

STATE OF

NORTH CAROLINA

ACCOUNTS RECEIVABLE REPORT
YEAR ENDING JUNE 30, 2023



Office of the State Controller

Nels Roseland, State Controller



State of North Carolina Office of the State Controller

NELS C. ROSELAND
STATE CONTROLLER

January 26, 2024

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, 2023. 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

2023 Statewide Accounts Receivable Report

Introduction

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2023, 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.

2023 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.

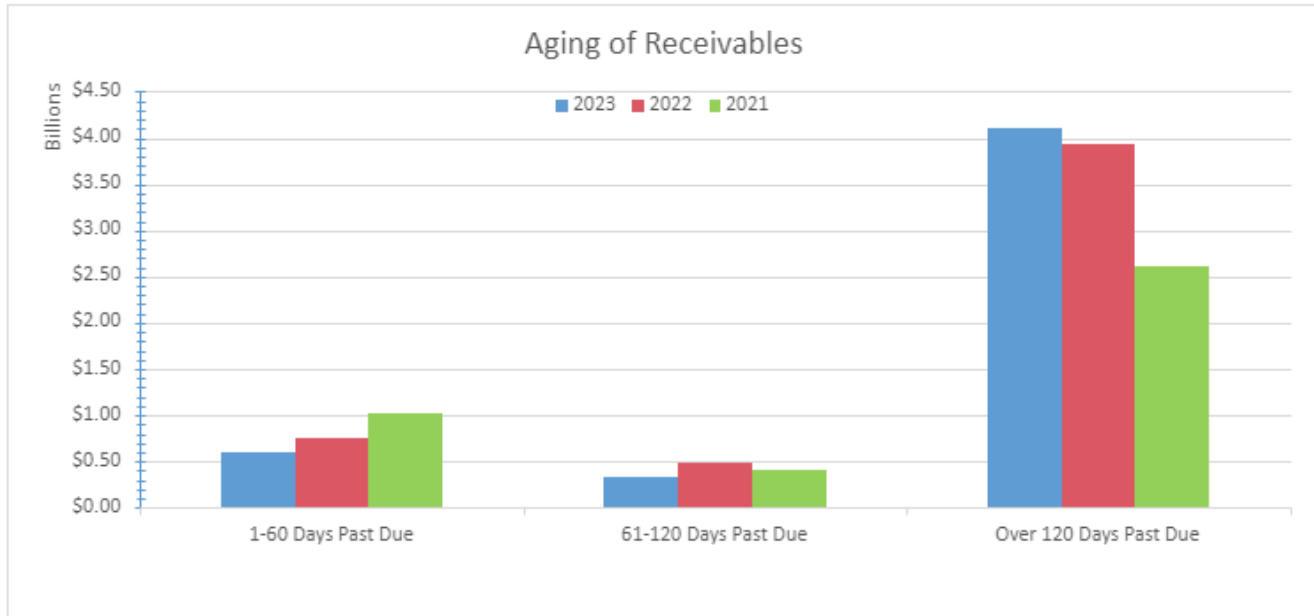
**The chart below summarizes past due receivable activity at year-end 2023.
(in thousands)**

Past Due Receivables by Type	Past Due			Total Past Due	Total Write-offs
	1-60 Days	61-120 Days	Over 120 Days		
Taxes Receivable	\$41,189	\$63,339	\$2,131,776	\$2,236,303	\$88,221
Accounts Receivable	477,468	232,335	1,893,812	2,603,615	9,170,351
Intergovernmental Receivable	26,889	14,496	12,121	53,506	—
Notes Receivable	26,743	10,117	13,686	50,545	3,154
Interfund Receivable	13,058	5,107	7,677	25,842	0
Other Receivable	18,069	12,845	39,941	70,855	2,669
Total Past Due	\$603,416	\$338,237	\$4,099,014	\$5,040,667	\$9,264,395
Percent of Total Past Due	12.0%	6.7%	81.3%		

Accounts past-due at year-end 2023 total \$5.0 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 \$4.8 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 2023.

2023 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2023, 2022, and 2021:



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 2021-2023:

Total Receivables by Type - Fiscal Years 2023, 2022 and 2021 (in thousands)				Change FY22 to FY23	
	2023	2022	2021	Amount	Percent
Taxes Receivable	\$ 3,474,608	\$ 3,334,667	\$ 3,096,462	\$ 139,941	4.2%
Accounts Receivable	3,551,718	3,560,589	2,719,820	(8,871)	(.2)%
Intergovernmental Receivables	3,450,259	1,463,975	1,445,205	1,986,284	135.7%
Notes Receivable	2,192,965	2,834,229	3,027,607	(641,264)	(22.6)%
Interfund Receivables	811,932	821,771	1,319,018	(9,839)	(1.2)%
Contributions, Premiums, Other Receivables	461,062	391,382	396,337	69,680	17.8%
Interest Receivable	70,191	26,130	26,479	44,061	168.6%
Total Receivables	\$14,012,735	\$12,432,743	\$12,030,928	\$1,579,992	12.7%

As shown in the table above, receivables totaled \$14.0 billion for fiscal year 2023, \$12.4 billion for fiscal year 2022 and \$12.0 billion for fiscal year 2021. Total receivables for 2023 increased by \$1.6 billion or 12.7%. Taxes Receivables increased due to increased sales and use tax collections resulting from strong consumer spending, as well as improved corporate financial performance for corporate income tax and an increase in Motor Fuels Tax due to continued increases in NC's population, as well as citizens' travel post-COVID thus generating increased demand for motor fuels. Accounts Receivables decreased mainly due to a greater number of receivables being sold and paid out, thus reducing the total amount of Accounts Receivables as a whole. Intergovernmental Receivables increased mainly due to federal amounts due for Medicare grants related to the Medicaid expansion. Notes Receivables decreased mainly due to a loan portfolio being sold and the proceeds being used to pay off bonds. Interfund Receivables decreased \$10 million mainly due to a combination of (1) a decrease owed to the Highway Trust Fund from the Highway Fund that was paid off and (2) Interfund Receivables for Healthcare access and stabilization program by UNC Hospitals as a result of Medicaid expansion per Session Law 2023-7, HB 76. Contributions, Premiums and Other Receivables increased mainly due to an increase in salaries and an increase in contribution rates in the Local Governmental Employees' Retirement System (LGERS). Interest Receivables increased primarily due to an increase in earnings from investments.

2023 Statewide Accounts Receivable Report

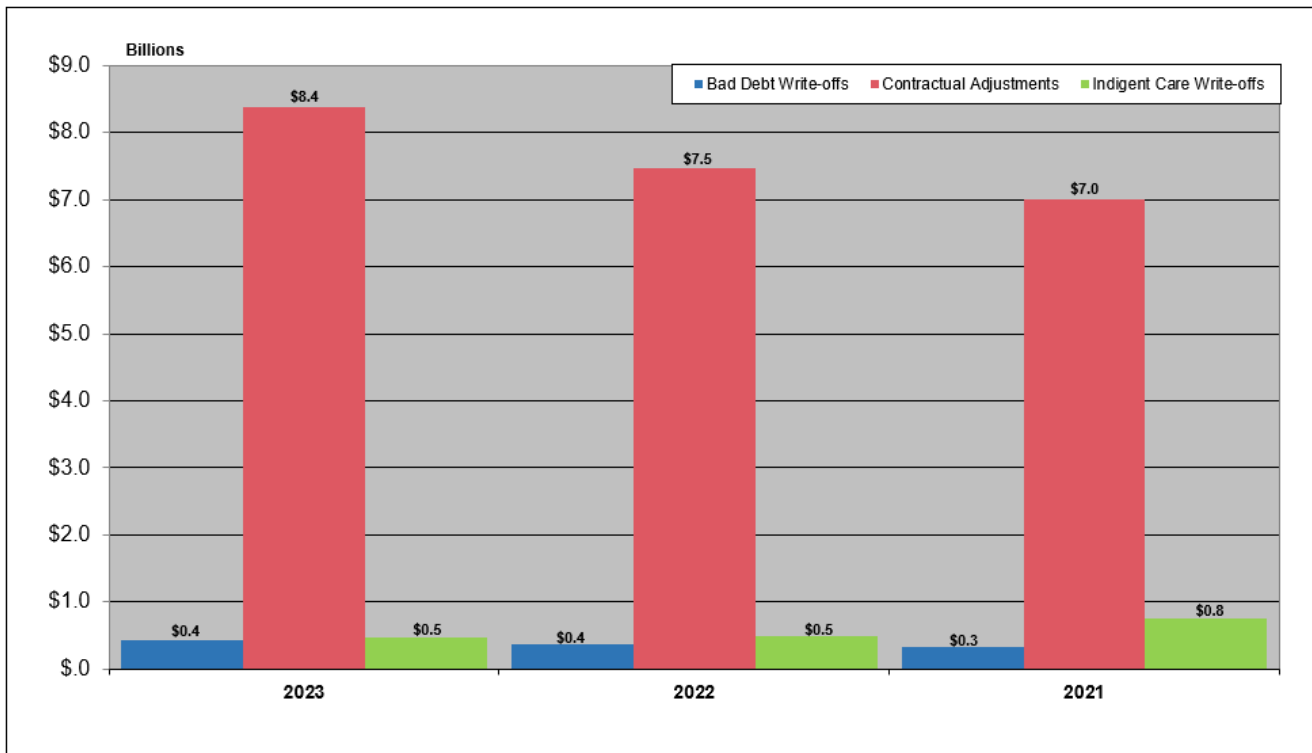
Write-offs

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 2023 totaled \$9.3 billion consisting of \$428 million for bad debt, \$8.4 billion for contractual adjustments and \$464 million for indigent care. Total write-offs for 2022 were \$8.4 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 \$824 million and \$229 million respectively.

UNC Health Care System reported an increase of \$856 million for fiscal year 2023. This is primarily due to more contractual adjustments and receivable write-offs.

Appendix A details total agency write-offs during fiscal 2023. The chart below summarizes agency write-offs by type for fiscal years 2021-2023.



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.

2023 Statewide Accounts Receivable Report

Cost of Collection

State agencies, excluding NCDOR, reported collection activity costs totaling over \$115 million during 2023. Agencies also reported a total of 1007 full-time equivalent (FTE) state employees dedicated to receivable activities during 2023. This is an increase of \$4 million in collection costs and an increase in 46 FTE from 2022. This is primarily due to UNC Health Care reporting higher amounts in Patients Accounts than 2022.

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, 2023, DOJ has contracts with twenty collection agencies.

During fiscal year 2022-2023, State agencies and universities submitted a total of \$23.1 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 \$2.1 million, at no charge to the agencies and universities.

During that same time period, State agencies and universities submitted \$68.9 million in past-due accounts to fourteen of the twenty collection agencies approved under the contract with DOJ (the other six 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 \$8.5 million, at a charge of \$1.3 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 \$54.4 million of net refunds to claimant agencies during the 2023 calendar year for the 2022 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.

2023 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 2018-2022

Tax Year	2022	2021	2020	2019	2018
Debt Setoff Occurs in Calendar Year	2023	2022	2021	2020	2019
Gross amount of Refunds Setoff	\$55,426,162	\$45,383,089	\$43,185,288	\$46,984,539	\$43,511,191
Collection Assistance Fees applied Based on Actual Expenses	(\$1,042,635)	(\$930,895)	(\$879,120)	(\$1,036,970)	(\$958,130)
Net Amount of Refunds Paid to Claimant Agencies	\$54,383,527	\$44,452,194	\$42,306,168	\$45,947,569	\$42,553,061
DOR Administrative Expenses - Current Year	\$504,561	\$507,631	\$485,517	\$436,104	\$410,121
Total Setoffs (includes completed, denied, and cancelled setoffs)	229,196	201,261	197,020	234,352	212,838
Number of Completed Setoffs	223,725	199,812	193,517	226,944	210,127
Average Gross Setoff Amount	\$247.74	\$227.13	\$223.16	\$207.03	\$207.07
Average Cost per Setoff	\$2.20	\$2.52	\$2.51	\$1.86	\$1.93
Average Net Amount of Refunds Setoff	\$243.08	\$222.47	\$218.62	\$202.46	\$202.51

- 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 2023, collection assistance fees for child support debts collected through setoff were \$75,815 bringing the total collection assistance fees received by the NCDOR to \$1,042,635.
- 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.

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Vendor Attachment

OSC and NCDOR administered 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. The vendor attachment program was suspended January 2023. In October 2023, the North Carolina Accounting System (NCAS) was retired and the North Carolina Financial System (NCFS) was implemented. NCDOR has elected to handle collecting vendor payments on their own behalf.

The program has collected approximately \$23.5 million in unpaid taxes due to the state. For additional information regarding the Vendor Attachment Program, contact NCDOR at 1-877-252-3252.

2023 Statewide Accounts Receivable Report

Appendix A

Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2023

(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	2,841	702	1,816	5,359	30
Adult Corrections	1,178	442	5,103	6,722	—
Agriculture	110	37	46	192	17
Board of Barber Examiners	—	—	22	22	—
Board of Elections	140	215	967	1,322	—
Commerce	10,074	11,224	779,598	800,896	35,476
Cultural Resources	5	—	1	6	1
DEQ	273	48	479	801	—
DHHS	159,388	39,140	673,386	871,913	12,541
Economic Development Partnership of NC	25	51	—	76	—
Education Lottery	31	5	724	760	174
Gateway University Research Park	37	7	10	54	—
General Assembly	1	—	—	1	—
Global TransPark	41	0	28	69	—
Governor's Office	15	—	—	15	—
Housing Finance Agency	15,209	7,936	6,671	29,815	2
Insurance	5,174	1,928	23,753	30,855	—
ITS	1,042	2,133	4,989	8,164	—
Justice	2,880	703	2,107	5,690	—
Labor	851	948	10,167	11,966	868
North Carolina Biotechnology Center	573	230	—	803	1,420
North Carolina Board of Cosmetic Arts	9	14	47	70	—
North Carolina Board of Nursing	—	2	6	8	8
North Carolina Ports Authority	9,927	3,175	488	13,590	138
Office of the State Auditor	150	69	—	219	—
Public Instruction	—	—	6	6	—
Public Safety	2,452	2,711	1,103	6,266	—
Revenue	37,571	57,805	2,049,990	2,145,366	52,746
Secretary of State	35	79	116	230	137
State Education Assistance Authority	11,668	2,065	2,283	16,016	1,371
State Treasurer	6,668	2,859	53,328	62,855	—
Transportation	15,222	13,117	114,719	143,058	3,802
UNC Health Care System	214,651	136,077	231,629	582,357	8,095,341
Wildlife	166	2	515	685	—
Appalachian State Univ	1,445	86	3,848	5,378	1,550
East Carolina Univ	8,193	2,681	10,023	20,897	229,257
Elizabeth City State Univ	46	75	498	620	—
Fayetteville State Univ	642	95	2,056	2,793	56
NC A & T State Univ	2,168	1,288	5,364	8,820	749
North Carolina Central Univ	(1,947)	804	15,816	14,674	—
North Carolina School of the Arts	(32)	20	0	(12)	20
North Carolina State Univ	29,486	13,431	14,909	57,826	2,390
UNC – Asheville	335	33	2,169	855	294
UNC – Chapel Hill	55,330	32,441	63,619	151,391	823,979
UNC – Charlotte	4,838	1,056	3,499	9,393	641
UNC – Greensboro	373	271	3,629	4,273	824
UNC – Pembroke	270	428	1,112	1,811	461
UNC – Wilmington	824	60	2,311	19,031	98
Western Carolina Univ	1,194	1,197	4,306	6,697	4
Winston-Salem State Univ	1,845	546	1,758	4,149	—
	\$603,416	\$338,237	\$4,099,014	\$5,040,667	\$9,264,395

2023 Statewide Accounts Receivable Report

Appendix B

Cost of Collecting Receivables by Agency Fiscal Year Ended June 30, 2023

<u>Agency</u>	<u>Collection Unit</u>	<u>Cost</u>	<u># FTE</u>
Administration	Accounts Receivable Department	14,748	—
Adult Corrections	Accounts Receivable Department	30,075	2
Adult Corrections	Payroll Section	15,962	1
Agriculture	Accounts Receivable Department	101,787	—
Board of Barber Examiners	Accounts Receivable Department	3,930	—
Board of Elections	Agency/Division Budget/Fiscal Office	70,188	1
Commerce	Tax Department	307,829	14
Commerce	Other	70,297	5
Cultural Resources	Accounts Receivable Department	7,802	0
DEQ	Agency/Division Budget/Fiscal Office	342,486	3
DHHS	Collection Agency/Outsourced	880,190	10
DHHS	Accounts Receivable Department	656,332	13
Education Lottery	Collection Agency/Outsourced	5,789	—
Education Lottery	Accounts Receivable Department	93,391	—
Environmental Quality	Agency/Division Budget/Fiscal Office	342,486	3
Gateway University Research Park	Accounts Receivable Department	3,790	—
General Assembly	Accounts Receivable Department	100	—
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	682	—
Insurance	Accounts Receivable Department	27,676	2
Insurance	Agency/Division Budget/Fiscal Office	31,267	2
ITS	Accounts Receivable Department	87,158	2
Justice	Accounts Receivable Department	73,962	1
Justice	Agency/Division Budget/Fiscal Office	14,128	—
Labor	Collection Agency/Outsourced	111,853	—
Labor	Accounts Receivable Department	963,243	7
Labor	Agency/Division Budget/Fiscal Office	265,064	2
Labor	Other	538,756	5
NC Biotechnology Center	Accounts Receivable Department	44,000	1
NC Global TransPark	Accounts Receivable Department	644	—
NC Ports Authority	Accounts Receivable Department	32,000	—
NC Ports Authority	Agency/Division Budget/Fiscal Office	8,000	—
North Carolina Board of Cosmetic Arts	Accounts Receivable Department	40,033	—
Office of Administrative Hearings	Other	43	—
Office of the State Auditor	Agency/Division Budget/Fiscal Office	620	—
Office of the State Controller	Accounts Receivable Department	30,554	1
Public Instruction	Accounts Receivable Department	11,700	1
Public Instruction	Agency/Division Budget/Fiscal Office	24,527	2
Public Safety	Accounts Receivable Department	119,198	2
Revenue	Agency/Division Budget/Fiscal Office	22,960,109	267
Secretary of State	Accounts Receivable Department	82,199	1
State Board of Elections	Agency/Division Budget/Fiscal Office	70,188	1
State Education Assistance Authority	Student Loans	554,746	—
State Education Assistance Authority	Other	717,830	—
State Treasurer	Other	97,105	1
Transportation	Collection Agency/Outsourced	7,311,501	87
Transportation	Accounts Receivable Department	820,617	10
Transportation	Other	7,409,103	—
UNC Health Care System	Collection Agency/Outsourced	8,522,746	—
UNC Health Care System	Patient Accounts	11,308,794,132	128
Appalachian State University	Collection Agency/Outsourced	79,427	—

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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	760,988	—
East Carolina University	Accounts Receivable Department	859,254	9
East Carolina University	Agency/Division Budget/Fiscal Office	175,324	4
East Carolina University	Patient Accounts	6,512,197	53
East Carolina University	Student Loans	141,385	1
East Carolina University	Student Accounts	279,020	6
East Carolina University	Grants Office	185,076	2
East Carolina University	Payroll Section	29,215	—
East Carolina University	Other	286,654	—
Elizabeth City State University	Collection Agency/Outsourced	684	—
Fayetteville State University	Collection Agency/Outsourced	35,056	1
Fayetteville State University	Student Loans	11,250	—
Fayetteville State University	Student Accounts	11,250	—
Fayetteville State University	Other	9,098	—
NC A & T State University	Collection Agency/Outsourced	40,077	1
NC A & T State University	Student Loans	1,100	1
NC A & T State University	Student Accounts	53,000	1
NC A & T State University	Grants Office	31,083	—
NC School of the Arts	Accounts Receivable Department	2,728	—
NC School of Science & Math	Other	198	—
North Carolina Central University	Student Accounts	72,173	2
North Carolina State University	Collection Agency/Outsourced	33,494	—
North Carolina State University	Accounts Receivable Department	39,471	1
North Carolina State University	Agency/Division Budget/Fiscal Office	394,707	5
North Carolina State University	Student Loans	157,883	2
North Carolina State University	Student Accounts	78,941	1
North Carolina State University	Grants Office	236,824	3
UNC – Asheville	Student Loans	10,950	—
UNC – Asheville	Student Accounts	15,750	—
UNC – Chapel Hill	Collection Agency/Outsourced	22,487	—
UNC – Chapel Hill	Patient Accounts	37,710,393	315
UNC – Chapel Hill	Student Loans	260,099	2
UNC – Chapel Hill	Student Accounts	193,759	2
UNC – Charlotte	Collection Agency/Outsourced	184,318	—
UNC – Charlotte	Student Loans	53,301	1
UNC – Charlotte	Student Accounts	90,929	1
UNC – Charlotte	Grants Office	107,287	2
UNC – Charlotte	Payroll Section	26,357	—
UNC – Charlotte	Other	3,836	—
UNC – Greensboro	Collection Agency/Outsourced	30,373	—
UNC – Greensboro	Student Loans	76,358	1
UNC – Greensboro	Student Accounts	37,835	1
UNC – Greensboro	Grants Office	78,895	1
UNC – Pembroke	Accounts Receivable Department	8,207	—
UNC – Pembroke	Student Accounts	7,673	—
UNC – Wilmington	Collection Agency/Outsourced	26,033	—
UNC – Wilmington	Accounts Receivable Department	8,493	—
UNC – Wilmington	Student Accounts	103,057	2
UNC – Wilmington	Other	1,625	—
UNC System Office	Accounts Receivable Department	5,803	—
Western Carolina University	Student Loans	31,970	2
Western Carolina University	Student Accounts	16,851	—
Winston-Salem State University	Student Accounts	49,556	1
Total		115,199,159	1,007