

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2025

| <u>Agency</u> | <u>Type of Receivable</u> | <u>Current</u> | <u>Past Due</u> | | | <u>Write-off</u> | <u>Costs of Collection</u> |
|------------------------------|---------------------------|----------------|------------------|--------------------|----------------------|------------------|----------------------------|
| | | | <u>1-60 Days</u> | <u>61-120 Days</u> | <u>Over 120 Days</u> | | |
| Appalachian State University | Accounts Receivable | 27,388,912 | 14,036,222 | 410,854 | 3,012,874 | - | 6,118 |
| | Intergov. Receivable | 2,025,000 | 54,000 | 36,000 | 72,000 | - | |
| | Notes Receivable | 314,387 | 20,079 | 1,000 | 45,471 | - | |
| | Other Receivable | 3,732,381 | - | - | - | - | |
| East Carolina University | Accounts Receivable | 6,483,920 | 37,075,797 | 19,950,411 | 31,082,041 | 75,162,813 | 2,112,335 |
| | Intergov. Receivable | 1,373,725 | 658,914 | 71,612 | - | - | |
| | Notes Receivable | 1,851,277 | 73,490 | 106,350 | 123,092 | - | |
| | Interfund Receivable | 156,793 | 13,263 | 3,779 | - | - | |
| Elizabeth City State Univ. | Other Receivable | 13,952,341 | 351 | 2,656 | 2,496,885 | 2,410 | |
| | Accounts Receivable | (360,624) | 501,541 | 1,150,442 | 1,420,154 | - | 4,442 |
| Fayetteville State Univ. | Intergov. Receivable | 177,425 | 25,760 | 4,270 | 106,072 | - | |
| | Accounts Receivable | (1,809) | 1,308,067 | 4,469,043 | 2,123,261 | - | 27,674 |
| NC A&T University | Notes Receivable | 1,923 | 3,768 | 2,829 | 13,683 | - | |
| | Accounts Receivable | - | 5,402,845 | 18,971,151 | 5,890,606 | - | 18,166 |
| | Intergov. Receivable | 3,456,404 | 2,319,233 | 634,138 | 1,522,066 | - | |
| | Notes Receivable | 1,500 | 4,630 | - | 12,010 | - | |
| NC Central University | Accounts Receivable | - | 793,797 | 7,467,749 | 19,709,115 | - | 7,896 |
| | Intergov. Receivable | - | 52,185 | - | - | - | |
| | Notes Receivable | - | 150 | - | 194,266 | - | |
| | Other Receivable | - | - | - | - | - | |
| NC School of Arts | Accounts Receivable | 12,025 | 578,584 | 39,965 | - | - | 728 |
| NC State University | Accounts Receivable | 3,081,325 | 11,665,961 | 10,136,058 | 7,559,285 | - | 258,469 |
| | Intergov. Receivable | 90,970,992 | 12,432,272 | 2,704,570 | 570,374 | - | |
| | Notes Receivable | 1,253,841 | 89,027 | 10,707 | 534,606 | - | |
| UNC Hospitals | Taxes Receivable | 20,591,346 | - | - | - | - | 109,463 |
| | Accounts Receivable | 237,675,477 | 54,881,152 | 47,947,864 | 21,416,339 | - | |
| | Intergov. Receivable | 700,839,177 | - | - | - | - | |
| UNC System Office | Other Receivable | 30,642,517 | 1,658,291 | 10,602,140 | 5,036,630 | - | |
| | Accounts Receivable | 2,308,645 | - | - | - | - | 1,695 |
| | Intergov. Receivable | 2,236,830 | - | - | - | - | |
| UNC-Asheville | Accounts Receivable | - | 730,560 | 2,508,498 | 1,634,023 | - | 19,072 |
| | Intergov. Receivable | 150,681 | 96,562 | 73,096 | 11,367 | - | |
| | Notes Receivable | 274,103 | 1,119 | 1,366 | 689,001 | - | |
| UNC-Chapel Hill | Accounts Receivable | 5,528,340 | 100,688,139 | 31,180,081 | 81,869,472 | 149,573,605 | 12,352,323 |
| | Intergov. Receivable | 3,299,674 | 12,434,026 | 27,957,449 | 14,339,315 | - | |
| | Interfund Receivable | 14,455,125 | 6,107,385 | 2,796,846 | 7,456,626 | - | |
| UNC-Charlotte | Other Receivable | 3,618,638 | 8,170,429 | 6,041,883 | 12,096,395 | - | |
| | Accounts Receivable | 24,562,178 | 1,057,851 | 30,512 | 4,669,778 | - | 114,932 |
| | Intergov. Receivable | 6,954,459 | 814,770 | 54,929 | 3,144,658 | - | |
| | Notes Receivable | 1,145,649 | 45,038 | 2,852 | 609,168 | - | |
| UNC-Greensboro | Other Receivable | 51,298 | 3,310 | 2,300 | 71,000 | - | |
| | Accounts Receivable | - | 2,775,749 | 9,593,022 | 3,332,886 | (1,541) | 34,347 |
| | Intergov. Receivable | - | 2,554,384 | 388,994 | 260,334 | - | |
| | Notes Receivable | 286,717 | - | - | 110,307 | - | |
| | Other Receivable | - | 1,021,506 | 34,473 | 40,693 | - | |

Accounts Receivable Quarterly Activity
Quarter Ending September 30, 2025

| | | | | | | | |
|-----------------------------|----------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| UNC-Pembroke | Accounts Receivable | 2,532 | 635,527 | 1,403,680 | 834,544 | - | 15,068 |
| | Intergov. Receivable | 158,391 | 118,480 | 7,864 | 32,047 | - | |
| | Notes Receivable | 30,236 | 585 | 304 | 3,846 | - | |
| UNC-Wilmington | Accounts Receivable | 6,012,438 | 5,758,493 | 1,198,695 | 2,147,052 | - | 42,600 |
| | Intergov. Receivable | 1,976,454 | 1,397,180 | 8,636 | 54,113 | - | |
| | Notes Receivable | 336,694 | 27,697 | 22,307 | 449,767 | - | |
| | Interfund Receivable | 695,913 | 370,181 | 58,269 | 32,133 | - | |
| | Other Receivable | 34,941 | - | - | - | - | |
| Western Carolina University | Accounts Receivable | 252,222 | 717,481 | 2,887,239 | 3,687,899 | 32 | 6,654 |
| | Intergov. Receivable | 161,766 | 91,291 | 69,587 | 153,375 | - | |
| | Notes Receivable | 779,411 | 47,595 | 30,980 | 279,479 | - | |
| | Other Receivable | 348,820 | 43,673 | 1,347 | 192 | 48 | |
| Winston-Salem State Univ. | Accounts Receivable | 116,475 | 1,199,655 | 3,894,553 | - | - | 148,299 |
| | Intergov. Receivable | 1,328,460 | 200,287 | 132,272 | 315,251 | - | |
| | Notes Receivable | 43 | - | 28,649 | 58,502 | - | |
| | Other Receivable | 82,151 | - | - | - | - | |
| | | <u>\$ 1,222,809,536</u> | <u>\$ 290,758,331</u> | <u>\$ 215,134,268</u> | <u>\$ 241,324,052</u> | <u>\$ 224,737,368</u> | <u>\$ 15,280,283</u> |