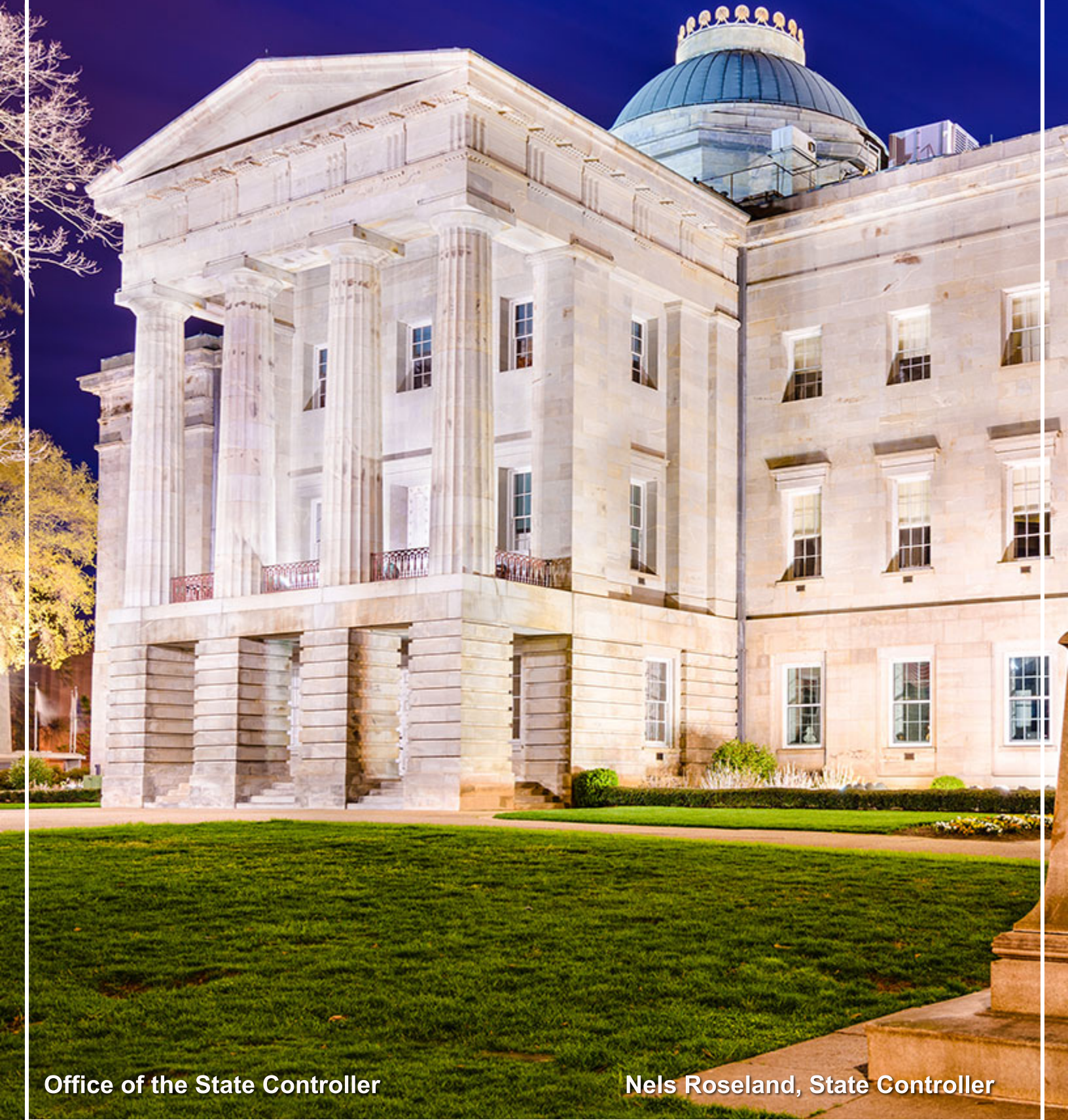


STATE OF

NORTH CAROLINA

ACCOUNTS RECEIVABLE REPORT

YEAR ENDING JUNE 30, 2025



Office of the State Controller

Nels Roseland, State Controller



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.

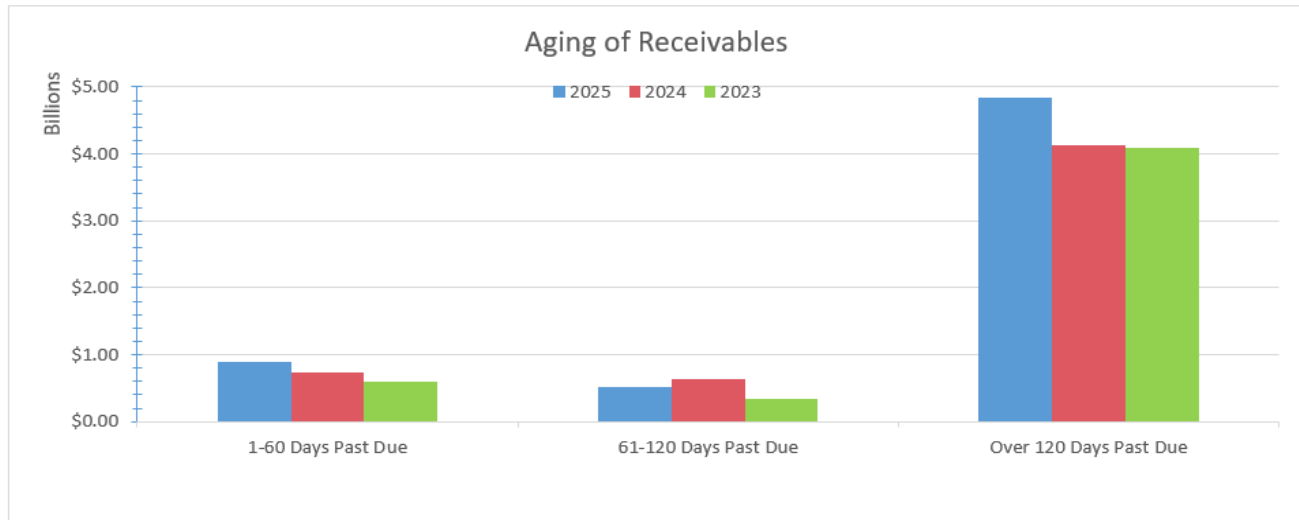
The chart below summarizes past due receivable activity at year-end 2025.
(in thousands)

Past Due Receivables by Type	Past Due			Total Past Due	Total Write-offs
	1-60 Days	61-120 Days	Over 120 Days		
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)				Change FY24 to FY25	
	2025	2024	2023	Amount	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.

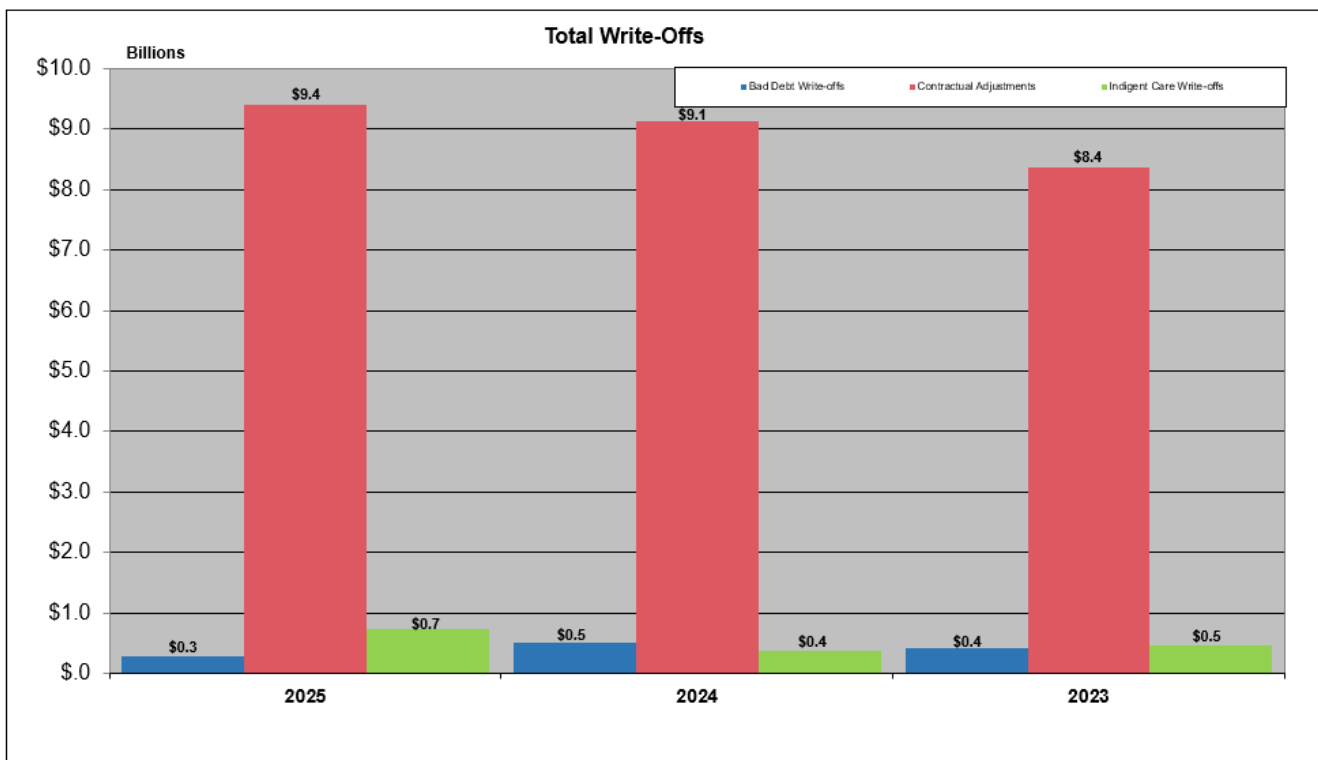
2025 Statewide Accounts Receivable Report

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	2024	2023	2022	2021	2020
Debt Setoff Occurs in Calendar Year	2025	2024	2023	2022	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		<u>116,391,407</u>	1,072