

STATE OF

# NORTH CAROLINA

ACCOUNTS RECEIVABLE REPORT  
YEAR ENDING JUNE 30, 2024



Office of the State Controller

Nels C. Roseland, State Controller





## State of North Carolina Office of the State Controller

**NELS C. ROSELAND**  
**STATE CONTROLLER**

January 30, 2025

The Honorable Josh Stein, Governor  
The Honorable Phil Berger, President Pro Tempore of the Senate  
The Honorable Destin Hall, Speaker of the House of Representatives

Dear Sirs:

Attached is the North Carolina Statewide Accounts Receivable Report for the fiscal year ended June 30, 2024. 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,

Nels C. Roseland

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

# 2024 Statewide Accounts Receivable Report

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## ***Introduction***

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2024, 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.

# 2024 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.

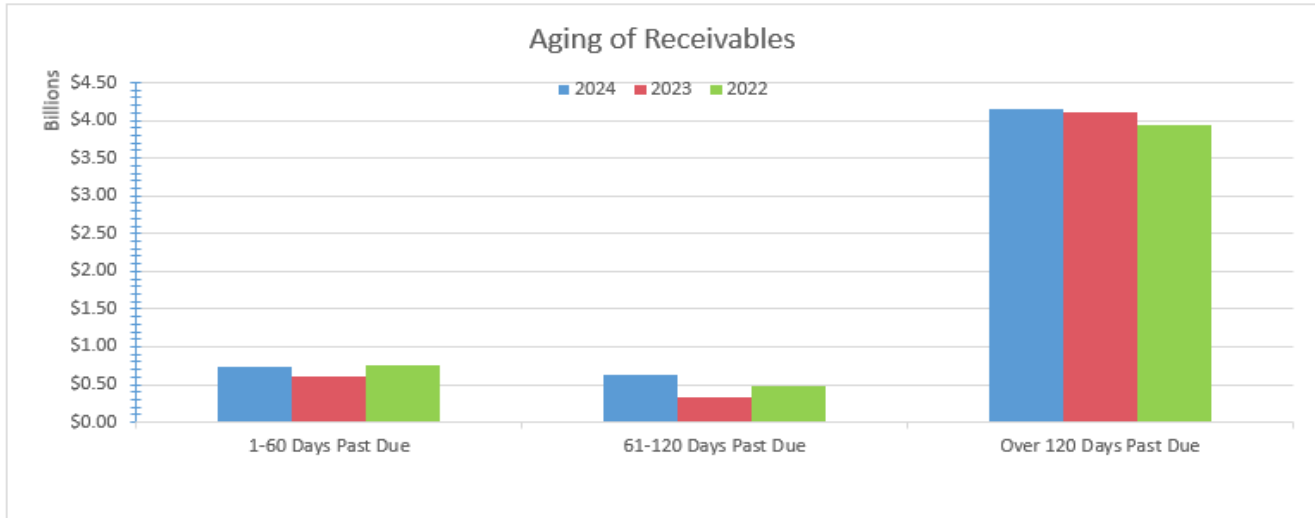
**The chart below summarizes past due receivable activity at year-end 2024.  
(in thousands)**

<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	\$118,813	\$235,763	\$2,257,845	\$2,612,421	\$202,363
Accounts Receivable	517,800	378,629	1,820,889	\$2,717,318	9,818,048
Intergovernmental Receivable	41,281	10,393	16,503	\$68,177	—
Notes Receivable	23,293	6,708	9,696	\$39,697	921
Interfund Receivable	12,118	2,366	6,690	\$21,174	—
Other Receivable	19,715	3,029	28,748	\$51,492	1,089
<b>Total Past Due</b>	<b>\$733,020</b>	<b>\$636,888</b>	<b>\$4,140,371</b>	<b>\$5,510,279</b>	<b>\$10,022,421</b>
<b>Percent of Total Past Due</b>	<b>13.3%</b>	<b>11.6%</b>	<b>75.1%</b>		

Accounts past-due at year-end 2024 total \$5.5 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 \$5.2 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 2024.

# 2024 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2024, 2023, and 2022:



## 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 2022-2024:

Total Receivables by Type - Fiscal Years 2024, 2023 and 2022 (in thousands)				Change FY23 to FY24	
	2024	2023	2022	Amount	Percent
Taxes Receivable .....	\$ 3,685,939	\$ 3,474,608	\$ 3,334,667	\$ 211,331	6.1%
Accounts Receivable .....	3,604,484	3,551,718	3,560,589	52,766	1.5%
Intergovernmental Receivables .....	3,852,433	3,450,259	1,463,975	402,174	11.7%
Notes Receivable .....	2,308,847	2,192,965	2,834,229	115,882	5.3%
Interfund Receivables .....	903,103	811,932	821,771	91,171	11.2%
Contributions, Premiums, Other Receivables .....	504,669	461,062	391,382	43,607	9.5%
Interest Receivable .....	50,222	70,191	26,130	(19,969)	(28.4)%
<b>Total Receivables .....</b>	<b>\$ 14,909,697</b>	<b>\$ 14,012,735</b>	<b>\$ 12,432,743</b>	<b>\$ 896,962</b>	<b>6.4%</b>

As shown in the table above, receivables totaled \$14.9 billion for fiscal year 2024, \$14.0 billion for fiscal year 2023 and \$12.4 billion for fiscal year 2022. Total receivables for 2024 increased by \$897 million or 6.4%. Taxes Receivables increased due to an increase in the Party Relay Surcharge rate for DIT's Telecommunications Relay Service. The rate increased from \$0.08 to \$0.16 per access line effective April 2023. This accounts for almost doubling tax revenue for the Party Relay Surcharge during fiscal year 2024. In addition, Sports Wagering Tax increased by \$45.6 million or 100%. Accounts Receivables increased mainly due to an increase related to Health Benefits receivables. As Medicaid services expanded due to the Medicaid expansion program passed by the General Assembly, there were higher receivables for components of the program such as Program Integrity, the Medicaid Investigative Division and Drug Rebates Receivable. Intergovernmental Receivables increased primarily due to an increase in the DHHS General Fund for amounts due from the Federal Government related to the Healthcare Access & Stabilization Program (HASP) and Medicaid Expansion. Notes Receivables increased predominantly due to an increase in notes receivable in the EPA Revolving Loan Fund related to audit adjustments. Interfund Receivables increased \$91 million mainly due to a combination of (1) amounts owed to DIT for Computing Services and Telecommunication Services and (2) amounts owed to UNC Hospitals related to a large increase in AR Medicaid Upper Payment Limit (UPL) due to HASP. Contributions, Premiums and Other Receivables increased mainly due to an increase in the Unemployment Compensation Fund and an increase in employer contributions. Interest Receivable decreased mostly due to an audit adjustment pertaining to the Unemployment Compensation Fund. In fiscal year 2024, there was an adjustment to reclassify \$32.2 million from interest receivable to cash at fiscal year-end 2024. It was determined that the fourth quarter US Treasury interest, which is typically received after the fiscal year-end close, was received prior to the end of fiscal year 2024.

# 2024 Statewide Accounts Receivable Report

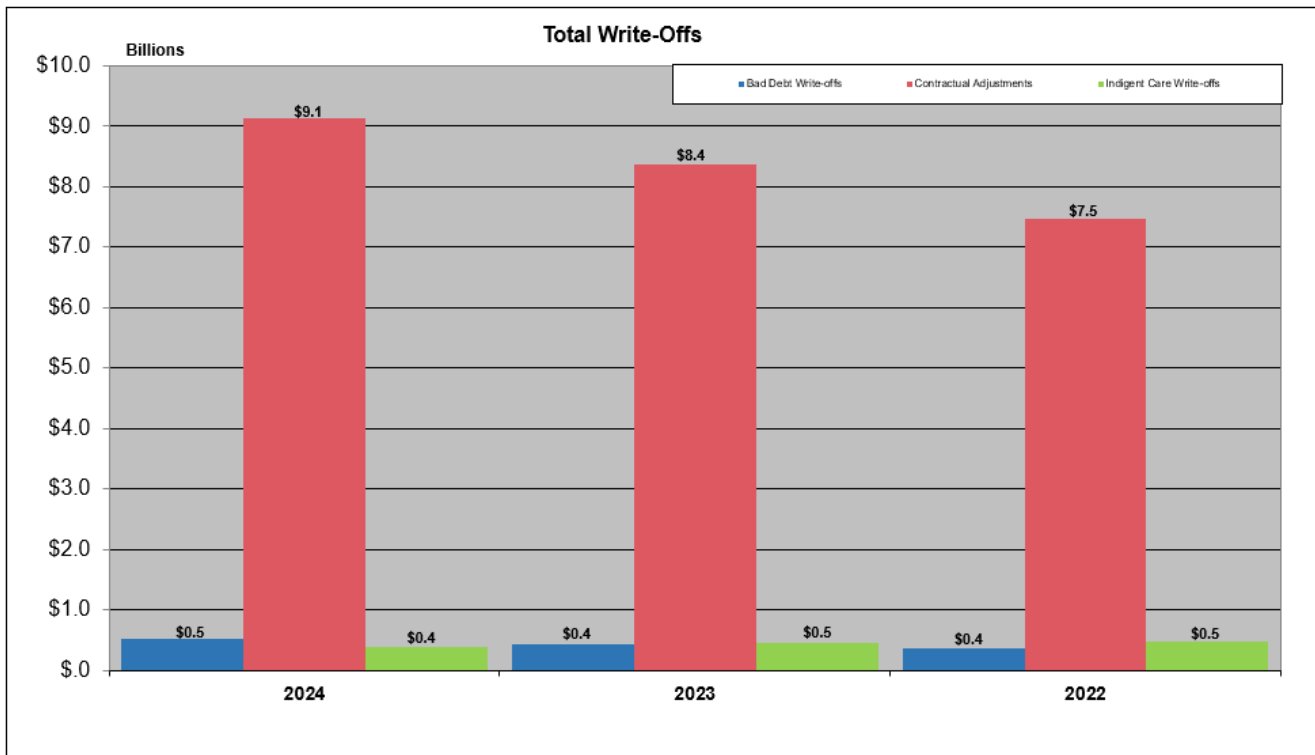
## Write-offs

Receivables for which collection is unlikely are written off for financial reporting purposes. Write-offs are the result of bad debt adjustments (unsuccessful collection efforts), contractual adjustments or indigent care adjustments. Write-offs for year-end 2024 totaled \$10.0 billion consisting of \$517 million for bad debt, \$9.1 billion for contractual adjustments and \$381 million for indigent care. Total write-offs for 2023 were \$9.3 billion.

UNC Health Care System, including Rex Healthcare, Chatham Hospital, High Point Hospital, Caldwell Hospital and UNC Physicians Network, reported write-offs of \$8.1 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 \$890 million and \$232 million respectively.

UNC Health Care System reported an increase of \$575 million for fiscal year 2024. This is primarily due to more contractual adjustments.

Appendix A details total agency write-offs during fiscal 2024. The chart below summarizes agency write-offs by type for fiscal years 2022-2024.



**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.

# 2024 Statewide Accounts Receivable Report

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## ***Cost of Collection***

State agencies, excluding NCDOR, reported collection activity costs totaling over \$108 million during 2024. Agencies also reported a total of 1,078 full-time equivalent (FTE) state employees dedicated to receivable activities during 2024. This is a decrease of \$7 million in collection costs and an increase in 71 FTE from 2023. This is primarily due to a UNC-Chapel Hill recording a collection cost decrease and an increase in FTE in patient accounts.

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, 2024, DOJ has contracts with sixteen collection agencies.

During fiscal year 2023-2024, State agencies and universities submitted a total of \$22.1 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 \$1.8 million, at no charge to the agencies and universities.

During that same period, State agencies and universities submitted \$55.4 million in past-due accounts to twelve of the sixteen collection agencies approved under the contract with DOJ (the other four reported no collection activity at all). Due to efforts by the twenty collection agencies who received those past due accounts, the State agencies and universities received \$13.8 million, at a charge of \$2.2 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 \$54.2 million of net refunds to claimant agencies during the 2024 calendar year for the 2023 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.

# 2024 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 2019-2023**

Tax Year	2023	2022	2021	2020	2019
Debt Setoff Occurs in Calendar Year	2024	2023	2022	2021	2020
Gross amount of Refunds Setoff	\$55,202,289.11	\$55,426,162	\$45,383,089	\$43,185,288	\$46,984,539
Collection Assistance Fees applied Based on Actual Expenses	(\$1,035,227)	(\$1,042,635)	(\$930,895)	(\$879,120)	(\$1,036,970)
Net Amount of Refunds Paid to Claimant Agencies	\$54,167,062	\$54,383,527	\$44,452,194	\$42,306,168	\$45,947,569
DOR Administrative Expenses - Current Year	\$588,803	\$504,561	\$507,631	\$485,517	\$436,104
Total Setoffs (includes completed, denied, and cancelled setoffs)	227,418	229,196	201,261	197,020	234,352
Number of Completed Setoffs	221,262	223,725	199,812	193,517	226,944
Average Gross Setoff Amount	\$249.49	\$247.74	\$227.13	\$223.16	\$207.03
Average Cost per Setoff	\$2.59	\$2.20	\$2.52	\$2.51	\$1.86
Average Net Amount of Refunds Setoff	\$244.81	\$243.08	\$222.47	\$218.62	\$202.46

- 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 2024, collection assistance fees for child support debts collected through setoff were \$71,030, bringing the total collection assistance fees received by the NCDOR to \$1,106,310.00.
- 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 on past due accounts.



# 2024 Statewide Accounts Receivable Report

## Appendix A

### Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2024

(in thousands)

Past Due Receivables by Department/Institution	1-60 Days	Past Due 61-120 Days	Over 120 Days	Total Past Due	Total Write-offs
Administration	6,368	1,651	1,216	9,235	10
Adult Corrections	1,099	604	3,440	5,143	—
Agriculture	160	96	27	283	—
Commerce	10,115	25,071	662,449	697,635	20,508
Cultural Resources	—	1	4	5	—
DHHS	160,905	174,064	610,217	945,186	6,637
Economic Development Partnership of NC	110	43	—	153	—
Education Lottery	84	10	660	755	202
Environmental Quality	757	70	1,276	2,103	—
Gateway University Research Park	247	33	27	307	1
General Assembly	2	—	—	2	—
Global TransPark	305	16	110	431	—
Housing Finance Agency	11,175	4,272	2,695	18,142	2
Insurance	925	621	24,456	26,002	—
ITS	3,152	1,355	6,362	10,869	—
Justice	1,216	217	1,457	2,890	—
Labor	1,086	1,107	11,194	13,387	1,609
North Carolina Biotechnology Center	640	765	—	1,405	119
North Carolina Board of Cosmetic Arts	—	—	18	18	—
North Carolina Board of Nursing	—	2	5	7	8
North Carolina Ports Authority	8,055	1,936	456	10,447	—
Office of Administrative Hearings	1	—	—	1	—
Office of the State Auditor	999	6	—	1,005	—
Public Instruction	—	—	1	1	—
Public Safety	9,353	215	264	9,832	—
Revenue	115,643	230,009	2,148,075	2,493,727	181,855
Secretary of State	51	74	73	198	122
State Bureau of Investigation	205	43	364	612	—
State Education Assistance Authority	12,331	1,887	3,073	17,291	399
State Treasurer	7,315	4,017	47,300	58,632	—
Transportation	15,974	10,674	150,881	177,529	10,326
UNC Health Care System	225,214	119,363	293,829	638,405	8,670,491
Wildlife	112	63	783	958	—
Appalachian State Univ	2,434	465	6,662	9,561	1,407
East Carolina Univ	8,601	2,432	8,526	19,559	232,211
Elizabeth City State Univ	34	163	979	1,176	—
Fayetteville State Univ	605	104	2,188	2,897	523
NC A & T State Univ	5,210	2,102	10,569	17,881	1,668
North Carolina Central Univ	3,097	1,725	18,376	23,198	—
North Carolina School of the Arts	(20)	1	—	(19)	—
North Carolina State Univ	44,093	9,385	16,274	69,752	965
UNC – Asheville	151	193	2,225	2,569	261
UNC – Chapel Hill	64,294	38,406	82,435	185,135	890,392
UNC – Charlotte	4,111	608	4,335	9,054	1,439
UNC – Greensboro	470	790	3,630	4,890	919
UNC – Pembroke	1,133	253	1,389	2,775	158
UNC – Wilmington	1,529	63	2,596	4,188	185
Western Carolina Univ	1,404	1,228	4,263	6,895	4
Winston-Salem State Univ	2,252	654	4,060	6,966	—
	<b>\$733,020</b>	<b>\$636,888</b>	<b>\$4,140,371</b>	<b>\$5,510,279</b>	<b>\$10,022,421</b>

# 2024 Statewide Accounts Receivable Report

## Appendix B

### Cost of Collecting Receivables by Agency Fiscal Year Ended June 30, 2024

<u>Agency</u>	<u>Collection Unit</u>	<u>Cost</u>	<u># FTE</u>
Administration	Accounts Receivable Department	14,923	—
Adult Corrections	Accounts Receivable Department	51,330	—
Agriculture	Accounts Receivable Department	4,811	—
Board of Barber & Electrolysis Examiners	Accounts Receivable Department	688	—
Board of Cosmetic Arts	Accounts Receivable Department	49,959	—
Commerce	Agency/Division Budget/Fiscal Office	2,626	—
Commerce	Tax Department	362,349	14
Commerce	Other	84,350	6
Cultural Resources	Other	11,078	—
DHHS	Collection Agency/Outsourced	1,034,810	11
DHHS	Accounts Receivable Department	184,793	13
Education Lottery	Collection Agency/Outsourced	17,764	—
Education Lottery	Accounts Receivable Department	89,822	—
Environmental Quality	Agency/Division Budget/Fiscal Office	403,431	3
Gateway University Research Park	Accounts Receivable Department	2,240	—
General Assembly	Accounts Receivable Department	50	—
Governor's Office	Agency/Division Budget/Fiscal Office	39,421	1
Housing Finance Agency	Agency/Division Budget/Fiscal Office	55,000	—
Insurance	Collection Agency/Outsourced	5,376	—
Insurance	Accounts Receivable Department	68,903	1
Insurance	Agency/Division Budget/Fiscal Office	122,807	2
ITS	Accounts Receivable Department	67,330	2
Justice	Accounts Receivable Department	78,198	1
Justice	Agency/Division Budget/Fiscal Office	18,343	—
Labor	Collection Agency/Outsourced	147,392	—
Labor	Accounts Receivable Department	484,828	7
Labor	Agency/Division Budget/Fiscal Office	271,486	2
Labor	Other	566,923	5
NC Biotechnology Center	Accounts Receivable Department	46,000	1
NC Global TransPark	Accounts Receivable Department	640	—
NC Ports Authority	Accounts Receivable Department	34,000	—
NC Ports Authority	Agency/Division Budget/Fiscal Office	8,000	—
North Carolina Board of Cosmetic Arts	Accounts Receivable Department	49,959	—
Office of Administrative Hearings	Other	8	—
Office of the State Auditor	Agency/Division Budget/Fiscal Office	515	—
Office of the State Controller	Accounts Receivable Department	1,566	—
Public Instruction	Accounts Receivable Department	11,000	1
Public Instruction	Agency/Division Budget/Fiscal Office	12,500	1
Public Safety	Accounts Receivable Department	123,889	2
Revenue	Agency/Division Budget/Fiscal Office	24,912,002	267
Secretary of State	Accounts Receivable Department	17,947	1
State Board of Elections	Agency/Division Budget/Fiscal Office	88,134	1
State Education Assistance Authority	Student Loans	879,868	—
State Education Assistance Authority	Other	1,137,477	—
State Treasurer	Other	105,818	1
Transportation	Collection Agency/Outsourced	8,529,514	94
Transportation	Accounts Receivable Department	884,776	10
UNC Health Care System	Collection Agency/Outsourced	24,171,471	140
Wildlife	Accounts Receivable Department	3,135	—
Appalachian State University	Collection Agency/Outsourced	44,517	—
Appalachian State University	Student Loans	23,334	—
Appalachian State University	Student Accounts	125,013	2

# 2024 Statewide Accounts Receivable Report

Appalachian State University	Grants Office	70,408	1
East Carolina University	Collection Agency/Outsourced	1,405,132	—
East Carolina University	Accounts Receivable Department	777,614	10
East Carolina University	Agency/Division Budget/Fiscal Office	190,456	3
East Carolina University	Patient Accounts	8,659,532	71
East Carolina University	Student Loans	117,625	1
East Carolina University	Student Accounts	320,594	6
East Carolina University	Grants Office	189,983	2
East Carolina University	Payroll Section	35,144	—
East Carolina University	Other	304,519	—
Fayetteville State University	Collection Agency/Outsourced	34,816	1
Fayetteville State University	Accounts Receivable Department	5,742	—
Fayetteville State University	Student Loans	10,750	—
Fayetteville State University	Student Accounts	12,200	—
Fayetteville State University	Other	11,640	—
NC A & T State University	Collection Agency/Outsourced	18,491	1
NC A & T State University	Student Accounts	56,887	1
NC A & T State University	Grants Office	19,993	—
NC School of the Arts	Accounts Receivable Department	2,828	—
North Carolina Central University	Student Accounts	42,403	—
North Carolina State University	Collection Agency/Outsourced	71,902	—
North Carolina State University	Accounts Receivable Department	40,895	1
North Carolina State University	Agency/Division Budget/Fiscal Office	408,954	5
North Carolina State University	Student Loans	163,582	2
North Carolina State University	Student Accounts	81,791	1
North Carolina State University	Grants Office	245,372	3
UNC – Asheville	Student Loans	11,695	—
UNC – Asheville	Student Accounts	18,455	—
UNC – Chapel Hill	Collection Agency/Outsourced	9,355	—
UNC – Chapel Hill	Patient Accounts	28,368,902	363
UNC – Chapel Hill	Student Loans	233,414	2
UNC – Chapel Hill	Student Accounts	225,172	2
UNC – Charlotte	Collection Agency/Outsourced	155,428	—
UNC – Charlotte	Student Loans	56,852	1
UNC – Charlotte	Student Accounts	103,199	1
UNC – Charlotte	Grants Office	59,746	1
UNC – Charlotte	Payroll Section	63,898	1
UNC – Charlotte	Other	3,650	—
UNC – Greensboro	Collection Agency/Outsourced	34,334	—
UNC – Greensboro	Student Loans	80,304	1
UNC – Greensboro	Student Accounts	39,715	1
UNC – Greensboro	Grants Office	30,292	1
UNC – Pembroke	Accounts Receivable Department	6,988	—
UNC – Pembroke	Student Accounts	11,417	—
UNC – Wilmington	Collection Agency/Outsourced	40,058	—
UNC – Wilmington	Accounts Receivable Department	8,832	—
UNC – Wilmington	Student Accounts	107,180	2
UNC – Wilmington	Other	1,625	—
UNC System Office	Accounts Receivable Department	6,559	—
Western Carolina University	Student Loans	10,286	2
Western Carolina University	Student Accounts	5,700	—
Winston-Salem State University	Student Accounts	61,819	2
Total		108,506,239	1,078