

STATE OF
NORTH CAROLINA
ACCOUNTS RECEIVABLE REPORT
YEAR ENDING JUNE 30, 2025





State of North Carolina Office of the State Controller

NELS C. ROSELAND
STATE CONTROLLER

January 28, 2026

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, 2025. 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.ncosc.gov.

Respectfully submitted,

Nels Roseland

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

2025 Statewide Accounts Receivable Report

Introduction

The *Statewide Accounts Receivable Report* includes all receivables at June 30, 2025, 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.

2025 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.

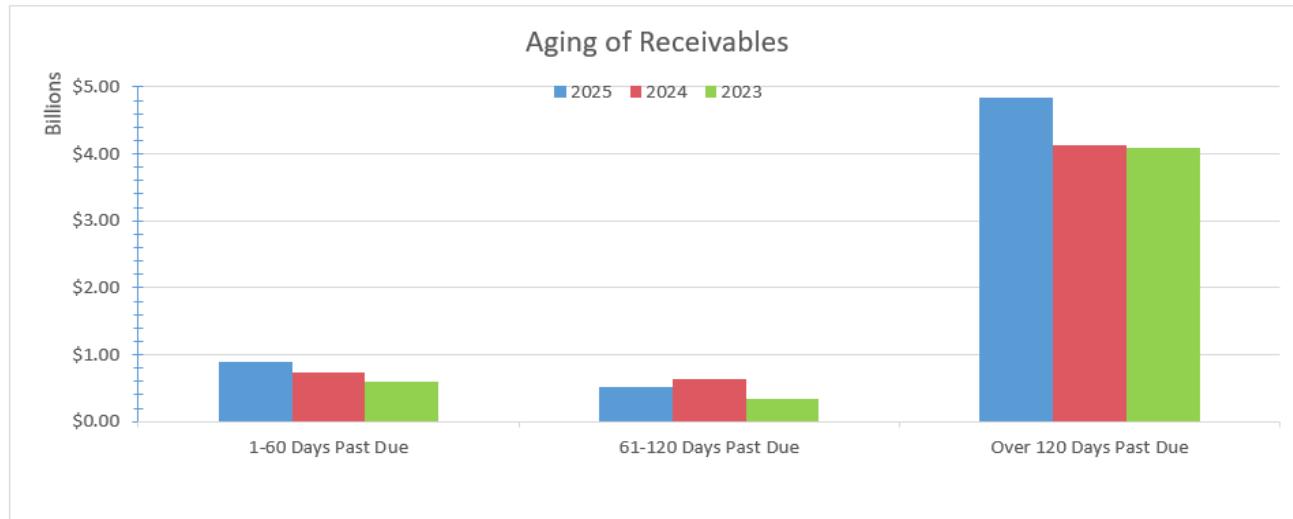
**The chart below summarizes past due receivable activity at year-end 2025.
(in thousands)**

| <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 | \$43,545 | \$152,132 | \$2,812,447 | \$3,008,124 | \$141,505 |
| Accounts Receivable | 484,287 | 305,548 | 1,879,506 | 2,669,341 | 10,277,693 |
| Intergovernmental Receivable | 58,573 | 37,448 | 69,749 | 165,770 | 2,923 |
| Notes Receivable | 25,909 | 5,752 | 11,852 | 43,513 | 1,966 |
| Interfund Receivable | 32,327 | 8,660 | 11,538 | 52,525 | — |
| Other Receivable | 247,903 | 13,328 | 46,339 | 307,570 | 3,254 |
| Total Past Due | \$892,544 | \$522,868 | \$4,831,431 | \$6,246,843 | \$10,427,341 |
| Percent of Total Past Due | 14.3% | 8.4% | 77.3% | | |

Accounts past-due at year-end 2025 total \$6.2 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 \$5.6 billion, or 90 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 2025.

2025 Statewide Accounts Receivable Report

The chart below summarizes aging amounts for fiscal years 2025, 2024, 2023.



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 2023-2025:

| Total Receivables by Type - Fiscal Years 2025, 2024 and 2023 (in thousands) | 2025 | 2024 | 2023 | Change FY24 to FY25 Amount | Change FY24 to FY25 Percent |
|---|----------------------|----------------------|----------------------|----------------------------|-----------------------------|
| Taxes Receivable | \$ 3,728,311 | \$ 3,685,939 | \$ 3,474,608 | \$ 42,372 | 1.1% |
| Accounts Receivable | \$ 3,371,746 | \$ 3,604,484 | \$ 3,551,718 | (232,738) | (6.5)% |
| Intergovernmental Receivables | \$ 4,720,041 | \$ 3,852,433 | \$ 3,450,259 | 867,608 | 22.5% |
| Notes Receivable | \$ 2,487,113 | \$ 2,308,847 | \$ 2,192,965 | 178,266 | 7.7% |
| Interfund Receivables | \$ 998,942 | \$ 903,103 | \$ 811,932 | 95,839 | 10.6% |
| Contributions, Premiums, Other Receivables | \$ 593,526 | \$ 504,669 | \$ 461,062 | 88,857 | 17.6% |
| Interest Receivable | \$ 47,925 | \$ 50,222 | \$ 70,191 | (2,297) | (4.6)% |
| Total Receivables | \$ 15,947,604 | \$ 14,909,697 | \$ 14,012,735 | \$ 1,037,907 | 7.0% |

As shown in the table above, receivables totaled \$15.9 billion for fiscal year 2025, \$14.9 billion for fiscal year 2024 and \$14.0 billion for fiscal year 2023. Total receivables for 2025 increased by \$1.0 billion or 7.0%. Certain tax types experienced increased levels of taxes receivable at fiscal year-end including Sales and Use Tax, Sports Wagering, as well as DOT taxes including Motor Fuels and Highway Use Tax in the Highway Fund. Receivables at fiscal year-end are directly correlated to the higher overall levels of earnings for fiscal year 2025 for each of these tax types. A significant component of the increase in Accounts Receivable is related to increases in amounts expected to be received by DHHS for Medicaid Expansion including amounts for Program Integrity, Medicaid Investigative Division activities, and Drug Rebates receivable. There were also significant increases in one-time payments not received as of fiscal year-end as well as larger than usual receivables for federal grants of \$32 million for universities. 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 and Stabilization Program (HASP) and Medicaid Expansion. There were also increases of \$21 million in amounts due from the federal government for reimbursement of expenditures made by the State for Hurricane Helene relief. The increase in Notes Receivable from the prior year is due predominantly to the increase in Notes Receivable in the EPA Revolving Loan Fund related to audit adjustments. Interfund Receivables increased primarily due to an increase in amounts owed from the NC Turnpike Authority to DOT for certain operational and construction expenses incurred for highway construction. The increase in Contributions, Premiums and Other Receivables is mostly related to an increase in Contributions Receivable at the Unemployment Compensation fund with corresponding increases in employer year, as interest rates remained stable during the fiscal year.

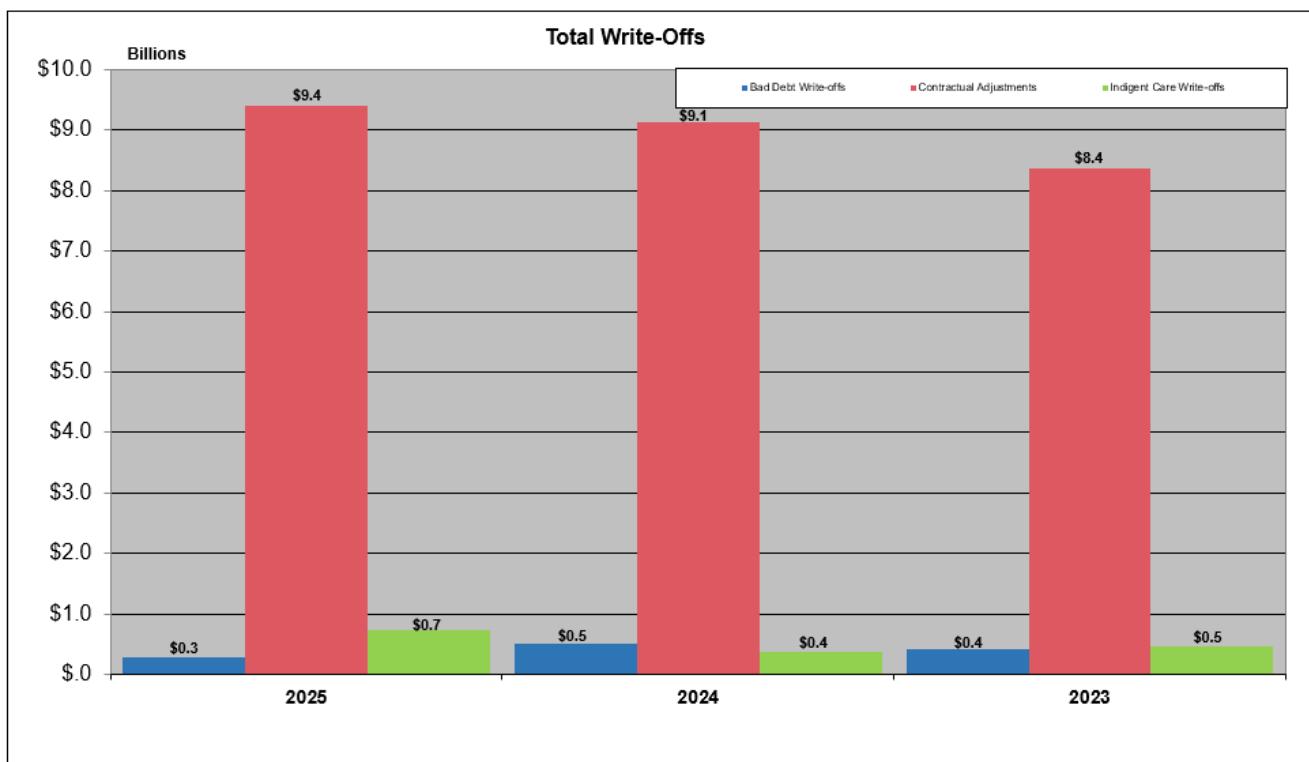
2025 Statewide Accounts Receivable Report

Write-offs

Receivables for which collection is unlikely are written off for financial reporting purposes. Write-offs are caused by bad debt adjustments (unsuccessful collection efforts), contractual adjustments or indigent care adjustments. Write-offs for year-end 2025 totaled \$10.4 billion consisting of \$282 million for bad debt, \$9.4 billion for contractual adjustments and \$734 million for indigent care. Total write-offs for 2024 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 \$9.0 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 \$933 million and \$232 million respectively.

Appendix A details total agency write-offs during fiscal 2025. The chart below summarizes agency write-offs by type for fiscal years 2023-2025.



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.

2025 Statewide Accounts Receivable Report

Cost of Collection

State agencies, excluding NCDOR, reported collection activity costs totaling over \$116 million during 2025. Agencies also reported a total of 1,072 full-time equivalent (FTE) state employees dedicated to receivable activities during 2025. This is an increase of \$8 million in collection costs and a decrease in 6 FTE from 2024.

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, 2025, DOJ has contracts with sixteen collection agencies.

During fiscal year 2024-2025, State agencies and universities submitted a total of \$38.1 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 \$2.7 million, at no charge to the agencies and universities.

During that same period, State agencies and universities submitted \$77.8 million in past-due accounts to thirteen of the sixteen collection agencies approved under the contract with DOJ (the other three reported no collection activity at all). Due to efforts by the sixteen collection agencies who received those past due accounts, the State agencies and universities received \$17.3 million, at a charge of \$2.6 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 \$53.1 million of net refunds to claimant agencies during the 2025 calendar year for the 2024 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.

2025 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 2020-2024

| Tax Year Debt Setoff Occurs in Calendar Year | 2024 2025 | 2023 2024 | 2022 2023 | 2021 2022 | 2020 2021 |
|--|---------------|---------------|---------------|--------------|--------------|
| Gross amount of Refunds Setoff | \$54,115,540 | \$55,202,289 | \$55,426,162 | \$45,383,089 | \$43,185,288 |
| Collection Assistance Fees applied Based on Actual Expenses | (\$1,007,345) | (\$1,035,227) | (\$1,042,635) | (\$930,895) | (\$879,120) |
| Net Amount of Refunds Paid to Claimant Agencies | \$53,108,195 | \$54,167,062 | \$54,383,527 | \$44,452,194 | \$42,306,168 |
| DOR Administrative Expenses - Current Year | \$652,250 | \$588,803 | \$504,561 | \$507,631 | \$485,517 |
| Total Setoffs (includes completed, denied, and cancelled setoffs) | 222,875 | 227,418 | 229,196 | 201,261 | 197,020 |
| Number of Completed Setoffs | 215,084 | 221,262 | 223,725 | 199,812 | 193,517 |
| Average Gross Setoff Amount | \$251.60 | \$249.49 | \$247.74 | \$227.13 | \$223.16 |
| Average Cost per Setoff | \$3.03 | \$2.59 | \$2.20 | \$2.52 | \$2.51 |
| Average Net Amount of Refunds Setoff | \$246.92 | \$244.81 | \$243.08 | \$222.47 | \$218.62 |

- 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 2025, collection assistance fees for child support debts collected through setoff were \$68,075 bringing the total collection assistance fees received by the NCDOR to \$1,075,420.
- 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.

2025 Statewide Accounts Receivable Report

Appendix A

Past Due Receivable Summary Aging Report

Fiscal Year Ended June 30, 2025

(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 | 7,799 | 2,841 | 816 | 11,456 | 3 |
| Adult Corrections | 1,005 | 624 | 5,065 | 6,694 | — |
| Agriculture | 236 | 91 | 38 | 365 | 21 |
| Board of Examiners | — | — | 43 | 43 | — |
| Board of Elections | 597 | 292 | 1,345 | 2,234 | — |
| Commerce | 7,806 | 4,037 | 1,010,192 | 1,022,035 | — |
| Cultural Resources | 1 | 2 | 11 | 14 | — |
| DHHS | 195,071 | 170,514 | 682,625 | 1,048,210 | 11,998 |
| Economic Development Partnership of NC | 115 | 28 | 43 | 186 | — |
| Education Lottery | 39 | 17 | 521 | 577 | — |
| Environmental Quality | 677 | 32 | 937 | 1,646 | — |
| Gateway University Research Park | 425 | 13 | 28 | 466 | 1 |
| General Assembly | 2 | — | — | 2 | — |
| Global TransPark | 161 | 10 | 4 | 175 | — |
| Housing Finance Agency | 13,267 | 3,340 | 4,029 | 20,636 | — |
| Insurance | 7,527 | 862 | 20,180 | 28,569 | — |
| ITS | 4,306 | 2,064 | 7,045 | 13,415 | — |
| Justice | 1,316 | 924 | 643 | 2,883 | — |
| Labor | 776 | 933 | 6,838 | 8,547 | 4,035 |
| North Carolina Biotechnology Center | 248 | 131 | — | 379 | 1,112 |
| North Carolina Board of Cosmetic Arts | 55 | 20 | 46 | 121 | — |
| North Carolina Board of Nursing | — | 2 | 7 | 9 | 8 |
| North Carolina Ports Authority | 11,132 | 836 | 219 | 12,187 | — |
| Public Instruction | — | — | 1 | 1 | — |
| Public Safety | 8,200 | 560 | 186 | 8,946 | — |
| Revenue | 43,535 | 152,135 | 2,424,039 | 2,619,709 | 141,505 |
| Secretary of State | 24 | 56 | 207 | 287 | 97 |
| State Bureau of Investigation | 73 | 46 | 245 | 364 | — |
| State Education Assistance Authority | 13,121 | 1,917 | 3,318 | 18,356 | 755 |
| State Treasurer | 238,742 | 5,432 | 43,054 | 287,228 | — |
| Transportation | 15,565 | 19,194 | 192,840 | 227,599 | 56,473 |
| UNC Health Care System | 96,867 | 56,618 | 171,155 | 324,640 | 9,027,827 |
| Wildlife | 46 | 10 | 756 | 812 | — |
| Appalachian State University | 2,470 | 341 | 2,582 | 5,393 | 2,489 |
| East Carolina University | 6,559 | 3,465 | 10,874 | 20,898 | 232,202 |
| Elizabeth City State University | 123 | 303 | 1,267 | 1,693 | — |
| Fayetteville State University | 478 | 62 | 2,209 | 2,749 | 679 |
| NC A & T State University | 4,377 | 1,637 | 12,629 | 18,643 | 775 |
| North Carolina Central University | — | 1,327 | 20,749 | 22,076 | — |
| North Carolina School of the Arts | 72 | 28 | — | 100 | — |
| North Carolina State University | 45,147 | 11,404 | 18,371 | 74,922 | 1,835 |
| UNC – Asheville | 312 | 37 | 2,265 | 2,614 | 437 |
| UNC – Chapel Hill | 149,067 | 73,245 | 159,940 | 382,252 | 933,853 |
| UNC – Charlotte | 3,443 | 105 | 4,288 | 7,836 | 1,545 |
| UNC – Greensboro | 4,124 | 1,706 | 7,656 | 13,486 | 4,694 |
| UNC – Pembroke | 2,302 | 452 | 2,498 | 5,252 | 683 |
| UNC – Wilmington | 1,089 | 3,288 | 2,747 | 7,124 | 577 |
| Western Carolina University | 1,402 | 1,172 | 4,640 | 7,214 | 3 |
| Winston-Salem State University | 2,845 | 715 | 2,240 | 5,800 | 3,734 |
| | \$892,544 | \$522,868 | \$4,831,431 | \$6,246,843 | \$10,427,341 |

2025 Statewide Accounts Receivable Report

Appendix B

Cost of Collecting Receivables by Agency Fiscal Year Ended June 30, 2025

| <u>Agency</u> | <u>Collection Unit</u> | <u>Cost</u> | <u># FTE</u> |
|---------------------------------------|--------------------------------------|-------------|--------------|
| Administration | Accounts Receivable Department | 17,493 | — |
| Administrative Hearings | Accounts Receivable Department | 8 | — |
| Adult Corrections | Accounts Receivable Department | 224,760 | — |
| Agriculture | Accounts Receivable Department | 68 | — |
| Agriculture | Tax Department | 318 | — |
| Board of Examiners | Accounts Receivable Department | 57 | — |
| Board of Cosmetic Arts | Accounts Receivable Department | 60,001 | — |
| Commerce | Agency/Division Budget/Fiscal Office | 3,541 | — |
| Commerce | Tax Department | 348,535 | 12 |
| Commerce | Other | 102,439 | 6 |
| Cultural Resources | Other | 4,931 | — |
| DHHS | Collection Agency/Outsourced | 1,137,350 | 12 |
| DHHS | Accounts Receivable Department | 265,592 | 13 |
| Education Lottery | Collection Agency/Outsourced | 29,940 | — |
| Education Lottery | Accounts Receivable Department | 91,086 | — |
| Environmental Quality | Agency/Division Budget/Fiscal Office | 366,658 | 2 |
| Gateway University Research Park | Accounts Receivable Department | 2,700 | — |
| General Assembly | Accounts Receivable Department | 150 | — |
| Governor's Office | Agency/Division Budget/Fiscal Office | 39,421 | 1 |
| Housing Finance Agency | Agency/Division Budget/Fiscal Office | 55,000 | — |
| ITS | Accounts Receivable Department | 176,303 | 2 |
| Justice | Accounts Receivable Department | 108,669 | 1 |
| Labor | Collection Agency/Outsourced | 157,985 | — |
| Labor | Accounts Receivable Department | 568,295 | 7 |
| Labor | Agency/Division Budget/Fiscal Office | 281,818 | 2 |
| Labor | Other | 833,349 | 5 |
| NC Biotechnology Center | Accounts Receivable Department | 48,000 | 1 |
| NC Global TransPark | Accounts Receivable Department | 4,262 | — |
| NC Ports Authority | Accounts Receivable Department | 34,000 | — |
| NC Ports Authority | Agency/Division Budget/Fiscal Office | 12,000 | — |
| 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 | 13,600 | 1 |
| Public Instruction | Grants Office | 2,500 | — |
| Public Safety | Accounts Receivable Department | 93,336 | 1 |
| Revenue | Agency/Division Budget/Fiscal Office | 23,208,434 | 232 |
| Secretary of State | Accounts Receivable Department | 17,947 | 1 |
| State Board of Elections | Agency/Division Budget/Fiscal Office | 61,294 | 1 |
| State Bureau of Investigation | Accounts Receivable Department | 928 | 1 |
| State Education Assistance Authority | Student Loans | 1,031,029 | — |
| State Education Assistance Authority | Other | 1,336,475 | — |
| State Treasurer | Other | 147,554 | 1 |
| Transportation | Collection Agency/Outsourced | 8,395,744 | 82 |
| Transportation | Accounts Receivable Department | 694,497 | 10 |
| Transportation | Other | 9,318,823 | — |
| UNC Health Care System | Collection Agency/Outsourced | 8,184,074 | — |
| UNC Health Care System | Patient Accounts | 12,534,000 | 141 |
| Wildlife | Accounts Receivable Department | 5,308 | — |
| Appalachian State University | Collection Agency/Outsourced | 30,806 | — |
| Appalachian State University | Student Loans | 23,334 | — |
| Appalachian State University | Student Accounts | 129,784 | 2 |

2025 Statewide Accounts Receivable Report

| | | | |
|-----------------------------------|--------------------------------------|-------------|-------|
| Appalachian State University | Grants Office | 72,784 | 1 |
| East Carolina University | Collection Agency/Outsourced | 607,521 | — |
| East Carolina University | Accounts Receivable Department | 785,588 | 10 |
| East Carolina University | Agency/Division Budget/Fiscal Office | 214,505 | 5 |
| East Carolina University | Patient Accounts | 6,520,445 | 52 |
| East Carolina University | Student Loans | 124,614 | 1 |
| East Carolina University | Student Accounts | 317,434 | 6 |
| East Carolina University | Grants Office | 203,528 | 2 |
| East Carolina University | Payroll Section | 36,358 | — |
| East Carolina University | Other | 310,049 | — |
| Fayetteville State University | Collection Agency/Outsourced | 44,060 | 1 |
| Fayetteville State University | Student Loans | 2,500 | — |
| Fayetteville State University | Student Accounts | 7,610 | — |
| Fayetteville State University | Other | 8,000 | — |
| NC A & T State University | Collection Agency/Outsourced | 68,314 | 1 |
| NC A & T State University | Student Accounts | 70,377 | 1 |
| NC A & T State University | Grants Office | 7,756 | — |
| NC School of the Arts | Accounts Receivable Department | 3,152 | — |
| North Carolina Central University | Student Accounts | 43,623 | — |
| North Carolina State University | Collection Agency/Outsourced | 50,778 | — |
| 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 |
| North Carolina State University | Other | 408,954 | 5 |
| UNC – Asheville | Collection Agency/Outsourced | 8,009 | — |
| UNC – Asheville | Student Loans | 7,366 | — |
| UNC – Asheville | Student Accounts | 56,790 | 2 |
| UNC – Chapel Hill | Collection Agency/Outsourced | 15,789 | — |
| UNC – Chapel Hill | Accounts Receivable Department | 685,926 | 7 |
| UNC – Chapel Hill | Agency/Division Budget/Fiscal Office | 196,822 | 2 |
| UNC – Chapel Hill | Patient Accounts | 33,400,151 | 415 |
| UNC – Chapel Hill | Student Loans | 193,396 | 2 |
| UNC – Chapel Hill | Student Accounts | 289,267 | 2 |
| UNC – Charlotte | Collection Agency/Outsourced | 114,277 | — |
| UNC – Charlotte | Student Loans | 58,317 | 1 |
| UNC – Charlotte | Student Accounts | 105,875 | 1 |
| UNC – Charlotte | Grants Office | 98,183 | 1 |
| UNC – Charlotte | Payroll Section | 39,462 | — |
| UNC – Charlotte | Other | 6,795 | — |
| UNC – Greensboro | Collection Agency/Outsourced | 38,387 | — |
| UNC – Greensboro | Student Loans | 82,303 | 1 |
| UNC – Greensboro | Student Accounts | 35,264 | 1 |
| UNC – Greensboro | Grants Office | 59,045 | 1 |
| UNC – Pembroke | Accounts Receivable Department | 10,661 | — |
| UNC – Pembroke | Student Accounts | 7,153 | — |
| UNC – Wilmington | Collection Agency/Outsourced | 31,705 | — |
| UNC – Wilmington | Accounts Receivable Department | 9,189 | — |
| UNC – Wilmington | Student Accounts | 109,655 | 2 |
| UNC – Wilmington | Other | 1,625 | — |
| UNC System Office | Accounts Receivable Department | 6,782 | — |
| Western Carolina University | Student Loans | 2,308 | 2 |
| Western Carolina University | Student Accounts | 1,292 | — |
| Winston-Salem State University | Student Accounts | 62,739 | 2 |
| Total | | 116,391,407 | 1,072 |