

**Accounts Receivable Quarterly Activity
Quarter Ending March 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	632,469	-	-	-	-	-	-	-
	Intergov. Receivable	1,768,058	-	-	-	-	-	-	-
	Other Receivable	402,699	-	-	-	-	-	-	-
UNC-Chapel Hill	Accounts Receivable	53,296,054	20,096,069	15,732,302	10,534,740	10,162,001	56,982,620	(b) 4,180,011	135,874,861
	Notes Receivable	23,755	62,603	18,849	17,222	15,628	3,079,160	(b) 588	5,869
NC State	(a) Accounts Receivable	2,484,708	2,932,622	2,091,000	1,806,837	3,417,048	6,376,242	(b) 76,826	-
	Intergov. Receivable	23,429,547	4,948,244	2,313,120	774,001	720,093	7,557,946	(b) 11,051	-
	Notes Receivable	11,605,857	269,483	82,435	82,885	77,817	1,588,567	(b) 38,596	-
UNC-Greensboro	Accounts Receivable	-	440,186	348,532	651,365	263,986	2,494,947	(b) 14,850	304,968
	Notes Receivable	4,503,073	-	-	-	-	1,419,162	(b) 23,982	-
UNC-Charlotte	Accounts Receivable	12,344,339	185,299	76,074	4,705,066	6,115,420	-	(b) 48,141	-
	Intergov. Receivable	4,260,001	231,613	111,708	92,962	24,338	-	-	-
	Notes Receivable	5,477,779	3,450	15,559	-	-	-	-	-
	Interfund Receivable	161,131	9,789	47,449	-	-	-	-	-
	Other Receivable	88,825	7,070	963	-	-	-	(b) -	-
	Accounts Receivable	-	43,123	71,968	101,467	-	596,808	(b) 100	-
UNC-Asheville	Notes Receivable	-	4,196	792	1,007	-	241,090	(b) 40	-
	Accounts Receivable	384,445	316,894	326,921	187,386	2,470,070	6,825	(b) -	-
UNC-Wilmington	Intergov. Receivable	9,657	420	750	-	-	-	(b) -	-
	Interfund Receivable	44,502	2,336	27,678	-	1,348	12,776	(b) -	-
	Accounts Receivable	19,719,643	10,656,478	5,855,321	4,361,237	3,008,369	16,816,922	(b) 4,337,930	65,753,499
East Carolina	Intergov. Receivable	49,497	-	8,107	-	-	61,075	(b) 456	-
	Notes Receivable	8,987,964	-	1,070,896	199,232	-	1,716,742	(b) 171,537	-

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	-	98,900	242,880	711,039	928,539	1,422,163	25,357	-
Western Carolina	Accounts Receivable	(34,170)	72,661	110,898	251,001	748,965	- (b)	4,524	103
	Intergov. Receivable	94,493	1,238	-	-	-	- (b)	-	-
	Notes Receivable	2,043,288	306,724	61,350	83,458	20,649	761,049 (b)	56,643	-
	Other Receivable	331,651	73,273	3,046	(1,412)	-	-	-	-
Appalachian	Accounts Receivable	145,849	77,528	394,265	91,753	210,738	2,789,369 (b)	13,373	-
	Notes Receivable	1,603,285	43,923	13,977	46,486	18,047	898,014 (b)	-	407
UNC-Pembroke	Accounts Receivable	1,906	12,390	45,066	183,395	167,874	950,877 (b)	-	-
	Intergov. Receivable	215	1,397	5,081	20,678	18,928	107,210	-	-
	Notes Receivable	648	4,209	15,311	62,308	57,035	323,060 (b)	-	-
	Other Receivable	440	2,858	10,394	42,299	38,719	304,634 (b)	-	-
Winston-Salem	Accounts Receivable	182,918	227,354	469,081	2,948,761	-	- (b)	-	-
	Intergov. Receivable	561,648	238,316	32,104	138,656	257,791	- (b)	-	-
	Notes Receivable	528,107	-	-	-	-	672,708 (b)	-	-
	Other Receivable	146,613	-	-	-	-	- (b)	-	-
Elizabeth City	Accounts Receivable	-	33,861	122,722	180,924	-	1,259,839 (b)	11,772	-
	Intergov. Receivable	263	29	-	5,818	11,621	10,205	-	-
	Notes Receivable	-	445	-	452	-	151,008	5,461	-
Fayetteville	Accounts Receivable	-	90,666	76,151	487,311	429,623	1,916,947 (b)	13,417	-
	Intergov. Receivable	-	25,230	111,878	-	-	-	-	-
	Notes Receivable	3,591	3,946	3,487	3,421	2,528	12,680 (b)	9,003	-
NC Central	Accounts Receivable	-	2,719,783	422,505	668,228	352,886	5,055,013 (b)	-	-
	Intergov. Receivable	-	43,302	-	-	-	13,450 (b)	-	-
	Notes Receivable	-	137	9,808	731	6,148	4,382,023	-	-
	Other Receivable	-	44,774	20,416	-	-	76,320	-	-

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	1,501	-	-	-	-	21,985	(b)	-	-
	Notes Receivable	-	-	-	367	1,038	135,493	(b)	-	-
NCSSM	Accounts Receivable	-	-	-	-	-	48,486	-	-	-
	Intergov. Receivable	-	-	-	16,701	-	-	-	-	-
UNC Hospitals	Accounts Receivable	97,520,936	29,261,547	18,586,322	13,468,027	8,754,837	7,152,575	(b)	8,249,800	420,869,285
	Other Receivable	51,850,155	884,541	1,248,344	215,999	636,120	4,829,110	(b)	-	-
		<u>\$ 304,657,340</u>	<u>\$ 74,478,907</u>	<u>\$ 50,205,510</u>	<u>\$ 43,141,808</u>	<u>\$ 38,938,204</u>	<u>\$ 132,245,100</u>		<u>\$ 17,293,458</u>	<u>\$ 622,808,992</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.