University Accounts Receivable Quarterly
Activity Quarter Ending September 30, 2026

Agency	Type of Receivable	Current	Past Due 1-60 Days	Past Due 61-120 Days	Past Due Over 120 Days	Write-off	Costs of Collection
Appalachian State University	Accounts Receivable	35,530,007	10,598,110	450,185	4,546,717	-	67,308
Appalachian State University	Intergov. Receivable	3,922,605	73,429	-	329	-	-
Appalachian State University	Notes Receivable	202,600	8,515	21,348	58,225	-	-
Appalachian State University	Other Receivable	3,275,809	9,075	4,538	-	-	-
East Carolina University	Accounts Receivable	5,529,493	37,522,660	23,370,039	36,762,983	98,672,222	2,082,529
East Carolina University	Intergov. Receivable	1,107,613	393,818	-	-	-	-
East Carolina University	Notes Receivable	1,339,784	64,171	19,567	39,926	-	-
East Carolina University	Interfund Receivable	184,522	14,371	-	-	-	-
East Carolina University	Other Receivable	12,801,621	23,290	638,498	2,953,646	1,011	-
Elizabeth City State Univ.	Accounts Receivable	-	646,171	1,702,304	1,444,947	-	4,584
Elizabeth City State Univ.	Intergov. Receivable	150,937	162,080	-	102,522	-	-
Fayetteville State Univ.	Accounts Receivable	-	1,939,700	2,918,671	2,509,984	-	10,558
Fayetteville State Univ.	Notes Receivable	3,044	5,807	4,888	42,462	-	-
NC A&T University	Accounts Receivable	-	4,326,458	10,690,992	7,971,514	-	20,752
NC A&T University	Intergov. Receivable	-	3,524,191	512,619	7,596,333	-	-
NC Central University	Accounts Receivable	-	3,826,912	10,779,389	22,652,855	-	7,896
NC Central University	Intergov. Receivable	-	81,700	24,366	-	-	-
NC Central University	Notes Receivable	-	258	-	235,761	-	-
NC Central University	Other Receivable	-	113,714	-	201,254	-	-
NC School of Arts	Accounts Receivable	63,315	731,060	39,571	-	-	872
NC State University	Accounts Receivable	2,989,656	11,329,805	10,584,446	7,691,254	-	298,687
NC State University	Intergov. Receivable	85,715,093	9,961,993	4,963,703	2,410,752	-	-
NC State University	Notes Receivable	805,033	48,969	15,600	629,002	-	-
UNC Hospitals	Taxes Receivable	20,190,695	-	-	-	-	141,059
UNC Hospitals	Accounts Receivable	294,547,157	100,616,551	43,154,784	13,624,726	-	-
UNC Hospitals	Intergov. Receivable	949,782,867	-	-	-	-	-
UNC Hospitals	Other Receivable	39,126,686	545,463	656,959	6,206,330	-	-
UNC System Office	Accounts Receivable	1,649,879	-	-	-	-	1,692
UNC System Office	Intergov. Receivable	57,029	-	-	-	-	-
UNC-Asheville	Accounts Receivable	-	596,097	2,079,105	1,884,771	-	19,207
UNC-Asheville	Intergov. Receivable	145,334	52,846	109,120	51,619	-	-
UNC-Asheville	Notes Receivable	2,401	428	1,812	591,987	-	-
UNC-Chapel Hill	Accounts Receivable	19,035,208	162,234,823	35,586,239	74,927,950	172,033,799	12,372,203
UNC-Chapel Hill	Intergov. Receivable	2,779,272	14,729,250	15,319,092	78,598,307	-	-
UNC-Chapel Hill	Notes Receivable	132,883	23,543	19,065	2,676,067	25,999	-
UNC-Chapel Hill	Interfund Receivable	37,168,494	4,728,929	633,254	6,619,441	-	-
UNC-Chapel Hill	Other Receivable	5,164,125	5,486,152	1,799,133	8,460,570	-	-

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2026

UNC-Charlotte	Accounts Receivable	30,204,388	967,462	595	5,848,559	-	97,194	
UNC-Charlotte	Intergov. Receivable	7,023,495	395,078	114,348	76,804	-	-	
UNC-Charlotte	Notes Receivable	756,376	46,067	273,458	670,902	-	-	
UNC-Charlotte	Other Receivable	18,744	475	700	114,114	-	-	
UNC-Greensboro	Accounts Receivable	30,204,388	967,462	595	5,848,559	-	97,194	
UNC-Greensboro	Intergov. Receivable	7,023,495	395,078	114,348	76,804	-	-	
UNC-Greensboro	Notes Receivable	756,376	46,067	273,458	670,902	-	-	
UNC-Greensboro	Other Receivable	18,744	475	700	114,114	-	-	
UNC-Pembroke	Accounts Receivable	50,216	1,332,223	3,618,548	2,420,796	-	39,753	
UNC-Pembroke	Intergov. Receivable	147,330	145,497	1,833	-	-	-	
UNC-Pembroke	Notes Receivable	421,865	79	79	26	-	-	
UNC-Wilmington	Accounts Receivable	5,785,251	5,716,772	1,749,905	2,847,129	-	39,722	
UNC-Wilmington	Intergov. Receivable	2,011,744	947,248	462,591	-	-	-	
UNC-Wilmington	Notes Receivable	203,706	23,008	8,174	484,993	-	-	
UNC-Wilmington	Interfund Receivable	1,144,510	60,488	322,966	6,443	-	-	
Western Carolina University	Accounts Receivable	187,462	599,947	4,052,314	4,145,502	-	5,986	
Western Carolina University	Intergov. Receivable	56,937	28,512	16,502	55,665	-	-	
Western Carolina University	Notes Receivable	569,181	34,180	17,874	242,896	-	-	
Western Carolina University	Other Receivable	537,841	47,217	5,268	6,120	1,118	-	
Winston-Salem State Univ.	Accounts Receivable	207,078	957,705	5,066,764	-	-	37,658	
Winston-Salem State Univ.	Intergov. Receivable	5,491,078	281,540	309,325	326,404	-	-	
Winston-Salem State Univ.	Notes Receivable	43	-	28,823	59,915	-	-	
Winston-Salem State Univ.	Other Receivable	69,285	-	-	-	-	-	
Total		- $ 1,616,292,695	$ 387,412,913	$ 182,538,453	$ 315,508,881	$ 270,734,148	$ 15,344,854	