

**Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2013**

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	632,469	-	-	-	-	-	-	-
	Intergov. Receivable	1,768,058	-	-	-	-	-	-	-
	Other Receivable	402,699	-	-	-	-	-	-	-
UNC-Chapel Hill	Accounts Receivable	158,489,213	71,260,323	16,405,036	12,656,195	12,648,163	51,362,864	(b) 4,046,958	185,407,167
	Notes Receivable	30,177	40,000	27,459	37,067	15,082	2,914,640	(b) 293	22,632
NC State	(a) Accounts Receivable	23,594,892	94,654,778	1,446,074	1,120,991	1,775,308	4,861,803	(b) 74,899	-
	Intergov. Receivable	19,287,941	5,126,944	4,249,231	1,158,949	1,073,289	6,749,711	(b) 11,051	-
	Notes Receivable	10,913,629	320,976	281,150	44,711	57,660	1,631,996	(b) 30,832	-
UNC-Greensboro	Accounts Receivable	-	11,119,123	48,989,217	280,749	224,342	2,307,379	(b) 10,403	-
	Notes Receivable	4,272,200	-	-	-	-	1,341,743	(b) 55,032	-
UNC-Charlotte	Accounts Receivable	98,960,259	819,224	99,251	132,250	6,150,874	-	(b) 49,152	-
	Intergov. Receivable	4,661,703	102,466	228,432	99,304	75,169	-	-	-
	Notes Receivable	5,166,363	4,107	5,900	4,600	16,324	-	-	-
	Interfund Receivable	194,650	21,961	-	-	14,244	-	-	-
	Other Receivable	44,458	11,621	-	-	-	-	(b) -	-
	Accounts Receivable	-	13,059,181	7,964	9,936	Not Available	551,733	(b) 257	-
UNC-Asheville	Notes Receivable	-	4,174	553	376	Not Available	233,820	(b) 614	-
	Accounts Receivable	4,690,287	39,369,590	23,426	83,923	1,252,094	-	(b) -	-
UNC-Wilmington	Intergov. Receivable	39,898	2,675	418	3,600	-	-	(b) -	-
	Interfund Receivable	93,546	12,131	3,994	647	-	12,776	(b) -	-
	Accounts Receivable	29,559,952	89,894,071	7,056,180	6,211,622	3,130,620	13,506,668	(b) 686,476	62,018,173
East Carolina	Intergov. Receivable	19,111	-	43,290	73,841	-	209,631	(b) -	-
	Notes Receivable	8,759,874	501,073	26,783	264,344	257,700	1,669,941	(b) 79,864	-

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	-	45,307,073	103,295	45,907	71,827	1,752,432	42,154	-
Western Carolina	Accounts Receivable Intergov.	5,758,047	27,911,991	46,136	802,071	-	- (b)	2,818	89
	Receivable Notes	65,039	38,248	12,705	-	245	- (b)	-	-
	Receivable Other	2,024,174	88,541	92,404	64,018	39,395	795,956 (b)	34,688	-
	Accounts Receivable	371,330	50,915	2,809	(1,163)	-	-	-	-
Appalachian	Receivable Notes	5,082,095	51,232,450	147,795	70,844	291,253	3,021,926 (b)	9,229	-
	Accounts Receivable	1,356,058	74,658	119,127	17,555	20,889	930,702 (b)	-	-
UNC-Pembroke	Receivable Intergov.	341,807	2,283,719	15,287,394	3,756	129,586	734,321 (b)	-	-
	Receivable Notes	5,988	40,011	267,837	66	2,270	12,865	-	-
	Receivable Other	8,828	58,986	394,857	97	3,347	18,967 (b)	-	-
	Accounts Receivable	5,705	38,116	255,154	63	2,163	97,577 (b)	-	-
Winston-Salem	Receivable Intergov.	-	-	88,630	3,574,720	-	- (b)	-	-
	Receivable Notes	774,990	1,181,392	277,759	69,842	79,171	- (b)	-	-
	Receivable Other	540,920	-	-	-	-	672,708 (b)	-	-
	Accounts Receivable	58,791	-	-	-	-	- (b)	-	-
Elizabeth City	Receivable Intergov.	-	10,965,661	49,989	79,141	-	1,350,211 (b)	12,564	-
	Receivable Notes	112,768	56,096	35,184	-	86,151	3,584	-	-
	Accounts Receivable	-	372	1,078	775	-	147,182	4,675	-
Fayetteville	Receivable Intergov.	-	16,831,646	13,775	45,460	91,890	2,425,703 (b)	5,004	-
	Receivable Notes	-	50,000	-	-	-	-	-	-
	Accounts Receivable	3,333	3,548	2,920	2,499	1,776	12,431 (b)	2,336	-
NC Central	Receivable Intergov.	-	2,917,298	8,856,336	20,785,532	881,532	5,055,376 (b)	-	-
	Receivable Notes	-	51,791	7,623	-	-	4,932 (b)	-	-
	Receivable Other	-	-	13,144	11,471	2,242	4,315,526	-	-
	Accounts Receivable	-	-	55,359	-	31,921	46,070	-	-

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 School of Arts	Accounts Receivable	7,582,445	-	-	-	122	19,741	(b)	-	-
	Notes Receivable	-	-	-	98	570	132,456	(b)	-	-
NCSSM	Accounts Receivable	-	-	-	-	-	48,486	-	-	-
	Intergov. Receivable	-	16,701	-	-	-	-	-	-	-
UNC Hospitals	Accounts Receivable	99,992,110	31,003,798	18,631,524	13,219,441	8,572,043	7,357,664	(b)	4,947,546	441,180,157
	Other Receivable	45,172,271	705,125	546,547	1,601,026	1,159,588	3,359,715	(b)	-	-
		<u>\$ 540,838,078</u>	<u>\$ 517,232,554</u>	<u>\$ 124,203,739</u>	<u>\$ 62,576,324</u>	<u>\$ 38,158,850</u>	<u>\$ 119,671,236</u>		<u>\$ 10,106,845</u>	<u>\$ 688,628,218</u>

(a) 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.

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