

STATE OF

NORTH CAROLINA

ACCOUNTS RECEIVABLE REPORT
YEAR ENDING JUNE 30, 2022



Office of the State Controller

Nels Roseland, State Controller



State of North Carolina Office of the State Controller

NELS C. ROSELAND
STATE CONTROLLER

January 31, 2023

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, 2022. 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,

Nels Roseland

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

2022 Statewide Accounts Receivable Report

Introduction

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2022, 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.

2022 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.

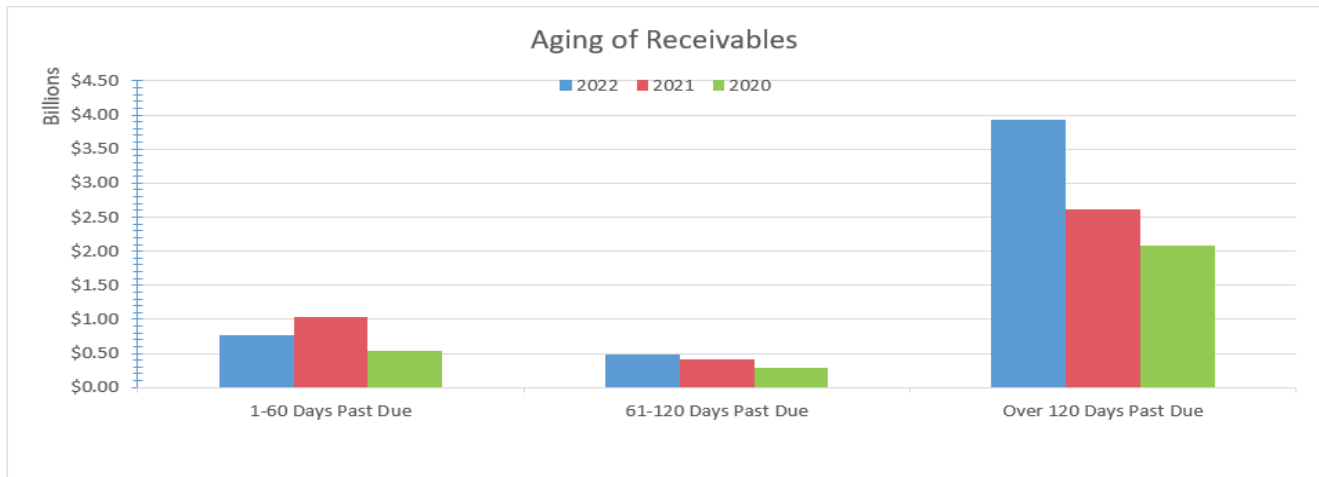
**The chart below summarizes past due receivable activity at year-end 2022.
(in thousands)**

<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	\$75,799	\$98,716	\$1,890,760	\$2,065,276	\$58,503
Accounts Receivable	506,750	295,569	1,922,447	2,724,766	8,259,180
Intergovernmental Receivable	28,785	11,618	11,799	52,203	—
Notes Receivable	121,738	52,131	52,390	226,259	5,225
Interfund Receivable	11,391	9,758	9,435	30,584	—
Other Receivable	19,389	11,117	43,599	74,105	2,688
Total Past Due	\$763,853	\$478,909	\$3,930,430	\$5,173,192	\$8,325,596
Percent of Total Past Due	14.8%	9.3%	76.0%		

Accounts past-due at year-end 2022 total \$5.2 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 \$4.9 billion, or 95 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 2022.

2022 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2022, 2021, 2020:



There was an increase of \$1.3 billion in Over 120 Days Past Due totals from fiscal year 2021 to fiscal year 2022. Residual prior year receivables resulting from COVID-19 economic pressures is behind a large part of this. This resulted in a trend of later receipts from economically distressed businesses and an increase in the number of closed businesses with unpaid debt causing a \$576 million increase. The tax collection rate decreased in fiscal year 2022 compared to fiscal year 2021, leading to a \$334 million increase. The Medicaid Drug Rebate Program saw increased activity due to expansion of Managed Care Organizations (MCOs) increasing accounts receivable. This resulted in an increase of \$254 million in past due receivables. The sources of these increases will be monitored to assist in the development of improved collections going forward.

Year-end Amounts

The disclosure of receivables includes both *estimated* receivables and *invoiced* receivables, net of allowance for doubtful accounts as of June 30. The chart below summarizes total receivables by type for fiscal years 2020-2022:

Total Receivables by Type - Fiscal Years 2022, 2021, and 2020 (in thousands)				Change FY21 to FY22	
	2022	2021	2020	Amount	Percent
Taxes Receivable	\$ 3,334,667	\$ 3,096,462	\$ 3,750,567	\$ 238,205	7.7%
Accounts Receivable	3,560,589	2,719,820	2,172,384	840,769	30.9%
Intergovernmental Receivables	1,463,975	1,445,205	1,600,183	18,770	1.3%
Notes Receivable	2,834,229	3,027,607	3,396,569	(193,378)	(6.4)%
Interfund Receivables	821,771	1,319,018	1,500,869	(497,247)	(37.7)%
Contributions, Premiums, Other Receivables	391,382	396,337	279,188	(4,955)	(1.3)%
Interest Receivable	26,130	26,479	36,431	(349)	(1.3)%
Total Receivables	\$ 12,432,743	\$ 12,030,928	\$ 12,736,191	\$ 401,815	3.3%

As shown in the table above, receivables totaled \$12.4 billion for fiscal year 2022, \$12.0 billion for fiscal year 2021 and \$12.7 billion for fiscal year 2020. Total receivables for 2022 increased by \$401 million or 3.3%. Taxes Receivables increased due to increased recovery in the form of job growth and wage increases for individual income tax, as well as improved corporate financial performance for corporate income tax, and increased sales and use tax collections resulting from strong consumer spending. Accounts Receivables increased mainly due to better collection recording and efforts to receive funds. Intergovernmental Receivables increased mainly due to a combination of increases in anticipated federal shares accrued for Medical Claims Payable and a decrease in receivables from the federal government from COVID-19 recovery funds. Notes Receivables decreased mainly due to loan portfolios maturing without significant new loans and a prepayment of Mortgage loans. Interfund Receivables decreased \$497 million due to a one-time advance from the Highway Trust Fund to the Highway Fund. This advance was made to comply with cash management directives and to assist with disaster recovery relief expenditures. This was not repeated in fiscal year 2022. Contributions, Premiums and Other Receivables decreased by mainly due to earlier employer submissions of contributions. Interest Receivables decreased due to a decrease in earnings from investments.

2022 Statewide Accounts Receivable Report

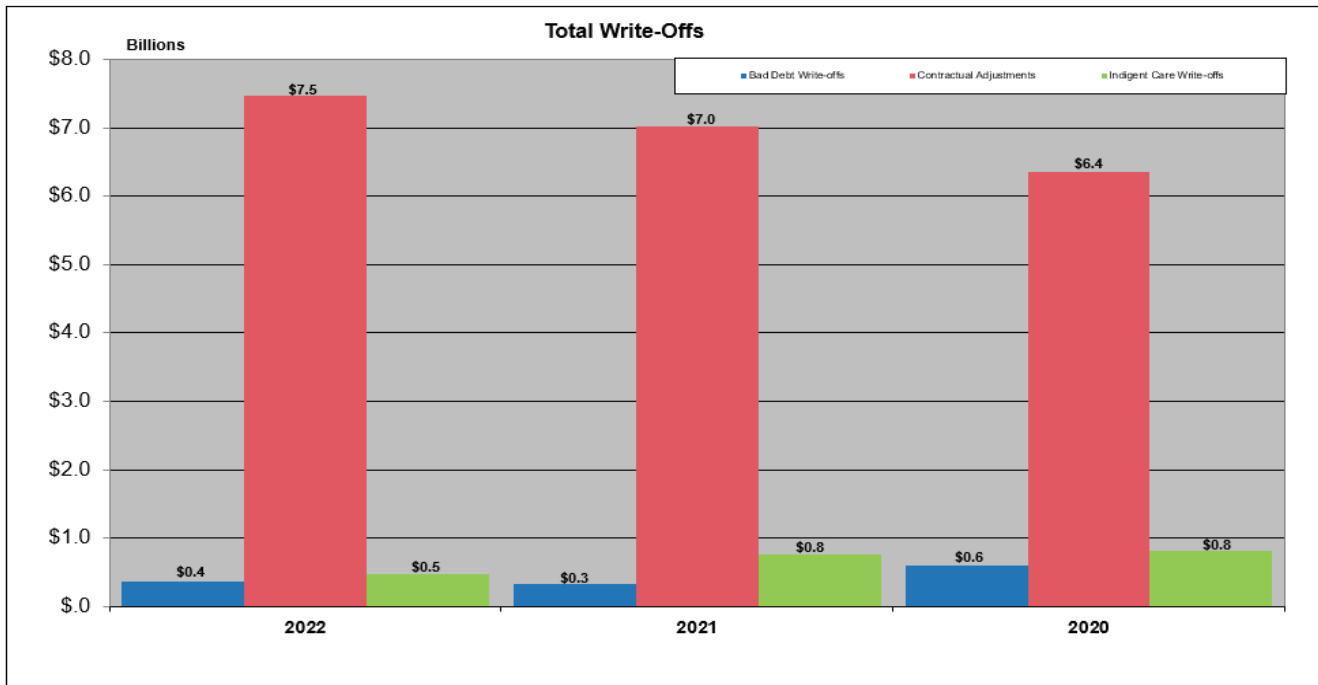
Write-offs

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 2022 totaled \$8.4 billion consisting of \$303 million for bad debt, \$7.5 billion for contractual adjustments and \$480 million for indigent care. Total write-offs for 2021 were \$8.1 billion.

UNC Health Care System, including Rex Healthcare, Chatham Hospital, High Point Hospital, Caldwell Hospital and UNC Physicians Network, reported write-offs of \$7.2 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 \$786 million and \$209 million respectively.

UNC Health Care System reported an increase of \$448 million for fiscal year 2022. This is primarily due to more contractual adjustments and less COVID-19 impact during fiscal year 2022.

Appendix A details total agency write-offs during fiscal 2022. The chart below summarizes agency write-offs by type for fiscal years 2020-2022.



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.

Cost of Collection

2022 Statewide Accounts Receivable Report

State agencies, excluding NCDOR, reported collection activity costs totaling over \$111 million during 2022. Agencies also reported a total of 961 full-time equivalent (FTE) state employees dedicated to receivable activities during 2022. This is an increase of \$8 million in collection costs and an increase in 1 FTE from 2021. This is primarily due to UNC Health Care reporting higher amounts in Patients Accounts than 2021.

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, 2022, DOJ has contracts with twenty-one collection agencies.

During fiscal year 2021-2022, State agencies and universities submitted a total of \$19.2 million in past-due accounts to the Attorney General's Office for collection. Due to efforts by the Attorney General's Office, agencies and universities received \$2.5 million, at no charge to the agencies and universities.

During that same time period, State agencies and universities submitted \$40.2 million in past-due accounts to thirteen of the twenty-one collection agencies approved under the contract with DOJ (the other eight reported no collection activity at all). Due to efforts to by the 21 collection agencies who received those past due accounts, the State agencies and universities received \$5.7 million, at a charge of \$924 thousand.

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 \$44.5 million of net refunds to claimant agencies during the 2022 calendar year for the 2021 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.

2022 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 2017-2021

Tax Year Debt Setoff Occurs in Calendar Year	2021 2022	2020 2021	2019 2020	2018 2019	2017 2018
Gross amount of Refunds Setoff	\$45,383,089	\$43,185,288	\$46,984,539	\$43,511,191	\$44,265,856
Collection Assistance Fees applied Based on Actual Expenses	(\$930,895)	(\$879,120)	(\$1,036,970)	(\$958,130)	(\$990,480)
Net Amount of Refunds Paid to Claimant Agencies	\$44,452,194	\$42,306,168	\$45,947,569	\$42,553,061	\$43,275,376
DOR Administrative Expenses - Current Year	\$507,631	\$485,517	\$436,104	\$410,121	\$420,026
Total Setoffs (includes completed, denied, and cancelled setoffs)	201,261	197,020	234,352	212,838	220,778
Number of Completed Setoffs	199,812	193,517	226,944	210,127	216,667
Average Gross Setoff Amount	\$227.13	\$223.16	\$207.03	\$207.07	\$204.30
Average Cost per Setoff	\$2.52	\$2.51	\$1.86	\$1.93	\$1.90
Average Net Amount of Refunds Setoff	\$222.47	\$218.62	\$202.46	\$202.51	\$199.73

- 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 2022, collection assistance fees for child support debts collected through setoff were \$68,150 bringing the total collection assistance fees received by the NCDOR to \$999,045.
- 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 on past due accounts.

2022 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.

As of December 31, 2022, the program has collected approximately \$23.4 million in unpaid taxes due to the state. For additional information regarding the Vendor Attachment Program, contact NCDOR at 1-877-252-3252.

2022 Statewide Accounts Receivable Report

Appendix A

Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2022

(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	2,841	702	1,816	5,359	30
Agriculture	92	30	198	320	—
Board of Barber Examiners	8	—	42	50	2
Board of Elections	39	3	535	577	—
Commerce	21,457	40,146	812,047	873,651	20,110
Cultural Resources	1	—	3	4	—
DEQ	225	92	396	712	—
DHHS	190,050	85,213	735,956	1,011,219	10,633
Economic Development Partnership of NC	19	92	—	111	—
Education Lottery	76	38	631	745	69
Gateway University Research Park	12	7	17	36	5
General Assembly	1	—	—	1	—
Global TransPark	40	49	84	173	—
Governor's Office	13	—	—	13	—
Housing Finance Agency	14,344	11,606	6,414	32,365	10
Insurance	5,784	702	23,452	29,938	—
ITS	714	327	3,226	4,267	—
Justice	303	448	745	1,496	—
Labor	799	679	10,149	11,627	467
North Carolina Biotechnology Center	137	224	—	361	703
North Carolina Board of Cosmetic Arts	10	17	41	68	—
North Carolina Board of Nursing	—	1	5	6	11
North Carolina Ports Authority	8,621	1,690	264	10,575	66
Office of the State Auditor	687	9	—	697	—
Office of the State Controller	2	4	2	8	—
Public Instruction	—	1	77	78	—
Public Safety	2,452	7,894	6,001	16,347	3
Revenue	74,033	97,182	1,822,061	1,993,276	38,393
Secretary of State	18	59	79	156	57
State Education Assistance Authority	111,049	41,655	37,877	190,581	2,655
State Treasurer	5,334	3,377	50,955	59,666	—
Transportation	13,684	9,449	81,501	104,634	8,266
UNC Health Care System	225,846	135,318	206,656	567,820	7,239,066
Wildlife	13	13	117	143	—
Appalachian State Univ	1,304	111	4,011	5,426	1,786
East Carolina Univ	6,951	3,331	11,080	21,361	209,229
Elizabeth City State Univ	37	62	563	663	—
Fayetteville State Univ	1,115	38	317	1,469	1,379
NC A & T State Univ	1,106	605	3,216	4,927	663
North Carolina School of the Arts	(39)	38	—	(1)	—
North Carolina State Univ	24,285	13,244	2,217	39,745	1,128
UNC – Asheville	421	53	2,175	2,649	337
UNC – Chapel Hill	39,254	21,188	80,938	141,381	786,941
UNC – Charlotte	4,160	304	1,921	6,385	1,480
UNC – Greensboro	563	340	3,326	4,228	763
UNC – Pembroke	313	210	352	875	28
UNC – Wilmington	1,500	79	1,914	3,493	406
Western Carolina Univ	1,239	666	3,420	5,325	14
Winston-Salem State Univ	2,005	597	842	3,444	892
	\$1,033,353	\$408,974	\$2,610,463	\$4,052,790	\$8,102,859

2022 Statewide Accounts Receivable Report

Appendix B

Cost of Collecting Receivables by Agency

Fiscal Year Ended June 30, 2022

(Whole Dollars)

<u>Agency</u>	<u>Collection Unit</u>	<u>Collection Cost</u>	<u># FTE</u>
Administration	Accounts Receivable Department	5,880	—
Agriculture	Accounts Receivable Department	16,475	—
Agriculture	Agency/Division Budget/Fiscal Office	172,358	—
Agriculture	Payroll Section	7,253	—
Board of Barber Examiners	Accounts Receivable Department	4,485	—
Commerce	Tax Department	400,152	19
Commerce	Other	55,131	3
DEQ	Agency/Division Budget/Fiscal Office	567,375	3
DHHS	Accounts Receivable Department	1,649,244	25
Education Lottery	Collection Agency/Outsourced	9,137	—
Education Lottery	Accounts Receivable Department	92,643	—
Gateway University Research Park	Collection Agency/Outsourced	780	—
Gateway University Research Park	Accounts Receivable Department	1,045	—
General Assembly	Accounts Receivable Department	200	—
Governor's Office	Agency/Division Budget/Fiscal Office	38,536	—
Housing Finance Agency	Agency/Division Budget/Fiscal Office	55,000	—
Insurance	Collection Agency/Outsourced	26,901	2
Insurance	Agency/Division Budget/Fiscal Office	31,267	2
ITS	Accounts Receivable Department	54,417	2
Justice	Accounts Receivable Department	59,545	1
Justice	Agency/Division Budget/Fiscal Office	5,766	—
Labor	Collection Agency/Outsourced	45,485	—
Labor	Accounts Receivable Department	402,110	6
Labor	Agency/Division Budget/Fiscal Office	244,975	2
Labor	Other	518,132	5
NC Biotechnology Center	Accounts Receivable Department	15,000	—
NC Global TransPark	Accounts Receivable Department	644	—
NC Ports Authority	Accounts Receivable Department	28,400	—
NC Ports Authority	Agency/Division Budget/Fiscal Office	8,000	—
North Carolina Board of Cosmetic Arts	Accounts Receivable Department	40,357	—
Office of Administrative Hearings	Other	10	—
Office of the State Auditor	Agency/Division Budget/Fiscal Office	467	1
Office of the State Controller	Accounts Receivable Department	111,559	1
Public Instruction	Accounts Receivable Department	22,152	1
Public Instruction	Agency/Division Budget/Fiscal Office	10,033	1
Public Safety	Accounts Receivable Department	118,316	2
Public Safety	Payroll Section	53,871	1
Revenue	Agency/Division Budget/Fiscal Office	22,469,019	276
Secretary of State	Collection Agency/Outsourced	15,965	1
State Board of Elections	Accounts Receivable Department	11,276	—
State Education Assistance Authority	Student Loans	556,894	—
State Education Assistance Authority	Other	6,056,589	—
State Treasurer	Other	117,749	1
Transportation	Collection Agency/Outsourced	5,319,012	59
Transportation	Accounts Receivable Department	873,721	10
Transportation	Other	5,414,011	—
UNC Health Care System	Collection Agency/Outsourced	7,792,478	—
UNC Health Care System	Patient Accounts	11,454,358	128
Appalachian State University	Collection Agency/Outsourced	98,749	—

2022 Statewide Accounts Receivable Report

Appalachian State University	Student Loans	23,334	1
Appalachian State University	Student Accounts	125,013	2
Appalachian State University	Grants Office	48,692	1
East Carolina University	Collection Agency/Outsourced	1,005,413	—
East Carolina University	Accounts Receivable Department	951,703	12
East Carolina University	Patient Accounts	6,718,607	75
East Carolina University	Student Loans	127,315	1
East Carolina University	Student Accounts	258,711	6
East Carolina University	Grants Office	48,692	1
East Carolina University	Payroll Section	32,408	—
East Carolina University	Other	213,552	—
Elizabeth City State University	Collection Agency/Outsourced	971	—
Fayetteville State University	Collection Agency/Outsourced	38,791	1
Fayetteville State University	Student Loans	8,000	—
Fayetteville State University	Student Accounts	10,000	—
NC A & T State University	Collection Agency/Outsourced	17,666	—
NC A & T State University	Student Loans	119,783	—
NC A & T State University	Student Accounts	61,301	1
NC A & T State University	Grants Office	27,087	—
NC School of the Arts	Accounts Receivable Department	659	—
NC School of Science & Math	Other	99	—
North Carolina Central University	Student Accounts	93,289	2
North Carolina State University	Collection Agency/Outsourced	73,968	—
North Carolina State University	Accounts Receivable Department	71,174	1
North Carolina State University	Agency/Division Budget/Fiscal Office	179,075	5
North Carolina State University	Student Loans	135,420	1
North Carolina State University	Student Accounts	135,420	2
North Carolina State University	Grants Office	146,904	3
UNC – Asheville	Student Loans	8,825	—
UNC – Asheville	Student Accounts	9,975	—
UNC – Chapel Hill	Collection Agency/Outsourced	22,147	—
UNC – Chapel Hill	Accounts Receivable Department	5,767	—
UNC – Chapel Hill	Patient Accounts	33,891,062	279
UNC – Chapel Hill	Student Loans	246,265	2
UNC – Chapel Hill	Student Accounts	129,192	2
UNC – Charlotte	Collection Agency/Outsourced	182,466	—
UNC – Charlotte	Student Loans	50,379	1
UNC – Charlotte	Student Accounts	73,610	1
UNC – Charlotte	Grants Office	93,361	1
UNC – Charlotte	Payroll Section	23,337	—
UNC – Charlotte	Other	2,424	—
UNC – Greensboro	Collection Agency/Outsourced	33,766	—
UNC – Greensboro	Student Loans	74,705	1
UNC – Greensboro	Student Accounts	34,921	1
UNC – Greensboro	Grants Office	81,521	1
UNC – Pembroke	Accounts Receivable Department	11,259	—
UNC – Wilmington	Collection Agency/Outsourced	54,590	—
UNC – Wilmington	Accounts Receivable Department	9,494	—
UNC – Wilmington	Student Loans	48,024	1
UNC – Wilmington	Student Accounts	82,660	1
UNC – Wilmington	Other	1,625	—
UNC System Office	Accounts Receivable Department	5,063	—
Western Carolina University	Student Loans	48,920	2
Western Carolina University	Student Accounts	18,539	—
Winston-Salem State University	Student Accounts	55,404	—
Total		111,160,712	961

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