

Accounts Receivable Quarterly Activity
Quarter Ending December 31, 2014

| 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 | 999,272 | - | - | - | - | - | - | - |
| | Intergov. Receivable | 709,806 | - | - | - | - | - | - | - |
| | Other Receivable | 848,942 | - | - | - | - | - | - | - |
| UNC-Chapel Hill | Accounts Receivable | 76,718,711 | 100,024,693 | 306,738 | 447,080 | 262,608 | 3,442,133 | 16,663 | 1,084 |
| | Notes Receivable | 27,766 | 27,484 | 34,010 | 15,728 | 13,735 | 3,073,933 | 606 | 17,832 |
| NC State | (a) Accounts Receivable | 22,511,333 | 102,556,026 | 1,052,381 | 492,098 | 675,856 | 3,309,971 | 85,809 | - |
| | Intergov. Receivable | 21,696,358 | 6,023,463 | 7,839,746 | 2,389,682 | 2,315,612 | 7,573,889 | 11,051 | - |
| | Notes Receivable | 11,133,328 | 274,264 | 220,692 | 92,377 | 42,846 | 1,507,298 | 27,060 | - |
| UNC-Greensboro | Accounts Receivable | - | 9,274,337 | 55,374,359 | 335,884 | 229,394 | 2,515,285 | 10,167 | 6,494 |
| | Notes Receivable | 4,234,124 | - | - | - | - | 1,418,277 | 39,588 | - |
| UNC-Charlotte | Accounts Receivable | 103,889,373 | 804,229 | 120,290 | 108,107 | 1,146,712 | 6,693,708 | 50,512 | - |
| | Intergov. Receivable | 3,202,026 | 192,784 | 801,852 | 46,601 | 20,521 | - | - | - |
| | Notes Receivable | 6,228,531 | - | 13,751 | 3,506 | 16,850 | 27,896 | - | - |
| | Interfund Receivable | 471,786 | 17,223 | 7,134 | 34,070 | - | - | - | - |
| | Other Receivable | 34,337 | - | 1,955 | 524 | 150 | 25,327 | - | - |
| UNC-Asheville | Accounts Receivable | - | 1,300,348 | 11,827,168 | 9,042 | Not Available | 462,754 | 337 | 526 |
| | Notes Receivable | - | 1,104 | 2,812 | 407 | Not Available | 258,121 | 409 | - |
| UNC-Wilmington | Accounts Receivable | 6,347,686 | 40,320,950 | 69,078 | 104,618 | 286,719 | 1,260,419 | - | - |
| | Intergov. Receivable | 543,247 | 245,348 | - | - | 1,204 | - | - | - |
| | Interfund Receivable | 412,461 | (34,510) | 171,222 | 64,798 | - | 7,158 | - | - |
| East Carolina | Accounts Receivable | 27,628,104 | 75,989,783 | 6,020,415 | 4,332,918 | 4,495,202 | 21,053,073 | 3,114,239 | 63,313,060 |
| | Intergov. Receivable | 61,932 | 568 | 25,722 | - | 55,765 | - | 2,827 | - |
| | Notes Receivable | 9,225,654 | - | 565,591 | 173,085 | 202,603 | 889,971 | 118,885 | - |

| 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 | - | 50,203,247 | 124,228 | 34,048 | 71,827 | 1,930,284 | 32,673 | - |
| Western Carolina | Accounts Receivable | 5,061,618 | 25,915,312 | 28,850 | 700,723 | - | - | 2,975 | 37 |
| | Intergov. Receivable | 70,712 | 5,716 | 11,994 | - | - | - | - | - |
| | Notes Receivable | 5,468,391 | 183,204 | 100,098 | 218,279 | 48,697 | 698,621 | 53,776 | - |
| | Other Receivable | 348,676 | 37,210 | 913 | (4,236) | - | - | - | - |
| Appalachian | Accounts Receivable | 5,946,674 | 46,503,271 | 108,118 | 130,648 | 458,745 | 3,197,920 | 7,120 | - |
| | Notes Receivable | 1,242,480 | 57,558 | 88,031 | 25,644 | 33,103 | 850,599 | - | 12 |
| UNC-Pembroke | Accounts Receivable | 250,778 | 1,678,282 | 15,429,810 | 21,285 | 176,816 | 1,001,960 | - | - |
| | Notes Receivable | 19,361 | 129,567 | 1,191,211 | 1,643 | 13,651 | 77,353 | - | - |
| | Other Receivable | 4,656 | 31,161 | 286,488 | 395 | 3,283 | 207,639 | - | - |
| Winston-Salem | Accounts Receivable | - | - | 69,087 | 2,616,671 | - | - | - | - |
| | Intergov. Receivable | 597,933 | 209,882 | 265,051 | 304,710 | 235,833 | - | - | - |
| | Notes Receivable | 505,818 | - | - | - | - | 672,708 | - | - |
| | Other Receivable | 39,904 | - | - | - | - | - | - | - |
| Elizabeth City | Accounts Receivable | - | 5,169,335 | 3,394,980 | 73,254 | - | 1,269,547 | 13,991 | - |
| | Intergov. Receivable | 13,089 | 151,876 | 55,213 | 9,596 | - | 91,095 | - | - |
| | Notes Receivable | - | 445 | 492 | 1,468 | - | 145,480 | - | - |
| Fayetteville | Accounts Receivable | - | 17,774,022 | 31,833 | 34,548 | 115,448 | 1,849,187 | 8,510 | - |
| | Intergov. Receivable | - | 111,900 | - | - | - | - | - | - |
| | Notes Receivable | 5,350 | 5,640 | 5,348 | 4,284 | 3,269 | 20,120 | 3,283 | - |
| NC Central | Accounts Receivable | - | 3,240,877 | 6,836,984 | 23,333,146 | 126,033 | 5,352,753 | - | - |
| | Intergov. Receivable | - | 42,265 | 4,891 | 6,543 | 26,520 | 3,496 | - | - |
| | Notes Receivable | - | 120 | 7,159 | 7,547 | 2,094 | 4,816,354 | - | - |
| | Other Receivable | - | 123,770 | - | 11,171 | - | - | - | - |
| NC School of Arts | Accounts Receivable | 7,212,770 | - | 9,573 | 7,440 | 16,408 | - | - | - |

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|-----------------|---------------------|--------------------|--------------------|--------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| | | | 1-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | Over 120 Days | | |
| | Notes Receivable | - | - | - | 274 | 174 | 143,670 | - | - |
| NCSSM | Accounts Receivable | - | - | - | - | - | 51,659 | - | - |
| UNC Hospitals | Accounts Receivable | 105,737,163 | 29,590,986 | 21,837,477 | 15,305,847 | 12,177,504 | 7,864,177 | 4,256,015 | 465,045,207 |
| | Other Receivable | 84,283,909 | 2,521,770 | 1,766,101 | 900,108 | 318,357 | 6,083,601 | - | - |
| | | <u>513,734,059</u> | <u>520,705,510</u> | <u>136,108,846</u> | <u>52,395,561</u> | <u>23,593,539</u> | <u>89,847,436</u> | <u>7,856,496</u> | <u>528,384,252</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.