

STATE OF

# NORTH CAROLINA

ACCOUNTS RECEIVABLE REPORT  
YEAR ENDING JUNE 30, 2021



Office of the State Controller

Dr. Linda Combs, State Controller



# State of North Carolina

## Office of the State Controller

LINDA COMBS  
STATE CONTROLLER

January 18, 2022

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 is the North Carolina Statewide Accounts Receivable Report for the fiscal year ended June 30, 2021. 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,

Linda Combs

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

# 2021 Statewide Accounts Receivable Report

---

## ***Introduction***

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2021, 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.

# 2021 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.

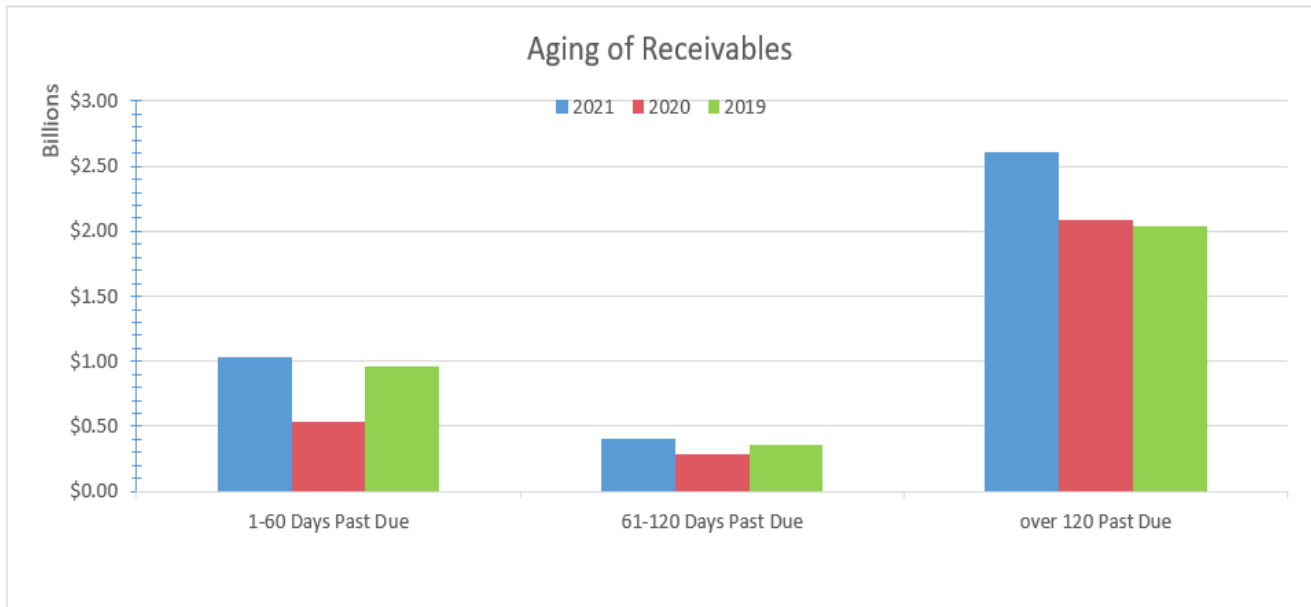
**The chart below summarizes past due receivable activity at year-end 2021. (in thousands)**

<u>Past Due Receivables by Type</u>	<u>Past Due</u>			<u>Total Past Due</u>	<u>Total Write-offs</u>
	<u>1-60 Days</u>	<u>61-120 Days</u>	<u>Over 120 Days</u>		
Taxes Receivable	\$67,821	\$107,933	\$1,543,964	\$1,719,718	\$25,113
Accounts Receivable	778,472	228,663	991,155	1,998,290	8,075,954
Intergovernmental Receivable	22,751	8,469	11,725	42,944	—
Notes Receivable	133,445	49,680	34,090	217,214	1,601
Interfund Receivable	3,707	1,238	911	5,857	—
Other Receivable	27,157	12,991	28,618	68,766	191
<b>Total Past Due</b>	<b>\$1,033,353</b>	<b>\$408,974</b>	<b>\$2,610,463</b>	<b>\$4,052,790</b>	<b>\$8,102,859</b>
<b>Percent of Total Past Due</b>	<b>25.5%</b>	<b>10.1%</b>	<b>64.4%</b>		

Accounts past-due at year-end 2021 total \$4.0 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 \$3.8 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 2021.

# 2021 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2021, 2020, 2019:



## Year-end Amounts

The State's Annual Comprehensive Financial Report (ACFR) disclosure of receivables includes both *estimated* receivables and *invoiced* receivables, net of allowance for doubtful accounts as of June 30. The chart below summarizes ACFR total receivables by type for fiscal years 2019-2021:

Total Receivables by Type - Fiscal Years 2021, 2020 and 2019 (in thousands)	2021	2020	2019	Change FY20 to FY21	
	Amount	Amount	Amount	Amount	Percent
Taxes Receivable .....	\$ 3,096,462	\$ 3,750,567	\$ 2,504,348	\$ (654,105)	(17.4)%
Accounts Receivable .....	2,719,820	2,172,384	2,104,275	547,436	25.2%
Intergovernmental Receivables .....	1,445,205	1,600,183	1,068,839	(154,978)	(9.7)%
Notes Receivable .....	3,027,607	3,396,569	3,470,986	(368,962)	(10.9)%
Interfund Receivables .....	1,319,018	1,621,199	1,641,255	(302,181)	(18.6)%
Contributions, Premiums, Other Receivables .....	396,337	279,188	341,031	117,149	42.0%
Interest Receivable .....	26,479	36,431	49,102	(9,952)	(27.3)%
<b>Total Receivables .....</b>	<b>\$ 12,030,928</b>	<b>\$ 12,856,521</b>	<b>\$ 11,179,836</b>	<b>\$ (825,593)</b>	<b>(6.4)%</b>

As shown in the table above, receivables totaled \$12.0 billion for fiscal year 2021, \$12.8 billion for fiscal year 2020 and \$11.1 billion for fiscal year 2019. Total receivables for 2021 decreased by \$825 million or 6.4%. Taxes Receivables decreased due to the due date for taxes reverting to April 15. Due to COVID-19, 2020 taxes were due during Fiscal Year 2021. Accounts Receivable grew due to a rate increase for reprocessing health benefit claims and an increase in overpayments of unemployment benefits due to the expansion of claims as a result of the pandemic. Intergovernmental Receivables decreased mainly due to fewer outstanding billings. Notes Receivables decreased due an audit adjustment which reclassified current Notes Receivables to noncurrent Notes Receivable. Interfund Receivables decreased \$302 million due to the payback of a portion of a \$390 million advance to the Highway Trust Fund. The decrease is also attributed to a high prior year balance due to amounts provided to component units and outside entities not being spent before the end of Fiscal Year 2020. Contributions, Premiums and Other Receivables increased by \$117 million mainly due to more employer taxes being paid than the prior Fiscal Year. Interest Receivables decreased due to a decline in interest rates.

# 2021 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 2021 totaled \$8.1 billion consisting of \$332 million for bad debt, \$7 billion for contractual adjustments and \$760 million for indigent care. Total write-offs for 2020 were \$7.8 billion.

UNC Health Care System, including Rex Healthcare, Chatham Hospital, High Point Hospital, Caldwell Hospital and UNC Physicians Network, reported write-offs of \$6.8 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 \$724 million and \$214 million respectively.

NC Department of Commerce reported a decrease of \$113 million for fiscal year 2021. This is primarily due to Senate Bill 704, which occurred during fiscal year 2020. Senate Bill 704 gave all employers a tax credit for what they owed for 1<sup>st</sup> Quarter 2020 taxes, resulting in a \$109 million increase from fiscal year 2019 to 2020.

Appendix A details total agency write-offs during fiscal 2021. The chart below summarizes agency write-offs by type for fiscal years 2019-2021.



**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.

# 2021 Statewide Accounts Receivable Report

---

## ***Cost of Collection***

State agencies, excluding NCDOR, reported collection activity costs totaling over \$103 million during 2021. Agencies also reported a total of 962 full-time equivalent (FTE) state employees dedicated to receivable activities during 2021. This is an increase of \$5 million in collection costs and an increase in 50 FTE from 2020. This is primarily due to UNC Health Care reporting higher amounts in Patients Accounts than 2020.

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. The 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, 2021, DOJ has contracts with twenty-one collection agencies.

There was no Collection Activity during fiscal year 2021. On March 26, 2020, the Attorney General's Office suspended its collection efforts of State's debts, due to the COVID-19 Pandemic. The Attorney General's office resumed their activity on July 6, 2021.

## ***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 \$42.3 million of net refunds to claimant agencies during the 2021 calendar year for the 2020 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.

# 2021 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 2016-2020**

Tax Year	2020	2019	2018	2017	2016
Debt Setoff Occurs in Calendar Year	2021	2020	2019	2018	2017
Gross amount of Refunds Setoff	\$43,185,288	\$46,984,539	\$43,511,191	\$44,265,856	\$46,698,316
Collection Assistance Fees applied Based on Actual Expenses	(\$879,120)	(\$1,036,970)	(\$958,130)	(\$990,480)	(\$1,059,185)
Net Amount of Refunds Paid to Claimant Agencies	\$42,306,168	\$45,947,569	\$42,553,061	\$43,275,376	\$45,639,131
DOR Administrative Expenses - Current Year	\$485,517	\$436,104	\$410,121	\$420,026	\$550,625
Total Setoffs (includes completed, denied, and cancelled setoffs)	197,020	234,352	212,838	220,778	236,827
Number of Completed Setoffs	193,517	226,944	210,127	216,667	232,094
Average Gross Setoff Amount	\$223.16	\$207.03	\$207.07	\$204.30	\$201.20
Average Cost per Setoff	\$2.51	\$1.86	\$1.93	\$1.90	\$2.33
Average Net Amount of Refunds Setoff	\$218.62	\$202.46	\$202.51	\$199.73	\$196.64

- 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 2021, collection assistance fees for child support debts collected through setoff were \$88,425.00 bringing the total collection assistance fees received by the NCDOR to \$967,545.00.
- Effective for the calendar year 2005, the 2004 Law Changes were 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***

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 completed DocuSign form 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 and penalty on past due accounts.



# 2021 Statewide Accounts Receivable Report

---

## ***Vendor Attachment***

OSC and NCDOR administer 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. Due to the COVID-19 pandemic, the Vendor Attachment program was suspended from April to June 2020. The Vendor Attachment program resumed in July 2020.

As of December 31, 2021, the program has collected approximately \$20.9 million in unpaid taxes due to the state. For additional information regarding the Vendor Attachment Program, contact NCDOR at 1-877-252-3052.

# 2021 Statewide Accounts Receivable Report

## Appendix A

### Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2021

(Whole Dollars)

Past Due Receivables by Department/Institution	1-60 Days	Past Due 61-120 Days	Over 120 Days	Total Past Due	Total Write-offs
Administration	4,762	4,336	1,084	10,182	5
Agriculture	215	126	91	432	4
Board of Barber Examiners	11	—	20	31	—
Board of Elections	51	10	395	456	—
Commerce	155,602	40,638	240,577	436,817	5,961
Cultural Resources	—	—	2	2	—
DEQ	473	143	858	1,474	3
DHHS	262,404	26,870	455,072	744,346	336,029
Economic Development Partnership of NC	2	1	—	3	—
Education Lottery	149	28	652	829	19
Gateway University Research Park	29	14	10	53	2
General Assembly	1	—	—	1	—
Global TransPark	70	186	2	258	—
Governor's Office	—	61	—	61	—
Housing Finance Agency	15,443	22,476	4,669	42,588	43
Insurance	4,285	2,673	25,757	32,715	—
ITS	7,342	1,322	6,115	14,779	—
Justice	68	781	910	1,759	—
Labor	1,326	794	10,380	12,500	979
North Carolina Biotechnology Center	94	55	—	149	94
North Carolina Board of Cosmetic Arts	7	4	18	29	—
North Carolina Board of Nursing	—	1	7	8	11
North Carolina Ports Authority	7,123	1,300	541	8,964	116
Office of the State Auditor	96	1	—	97	—
Office of the State Controller	12	10	11	33	—
Public Instruction	—	—	55	55	—
Public Safety	2,800	641	5,397	8,838	28
Revenue	65,220	106,838	1,487,316	1,659,374	19,152
Secretary of State	35	32	35	102	30
State Education Assistance Authority	120,800	27,605	17,124	165,529	1,200
State Treasurer	7,137	2,288	43,035	52,460	—
Transportation	13,781	10,311	65,431	89,523	4,026
UNC Hospitals	275,056	122,978	143,220	541,254	6,790,473
Wildlife	—	1	153	154	3
Appalachian State Univ	858	281	3,383	4,522	890
East Carolina Univ	6,553	2,144	8,948	17,645	214,433
Elizabeth City State Univ	238	24	519	781	730
Fayetteville State Univ	683	36	656	1,375	854
NC A & T State Univ	463	110	1,550	2,123	630
North Carolina School of the Arts	(22)	22	—	—	—
North Carolina State Univ	25,253	9,287	11,274	45,814	101
UNC – Asheville	224	188	2,726	3,138	143
UNC – Chapel Hill	46,093	22,468	40,534	109,095	723,989
UNC – Charlotte	2,682	331	1,835	4,848	1,351
UNC – Greensboro	215	247	3,390	3,852	810
UNC – Pembroke	939	9	313	1,261	255
UNC – Wilmington	687	48	2,303	3,038	188
Western Carolina Univ	848	475	3,303	4,626	9
Winston-Salem State Univ	2,316	434	3,506	6,256	298
	<b>\$1,033,353</b>	<b>\$408,974</b>	<b>\$2,610,463</b>	<b>\$4,052,790</b>	<b>\$8,102,859</b>

# 2021 Statewide Accounts Receivable Report

## Appendix B

### Cost of Collecting Receivables by Agency

Fiscal Year Ended June 30, 2021

(Whole Dollars)

<u>Agency</u>	<u>Collection Unit</u>	<u>Collection Cost</u>	<u># FTE</u>
Administration	Accounts Receivable Department	5,682	—
Agriculture	Accounts Receivable Department	173,481	4
Agriculture	Agency/Division Budget/Fiscal Office	6,511	1
Agriculture	Payroll Section	2,163	—
Board of Barber Examiners	Accounts Receivable Department	3,040	—
Commerce	Tax Department	1,389,901	15
Commerce	Other	289,394	4
DEQ	Agency/Division Budget/Fiscal Office	567,375	3
DHHS	Accounts Receivable Department	1,130,501	25
DHHS	Other	1,652,223	27
Education Lottery	Collection Agency/Outsourced	1,345	—
Education Lottery	Accounts Receivable Department	90,942	—
Gateway University Research Park	Accounts Receivable Department	1,045	—
General Assembly	Accounts Receivable Department	800	—
Global TransPark	Accounts Receivable Department	644	—
Governor's Office	Agency/Division Budget/Fiscal Office	37,596	1
Housing Finance Agency	Agency/Division Budget/Fiscal Office	55,000	—
Insurance	Collection Agency/Outsourced	185,813	3
Insurance	Agency/Division Budget/Fiscal Office	15,549	—
ITS	Accounts Receivable Department	62,766	2
Justice	Accounts Receivable Department	73,835	1
Labor	Collection Agency/Outsourced	103,988	—
Labor	Accounts Receivable Department	385,768	6
Labor	Agency/Division Budget/Fiscal Office	255,747	2
Labor	Other	475,623	5
Natural and Cultural Resources	Other	5,140	1
NC Biotechnology Center	Accounts Receivable Department	30,000	1
NC Ports Authority	Accounts Receivable Department	26,000	—
NC Ports Authority	Agency/Division Budget/Fiscal Office	2,000	—
North Carolina Board of Cosmetic Arts	Accounts Receivable Department	18,628	—
Office of Administrative Hearings	Other	7	—
Office of the State Auditor	Agency/Division Budget/Fiscal Office	453	—
Office of the State Controller	Accounts Receivable Department	106,575	1
Public Instruction	Accounts Receivable Department	1,995	—
Public Safety	Accounts Receivable Department	114,217	2
Public Safety	Payroll Section	48,357	1
Revenue	Agency/Division Budget/Fiscal Office	19,354,737	266
Secretary of State	Collection Agency/Outsourced	46,086	1
State Auditor	Agency/Division Budget/Fiscal Office	453	—
State Board of Elections	Accounts Receivable Department	942	—
State Education Assistance Authority	Student Loans	580,507	—
State Education Assistance Authority	Other	6,848,111	—
State Treasurer	Other	117,163	2
Transportation	Collection Agency/Outsourced	9,683,120	50
Transportation	Accounts Receivable Department	749,012	10
UNC Health Care System	Collection Agency/Outsourced	16,621,924	142
Appalachian State University	Collection Agency/Outsourced	95,605	—
Appalachian State University	Student Loans	25,667	—
Appalachian State University	Student Accounts	120,267	2

# 2021 Statewide Accounts Receivable Report

Appalachian State University	Grants Office	62,824	1
East Carolina University	Collection Agency/Outsourced	921,651	—
East Carolina University	Accounts Receivable Department	967,975	15
East Carolina University	Patient Accounts	6,691,196	75
East Carolina University	Student Loans	153,300	2
East Carolina University	Student Accounts	956,308	14
East Carolina University	Grants Office	176,290	2
East Carolina University	Payroll Section	33,651	1
East Carolina University	Other	200,565	—
Elizabeth City State University	Collection Agency/Outsourced	2,399	—
Fayetteville State University	Collection Agency/Outsourced	34,488	1
Fayetteville State University	Student Loans	8,000	—
Fayetteville State University	Student Accounts	8,000	—
NC A & T State University	Collection Agency/Outsourced	30,886	—
NC A & T State University	Student Loans	95,754	—
NC A & T State University	Student Accounts	60,488	1
NC School of the Arts	Accounts Receivable Department	643	—
NC School of Science & Math	Other	1,547	—
North Carolina Central University	Collection Agency/Outsourced	493,689	10
North Carolina Central University	Student Accounts	36,000	1
North Carolina State University	Collection Agency/Outsourced	105,020	—
North Carolina State University	Accounts Receivable Department	71,134	1
North Carolina State University	Agency/Division Budget/Fiscal Office	206,772	3
North Carolina State University	Student Loans	94,341	2
North Carolina State University	Student Accounts	94,341	2
North Carolina State University	Grants Office	57,131	1
UNC – Asheville	Student Loans	9,100	—
UNC – Asheville	Student Accounts	9,150	—
UNC – Chapel Hill	Collection Agency/Outsourced	16,753	—
UNC – Chapel Hill	Accounts Receivable Department	850	—
UNC – Chapel Hill	Patient Accounts	29,284,454	236
UNC – Chapel Hill	Student Loans	262,224	2
UNC – Chapel Hill	Student Accounts	138,699	2
UNC – Charlotte	Collection Agency/Outsourced	162,978	—
UNC – Charlotte	Student Loans	56,149	1
UNC – Charlotte	Student Accounts	97,067	1
UNC – Charlotte	Grants Office	79,488	1
UNC – Charlotte	Payroll Section	23,777	—
UNC – Charlotte	Other	3,474	—
UNC – Greensboro	Collection Agency/Outsourced	38,472	—
UNC – Greensboro	Student Loans	70,074	1
UNC – Greensboro	Student Accounts	33,878	1
UNC – Greensboro	Grants Office	81,224	1
UNC – Pembroke	Accounts Receivable Department	4,015	—
UNC – Wilmington	Collection Agency/Outsourced	92,523	—
UNC – Wilmington	Accounts Receivable Department	8,738	—
UNC – Wilmington	Student Loans	46,160	1
UNC – Wilmington	Student Accounts	76,664	1
UNC – Wilmington	Other	1,625	—
UNC System Office	Accounts Receivable Department	4,505	—
Western Carolina University	Student Loans	72,627	2
Western Carolina University	Student Accounts	24,774	—
Winston-Salem State University	Student Accounts	17,498	—
<b>Total</b>		<b>103,878,290</b>	<b>962</b>

# FTE – Full Time Equivalent positions utilized by an entity of collections