213	—
Fayetteville State Univ	Student Loans	8,000	—
Fayetteville State Univ	Student Accounts	8,750	1
North Carolina Central Univ	Collection Agency/Outsourced	340,076	8
North Carolina Central Univ	Student Accounts	<u>34,429</u>	1
Total		<u>81,446,638</u>	783

#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.