

**Accounts Receivable Quarterly Activity**  
**Quarter Ending September 30, 2007**

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	1,497,011	-	-	-	-	-	-	-
	Intergov. Receivable	1,640,402	-	-	-	-	-	-	-
	Other Receivable	914,673	-	-	-	-	-	-	-
UNC-Chapel Hill	Accounts Receivable	52,713,906	16,124,053	7,605,780	6,498,215	15,464,233	- (b)	3,325,738	12,287,326 (a)
	Notes Receivable	60,537	24,903	22,361	25,035	1,236,090	- (b)	-	-
NC State	Accounts Receivable	3,716,353	7,586,313	7,141,399	489,798	4,420,201	369,693	56,090	-
	Intergov. Receivable	5,501,627	3,490,902	1,885,823	2,367,061	7,004,142	-	-	-
	Notes Receivable	12,178,820	11,655	4,795	8,932	9,129	1,845,020	20,491	-
UNC-Greensboro	Accounts Receivable	358,687	264,745	1,394,422	51,013	696,513	- (b)	3,362	1,911
UNC-Charlotte	Accounts Receivable	2,036,310	5,719,149	4,114,185	3,902,390	2,566	- (b)	-	-
	Intergov. Receivable	3,746,435	639,297	387,044	229,927	1,372,951	- (b)	-	-
UNC-Asheville	Accounts Receivable	469	7,272	127	311,674	-	- (b)	614	-
	Notes Receivable	-	340	776	761	146,134	- (b)	45	-
UNC-Wilmington	Accounts Receivable	317,579	1,558,202	3,118,020	433,740	-	- (b)	-	-
	Intergov. Receivable	96,372	136,194	10,000	12,071	25,616	- (b)	-	-
	Interfund Receivable	34,397	21,133	-	13,697	31,877	- (b)	-	-
East Carolina	Accounts Receivable	22,913,355	8,028,062	4,733,783	3,447,100	43,788,149	- (b)	95,117	46,922,015
	Intergov. Receivable	986,469	179,177	99,485	425	75,755	- (b)	-	-
	Notes Receivable	82,804	125,477	94,081	422,834	776,828	- (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	-	106,029	712,297	1,305,243	-	- (b)	424,714	-
Western Carolina	Accounts Receivable	234,986	334,058	549,078	1,069,590	-	- (b)	171	-
	Intergov. Receivable	1,253,631	445,736	250,726	167,151	668,603	- (b)	-	-
	Notes								
	Receivable	1,685,535	53,680	24,905	4,000	107,442	783,476	10,087	-
Appalachian	Accounts Receivable	1,199,759	1,433,881	1,632,093	46,942	1,974,155	- (b)	11,321	-
	Notes								
	Receivable	31,495	51,981	20,036	51,575	468,441	- (b)		
UNC-Pembroke	Accounts Receivable	30,540	173,063	411,909	464,239	3,737,287	- (b)	31,603	-
	Intergov. Receivable	7,622	43,184	102,792	115,847	495,830	- (b)	7,886	-
	Notes								
	Receivable	-	32,196	6,655	46,679	1,406,763	- (b)	4,833	-
	Other								
	Receivable	43,729	65,594	-	-	-	- (b)	1,127	-
Winston-Salem	Accounts Receivable	247,833	1,677,996	1,723,635	1,053,155	-	- (b)		
	Intergov. Receivable	1,118,038	277,867	107,321	1,691	-	- (b)		
	Accounts								
Elizabeth City	Receivable	1,480,417	558	27,755	-	-	504,880	333	-
	Accounts								
Fayetteville	Receivable	270,074	2,652,565	141,597	3,000,973	-	- (b)	2,897	-
	Intergov. Receivable	4,350	4,161	3,254	89,065	85,820	- (b)	1,984	-
	Accounts								
NC Central	Receivable	-	(475,620)	1,373,764	1,608,319	6,029,980	- (b)	-	-
	Accounts								
NC School of Arts	Receivable	-	-	-	-	78,268	- (b)		
	Notes								
	Receivable	-	1,278	210	338	110,558	- (b)		
	Accounts								
UNC Hospitals	Receivable	145,488,339	44,714,793	25,212,368	19,824,926	60,180,313	- (b)	410,835	222,721,234
	Other								
	Receivable	22,200,112	1,596,249	297,563	2,321,140	2,883,477	- (b)	-	-
		<u>\$ 284,092,666</u>	<u>\$ 97,106,123</u>	<u>\$ 63,210,039</u>	<u>\$ 49,385,546</u>	<u>\$ 153,277,121</u>	<u>\$ 3,503,069</u>	<u>\$ 4,409,248</u>	<u>\$ 281,932,486</u>

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

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