

State of North Carolina
Office of the State Controller
Statewide Accounts Receivable Program
Three-Year Analysis of Receivables
(Expressed in Thousands)

	June 30		
	1997	1996	1995
Total Receivables			
Governmental Funds:			
General Fund.....	\$ 1,221,804	\$ 1,226,342	\$ 1,142,781
Special Revenue Funds.....	343,699	293,957	224,515
Capital Projects Funds.....	624	1,071	14
Total Governmental Funds.....	<u>1,566,127</u>	<u>1,521,370</u>	<u>1,367,310</u>
Proprietary Funds:			
Enterprise Funds.....	7,971	748	614
Internal Service Funds.....	36,984	33,381	38,523
Total Proprietary Funds.....	<u>44,955</u>	<u>34,129</u>	<u>39,137</u>
Fiduciary Funds:			
Expendable Trust Funds.....	219,134	164,726	177,000
Non-expendable Trust Funds.....	233,996	206,379	165,776
Pension Trust Funds.....	118,433	114,001	112,598
Agency Funds.....	106,417	103,972	9,100
Total Fiduciary Funds.....	<u>677,980</u>	<u>589,078</u>	<u>464,474</u>
Component Units:			
College and University.....	524,837	557,995	584,758
Proprietary.....	1,159,471	935,627	794,845
Total Component Units.....	<u>1,684,308</u>	<u>1,493,622</u>	<u>1,379,603</u>
Total Receivables [1].....	<u>\$ 3,973,370</u>	<u>\$ 3,638,199</u>	<u>\$ 3,250,524</u>
Percent Increase from Prior Year.....	9.22%	11.93%	23.96%
Receivables as % of Total Revenues.....	13.67%	13.40%	13.06%
Total State Revenues.....	<u>\$ 29,069,960</u>	<u>\$ 27,141,763</u>	<u>\$ 24,903,896</u>
Percent Increase from Prior Year.....	7.10%	9.00%	8.20%

[1] Total Receivables consist of the following:		
	1997	% of Total
Notes Receivable.....	\$ 1,595,453	40%
Taxes Receivable.....	825,643	21%
Intergovernmental Receivables.....	672,662	17%
Accounts Receivable.....	331,033	8%
Interfund Receivables (CAFR-Note 8).....	334,974	8%
Contributions, Premiums, Other Receivables.....	151,499	4%
Interest Receivable.....	62,106	2%
Total Receivables	<u>\$ 3,973,370</u>	<u>100%</u>

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Notes Receivable			
Governmental Funds:			
General Fund.....	\$ 497	\$ 497	\$ -
Special Revenue Funds.....	99,726	72,346	21,318
Capital Projects Funds.....	-	-	-
Total Governmental Funds.....	<u>100,223</u>	<u>72,843</u>	<u>21,318</u>
Proprietary Funds:			
Enterprise Funds.....	-	-	-
Internal Service Funds.....	-	-	-
Total Proprietary Funds.....	<u>-</u>	<u>-</u>	<u>-</u>
Fiduciary Funds:			
Expendable Trust Funds.....	72,560	63,515	51,676
Non-expendable Trust Funds.....	232,585	205,261	165,048
Pension Trust Funds.....	-	-	-
Agency Funds.....	-	-	-
Total Fiduciary Funds.....	<u>305,145</u>	<u>268,776</u>	<u>216,724</u>
Component Units:			
College and University.....	82,031	80,433	77,011
Proprietary.....	1,108,054	890,674	756,050
Total Component Units	<u>1,190,085</u>	<u>971,107</u>	<u>833,061</u>
Total Notes Receivable [1].....	<u>\$ 1,595,453</u>	<u>\$ 1,312,726</u>	<u>\$ 1,071,103</u>
Percent Increase from Prior Year.....	21.54%	22.6%	11.0%

[1] Major components of Notes Receivables for 1997:	
NC Housing Finance Agency (Long-Term)	\$ 757,760
State Education Assistance Authority (Long-Term).....	310,816
Clean Water Revolving Loan & Grant Fund.....	231,691
University Funds.....	81,264
Clean Water Bonds Loan Fund.....	76,816
401(k) Supplemental Retirement Income Plan.....	72,560
State Education Assistance Authority (Short-Term).....	29,297
Net Amount.....	<u>\$ 1,560,204</u>

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	June 30		
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<u>Taxes Receivable</u>			
Governmental Funds:			
General Fund.....	\$ 553,169	\$ 555,409	\$ 546,332
Special Revenue Funds.....	97,070	93,254	90,706
Capital Projects Funds.....	-	-	-
Total Governmental Funds.....	<u>650,239</u>	<u>648,663</u>	<u>637,038</u>
Proprietary Funds:			
Enterprise Funds.....	-	-	-
Internal Service Funds.....	-	-	-
Total Proprietary Funds.....	<u>-</u>	<u>-</u>	<u>-</u>
Fiduciary Funds:			
Expendable Trust Funds.....	90,163	42,353	50,967
Non-expendable Trust Funds.....	-	-	-
Pension Trust Funds.....	-	-	-
Agency Funds.....	85,241	83,522	-
Total Fiduciary Funds.....	<u>175,404</u>	<u>125,875</u>	<u>50,967</u>
Component Units:			
College and University.....	-	-	-
Proprietary.....	-	-	-
Total Component Units	<u>-</u>	<u>-</u>	<u>-</u>
Total Taxes Receivable [1].....	<u>\$ 825,643</u>	<u>\$ 774,538</u>	<u>\$ 688,005</u>
Percent Increase from Prior Year.....	6.60%	12.6%	N/A

[1] Major components of Taxes Receivables for 1997:	
Individual Income Tax.....	\$ 253,172
Sales and Use Tax.....	209,211
Unemployment Compensation Funds.....	90,163
Local Sales Tax Collections.....	85,241
State Highway Fund.....	70,119
Corporate Income Tax.....	29,116
Franchise Tax.....	26,999
Highway Trust Fund.....	24,999
Beverage Tax.....	14,202
Net Amount.....	<u>\$ 803,222</u>

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	June 30		
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<u>Intergovernmental Receivables</u>			
Governmental Funds:			
General Fund.....	\$ 482,651	\$ 520,504	\$ 467,505
Special Revenue Funds.....	67,801	37,903	38,552
Capital Projects Funds.....	249	279	13
Total Governmental Funds.....	<u>550,701</u>	<u>558,686</u>	<u>506,070</u>
Proprietary Funds:			
Enterprise Funds.....	-	-	-
Internal Service Funds.....	370	505	542
Total Proprietary Funds.....	<u>370</u>	<u>505</u>	<u>542</u>
Fiduciary Funds:			
Expendable Trust Funds.....	1,819	2,680	-
Non-expendable Trust Funds.....	-	-	-
Pension Trust Funds.....	-	-	-
Agency Funds.....	6,290	5,718	45
Total Fiduciary Funds.....	<u>8,109</u>	<u>8,398</u>	<u>45</u>
Component Units:			
College and University.....	107,027	106,340	126,374
Proprietary.....	6,455	4,122	2,880
Total Component Units.....	<u>113,482</u>	<u>110,462</u>	<u>129,254</u>
Total Intergovernmental Receivables [1].....	<u>\$ 672,662</u>	<u>\$ 678,051</u>	<u>\$ 635,911</u>
Percent Increase from Prior Year.....	-0.79%	6.63%	21.15%

[1] Major components of Intergovernmental Receivables for 1997:	
Due From Federal Agencies.....	\$ 428,809
State Highway Fund.....	64,619
Community College Funds.....	63,447
Due From Local Governments.....	53,842
University Funds.....	43,580
Net Amount.....	<u>\$ 654,297</u>

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	June 30		
	1997	1996	1995
Accounts Receivable			
Governmental Funds:			
General Fund.....	\$ 90,145	\$ 61,927	\$ 53,981
Special Revenue Funds.....	5,112	6,416	4,683
Capital Projects Funds.....	-	-	1
Total Governmental Funds.....	<u>95,257</u>	<u>68,343</u>	<u>58,665</u>
Proprietary Funds:			
Enterprise Funds.....	7,265	75	9
Internal Service Funds.....	13,031	11,840	13,462
Total Proprietary Funds.....	<u>20,296</u>	<u>11,915</u>	<u>13,471</u>
Fiduciary Funds:			
Expendable Trust Funds.....	14,831	17,604	35,414
Non-expendable Trust Funds.....	3	1	-
Pension Trust Funds.....	358	326	325
Agency Funds.....	9,433	2,266	1,241
Total Fiduciary Funds.....	<u>24,625</u>	<u>20,197</u>	<u>36,980</u>
Component Units:			
College and University.....	177,064	170,291	172,573
Proprietary.....	13,791	17,410	16,844
Total Component Units	<u>190,855</u>	<u>187,701</u>	<u>189,417</u>
Total Accounts Receivable [1].....	<u>\$ 331,033</u>	<u>\$ 288,156</u>	<u>\$ 298,533</u>
Percent Increase from Prior Year.....	14.88%	-3.47%	N/A

[1] Major components of Accounts Receivables for 1997:	
University Funds.....	\$ 166,602
DHR-Div'n of Medical Assistance.....	43,334
DHR-Div'n of Mental Health.....	31,943
Unemployment Compensation Funds.....	12,323
Community College Funds.....	10,462
Net Amount.....	<u>\$ 264,664</u>

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	June 30		
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Interfund Receivables*			
Governmental Funds:			
General Fund.....	\$ 63,744	\$ 57,199	\$ 60,623
Special Revenue Funds.....	59,642	73,585	58,516
Capital Projects Funds.....	375	792	-
Total Governmental Funds.....	<u>123,761</u>	<u>131,576</u>	<u>119,139</u>
Proprietary Funds:			
Enterprise Funds.....			
Internal Service Funds.....	20,336	17,861	21,790
Total Proprietary Funds.....	<u>20,336</u>	<u>17,861</u>	<u>21,790</u>
Fiduciary Funds:			
Expendable Trust Funds.....	25,689	25,405	25,630
Non-expendable Trust Funds.....	-	-	-
Pension Trust Funds.....	-	-	-
Agency Funds.....	3,477	10,913	4,578
Total Fiduciary Funds.....	<u>29,166</u>	<u>36,318</u>	<u>30,208</u>
Component Units:			
College and University.....	148,109	191,434	200,002
Proprietary.....	13,602	11,355	10,237
Total Component Units	<u>161,711</u>	<u>202,789</u>	<u>210,239</u>
Total Interfund Receivables.....	<u>\$ 334,974</u>	<u>\$ 388,544</u>	<u>\$ 381,376</u>
Percent Increase from Prior Year.....	-13.79%	1.88%	53.05%

<p>* Interfund Receivables are comprised of:</p> <ul style="list-style-type: none"> Due From Other Funds Due From Component Units Due From Primary Government Advances to Component Units <p>(For detail see Comprehensive Annual Financial Report - Note 8)</p>
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	June 30		
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<u>Contributions, Premiums, Other Receivables</u>			
Governmental Funds:			
General Fund.....	\$ 14,098	\$ 13,471	\$ -
Special Revenue Funds.....	4,871	3,456	4,040
Capital Projects Funds.....	-	-	-
Total Governmental Funds.....	<u>18,969</u>	<u>16,927</u>	<u>4,040</u>
Proprietary Funds:			
Enterprise Funds.....	637	654	570
Internal Service Funds.....	1,119	1,055	669
Total Proprietary Funds.....	<u>1,756</u>	<u>1,709</u>	<u>1,239</u>
Fiduciary Funds:			
Expendable Trust Funds.....	12,735	11,853	11,995
Non-expendable Trust Funds.....	-	-	-
Pension Trust Funds.....	117,359	113,072	111,693
Agency Funds.....	680	324	1,879
Total Fiduciary Funds.....	<u>130,774</u>	<u>125,249</u>	<u>125,567</u>
Component Units:			
College and University.....	-	-	-
Proprietary.....	-	-	-
Total Component Units	<u>-</u>	<u>-</u>	<u>-</u>
Total Contributions, Premiums, Other Receivables.....	<u>\$ 151,499</u>	<u>\$ 143,885</u>	<u>\$ 130,846</u>
Percent Increase from Prior Year.....	5.29%	9.97%	9.33%

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	June 30		
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Interest Receivable			
Governmental Funds:			
General Fund.....	\$ 17,500	\$ 17,335	\$ 14,340
Special Revenue Funds.....	9,477	6,997	6,700
Capital Projects Funds.....	-	-	-
Total Governmental Funds.....	<u>26,977</u>	<u>24,332</u>	<u>21,040</u>
Proprietary Funds:			
Enterprise Funds.....	69	19	35
Internal Service Funds.....	2,128	2,120	2,060
Total Proprietary Funds.....	<u>2,197</u>	<u>2,139</u>	<u>2,095</u>
Fiduciary Funds:			
Expendable Trust Funds.....	1,337	1,316	1,318
Non-expendable Trust Funds.....	1,408	1,117	728
Pension Trust Funds.....	716	603	580
Agency Funds.....	1,296	1,229	1,357
Total Fiduciary Funds.....	<u>4,757</u>	<u>4,265</u>	<u>3,983</u>
Component Units:			
College and University.....	10,606	9,497	8,798
Proprietary.....	17,569	12,066	8,834
Total Component Units	<u>28,175</u>	<u>21,563</u>	<u>17,632</u>
Total Interest Receivable.....	<u>\$ 62,106</u>	<u>\$ 52,299</u>	<u>\$ 44,750</u>
Percent Increase from Prior Year.....	18.75%	16.87%	26.20%