

**Accounts Receivable Quarterly Activity**  
**Quarter Ending December 31, 2008**

University Name	Type of Receivable	Current	Past Due					Cost of Collection	AR Write-off
			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
UNC-GA	Accounts Receivable	2,101,422	-	-	-	-	-	-	-
	Intergov. Receivable	1,063,587	-	-	-	-	-	-	-
	Other Receivable	288,236	-	-	-	-	-	-	-
UNC-Chapel Hill	Accounts Receivable	No report submitted	-	-	-	-	(b)	-	(d)
	Notes Receivable	-	-	-	-	-	(b)	-	-
NC State	(a) Accounts Receivable	16,204,113	58,807,684	671,504	822,023	3,598,585	4,210,148 (b)	62,379	-
	(a) Intergov. Receivable	3,763,540	4,942,765	1,930,983	4,439,762	6,413,980	- (b)	10,571	-
	(a) Notes Receivable	11,450,430	188,615	221,330	49,106	49,217	1,555,177 (b)	19,829	-
UNC-Greensboro	Accounts Receivable	38,829,942	37,453,058	102,835	171,660	185,491	916,898 (b)	9,954	6,102
	Notes Receivable	6,513,555	5,293,450	-	-	-	1,220,105 (b)	8,463	-
UNC-Charlotte	Accounts Receivable	59,355,881	966,663	1,011,929	201,999	5,812,602	- (b)	39,917	-
	Intergov. Receivable	-	925,866	185,787	335,974	55,573	121,448 (b)	-	-
UNC-Asheville	Accounts Receivable	-	258,184	6,315,370	26,084	Not Available	479,478 (b)	78	-
	Notes Receivable	-	560	463	533	Not Available	165,638 (b)	60	-
UNC-Wilmington	Accounts Receivable	776,107	5,967,336	29,656	1,001,900	46,329	10,299 (b)	-	-
	Intergov. Receivable	39,647	15,099	35,470	17,809	84,243	- (b)	-	-
	Interfund Receivable	31,004	38,680	17,455	67,707	109,955	- (b)	-	-
East Carolina	Accounts Receivable	17,033,460	52,389,151	7,459,672	3,911,963	7,643,347	39,684,711 (b)	168,126	109,051,178
	Intergov. Receivable	165,012	3,813	13,650	-	5,215	21,196 (b)	-	-
	Notes Receivable	28,765	500	17,285	9,878	28,449	681,365 (b)	-	-
	Other Receivable	229,513	1,026,250	584,078	722,964	972,275	432,786 (b)	-	-

University Name	Type of Receivable	Current	Past Due					Cost of Collection	AR Write-off
			1-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days		
NC A&T	Accounts Receivable	-	4,332,072	28,572,501	63,957	1,353,785	- (b)	270,757	-
Western Carolina	Accounts Receivable Intergov.	2,759,352	15,353,996	26,894	1,096,284	-	- (b)	3,000	-
	Receivable Notes	323,494	161,588	131,707	117,697	500,464	- (b)	-	-
	Receivable Accounts	5,784,000	418,051	79,872	75,370	54,186	882,524 (b)	11,754	-
Appalachian	Receivable Notes	2,866,688	25,117,979	205,874	113,729	676,874	1,763,255 (b)	4,327	-
	Receivable Accounts	156,884	62,220	100,047	70,672	25,725	421,952 (b)	-	-
UNC-Pembroke	Receivable Intergov.	45,707	305,886	2,776,870	13,042	97,726	1,181,865 (b)	1,330	-
	Receivable Notes	15,689	104,993	953,144	4,477	33,544	190,083 (b)	-	-
	Receivable Other	6,482	43,382	393,828	1,850	13,860	1,152,488 (b)	-	-
	Receivable Accounts	1,650	11,041	100,230	471	3,527	19,989 (b)	-	-
Winston-Salem	Receivable Intergov.	135,208	1,036,572	33,376	2,540,788	-	- (b)	-	-
	Receivable Notes	624,988	217,547	316,995	17,896	-	- (b)	-	-
	Receivable Other	828,353	-	-	-	-	548,448 (b)	-	-
	Receivable Accounts	97,804	-	-	-	-	- (b)	-	-
Elizabeth City	Receivable Accounts	-	10,578,102	27,887	65,528	1,155,876	- (b)	1,635	-
Fayetteville	Receivable Notes	-	31,655	25,793	135,751	2,066,219	(b)	5,347	-
	Receivable Accounts	6,236	6,531	5,619	4,593	110,596	106,360 (b)	1,068	-
NC Central	(c) Receivable Other	-	(14,727,952)	3,377,709	711,705	7,147,131	(b)	-	-
	Receivable Notes	-	2,946	38,633	35,200	-	53,081 (b)	-	-
	Receivable Intergov	-	-	705	1,079	1,099	33,736,060 (b)	-	-
	Receivable Accounts	-	30,061	818	22,176	-	6,657 (b)	-	-
NC School of Arts	Receivable Notes	-	-	-	-	-	26,570 (b)	-	-
	Receivable Accounts	-	-	1,400	2,511	1,010	132,495 (b)	-	-
UNC Hospitals	Receivable Other	-	169,748,918	45,873,257	31,260,071	20,058,857	56,212,669 (b)	279,816	259,463,983
	Receivable	-	14,023,155	389,184	143,535	108,728	6,544,010 (b)	-	-

<u>University Name</u>	<u>Type of Receivable</u>	<u>Current</u>	<u>Past Due</u>					<u>Cost of Collection</u>	<u>AR Write-off</u>
			<u>1-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>91-120 Days</u>	<u>Over 120 Days</u>		
		<u>\$ 171,526,745</u>	<u>\$ 395,136,417</u>	<u>\$ 102,029,808</u>	<u>\$ 48,277,744</u>	<u>\$ 58,414,471</u>	<u>\$ 152,477,755</u>	<u>\$ 898,409</u>	<u>\$ 368,521,263</u>

<sup>(a)</sup> Several of the billing systems combine current 1-30 days. In these cases, 1-30 is reflected as current, 31-60 is shown as 1-30 etc.

<sup>(b)</sup> Current system does not calculate 91-120, considered over 90 days.