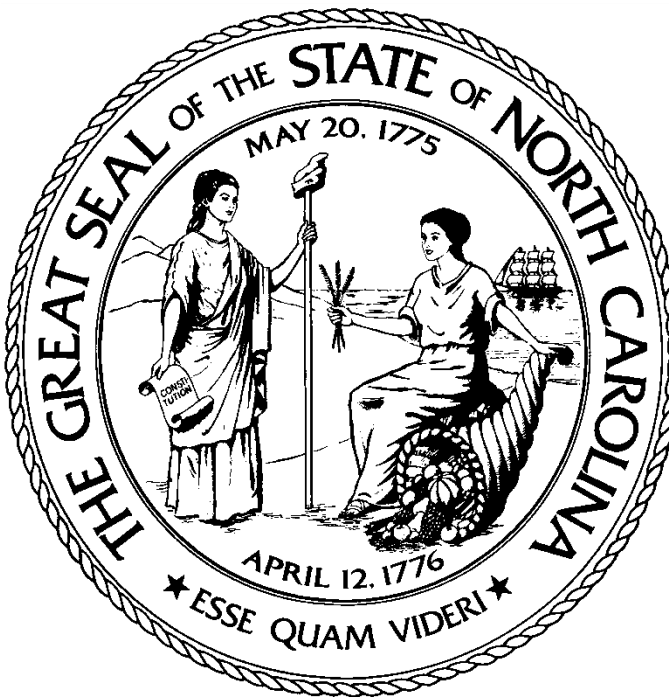


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# NORTH CAROLINA

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**STATEWIDE  
ACCOUNTS  
RECEIVABLE  
REPORT**



***For the Year  
Ended  
June 30, 2010***

**North Carolina Office of the State Controller**  

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**David McCoy, State Controller**





# State of North Carolina

## Office of the State Controller

**DAVID T. MCCOY**  
**STATE CONTROLLER**

March 16, 2011

The Honorable Beverly Perdue, Governor  
The Honorable Phil Berger, Senate President Pro Tempore  
The Honorable Thom Tillis, Speaker of the House of Representatives

Attached is the *Statewide Accounts Receivable Report* for the year ended June 30, 2010. This legislatively mandated report is prepared pursuant to Article 6B of Chapter 147 of the North Carolina General Statutes.

G.S. § 147-86.26 directs the State Controller to report annually to the Governor, the Joint Legislative Commission on Governmental Operations, and each state agency and to provide a summary of accounts receivable using information provided by state agencies as well as additional information as may be available.

I hope that you find this report informative and helpful. If you have any questions about any aspect of this report, my staff or I can be reached at (919) 981-5454. Finally, I would encourage your review of additional financial reports and information located on the OSC website at: <http://www.osc.nc.gov/>.

With regards, I am

Sincerely,

David McCoy

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

# 2010 Statewide Accounts Receivable Report

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## ***Introduction***

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2010 reported to the Office of the State Controller (OSC) by state agencies. As defined by North Carolina General Statute, 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.

# 2010 Statewide Accounts Receivable Report

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## Types of Receivable

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

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

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

Notes - Primarily consist 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.

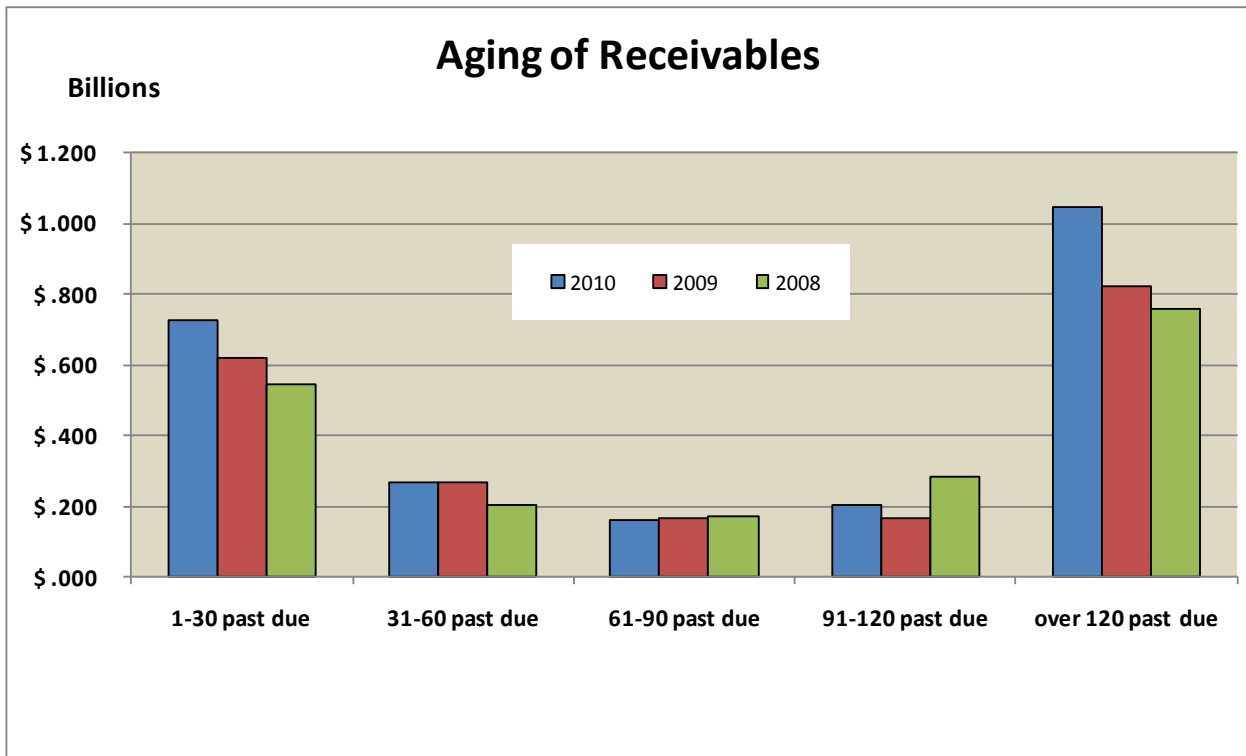
The chart below summarizes past due receivable activity.  
(in thousands)

<u>Past Due Receivables by Type</u>	<u>Past Due</u>					<u>Total Past Due</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	\$120,196	\$53,500	\$30,388	\$56,468	\$623,293	\$883,845
Accounts Receivable	325,359	115,670	62,150	84,188	314,518	901,885
Intergovernmental Receivable	20,695	2,672	1,110	567	6,112	31,156
Notes Receivable	223,187	90,481	65,445	59,054	85,934	524,101
Interfund Receivable	4,079	154	36	124	15	4,408
Other Receivable	32,782	3,339	2,746	4,464	15,220	58,551
	<u>\$726,298</u>	<u>\$265,816</u>	<u>\$161,875</u>	<u>\$204,865</u>	<u>\$1,045,092</u>	<u>\$2,403,946</u>

Accounts past-due at year-end 2010 total \$2.4 billion of total receivables. The North Carolina Department of Revenue (NCDOR), Employment Security Commission (ESC), 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 \$2.3 billion, or 97.6%, 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 2010.

# 2010 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2010, 2009, 2008:



## 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 2010, 2009, 2008:

	Total Receivables by Type - Fiscal Years 2010, 2009 and 2008 (in thousands)			Change FY09 to FY10	
	2010	2009	2008	Amount	Percent
Notes Receivable .....	\$ 7,511,711	\$ 6,896,887	\$ 6,201,896	\$ 614,824	8.9%
Taxes Receivable .....	1,613,761	1,297,218	2,014,119	316,543	24.4%
Intergovernmental Receivables .....	1,213,383	959,690	808,722	253,693	26.4%
Accounts Receivable .....	1,491,038	1,500,511	1,407,746	(9,473)	(.6)%
Interfund Receivables .....	376,967	551,008	621,591	(174,041)	(31.6)%
Contributions, Premiums, Other Receivables .	552,164	482,496	512,222	69,668	14.4%
Interest Receivable .....	25,894	28,321	52,525	(2,427)	(8.6)%
<b>Total Receivables .....</b>	<b>\$12,784,918</b>	<b>\$11,716,131</b>	<b>\$ 11,618,821</b>	<b>\$ 1,068,787</b>	<b>9.1%</b>

As shown in the table above, receivables totaled \$12.8 billion for fiscal 2010, \$11.7 billion for fiscal 2009 and \$11.6 billion for fiscal 2008. Total receivables grew by \$1.1 billion or 9.1 percent during this period. Most of this increase was due to a \$615 million increase in notes receivable which is predominantly due to the SEAA where loans increased by \$635 million.

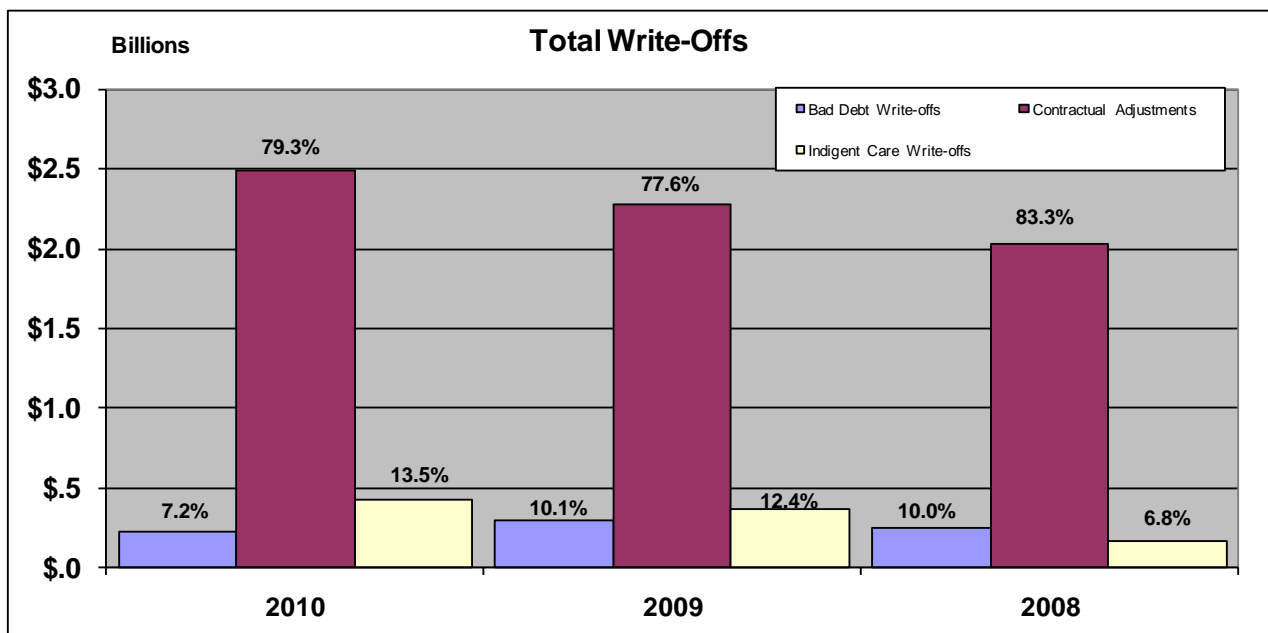
# 2010 Statewide Accounts Receivable Report

## Write-offs

Write-offs are receivables that agencies will not, or most likely will not, collect and have 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 2010 totaled \$3.1 billion consisting of \$227 million for bad debt, \$2.5 billion for contractual adjustments and \$424 million for indigent care. Total write-offs for 2009 were \$2.9 billion.

UNC Hospitals, including Rex Healthcare and Chatham Hospital, reported write-offs of \$2.1 billion of receivables based on Medicare and Medicaid adjustments, indigent care provider adjustments, and managed care contractual adjustments. NCDOR reported write-offs of \$76 million. UNC Chapel Hill (UNC CH) and East Carolina University (ECU) reported write-offs of \$373 million and \$263 million, respectively.

Appendix A details by receivable type, total agency write-offs during fiscal 2010. The chart below summarizes agency write-offs by type for fiscal years 2010, 2009, 2008.



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.

# 2010 Statewide Accounts Receivable Report

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## ***Cost of Collection***

State agencies, excluding NCDOR, reported collection activity costs totaling over \$47 million during 2010. Agencies also reported a total of 467 full-time equivalent (FTE) state employees dedicated to receivable activities during 2010. 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 2010 collection costs of \$9.5 million and 52 FTE. The UNC-CH Physicians and Associates, also part of the UNC Health Care System, reported collection costs of \$13.4 million, and FTE of 152. ECU reported collection costs of \$3.6 million for its medical faculty practice and FTE of 72. Regarding student loans, SEAA reported that loan administration and collection are out-sourced for a cost of \$11.5 million for 2010.

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 statute to forward unpaid billings to the Attorney General for collection no more than 60 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, 2010, NCDOJ has contracts with nine collection agencies.

During fiscal calendar year 2010, a total of \$40.6 million was submitted to the Attorney General for collection on behalf of state agencies. During fiscal year 2010, \$28.7 million was submitted by state agencies to collection agencies, and \$4.9 million was collected at a cost of \$783.3 thousand.

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## ***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 \$59.4 million of net refunds to claimant agencies during the 2010 calendar year for the 2009 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.

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



# 2010 Statewide Accounts Receivable Report

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

## Debt Setoff Activity for Fiscal Years 2005-2009

Tax Year Debt Setoff Occurs in Calendar Year	2009 2010	2008 2009	2007 2008	2006 2007	2005 2006
Gross amount of Refunds Setoff	\$60,575,209	\$57,376,802	\$49,108,212	\$41,158,165	\$38,222,241
Collection Assistance Fees applied	(\$1,129,410)	(\$1,098,000)	(\$930,645)	(\$791,445)	(\$864,931)
Net Amount of Refunds Paid to Claimant Agencies	\$59,445,799	\$56,278,802	\$ 48,177,567	\$ 40,366,720	\$37,375,310
DOR Administrative Expenses - Current Year	\$ 479,667	\$ 1,091,720	\$ 920,450	\$ 470,217	\$ 429,210
Total Setoffs (includes completed, denied, and cancelled setoffs)	259,261	253,045	222,832	191,876	180,207
Number of Completed Setoffs	253,072	248,830	216,296	185,971	172,907
Average Gross Setoff Amount	\$ 239.36	\$ 230.59	\$ 227.04	\$ 221.31	\$ 221.06
Average Cost per Setoff	\$ 1.85	\$ 4.31	\$ 4.13	\$ 2.45	\$ 2.38
Average Net Amount of Refunds Setoff	\$234.90	\$ 226.17	\$ 222.74	\$ 217.06	\$ 216.05

- Effective for the calendar year 2000, 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 2010, collection assistance fees for child support debts collected through setoff were \$135,910 bringing the total collection assistance fees received by the NCDOR to \$1,265,320.
- Effective for the calendar year 2005, the 2004 Law Changes has been amended to impose a flat collection assistance fee of \$5.00 for each debt collected through setoff. The subsection was also amended to delete the provision that required the NCDOR to set the amount of the collection assistance fee based on the actual cost of collection (\$15.00) maximum for the immediate preceding year.

### **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.

# 2010 Statewide Accounts Receivable Report

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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. Since the current process is manual and does not interface with any financial system, many state agencies choose not to charge interest or assess penalties.

## ***Current OSC Accounts Receivable Initiatives***

The E-Commerce Task Force Report submitted to the General Assembly in April 2008 provides the foundation upon which the State Controller is pursuing the expansion of the use of electronic payments to enhance the collection of accounts receivables. A successful e-commerce program can have a very significant “green” impact on the elimination of paper usage while enhancing the state’s ability to track and collect funds that are owed. The report can be viewed on the State Controller’s website at <http://www.osc.nc.gov/SECP/ECTaskForceReport2008.pdf>.

Accounts receivables can be categorized into “large dollar” payments and “small dollar” payments. The State has been very successful in the collection of large dollar payments electronically, primarily through automated clearing house (ACH) transactions. During fiscal year 2010, the NCDOR reported that 75% of the tax payments (totaling \$18.8 billion) were received electronically, up from 72% the previous fiscal year. Most other agencies and universities collect small dollar payments, with credit/debit cards being the primary method of receiving payments electronically. During fiscal year 2010, 9 million credit/debit cards transactions were processed under the statewide contract, totaling \$784 million. While this represented a 12% increase in the use of electronic payments for small dollar payments when compared to the previous year, it is still a small percentage of the total small dollar payments received statewide.

One of the findings of the 2008 E-Commerce Report was that the ability to accept online payments is deemed to be the biggest component to a successful e-commerce program, and that an enterprise solution is needed for those agencies that do not have the in-house expertise and/or resources to develop their own web capture applications. Responding to this finding, OSC implemented an online web capture application known as PayPoint. The Department of Labor was the pilot agency in 2009, with the application being expanded to other agencies during fiscal year 2010, including the Department of Insurance and Department of Agriculture. Information on PayPoint can be viewed on the State Controller’s website at [http://www.osc.nc.gov/SECP/SECP\\_PayPoint.html](http://www.osc.nc.gov/SECP/SECP_PayPoint.html).

## ***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. As of December 31, 2010, the program has collected approximately \$1 million in unpaid taxes due the state. Information on the statewide accounts receivable program, including the vendor attachment presentation to agencies, can be viewed on the State Controller’s website at [http://www.osc.nc.gov/programs/accounts\\_receivable.html](http://www.osc.nc.gov/programs/accounts_receivable.html).

## ***Automated Attachment and Write Off Review Process***

Additionally in September 2010, NCDOR implemented the Automated Attachment (AA) process. By automating a relatively manual process, garnishments are attached quicker with an increase in collections. For the months September – December 2010, approximately 173,000 garnishments and attachments were issued as compared to 190,000 issued for the entire 2009 calendar year. NCDOR also implemented a Write Off Review and Reversal process that matches previously written off accounts against the AA data sources. Upon a successful match, the write off transaction is reversed with an attachment and garnishment being issued. The process has restored \$41 million to active status with collections to date of \$1.8 million.

# 2010 Statewide Accounts Receivable Report

## Appendix A

### Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2010

(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
Secretary of State	\$0	\$13	\$13	\$6	\$137	\$169	\$38
Office of the State Auditor	—	41	—	—	—	41	—
State Treasurer	2	—	—	—	2	4	—
Public Instruction	—	—	—	—	2	2	85
Justice	355	478	365	72	245	1,515	—
Agriculture	230	43	16	8	46	343	19
Labor	—	480	264	733	4,118	5,595	255
Insurance	3,133	46	—	—	3	3,182	—
Administration	19	378	234	131	2	764	—
Office of State Controller	12	—	7	—	2	21	—
Transportation	540	624	584	2,714	6,070	10,532	477
ENR	156	143	81	55	444	879	—
Wildlife	—	—	—	—	23	23	—
Juvenile Justice	587	—	—	—	—	587	—
DHHS	129,558	30,675	8,798	28,464	160,417	357,912	272,303
ITS	455	208	127	414	395	1,599	—
Correction	1,032	768	136	106	3,539	5,581	59
Commerce	123	39	58	27	328	575	58
Employment Security	5,395	5,444	3,363	2,669	21,986	38,857	3,620
Revenue	117,979	50,897	28,420	55,764	616,998	870,058	76,098
Cultural Resources	12	1	1	1	14	29	17
UNC Hospitals	157,673	62,653	32,487	27,579	88,453	368,845	2,144,002
Education Lottery	26	20	12	10	608	676	396
Housing Finance Agency	88,281	27,922	13,654	28,094	19,594	177,545	—
Major Medical-St. Health Plan	10,139	10	2,551	1,085	7,651	21,436	—
Agriculture Finance Authority	—	—	—	—	—	—	47
North Carolina Cosmetic Arts Examiners	—	—	—	—	5	5	—
Global TransPark	3	4	1	—	—	8	—
NC Ports Authority	2,536	447	298	268	930	4,479	65
State Education Assistance Authority	136,640	63,489	52,446	31,284	52,908	336,767	38
UNC - Chapel Hill	37,407	12,234	9,279	8,955	24,853	92,728	373,324
North Carolina State Univ	23,241	2,937	2,175	650	5,930	34,933	930
UNC - Greensboro	171	165	148	84	2,715	3,283	647
UNC - Charlotte	1,067	808	56	4,779	79	6,789	1,161
UNC - Asheville	470	27	20	381	181	1,079	99
UNC - Wilmington	241	342	800	1	33	1,417	66
East Carolina Univ	1,131	1,261	3,608	2,141	9,398	17,539	262,974
NC A & T State Univ	478	87	228	14	1,144	1,951	491
Western Carolina Univ	460	478	1,007	130	956	3,031	3
Appalachian State Univ	5,309	692	106	666	2,833	9,606	99
UNC - Pembroke	109	421	126	428	3,564	4,648	398
Winston-Salem State Univ	197	382	129	731	2,922	4,361	2,274
Elizabeth City State Univ	39	378	11	1,429	—	1,857	473
Fayetteville State Univ	510	581	—	1	1,197	2,289	734
North Carolina Central Univ	582	200	266	4,951	3,784	9,783	1,250
North Carolina School of the Arts	—	—	—	40	538	578	7
North Carolina School of Science and Math	—	—	—	—	45	45	—
	<b>\$726,298</b>	<b>\$265,816</b>	<b>\$161,875</b>	<b>\$204,865</b>	<b>\$1,045,092</b>	<b>\$2,403,946</b>	<b>\$3,142,507</b>

# 2010 Statewide Accounts Receivable Report

## Appendix B

### Cost of Collecting Receivables by Agency

Fiscal Year Ended June 30, 2010

(Whole Dollars)

<u>Agency</u>	<u>Collection Unit</u>	<u>Collection Cost</u>	<u># FTE</u>
Secretary of State	Accounts Receivable Department	\$44,589	1
Office of the State Auditor	Agency/Division Budget/Fiscal Office	15	—
Public Instruction	Other	15,787	—
Agriculture	Collection Agency/Outsourced	30,798	—
Agriculture	Credit Department	38,498	2
Labor	Accounts Receivable Department	416,556	8
Labor	Collection Agency/Outsourced	1,402	—
Labor	Other	333,061	5
Insurance	Agency/Division Budget/Fiscal Office	15,735	1
Transportation	Accounts Receivable Department	307,362	11
Transportation	Collection Agency/Outsourced	22,266	—
Wildlife	Accounts Receivable Department	2,150	—
DHHS	Accounts Receivable Department	2,392,620	50
DHHS	Collection Agency/Outsourced	6,731	—
ITS	Accounts Receivable Department	114,087	2
Correction	Accounts Receivable Department	115,580	3
Correction	Collection Agency/Outsourced	960	—
Commerce	Accounts Receivable Department	1,734	—
Employment Security	Other	693,491	10
Employment Security	Tax Department	1,336,518	21
Revenue * (see note below)	Agency/Division Budget/Fiscal Office		
UNC Hospitals	Collection Agency/Outsourced	5,817,170	—
UNC Hospitals	Patient Accounts	3,755,000	52
Education Lottery	Collection Agency/Outsourced	2,369	—
Education Lottery	Accounts Receivable Department	101,119	2
Education Lottery	Other	20,959	1
Housing Finance Agency	Agency/Division Budget/Fiscal Office	303,928	—
NC Ports Authority	Accounts Receivable Department	6,907	—
State Education Assistance Authority	Other	11,543,475	—
State Education Assistance Authority	Student Accounts	62,070	2
UNC - Chapel Hill	Accounts Receivable Department	21,371	1
UNC - Chapel Hill	Patient Accounts	13,437,679	152
UNC - Chapel Hill	Student Accounts	12,215	1
UNC - Chapel Hill	Student Loans	2,972	1
North Carolina State Univ	Accounts Receivable Department	1,179	3
North Carolina State Univ	Collection Agency/Outsourced	159,041	—
North Carolina State Univ	Grants Office	—	1
North Carolina State Univ	Student Accounts	—	1
North Carolina State Univ	Student Loans	—	1
UNC - Greensboro	Collection Agency/Outsourced	50,683	—
UNC - Greensboro	Grants Office	54,786	1
UNC - Greensboro	Student Accounts	14,963	—
UNC - Greensboro	Student Loans	90,365	2
UNC - Charlotte	Collection Agency/Outsourced	88,603	—
UNC - Charlotte	Student Accounts	22,049	2
UNC - Charlotte	Student Loans	21,261	2
UNC - Asheville	Student Accounts	1,747	—
UNC - Asheville	Student Loans	4,480	—

# 2010 Statewide Accounts Receivable Report

## Appendix B

UNC - Wilmington	Accounts Receivable Department	22,500	1
UNC - Wilmington	Collection Agency/Outsourced	55,914	—
UNC - Wilmington	Student Accounts	49,150	1
UNC - Wilmington	Student Loans	9,641	—
East Carolina Univ	Collection Agency/Outsourced	572,673	—
East Carolina Univ	Patient Accounts	3,573,085	72
East Carolina Univ	Student Accounts	546,949	10
East Carolina Univ	Student Loans	234,275	5
NC A & T State Univ	Accounts Receivable Department	155,074	5
NC A & T State Univ	Collection Agency/Outsourced	32,901	—
NC A & T State Univ	Student Loans	103,382	5
Western Carolina Univ	Student Accounts	81,916	2
Appalachian State Univ	Collection Agency/Outsourced	45,959	—
Appalachian State Univ	Grants Office	47,000	1
Appalachian State Univ	Student Accounts	111,210	3
Appalachian State Univ	Student Loans	49,913	1
UNC - Pembroke	Accounts Receivable Department	24,307	1
UNC - Pembroke	Collection Agency/Outsourced	10,246	—
Winston-Salem State Univ	Collection Agency/Outsourced	2,771	—
Winston-Salem State Univ	Student Loans	93,614	2
Elizabeth City State Univ	Collection Agency/Outsourced	5,477	—
Elizabeth City State Univ	Student Accounts	43,021	1
Fayetteville State Univ	Student Accounts	78,191	3
Fayetteville State Univ	Student Loans	13,355	—
North Carolina Central Univ	Accounts Receivable Department	3,409	11
North Carolina Central Univ	Student Loans	17,783	3
North Carolina School of the Arts	Student Accounts	10,994	—
North Carolina School of the Arts	Student Loans	34,435	1
<b>Total</b>		<b><u>\$47,515,476</u></b>	<b>467.00</b>

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

One of the core functions of the North Carolina Department of Revenue 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.