

**Accounts Receivable Quarterly Activity  
Quarter Ending December 31, 2009**

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	1,968,596	-	-	-	-	-	-	-
	Intergov. Receivable	700,217	-	-	-	-	-	-	-
	Other Receivable	215,117	-	-	-	-	-	-	-
UNC-Chapel Hill	Accounts Receivable	38,522,207	107,959,674	11,660,757	9,670,793	26,617,105	- <sup>(b)</sup>	967,424 <sup>(a)</sup>	11,532,831
	Notes Receivable	1,867,359	20,200	15,509	14,411	119,266	- <sup>(b)</sup>	183	9,462
NC State	Accounts Receivable	17,501,908	64,162,172	993,554	923,031	3,301,833	4,865,764 <sup>(b)</sup>	59,762	-
	Intergov. Receivable	8,208,206	2,993,513	1,943,303	824,974	4,014,153	- <sup>(b)</sup>	11,051	-
	Notes Receivable	10,808,877	234,440	240,078	32,664	35,721	1,495,888 <sup>(b)</sup>	44,862	-
UNC-Greensboro	Accounts Receivable	43,593,675	41,920,766	135,671	131,284	1,677,232	1,238,722 <sup>(b)</sup>	6,924	-
	Notes Receivable	6,133,725	4,657,326	-	-	-	1,476,399 <sup>(b)</sup>	10,110	-
UNC-Charlotte	Accounts Receivable	65,796,161	3,308,582	2,026,683	235,101	6,423,496	38,700 <sup>(b)</sup>	43,920	-
	Intergov. Receivable	-	306,574	14,004	72,008	-	74,985	-	-
	Interfund Receivable	-	509,707	152,756	32,427	-	88,229	-	-
	Other Receivable	92,462	5,768	-	-	-	- <sup>(b)</sup>	-	-
UNC-Asheville	Accounts Receivable	-	8,096,686	8,144	14,756	Not Available	429,630 <sup>(b)</sup>	971	-
	Notes Receivable	-	1,422	1,326	1,785	Not Available	176,643 <sup>(b)</sup>	996	-
UNC-Wilmington	Accounts Receivable	2,499,982	15,055,480	112,504	1,347,238	42,304	32,527 <sup>(b)</sup>	-	-
	Intergov. Receivable	10,751	24,557	80	5,669	13,270	1,962 <sup>(b)</sup>	-	-
	Interfund Receivable	99,136	1,540	-	4,741	1,545	24,042 <sup>(b)</sup>	-	-
East Carolina	Accounts Receivable	22,094,387	13,502,817	52,350,062	4,595,931	6,952,642	42,797,447 <sup>(b)</sup>	160,024	125,124,148
	Intergov. Receivable	225,595	85,364	-	-	-	- <sup>(b)</sup>	-	-
	Notes Receivable	488,688	700	18,562	10,244	25,578	874,217 <sup>(b)</sup>	-	-

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		
	Other Receivable Accounts	1,100,435	441,850	413,697	32,310	500	444,664 <sup>(b)</sup>	-	-
NC A&T	Receivable Accounts	-	5,079,798	29,689,266	53,506	60,983	1,134,441 <sup>(b)</sup>	597,667	-
Western Carolina	Receivable Intergov.	3,331,148	18,235,946	81,702	1,077,992	-	- <sup>(b)</sup>	1,316	(1)
	Receivable Notes	123,174	6,633	18,371	10,061	66,176	- <sup>(b)</sup>	-	-
	Receivable Other Accounts	5,550,206	85,337	181,807	132,934	48,597	910,617 <sup>(b)</sup>	23,776	-
	Receivable Accounts	208,086	43,811	429	(9,210)	-	-	-	183
Appalachian	Receivable Notes	3,264,422	28,735,559	200,869	459,772	388,248	2,251,150 <sup>(b)</sup>	12,862	-
	Receivable Accounts	1,475,241	80,328	73,985	105,645	6,177	600,011 <sup>(b)</sup>	-	-
UNC-Pembroke	Receivable Intergov.	33,345	223,154	1,944,766	8,873	34,505	360,125 <sup>(b)</sup>	-	-
	Receivable Notes	7,746	51,836	451,743	2,061	8,015	45,419 <sup>(b)</sup>	-	-
	Receivable Other Accounts	5,464	36,567	318,676	1,454	5,654	356,813 <sup>(b)</sup>	-	-
	Receivable Accounts	2,385	15,960	139,091	635	2,468	13,985 <sup>(b)</sup>	-	-
Winston-Salem	Receivable Intergov.	665,884	16,236,277	51,557	3,367,991	-	- <sup>(b)</sup>	-	-
	Receivable Notes	1,255,920	197,054	47,573	12,760	-	- <sup>(b)</sup>	-	-
	Receivable Other Accounts	707,994	-	-	-	-	618,535 <sup>(b)</sup>	-	-
	Receivable Accounts	105,827	-	-	-	-	- <sup>(b)</sup>	-	-
Elizabeth City	Receivable Accounts	-	11,324,898	22,796	38,890	1,531,289	- <sup>(b)</sup>	1,235	-
Fayetteville	Receivable Notes	-	7,880,601	80,304	111,707	294,440	2,535,917 <sup>(b)</sup>	4,389	-
	Receivable Accounts	4,289	4,703	3,669	2,431	360,146	358,454 <sup>(b)</sup>	3,447	-
NC Central	Receivable Notes	-	3,796,231	19,940,665	1,486,693	6,701,473	- <sup>(b)</sup>	-	-
	Receivable Intergov	-	-	37,875	17,784	12,242	3,710,473 <sup>(b)</sup>	-	-
	Receivable Other Accounts	-	68,208	34,347	2,925	-	- <sup>(b)</sup>	-	-
	Receivable Accounts	-	59,219	65,755	-	27,214	2,949	-	-
NC School of Arts	Receivable Notes	-	-	-	878	47,753	12,628 <sup>(b)</sup>	-	-
	Receivable	-	4,700	2,700	1,373	300	853 <sup>(b)</sup>	-	-

<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>
NCSSM	Accounts Receivable	-	-	-	-	-	-	-	
UNC Hospitals	Accounts Receivable	-	168,749,075	49,885,126	30,014,338	22,501,325	78,330,115 <sup>(b)</sup>	517,276	269,010,909
	Other Receivable	-	23,958,830	292,750	283,028	196,316	6,204,156 <sup>(b)</sup>	-	-
		<u>\$ 238,668,615</u>	<u>\$ 548,163,864</u>	<u>\$ 173,652,512</u>	<u>\$ 55,133,888</u>	<u>\$ 81,517,966</u>	<u>\$ 151,506,460</u>	<u>\$ 2,468,194</u>	<u>\$ 405,677,532</u>

<sup>(a)</sup> Excludes contractual adjustments, which is difference between gross charge amount allowed per Medicare/Medicaid contracts.

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

<sup>(c)</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.