

STATE OF

NORTH CAROLINA

ACCOUNTS RECEIVABLE REPORT

YEAR ENDING JUNE 30, 2020



Office of the State Controller

Dr. Linda Combs, State Controller



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

January 27, 2021

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, 2020. 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.

Respectfully submitted,

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, 2020, 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.

2020 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 with an aged trial balance of receivables each fiscal year-end.

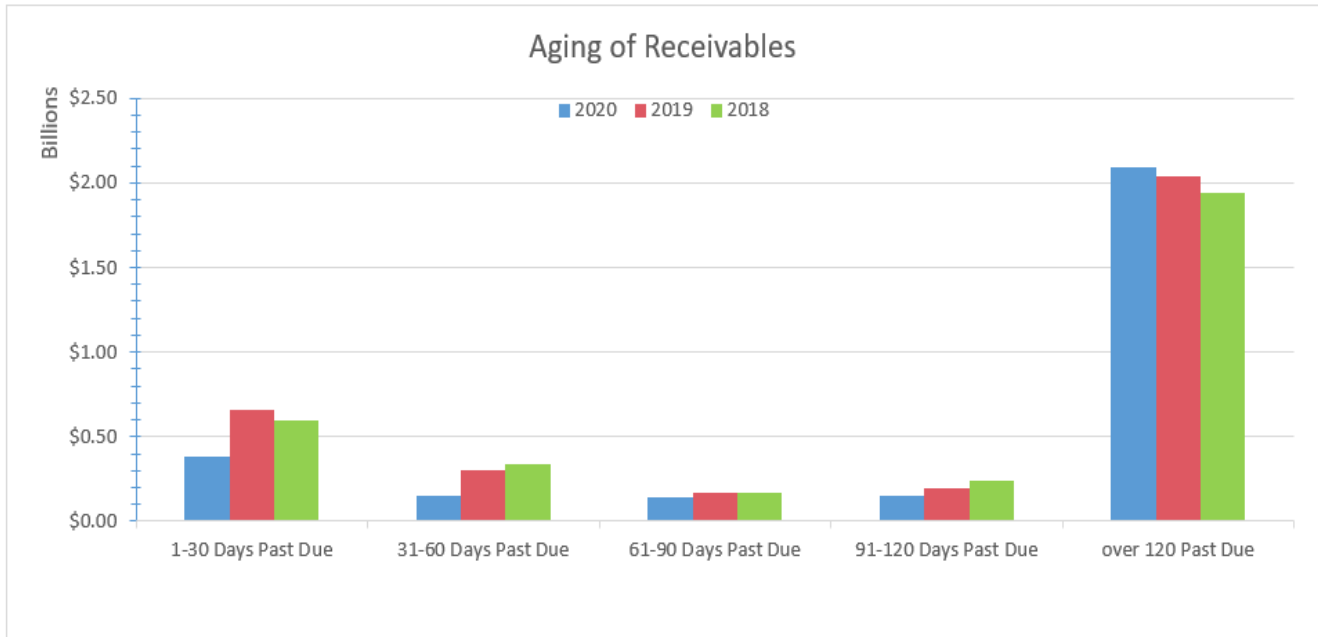
The chart below summarizes past due receivable activity at year-end 2020. (in thousands)

Past Due Receivables by Type	Past Due					Total Past Due	Total Write-offs
	1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
Taxes Receivable	\$12,011	\$5,108	\$14,831	\$48,850	\$1,344,655	\$1,425,455	\$365,796
Accounts Receivable	288,373	103,426	108,534	73,581	670,503	1,244,416	7,444,947
Intergovernmental Receivable	11,436	9,465	4,792	4,252	8,405	38,351	—
Notes Receivable	47,438	24,749	9,048	8,709	21,293	111,237	2,524
Interfund Receivable	6,593	1,439	710	665	968	10,374	—
Other Receivable	13,761	6,684	6,793	11,881	42,831	81,951	128
Total Past Due	\$379,613	\$150,871	\$144,708	\$147,938	\$2,088,655	\$2,911,784	\$7,813,395
Percent of Total Past Due	13.0%	5.2%	5.0%	5.1%	71.7%		

Accounts past-due at year-end 2020 total \$2.9 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 \$2.7 billion, or 92 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 2020.

2020 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2020, 2019, 2018:



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 2018-2020:

Total Receivables by Type - Fiscal Years 2020, 2019 and 2018 (in thousands)	2020	2019	2018	Change FY19 to FY20	
				Amount	Percent
Taxes Receivable	\$ 3,750,567	\$ 2,504,348	\$ 2,404,226	\$ 1,246,219	49.8%
Accounts Receivable	2,172,384	2,104,275	1,984,345	68,109	3.2%
Intergovernmental Receivables	1,600,183	1,068,839	997,932	531,344	49.7%
Notes Receivable	3,396,569	3,470,986	3,834,244	(74,417)	(2.1)%
Interfund Receivables	1,500,869	1,641,255	639,958	(140,386)	(8.6)%
Contributions, Premiums, Other Receivables	279,188	341,031	329,668	(61,843)	(18.1)%
Interest Receivable	36,431	49,102	41,168	(12,671)	(25.8)%
Total Receivables	\$ 12,736,191	\$ 11,179,836	\$ 10,231,541	\$ 1,556,355	13.9%

As shown in the table above, receivables totaled \$12.7 billion for fiscal year 2020, \$11.1 billion for fiscal year 2019 and \$10.2 billion for fiscal year 2018. Total receivables for 2020 increased by \$1.6 billion or 13.9%. Taxes Receivables increased by \$1.2 billion primarily because the due date for taxes changed from April 15 to July 15, due to the COVID-19 pandemic. In response to the extension of the federal April 15, 2020 deadline, NCDOR extended the time to file State income and franchise tax returns originally due on April 15 to July 15. Accounts Receivables increased mainly due to better collection recording and efforts to receive funds. Intergovernmental Receivables increased by \$531 million mainly due to the CARES Act and credits given to employers and unemployment insurance payments scheduled were not received by June 30, 2020. Notes Receivables decreased by \$74 million due to forbearance offered to delinquent loans related to COVID-19. Interfund Receivables decreased by \$140 million due to a payback of an advance to the Highway Trust Fund of \$78 million and the forgiveness of a \$90 million advance per Senate Bill 356. Contributions, Premiums and Other Receivables decreased by \$61 million mainly due to a change in employers charged for contributions receivable (DES). Interest Receivables decreased by \$12 million due to a decrease in earnings from investments.

2020 Statewide Accounts Receivable Report

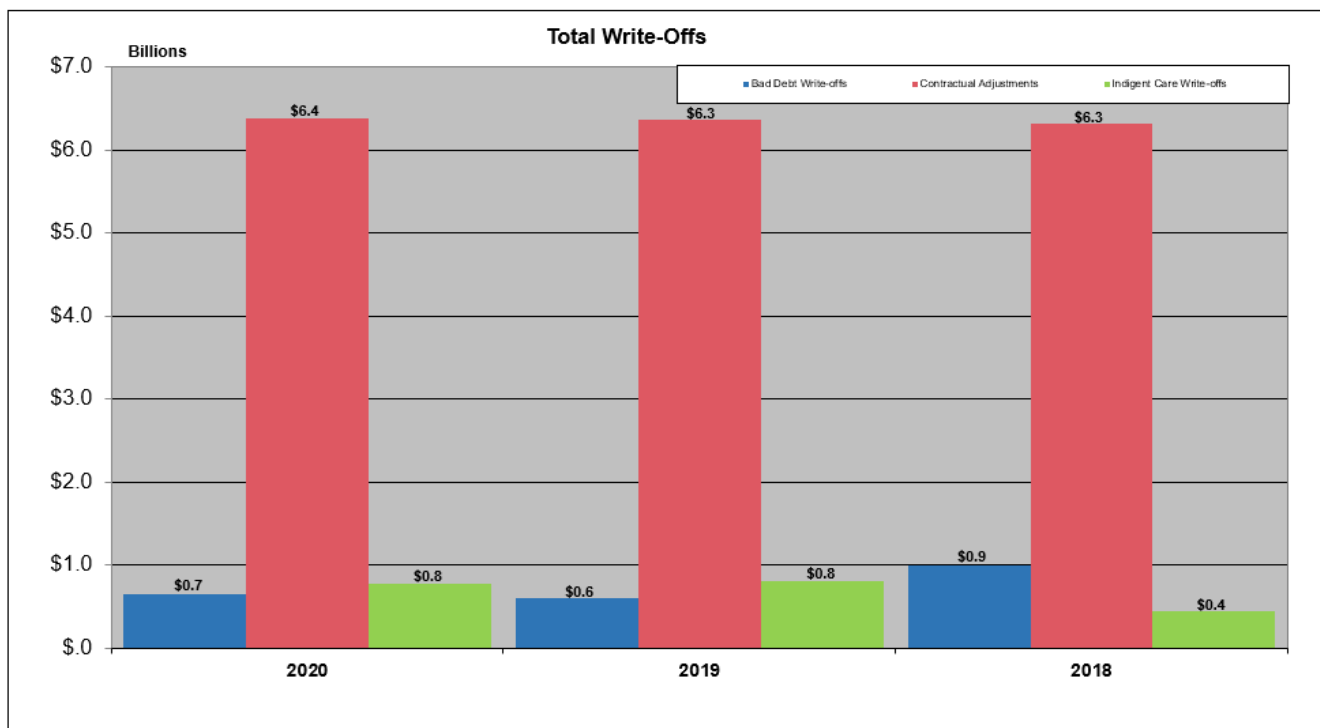
Write-offs

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 2020 totaled \$7.8 billion consisting of \$653 million for bad debt, \$6.4 billion for contractual adjustments and \$780 million for indigent care. Total write-offs for 2019 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 \$6.1 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 \$661 million and \$208 million respectively.

NC Department of Commerce reported an increase of \$109 million for fiscal year 2020. This is primarily due to Senate Bill 704, which gave all employers a tax credit for what they owed for 1st Quarter 2020 taxes.

Appendix A details total agency write-offs during fiscal 2020. The chart below summarizes agency write-offs by type for fiscal years 2018-2020.



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.

2020 Statewide Accounts Receivable Report

Cost of Collection

State agencies reported collection activity costs totaling over \$98 million during 2020. Agencies also reported a total of 912 full-time equivalent (FTE) state employees dedicated to receivable activities during 2020. This is an increase of \$14 million in collection costs and an increase in 227 FTE from 2019. The increase in collection costs and FTE is due mostly to the inclusion of NCDOR's collection activity.

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, 2020, DOJ has contracts with twenty-three collection agencies.

During fiscal year 2020, State agencies and universities submitted a total of \$21.85 million in past-due accounts to the Attorney General's Office for collection. Due to efforts by the NCDOR, agencies and universities received over \$3.09 million, at no charge to the agencies and universities. During that same time period, State agencies and universities submitted \$57.3 million in past-due accounts to eleven of the twenty-three collection agencies approved under the contract with DOJ. The other twelve reported no collection activity at all. Due to efforts by the eleven collection agencies who received those past due accounts, the State agencies and universities received \$17.22 million, at a charge of \$2.86 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 \$45.9 million of net refunds to claimant agencies during the 2020 calendar year for the 2019 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.

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

Table 2
Debt Setoff Activity for Tax Years 2015-2019

Tax Year Debt Setoff Occurs in Calendar Year	2019 2020	2018 2019	2017 2018	2016 2017	2015 2016
Gross amount of Refunds Setoff	\$46,984,539	\$43,511,191	\$44,265,856	\$46,698,316	\$40,708,976
Collection Assistance Fees applied Based on Actual Expenses	(\$1,036,970)	(\$958,130)	(\$990,480)	(\$1,059,185)	(\$925,050)
Net Amount of Refunds Paid to Claimant Agencies	\$45,947,569	\$42,553,061	\$43,275,376	\$45,639,131	\$39,783,926
DOR Administrative Expenses - Current Year	\$436,104	\$410,121	\$420,026	\$550,625	\$545,821
Total Setoffs (includes completed, denied, and cancelled setoffs)	234,352	212,838	220,778	236,827	205,920
Number of Completed Setoffs	226,944	210,127	216,667	232,094	204,870
Average Gross Setoff Amount	\$207.03	\$207.07	\$204.30	\$201.20	\$198.71
Average Cost per Setoff	\$1.86	\$1.93	\$1.90	\$2.33	\$2.65
Average Net Amount of Refunds Setoff	\$202.46	\$202.51	\$199.73	\$196.64	\$194.20

- 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 NCDOR receives a collection assistance fee for these debts from individual income tax collections. For the calendar year 2020, collection assistance fees for child support debts collected through setoff were \$97,745 bringing the total collection assistance fees received by the NCDOR to \$1,134,715.

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 on past due accounts.

2020 Statewide Accounts Receivable Report

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. 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, 2020, the program has collected approximately \$18.8 million in unpaid taxes due to the state. For additional information regarding the Vendor Attachment Program, contact NCDOR at 1-877-252-3052.

2020 Statewide Accounts Receivable Report

Appendix A

Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2020

(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
Administration	313	1,616	825	243	6,628	9,625	—
Agriculture	78	39	28	106	116	367	—
Board of Barber Examiners	—	1	—	1	12	14	1
Board of Elections	36	—	8	9	535	588	—
Commerce	7,394	2,602	776	939	154,296	166,007	119,569
Community Colleges	4	—	—	—	—	4	—
Cultural Resources	—	—	2	—	2	4	—
DEQ	735	285	70	41	860	1,991	1,422
DHHS	149,116	21,103	37,991	14,497	245,493	468,200	417,014
Economic Development Partnership of NC	—	3	—	—	2	5	1
Education Lottery	67	29	3	27	583	709	5
Gateway University Research Park	13	6	7	11	19	56	—
Global TransPark	21	12	12	—	2	47	—
Governor's Office	8	—	—	—	—	8	—
Housing Finance Agency	18,401	12,623	8,042	8,357	4,302	51,725	28
Insurance	8,515	1,446	2,377	1,151	27,193	40,662	—
ITS	218	653	1,063	32	1,133	3,099	—
Justice	282	118	315	411	220	1,346	—
Labor	589	627	343	474	9,554	11,587	265
North Carolina Biotechnology Center	35	1	1	1	—	38	301
North Carolina Board of CPA Examiners	—	—	—	3	36	39	—
North Carolina Board of Nursing	—	—	—	4	10	14	24
North Carolina Ports Authority	6,422	922	387	149	170	8,049	497
Office of the State Auditor	155	—	—	—	—	155	—
Office of the State Controller	1	—	—	—	—	1	—
Public Instruction	—	1	—	7	390	399	—
Public Safety	1,520	1,006	339	189	4,082	7,136	16
Revenue	12,010	5,105	14,671	48,465	1,285,363	1,365,614	246,227
Secretary of State	10	3	6	5	41	64	37
State Education Assistance Authority	28,953	12,197	456	—	—	41,606	572
State Treasurer	1,106	2,919	2,029	212	43,660	49,926	87
Transportation	5,309	2,518	6,767	8,321	65,340	88,255	3,334
UNC Hospitals	87,214	53,185	44,017	45,455	123,124	352,995	6,147,009
Wildlife	—	—	8	—	144	152	6
Appalachian State Univ	668	208	82	51	1,993	3,003	597
East Carolina Univ	3,816	1,052	1,197	7,33	8,935	15,733	208,069
Elizabeth City State Univ	27	32	24	267	1,008	1,358	—
Fayetteville State Univ	352	385	17	78	2,489	3,322	884
NC A & T State Univ	441	350	143	529	1,969	3,432	774
North Carolina School of Science and Math	217	339	281	246	16,990	18,073	—
North Carolina School of the Arts	—	3	—	68	—	71	24
North Carolina State Univ	16,771	12,440	6,358	4,070	28,505	68,144	759
UNC – Asheville	243	217	5	18	2,595	3,078	113
UNC – Chapel Hill	24,295	13,520	13,090	12,282	36,766	99,952	661,590
UNC – Charlotte	637	1,947	142	58	3,294	6,079	1,859
UNC – Greensboro	92	116	185	41	3,411	3,846	1,056
UNC – Pembroke	917	62	71	102	633	1,785	291
UNC – Wilmington	1,005	100	120	46	2,705	3,976	280
Western Carolina Univ	335	308	2,232	85	658	3,618	6
Winston-Salem State Univ	1,267	770	218	156	3,396	5,807	671
Total	\$379,613	\$150,871	\$144,708	\$147,938	\$2,088,655	\$2,911,784	\$7,813,395

2020 Statewide Accounts Receivable Report

Appendix B

Cost of Collecting Receivables by Agency

Fiscal Year Ended June 30, 2020

(Whole Dollars)

<u>Agency</u>	<u>Collection Unit</u>	<u>Collection Cost</u>	<u># FTE</u>
Administration	Accounts Receivable Department	\$22,250	—
Agriculture	Accounts Receivable Department	153,908	4
Agriculture	Agency/Division Budget/Fiscal Office	6,353	—
Agriculture	Payroll Section	2,219	—
Commerce	Agency/Division Budget/Fiscal Office	1,129	—
Commerce	Tax Department	1,497,044	16
Commerce	Other	205,719	4
DEQ	Agency/Division Budget/Fiscal Office	889,660	3
DHHS	Accounts Receivable Department	1,624,583	25
DHHS	Other	1,537,619	27
Education Lottery	Collection Agency/Outsourced	4,321	—
Education Lottery	Accounts Receivable Department	88,721	—
Gateway University Research Park	Collection Agency/Outsourced	4,750	—
General Assembly	Accounts Receivable Department	300	—
Housing Finance Agency	Agency/Division Budget/Fiscal Office	55,000	—
Insurance	Collection Agency/Outsourced	633	—
Insurance	Agency/Division Budget/Fiscal Office	149,187	4
ITS	Accounts Receivable Department	109,114	2
Justice	Accounts Receivable Department	66,122	1
Labor	Collection Agency/Outsourced	8,034	—
Labor	Accounts Receivable Department	157,081	5
Labor	Agency/Division Budget/Fiscal Office	196,171	2
Labor	Other	270,377	3
North Carolina Biotechnology Center	Accounts Receivable Department	30,000	1
North Carolina Board of Cosmetic Arts	Accounts Receivable Department	15,455	—
North Carolina Ports Authority	Accounts Receivable Department	26,000	—
North Carolina Ports Authority	Agency/Division Budget/Fiscal Office	2,000	—
Office of Administrative Hearings	Other	11	—
Office of State Auditor	Agency/Division Budget/Fiscal Office	444	—
Office of the State Controller	Accounts Receivable Department	102,345	1
Public Instruction	Accounts Receivable Department	1,946	—
Public Safety	Accounts Receivable Department	118,488	2
Public Safety	Payroll Section	47,177	1
Revenue	Agency/Division Budget/Fiscal Office	20,614,060	290
Secretary of State	Collection Agency/Outsourced	44,540	1
State Board of Elections	Accounts Receivable Department	7,025	—
State Education Assistance Authority	Student Loans	487,164	—
State Education Assistance Authority	Other	7,521,875	—
State Treasurer	Other	116,436	2
Transportation	Collection Agency/Outsourced	7,541,759	82
Transportation	Accounts Receivable Department	753,163	10
Transportation	Other	4,274,043	1
UNC Health Care System	Collection Agency/Outsourced	3,916,823	—
UNC Health Care System	Patient Accounts	2,407,668	37
Wildlife	Accounts Receivable Department	8,600	—
Appalachian State University	Collection Agency/Outsourced	119,029	—
Appalachian State University	Student Loans	20,675	1
Appalachian State University	Student Accounts	116,668	2
Appalachian State University	Grants Office	57,113	1

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East Carolina University	Collection Agency/Outsourced	1,392,424	—
East Carolina University	Accounts Receivable Department	1,053,781	18
East Carolina University	Patient Accounts	6,825,195	76
East Carolina University	Student Loans	144,457	2
East Carolina University	Student Accounts	914,215	11
East Carolina University	Grants Office	164,155	3
East Carolina University	Other	180,766	—
Elizabeth City State University	Collection Agency/Outsourced	3,372	—
Elizabeth City State University	Accounts Receivable Department	24,273	—
Fayetteville State University	Collection Agency/Outsourced	35,862	1
Fayetteville State University	Student Loans	8,000	—
Fayetteville State University	Student Accounts	8,000	—
NC A & T State University	Collection Agency/Outsourced	46,383	—
NC A & T State University	Student Loans	60,522	—
NC A & T State University	Student Accounts	56,965	1
NC A & T State University	Grants Office	11,848	—
NC School of the Arts	Accounts Receivable Department	683	—
NC School of Science & Math	Other	5,153	—
North Carolina Central University	Collection Agency/Outsourced	493,881	9
North Carolina Central University	Student Accounts	36,000	1
North Carolina State University	Collection Agency/Outsourced	83,507	—
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	9,214	—
UNC – Asheville	Student Accounts	9,399	—
UNC – Chapel Hill	Collection Agency/Outsourced	99,253	—
UNC – Chapel Hill	Accounts Receivable Department	850	—
UNC – Chapel Hill	Patient Accounts	29,565,808	238
UNC – Chapel Hill	Student Loans	186,343	2
UNC – Chapel Hill	Student Accounts	148,229	2
UNC – Charlotte	Collection Agency/Outsourced	185,257	—
UNC – Charlotte	Student Loans	55,393	1
UNC – Charlotte	Student Accounts	95,175	1
UNC – Charlotte	Grants Office	59,253	1
UNC – Charlotte	Payroll Section	23,531	—
UNC – Charlotte	Other	3,272	—
UNC – Greensboro	Collection Agency/Outsourced	48,243	—
UNC – Greensboro	Student Loans	69,133	1
UNC – Greensboro	Student Accounts	31,809	1
UNC – Greensboro	Grants Office	80,016	1
UNC – Pembroke	Accounts Receivable Department	29,090	—
UNC – Pembroke	Student Accounts	5,609	1
UNC – Wilmington	Collection Agency/Outsourced	94,790	—
UNC – Wilmington	Accounts Receivable Department	8,009	—
UNC – Wilmington	Student Loans	46,180	1
UNC – Wilmington	Student Accounts	76,664	1
UNC – Wilmington	Other	1,625	—
UNC System Office	Accounts Receivable Department	1,849	—
Western Carolina University	Student Loans	77,526	2
Western Carolina University	Student Accounts	11,158	—
Winston-Salem State University	Student Accounts	52,364	1
Total		98,559,575	912

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