



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

August 23, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended June 30, 2017 of the 2017 State fiscal year. Pursuant to the *State Budget Act*, this report (unaudited) presents both General Fund reverting and non-reverting activities.

Please contact us if you have questions or if you would like more information. We are committed to providing you with the most reliable and timely financial information possible.

Sincerely,



Linda Combs

INTRODUCTION

The *General Fund Monthly Financial Report* presents revenues, receipts, appropriated expenditures and disbursements on a cash basis generally in the month when cash is received or cash is disbursed. Departmental budgeted and actual expenditure amounts for *reverting* activities are reported net of budgeted and actual receipts respectively and are referred to herein as *appropriation expenditures*. For *non-reverting* activities, departmental receipts and disbursements are reported gross of any refunds. The Cash Management Control System (CMCS) operated by the Office of the State Controller is the source for the amounts presented in this report.

**GENERAL FUND – REVERTING AND NON-REVERTING
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**

JUNE 30, 2017

Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,030.3	Sales and Use Taxes Payable	\$ 532.3
		Beverage Taxes Payable	—
		Solid Waste Disposal	4.1
		White Goods Disposal Taxes Payable	0.7
		Scrap Tire Disposal Taxes Payable	3.6
		Total Liabilities	<u>\$ 540.7</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,838.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	136.6
		Emergency Response & Disaster Relief Fd	54.1
		Carryforward Reserve	394.7
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	225.0
		Non-Reverting Departmental Funds	1,183.1
		Total Reserved	<u>\$ 4,018.1</u>
		Unreserved :	
		Fund Balance - July 1, 2016	\$ 580.1
		Transfer to Reserves	(637.9)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	529.3
		Total Unreserved	<u>\$ 471.5</u>
		Total Fund Balance	<u>\$ 4,489.6</u>
Total Assets	<u>\$ 5,030.3</u>	Total Liabilities and Fund Balance	<u>\$ 5,030.3</u>

**GENERAL FUND – REVERTING AND NON-REVERTING
RESERVED AND UNRESERVED FUND BALANCE**

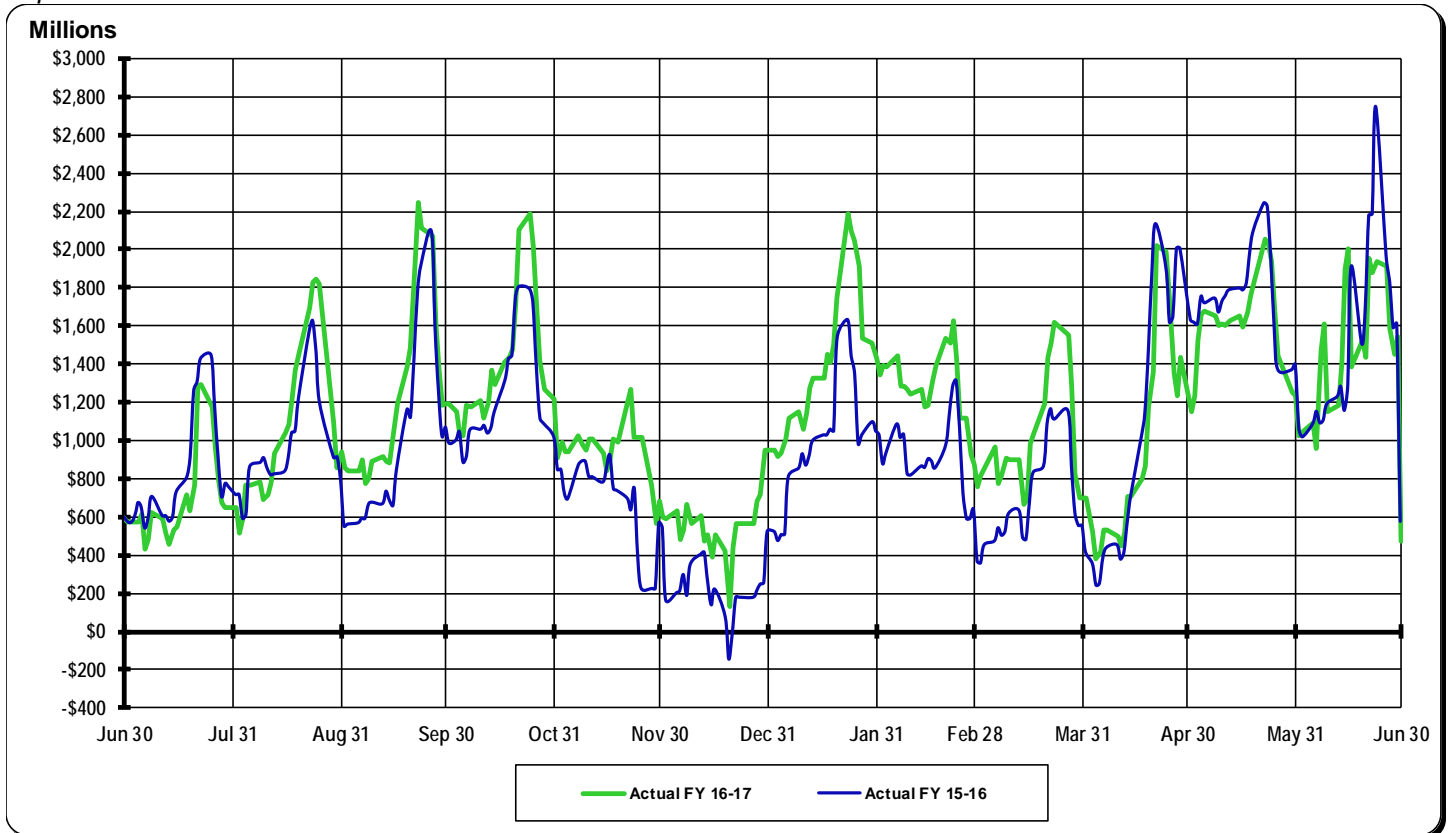
FISCAL YEAR-TO-DATE JUNE 30, 2017 AND JUNE 30, 2016
Expressed in Millions

Fund Balance:	2016-17	2015-16	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,838.2	\$ 1,575.2	\$ 263.0	16.7%
Job Development Incentive Grants.....	—	6.2	(6.2)	(100.0)%
Repairs and Renovations Reserve Account.....	136.6	93.0	43.6	46.9%
Carryforwards.....	394.7	335.0	59.7	17.8%
Emergency Response & Disaster Relief Fd.....	54.1	3.9	50.2	1287.2%
Medicaid Transformation Fund.....	225.0	75.0	150.0	200.0%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	5.0	(5.0)	(100.0)%
Non-reverting Departmental Funds.....	1,183.1	966.1	217.0	22.5%
Total Reserved.....	\$ 4,018.1	\$ 3,245.8	\$ 772.3	23.8%
Unreserved:				
Fund Balance - July 1.....	\$ 580.1	\$ 264.5	\$ 315.6	119.3%
Transfer to Reserves.....	(637.9)	(630.0)	(7.9)	1.3%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	529.3	945.6	(416.3)	(44.0)%
Total Unreserved.....	\$ 471.5	\$ 580.1	\$ (108.6)	(18.7)%
Total Fund Balance.....	\$ 4,489.6	\$ 3,825.9	\$ 663.7	17.3%

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE JUNE 30, 2017 AND FISCAL YEAR ENDED JUNE 30, 2016
Expressed in Millions



The graph above tracks the daily fluctuation of unreserved fund balance for the current and prior fiscal years.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF JUNE 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	June		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Beg. Unreserved Fund Balance	\$ 1,237.4	\$ 1,400.4	\$ 580.1	\$ 264.5	\$ 580.1	\$ 264.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,237.4</u>	<u>\$ 1,400.4</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,078.9	\$ 1,069.8	\$ 11,969.7	\$ 11,905.2	\$ 11,618.3	\$ 11,303.1	103.0%	105.3%
Corporate Income	132.4	204.0	752.2	1,058.2	911.5	1,085.1	82.5%	97.5%
Sales and Use	463.6	468.0	7,004.0	6,559.5	6,970.7	6,744.0	100.5%	97.3%
Franchise	21.7	11.3	748.1	524.4	551.9	534.3	135.5%	98.1%
Insurance	140.2	143.4	492.1	485.1	505.1	503.2	97.4%	96.4%
Beverage	35.5	33.0	353.6	340.1	341.3	330.5	103.6%	102.9%
Estate	0.1	2.5	0.7	4.4	—	—	—	—
Privilege License	3.9	3.5	29.4	39.9	31.6	49.5	93.0%	80.6%
Tobacco Products	23.5	21.7	261.8	257.4	253.8	243.0	103.2%	105.9%
Real Estate Conveyance Excise	6.4	5.5	67.5	61.0	60.3	55.3	111.9%	110.3%
Gift	—	(1.2)	—	—	—	—	—	—
Solid Waste Disposal	(4.0)	(4.1)	2.5	2.3	2.3	2.3	108.7%	100.0%
White Goods Disposal	(0.3)	(0.3)	2.5	2.1	2.2	1.7	113.6%	123.5%
Scrap Tire Disposal	(1.9)	(1.9)	5.8	5.6	6.2	5.3	93.5%	105.7%
Freight Car Lines	—	0.1	0.2	0.3	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.4	3.5	47.3	46.4	47.0	41.1	100.6%	112.9%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.2)	—	(0.2)	—	1.5	1.2	(13.3%)	—
Total Tax Revenue	<u>\$ 1,903.2</u>	<u>\$ 1,958.8</u>	<u>\$ 21,737.2</u>	<u>\$ 21,291.9</u>	<u>\$ 21,303.7</u>	<u>\$ 20,899.6</u>	102.0%	101.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.7	\$ 5.0	\$ 61.9	\$ 37.1	\$ 37.5	\$ 17.1	165.1%	217.0%
Judicial Fees	20.3	21.6	242.1	244.8	242.6	252.8	99.8%	96.8%
Insurance	11.3	9.5	82.8	78.5	77.0	78.4	107.5%	100.1%
Disproportionate Share	17.1	8.5	164.1	147.5	147.0	139.0	111.6%	106.1%
Master Settlement Agreement	—	—	131.1	127.2	127.4	127.5	102.9%	99.8%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	19.7	12.9	194.9	223.7	184.8	206.3	105.5%	108.4%
Total Non-Tax Revenue	<u>\$ 75.1</u>	<u>\$ 57.5</u>	<u>\$ 876.9</u>	<u>\$ 858.8</u>	<u>\$ 816.3</u>	<u>\$ 821.1</u>	107.4%	104.6%
Total Tax and Non-Tax Revenue	<u>\$ 1,978.3</u>	<u>\$ 2,016.3</u>	<u>\$ 22,614.1</u>	<u>\$ 22,150.7</u>	<u>\$ 22,120.0</u>	<u>\$ 21,720.7</u>	102.2%	102.0%
Total Availability	<u>\$ 3,215.7</u>	<u>\$ 3,416.7</u>	<u>\$ 23,194.2</u>	<u>\$ 22,415.2</u>	<u>\$ 22,700.1</u>	<u>\$ 21,985.2</u>	102.2%	102.0%
Appropriation Expenditures:								
Current Operations	\$ 2,105.2	\$ 2,096.2	\$ 21,348.0	\$ 20,479.6	\$ 21,672.6	\$ 21,003.1	98.5%	97.5%
Capital Improvements:								
Funded by General Fund	—	—	26.1	16.8	26.1	16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	151.1	185.3	710.7	708.7	742.7	714.8	95.7%	99.1%
Total Appropriation Expenditures	<u>\$ 2,256.3</u>	<u>\$ 2,281.5</u>	<u>\$ 22,084.8</u>	<u>\$ 21,205.1</u>	<u>\$ 22,441.4</u>	<u>\$ 21,734.7</u>	98.4%	97.6%
Unreserved Fund Balance - Before Statutory Reservations	\$ 959.4	\$ 1,135.2	\$ 1,109.4	\$ 1,210.1	\$ 258.7	\$ 250.5		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(150.0)	(75.0)	(150.0)	(75.0)		
Repair and Renovation	(125.0)	—	(125.0)	(250.0)	—	(250.0)		
Savings	(363.9)	—	(363.9)	250.0	—	250.0		
Carryforward Reduction trans unreserved	1.0	—	1.0	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 471.5</u>	<u>\$ 1,135.2</u>	<u>\$ 471.5</u>	<u>\$ 1,135.1</u>	<u>\$ 108.7</u>	<u>\$ 175.5</u>		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.

**GENERAL FUND REVERTING
NET TAX AND NONTAX REVENUES**

FOR THE MONTH OF JUNE 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	June				Year-To-Date Through June			
	FY 2017	FY 2016	Change	%Change	FY 2017	FY 2016	Change	%Change
Tax Revenues:								
Individual Income	\$ 1,078.9	\$ 1,069.8	\$ 9.1	0.9%	\$ 11,969.7	\$ 11,905.2	\$ 64.5	0.5%
Corporate Income	132.4	204.0	(71.6)	(35.1)%	752.2	1,058.2	(306.0)	(28.9)%
Sales and Use	463.6	468.0	(4.4)	(0.9)%	7,004.0	6,559.5	444.5	6.8%
Franchise	21.7	11.3	10.4	92.0%	748.1	524.4	223.7	42.7%
Insurance	140.2	143.4	(3.2)	(2.2)%	492.1	485.1	7.0	1.4%
Beverage	35.5	33.0	2.5	7.6%	353.6	340.1	13.5	4.0%
Estate	0.1	2.5	(2.4)	(96.0)%	0.7	4.4	(3.7)	(84.1)%
Privilege License	3.9	3.5	0.4	11.4%	29.4	39.9	(10.5)	(26.3)%
Tobacco Products	23.5	21.7	1.8	8.3%	261.8	257.4	4.4	1.7%
Real Estate Conveyance Excise	6.4	5.5	0.9	16.4%	67.5	61.0	6.5	10.7%
Gift	—	(1.2)	1.2	100.0%	—	—	—	—
Solid Waste	(4.0)	(4.1)	0.1	2.4%	2.5	2.3	0.2	8.7%
White Goods Disposal	(0.3)	(0.3)	—	—	2.5	2.1	0.4	19.0%
Scrap Tire Disposal	(1.9)	(1.9)	—	—	5.8	5.6	0.2	3.6%
Freight Car Lines	—	0.1	(0.1)	(100.0)%	0.2	0.3	(0.1)	(33.3)%
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.4	3.5	(0.1)	(2.9)%	47.3	46.4	0.9	1.9%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.2)	—	(0.2)	—	(0.2)	—	(0.2)	—
Total Tax Revenue	\$ 1,903.2	\$ 1,958.8	\$ (55.6)	(2.8)%	\$ 21,737.2	\$ 21,291.9	\$ 445.3	2.1%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.7	\$ 5.0	\$ 1.7	34.0%	\$ 61.9	\$ 37.1	\$ 24.8	66.8%
Judicial Fees	20.3	21.6	(1.3)	(6.0)%	242.1	244.8	(2.7)	(1.1)%
Insurance	11.3	9.5	1.8	18.9%	82.8	78.5	4.3	5.5%
Disproportionate Share	17.1	8.5	8.6	101.2%	164.1	147.5	16.6	11.3%
Master Settlement Agreement	—	—	—	—	131.1	127.2	3.9	3.1%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	19.7	12.9	6.8	52.7%	194.9	223.7	(28.8)	(12.9)%
Total Non-Tax Revenue	\$ 75.1	\$ 57.5	\$ 17.6	30.6%	\$ 876.9	\$ 858.8	\$ 18.1	2.1%
Total Tax and Non-Tax Revenue	\$ 1,978.3	\$ 2,016.3	\$ (38.0)	(1.9)%	\$ 22,614.1	\$ 22,150.7	\$ 463.4	2.1%

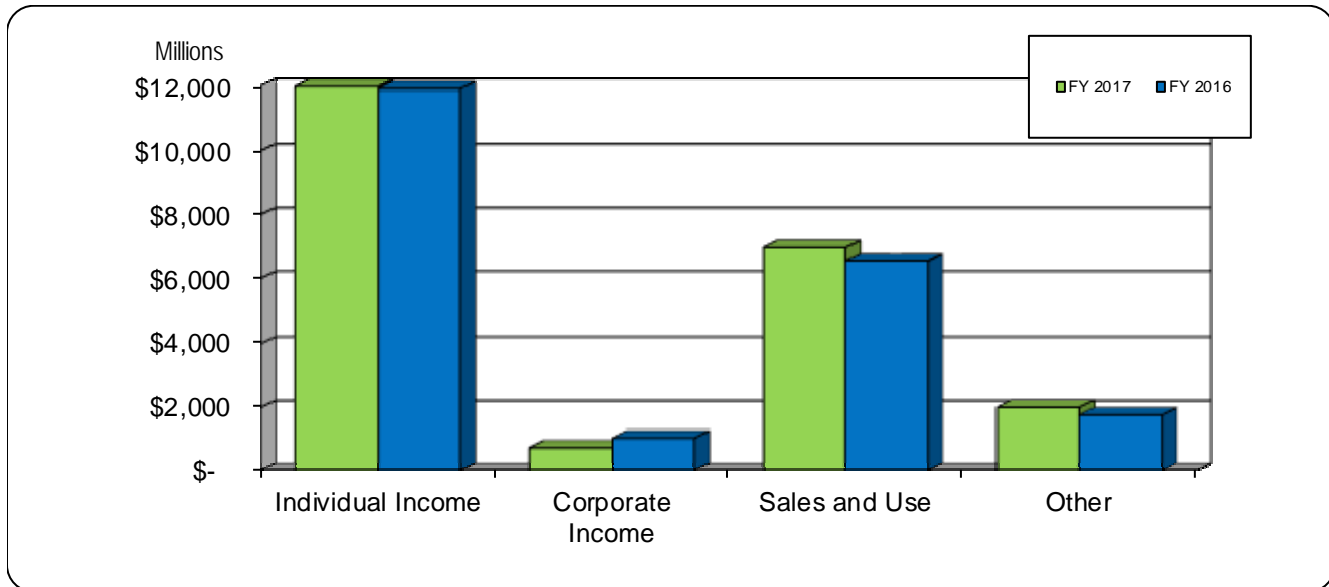
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2017, when compared to the prior year through June 30, actual net tax and non-tax revenues increased by \$463.4 million, or 2.1%. Tax revenues through June 2017 increased by \$445.3 million, or 2.1%, and non-tax revenues increased by \$18.1 million, or 2.1%.

Revenues and expenditures never occur evenly over the course of the fiscal year.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

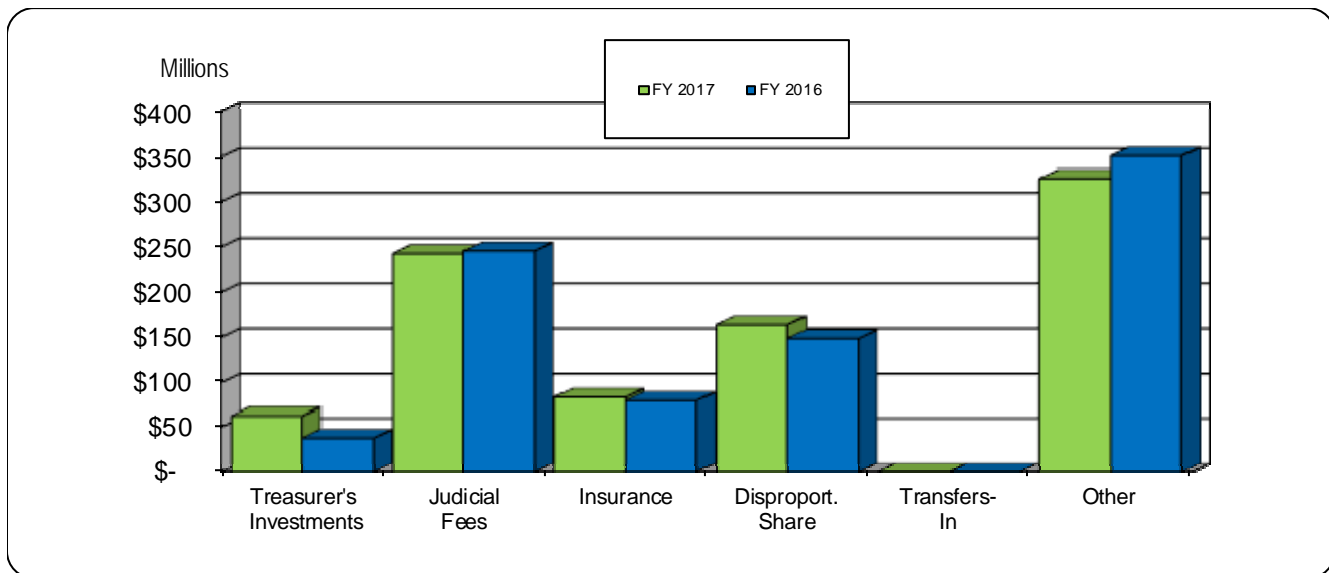
FISCAL YEAR-TO-DATE JUNE 30, 2017 AND JUNE 30, 2016



The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

**GENERAL FUND – REVERTING
ACTUAL NON-TAX REVENUES**

FISCAL YEAR-TO-DATE JUNE 30, 2017 AND JUNE 30, 2016



The graph above compares the year-to-date non-tax revenues for the current and prior fiscal years.

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE JUNE 30, 2017 AND JUNE 30, 2016
Expressed in Millions

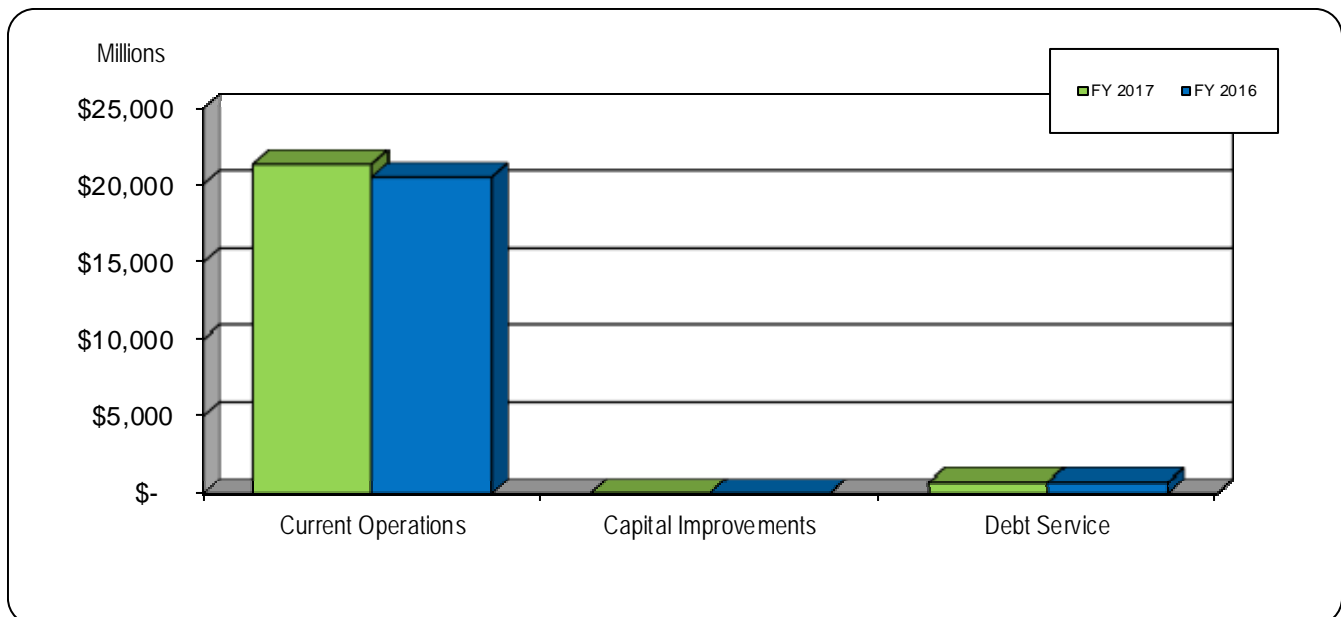
Current Operations	FY 2017	FY 2016	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2017	FY 2016
General Government	\$ 427.4	\$ 337.3	\$ 90.1	26.7%	1.9%	1.6%
Education	12,579.9	12,141.9	438.0	3.6%	57.0%	57.3%
Health and Human Services	4,918.4	4,837.1	81.3	1.7%	22.3%	22.8%
Economic Development	175.1	78.4	96.7	123.3%	0.8%	0.4%
Environment and Natural Resources	306.5	249.2	57.3	23.0%	1.4%	1.2%
Public Safety, Correction, and Regulation	2,719.5	2,555.6	163.9	6.4%	12.3%	12.1%
Agriculture	160.2	111.9	48.3	43.2%	0.7%	0.5%
Operating Reserves/Rounding	61.0	168.2	(107.2)	(63.7%)	0.3%	0.8%
<i>Total Current Operations</i>	<u>\$ 21,348.0</u>	<u>\$ 20,479.6</u>	<u>\$ 868.4</u>	4.2%	96.7%	96.6%
Capital Improvements						
Funded by General Fund	26.1	16.8	9.3	55.4%	0.1%	0.1%
Debt Service	710.7	708.7	2.0	0.3%	3.2%	3.3%
Total Appropriation Expenditures	<u>\$ 22,084.8</u>	<u>\$ 21,205.1</u>	<u>\$ 879.7</u>	4.1%	100.0%	100.0%

A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE JUNE 30, 2017 AND JUNE 30, 2016



The graph above compares appropriation expenditures by major category for the current and prior fiscal years.

Actual appropriation expenditures through June 2017 were more than actual appropriation expenditures through June 2016 by \$879.7 million, or 4.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through June 2017 were more than appropriation expenditures through June 2016 by \$868.4 million, or 4.2%.

STATE OF NORTH CAROLINA

**GENERAL FUND - REVERTING
APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED**

FOR THE MONTH OF JUNE 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
June		Year-To-Date		Budget		Year-To-Date	
FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016

A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

Current Operations

General Government

General Assembly	\$ 8.2	\$ 5.7	\$ 65.1	\$ 57.6	\$ 65.1	\$ 57.6	100.0%	100.0%
Governor's Office	0.6	0.5	5.7	5.8	5.7	5.8	100.0%	100.0%
Governor-Special Projects	2.9	2.7	2.0	2.0	2.0	2.0	100.0%	100.0%
Military and Veterans Affairs	1.2	5.0	8.4	9.2	8.5	9.7	98.8%	94.8%
Office of State Budget	1.5	1.4	8.0	7.4	8.0	7.7	100.0%	96.1%
Housing Finance Agency	—	—	50.7	21.6	50.7	21.6	100.0%	100.0%
Lieutenant Governor	0.1	0.1	0.7	0.7	0.7	0.7	100.0%	100.0%
Secretary of State	1.5	0.9	13.0	11.7	13.1	11.9	99.2%	98.3%
State Auditor	1.3	3.4	10.8	10.7	13.6	12.8	79.4%	83.6%
State Treasurer	0.6	0.3	4.2	4.5	10.8	10.3	38.9%	43.7%
Retirement and Employee Benefits	2.5	2.9	26.7	21.7	26.9	22.0	99.3%	98.6%
Administration	6.2	7.7	61.9	59.2	64.6	61.9	95.8%	95.6%
Office of the State Controller	2.1	1.9	22.6	22.8	23.6	22.9	95.8%	99.6%
Information Technology	9.1	7.2	55.0	12.0	55.3	12.0	99.5%	100.0%
Revenue	7.7	2.9	81.8	79.8	83.6	81.3	97.8%	98.2%
Board of Elections	0.8	1.1	6.0	5.8	6.7	6.8	89.6%	85.3%
Office of Administrative Hearings	0.7	0.6	4.8	4.8	5.3	5.2	90.6%	92.3%
	<u>\$ 47.0</u>	<u>\$ 44.3</u>	<u>\$ 427.4</u>	<u>\$ 337.3</u>	<u>\$ 444.2</u>	<u>\$ 352.2</u>	<u>96.2%</u>	<u>95.8%</u>
Reserves - General Assembly	8.4	0.1	22.8	14.7	22.8	14.8	100.0%	99.3%
Reserves - Contingency & Emergency	\$ 8.8	\$ 5.8	\$ 3.0	\$ 2.3	\$ 3.0	\$ 2.3	100.0%	100.0%
Reserves - SPA Salary Increases	—	—	—	8.8	4.8	8.8	—	100.0%
Reserves - Salary Adjustments	—	1.7	(1.5)	1.7	—	1.7	—	100.0%
Reserves - Minimum Market Adj	—	—	—	—	4.3	—	—	—
Reserves - Job Development Incentive Grants	—	—	—	57.8	—	57.8	—	100.0%
Reserves - Budget Transparency Initiative	—	—	—	0.8	—	0.8	—	100.0%
Reserves - State Emergency Resp & Disaster	—	—	10.3	—	10.3	—	100.0%	—
Reserves - Severance Expenditure	—	—	—	(0.1)	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	0.1	—	—	—
Reserves - IT Fund	—	—	—	43.1	—	43.1	—	100.0%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - One North Carolina Fund	—	—	—	7.0	—	7.0	—	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	30.0	30.0	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	30.0	—	—
Reserves - Eugenic Sterilization Compensation	2.3	2.3	—	—	—	—	—	—
	<u>\$ 16.1</u>	<u>\$ 9.9</u>	<u>\$ 61.2</u>	<u>\$ 168.1</u>	<u>\$ 75.3</u>	<u>\$ 168.3</u>	<u>81.3%</u>	<u>99.9%</u>
Total - General Government	<u>\$ 63.1</u>	<u>\$ 54.2</u>	<u>\$ 488.6</u>	<u>\$ 505.4</u>	<u>\$ 519.5</u>	<u>\$ 520.5</u>	<u>94.1%</u>	<u>97.1%</u>

STATE OF NORTH CAROLINA

**GENERAL FUND - REVERTING
APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED**

FOR THE MONTH OF JUNE 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Education								
Public Instruction	\$ 587.0	\$ 661.9	\$ 8,623.3	\$ 8,343.6	\$ 8,777.1	\$ 8,517.0	98.2%	98.0%
Community Colleges	148.5	143.7	1,097.7	1,065.0	1,101.6	1,068.9	99.6%	99.6%
	<u>\$ 735.5</u>	<u>\$ 805.6</u>	<u>\$ 9,721.0</u>	<u>\$ 9,408.6</u>	<u>\$ 9,878.7</u>	<u>\$ 9,585.9</u>	98.4%	98.2%
University System								
University of North Carolina - General Admin	\$ 8.2	\$ 5.5	\$ 46.3	\$ 44.0	\$ 46.6	\$ 44.0	99.4%	100.0%
UNC - GA Institutional Programs and Facilities	—	16.1	17.0	17.0	17.7	22.9	96.0%	74.2%
UNC - GA Related Educational Programs	77.9	2.2	108.3	108.0	108.5	108.2	99.8%	99.8%
UNC- GA Aid to Private Institutions	47.1	2.6	169.5	110.9	171.6	116.7	98.8%	95.0%
UNC - Chapel Hill Academic Affairs	36.9	29.1	260.9	258.0	260.9	258.0	100.0%	100.0%
UNC - Chapel Hill Health Affairs	19.0	21.2	190.5	186.7	190.5	186.7	100.0%	100.0%
UNC - Chapel Hill Area Health Affairs	5.2	13.4	48.8	49.2	48.8	49.2	100.0%	100.0%
NCSU - Academic Affairs	91.0	88.3	414.2	410.3	414.2	410.3	100.0%	100.0%
NCSU - Agricultural Research	4.1	5.6	53.3	53.3	53.3	53.3	100.0%	100.0%
NCSU - Agricultural Extension Service	3.9	5.0	39.0	38.9	39.0	38.9	100.0%	100.0%
University of North Carolina at Greensboro	38.6	37.6	153.8	148.8	153.8	148.8	100.0%	100.0%
University of North Carolina at Charlotte	58.0	61.1	231.7	220.9	231.7	220.9	100.0%	100.0%
University of North Carolina at Asheville	6.9	7.0	39.9	38.8	39.9	38.8	100.0%	100.0%
University of North Carolina at Wilmington	38.9	29.5	124.2	114.1	124.2	114.1	100.0%	100.0%
University of North Carolina at Pembroke	8.8	10.3	55.6	54.2	55.6	54.2	100.0%	100.0%
East Carolina University	75.7	72.1	219.2	212.1	219.2	212.1	100.0%	100.0%
ECU - Health Affairs	14.7	14.7	74.8	73.6	74.8	73.6	100.0%	100.0%
North Carolina A&T University	21.6	18.2	92.5	92.6	92.5	92.6	100.0%	100.0%
Western Carolina University	26.5	24.6	91.6	91.8	91.6	91.8	100.0%	100.0%
Appalachian State University	27.6	27.9	138.1	133.8	138.1	133.8	100.0%	100.0%
Winston-Salem State University	13.2	11.3	65.9	65.7	65.9	65.7	100.0%	100.0%
Elizabeth City State University	4.9	5.9	33.4	32.3	33.4	32.4	100.0%	99.7%
Fayetteville State University	9.1	6.0	54.0	48.4	54.0	48.4	100.0%	100.0%
North Carolina Central University	22.5	14.8	83.7	80.0	85.3	80.0	98.1%	100.0%
University of North Carolina Sch of the Arts	5.2	6.0	31.0	29.6	31.0	29.6	100.0%	100.0%
North Carolina Sch of Science & Mathematics	2.4	1.7	21.7	20.3	21.7	20.3	100.0%	100.0%
Total University System	<u>\$ 667.9</u>	<u>\$ 537.7</u>	<u>\$ 2,858.9</u>	<u>\$ 2,733.3</u>	<u>\$ 2,863.8</u>	<u>\$ 2,745.3</u>	99.8%	99.6%
Total - Education	<u>\$ 1,403.4</u>	<u>\$ 1,343.3</u>	<u>\$ 12,579.9</u>	<u>\$ 12,141.9</u>	<u>\$ 12,742.5</u>	<u>\$ 12,331.2</u>	98.7%	98.5%
Health and Human Services								
HHS - Administration and Support	\$ 11.3	\$ 3.5	\$ 111.7	\$ 93.7	\$ 113.4	\$ 99.8	98.5%	93.9%
Aging	3.0	6.9	43.9	43.1	44.9	43.9	97.8%	98.2%
Child Development	26.2	35.2	232.9	226.3	235.3	231.4	99.0%	97.8%
Health Services	25.0	19.3	165.3	135.8	168.7	142.0	98.0%	95.6%
Social Services	25.5	23.6	193.7	178.7	200.2	183.5	96.8%	97.4%
Medical Assistance	150.1	235.7	3,515.1	3,492.8	3,601.1	3,734.4	97.6%	93.5%
Children's Health Insurance	0.8	0.1	1.0	11.1	1.1	12.6	90.9%	88.1%
Health Benefits	6.8	1.4	9.7	2.9	9.7	5.0	100.0%	58.0%
Services for the Blind and Deaf/HH	1.1	0.8	7.7	7.1	8.3	8.2	92.8%	86.6%
Mental Health/DD/SAS	48.3	79.8	585.5	594.8	587.3	612.0	99.7%	97.2%
Health Services Regulations	2.9	4.1	15.7	15.4	17.5	16.7	89.7%	92.2%
Vocational Rehabilitation	3.0	5.5	36.2	35.4	38.2	37.0	94.8%	95.7%
Total - Health and Human Services	<u>\$ 304.0</u>	<u>\$ 415.9</u>	<u>\$ 4,918.4</u>	<u>\$ 4,837.1</u>	<u>\$ 5,025.7</u>	<u>\$ 5,126.5</u>	97.9%	94.4%

STATE OF NORTH CAROLINA

**GENERAL FUND - REVERTING
APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED**

FOR THE MONTH OF JUNE 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
Economic Development								
Commerce	\$ 9.4	\$ 1.9	\$ 156.4	\$ 57.7	\$ 160.4	\$ 59.1	97.5%	97.6%
Commerce - State Aid to Nonstate Entities	1.5	1.7	18.7	20.7	18.7	20.8	100.0%	99.5%
Total - Economic Development	\$ 10.9	\$ 3.6	\$ 175.1	\$ 78.4	\$ 179.1	\$ 79.9	97.8%	98.1%
Environment & Natural Resources								
Environmental Quality	\$ 23.0	\$ 5.7	\$ 110.7	\$ 78.1	\$ 112.9	\$ 81.4	98.1%	95.9%
Wildlife Resources	0.4	0.1	10.7	10.2	10.7	10.2	100.0%	100.0%
Natural and Cultural Resources	18.2	15.8	184.5	160.4	186.4	163.9	99.0%	97.9%
Roanoke Island Commission	—	—	0.6	0.5	0.6	0.5	100.0%	100.0%
Total - Environment & Natural Resources	\$ 41.6	\$ 21.6	\$ 306.5	\$ 249.2	\$ 310.6	\$ 256.0	98.7%	97.3%
Public Safety, Correction, & Regulation								
Judicial	\$ 62.3	\$ 56.3	\$ 639.1	\$ 600.7	\$ 639.9	\$ 601.6	99.9%	99.9%
Justice	5.3	5.7	59.3	53.8	59.3	55.1	100.0%	97.6%
Labor	3.1	2.5	15.4	14.6	16.7	16.2	92.2%	90.1%
Insurance	5.1	3.1	40.6	36.6	42.6	38.8	95.3%	94.3%
Public Safety	195.8	176.2	1,965.1	1,849.9	1,971.0	1,861.1	99.7%	99.4%
Total - Public Safety, Correction, & Regulation	\$ 271.6	\$ 243.8	\$ 2,719.5	\$ 2,555.6	\$ 2,729.5	\$ 2,572.8	99.6%	99.3%
Agriculture								
Agriculture and Consumer Services	\$ 10.8	\$ 13.6	\$ 160.2	\$ 111.9	\$ 166.0	\$ 116.5	96.5%	96.1%
Rounding [*]	\$ (0.2)	\$ 0.2	\$ (0.2)	\$ 0.1	\$ (0.3)	\$ (0.3)	N/A	N/A
Total Current Operations	\$ 2,105.2	\$ 2,096.2	\$ 21,348.0	\$ 20,479.6	\$21,672.6	\$21,003.1	98.5%	97.5%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 26.1	\$ 16.8	\$ 26.1	\$ 16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 26.1	\$ 16.8	\$ 26.1	\$ 16.8	100.0%	100.0%
Debt Service	\$ 151.1	\$ 185.3	\$ 710.7	\$ 708.7	\$ 742.7	\$ 714.8	95.7%	99.1%
Total Appropriation Expenditures	\$ 2,256.3	\$ 2,281.5	\$ 22,084.8	\$ 21,205.1	\$22,441.4	\$21,734.7	98.4%	97.6%

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

[*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JUNE 30, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 7,887	\$ 69,425	\$ 18,274	\$ 229,613
Total - Agriculture	<u>\$ 7,887</u>	<u>\$ 69,425</u>	<u>\$ 18,274</u>	<u>\$ 229,613</u>
Debt Service				
State Treasurer	\$ 14,809	\$ 17,818	\$ 142,885	\$ 703,886
State Treasurer-Federal	-	-	23,000	24,617
Total Debt Service	<u>\$ 14,809</u>	<u>\$ 17,818</u>	<u>\$ 165,885</u>	<u>\$ 728,503</u>
Education				
Public Instruction	\$ 333,524	\$ 2,397,822	\$ 931,223	\$ 11,021,104
Community Colleges	59,846	651,282	208,459	1,748,984
UNC Systems	152,194	2,795,634	810,792	5,654,538
Total - Education	<u>\$ 545,564</u>	<u>\$ 5,844,738</u>	<u>\$ 1,950,474</u>	<u>\$ 18,424,626</u>
Economic Development				
Commerce	\$ 5,086	\$ 61,549	\$ 14,519	\$ 217,954
Commerce-State Aid	-	-	1,555	18,706
Total - Economic Development	<u>\$ 5,086</u>	<u>\$ 61,549</u>	<u>\$ 16,074</u>	<u>\$ 236,660</u>
Environment & Natural Resources				
Environmental Quality	\$ 11,260	\$ 77,377	\$ 34,161	\$ 188,074
Wildlife Resources	8,716	67,460	9,140	78,173
Natural and Cultural Resources	8,583	43,778	25,483	228,325
Roanoke Island	-	-	7	575
Total - Environ. & Natural Resources	<u>\$ 28,559</u>	<u>\$ 188,615</u>	<u>\$ 68,791</u>	<u>\$ 495,147</u>
General Government				
General Assembly	\$ 132	\$ 974	\$ 8,323	\$ 66,087
Governor	197	2,063	772	7,769
Governor-Special Projects	-	2,681	2,946	4,682
Budget, Planning & Management	50	236	1,478	8,219
Military and Veterans Affairs	3,258	47,489	4,466	55,906
Housing Finance Authority	-	-	-	50,660
Governor	-	-	8,347	22,750
Lt. Governor	-	-	55	690
Secretary of State	76	512	1,630	13,542
State Auditor	914	7,656	2,202	18,426
State Treasurer-Administration	3,505	38,119	4,155	42,341
State Treasurer-Retirement	4	45	2,492	26,744
Administration	2,742	23,012	9,009	84,947
State Controller	69	1,312	2,452	23,945
Information Technology	68	24,791	10,230	79,783
Revenue	5,978	48,960	12,532	130,710
Board of Elections	38	256	842	6,253
Administrative Hearings	85	2,186	771	6,972
Reserve-Contingency/Emergency	-	5,847	8,839	8,839
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	1,659	-	123
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	25,000	-	25,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	76,228	-	85,929
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JUNE 30, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	30,000
Reserve - Eugenic Sterlization Comp	-	2,300	2,300	2,300
Other	-	-	-	-
Total - General Government	\$ 17,116	\$ 311,326	\$ 83,841	\$ 802,617
Health and Human Services				
HHS-Administration	\$ 17,058	\$ 76,917	\$ 26,393	\$ 188,625
Aging	6,109	53,794	9,086	97,696
Child Development	50,854	463,577	77,895	696,505
Health Services	50,459	572,827	75,245	738,107
Social Services	91,154	1,026,124	114,066	1,219,836
Medical Assistance	2,417,816	11,760,253	2,567,931	15,275,308
NC Health Choice	10,413	193,950	11,169	194,944
Health Benefits	1	5,105	6,815	14,791
Blind Services	2,687	29,344	3,576	37,047
Mental Health	117,417	817,705	165,719	1,403,215
Facility Services	3,014	43,482	5,819	59,136
Vocational Rehabilitation Services	8,575	91,237	11,634	127,470
Total - Health and Human Services	\$ 2,775,557	\$ 15,134,315	\$ 3,075,348	\$ 20,052,680
Public Safety, Correction, and Regulation				
Judicial	\$ 493	\$ 2,884	\$ 49,519	\$ 519,391
Judicial-Indigent Defense	690	11,057	13,938	133,620
Justice	6,204	31,821	11,535	91,116
Labor	781	15,858	3,932	31,266
Insurance	1,848	16,247	6,966	56,840
Public Safety	22,617	237,192	217,680	2,202,263
Total - Public Safety, Correction and Regulation	\$ 32,633	\$ 315,059	\$ 303,570	\$ 3,034,496
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 26,073
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 26,073
Tax Codes				
Estate	\$ 145	\$ 879	\$ 17	\$ 170
License Schedule B	3,909	30,848	92	1,494
Tobacco	26,095	293,030	2,619	31,278
Franchise	23,335	764,353	1,632	16,276
Individual Income	1,136,135	13,347,241	57,329	1,377,590
Sales & Use	988,924	11,464,590	532,018	4,467,305
Beverage	35,481	393,775	20	40,171
Gift	-	3	-	-
Freight Car	3	245	-	-
Insurance	140,246	529,214	25	37,116
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	160,661	1,013,861	28,288	261,687
Real Estate	6,385	67,473	-	6
White Goods	482	5,798	30	2,564
Scrap Tire	1,718	19,725	50	10,386

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JUNE 30, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	3,532	48,388	57	1,052
Solid Waste	92	20,192	36	13,604
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	578	578	565	565
Total - Tax Codes	\$ 2,527,721	\$ 28,000,193	\$ 622,778	\$ 6,261,264
Nontax Codes				
Insurance-Nontax	\$ 11,211	\$ 36,929	\$ -	\$ -
Secretary of State-Nontax	4,466	113,504	101	738
License & Fees-Nontax	1,403	51,964	1,280	6,066
Gas & Oil Inspection	249	1,461	-	-
Deed Mortgage Registration Fee	649	7,256	519	5,804
Board of Elections	6	73	5	63
DHHS	237	2,636	-	8
Disproportionate Share	17,075	164,075	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	597	1,542	-	-
Master Settlement Agreement	-	141,054	-	10,000
Treasurer Investment	6,732	61,908	-	1
Rural Center Reversion	-	-	-	-
Fees & Penalties	114	3,752	386	3,752
DPS - ABC Board	719	26,626	183	1,586
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	2	-	-
Judicial	21,221	243,191	-	124
Sales & Use	2,359	13,038	-	-
Intra State Transfer	9,232	12,565	-	-
Probation Supervision Fees	947	11,465	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	450	5,686	-	-
Sales Tax Refund	252	1,876	-	-
Miscellaneous	79	155	1	2
Parole Supervision Fees	113	1,210	-	-
Banking & Investment Fees	659	4,101	-	-
Total - Nontax Codes	\$ 78,770	\$ 906,069	\$ 2,475	\$ 28,144
Total Reverting	\$ 6,033,702	\$ 50,849,107	\$ 6,307,510	\$ 50,319,823
Beginning Unreserved Cash	\$ 580,094			
Year-To-Date Receipts	50,849,107			
Year-To-Date Disbursements	50,319,823			
Reservations:				
Savings Reserve Fund	(363,928)			
Repair & Renovation Reserve Fund	(125,000)			
Carryforward Reserve	1,000			
Medicaid Transformation Fund	(150,000)			
Ending Unreserved Cash	\$ 471,450			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JUNE 30, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 18,497	\$ 21	\$ 51,104	\$ 3,194	\$ 19,757	\$ 49,844
Total Agriculture	<u>\$ 18,497</u>	<u>\$ 21</u>	<u>\$ 51,104</u>	<u>\$ 3,194</u>	<u>\$ 19,757</u>	<u>\$ 49,844</u>
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ 477
State Treasurer-Retirement	-	132,895	534,928	132,895	534,928	-
Total - Debt Service	<u>\$ 477</u>	<u>\$ 132,895</u>	<u>\$ 534,928</u>	<u>\$ 132,895</u>	<u>\$ 534,928</u>	<u>\$ 477</u>
Education						
Public Instruction-Special Revenue	\$ 17,095	\$ 4,784	\$ 24,137	\$ 8,614	\$ 26,525	\$ 14,707
Public Instruction-School Technology	11,422	13,906	47,427	5,809	39,221	19,628
Public Instruction-IT Projects	3,301	-	-	816	2,477	824
Public Instruction-Pub Sch Bldg Fund	110,198	17,393	102,055	13,206	92,859	119,394
Public Instruction-Trust	5,036	1,811	29,761	548	18,310	16,487
Public Instruction-Local Payroll	37	4,931	64,988	4,799	64,780	245
Public Instruction-Internal Service	60,886	12,449	132,343	7,875	120,669	72,560
Community Colleges-Special Rev	8,890	5,200	12,803	5,927	13,466	8,227
Community Colleges-IT Projects	7,592	959	2,209	1,034	2,260	7,541
Community Colleges-Trust	5,679	7	17,108	220	17,254	5,533
Total - Education	<u>\$ 230,136</u>	<u>\$ 61,440</u>	<u>\$ 432,831</u>	<u>\$ 48,848</u>	<u>\$ 397,821</u>	<u>\$ 265,146</u>
Economic Development						
Commerce-Floyd Relief	\$ 171	\$ -	\$ 21	\$ -	\$ -	\$ 192
Commerce-Special Revenue	113,460	11,220	290,686	13,364	229,311	174,835
Commerce-IT Projects	272	-	-	2	53	219
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	10,018	969	2,094	412	7,412	4,700
Commerce-Div of Employ Sec	23,876	7,775	104,578	10,108	105,125	23,329
Total - Economic Development	<u>\$ 147,874</u>	<u>\$ 19,964</u>	<u>\$ 397,379</u>	<u>\$ 23,886</u>	<u>\$ 341,901</u>	<u>\$ 203,352</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 49	\$ 18	\$ 10,708	\$ 14	\$ 753	\$ 10,004
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	5,545	1,502	4,824	176	2,546	7,823
Natural and Cultural Resources	466	13	137	9	84	519
C W M T F	46,245	639	26,895	2,589	16,082	57,058
Land & Water Conservation Fund	782	(651)	2,844	143	3,626	-
Natural & Cultural Res-LWS	709	1	2,212	-	2,133	788
Aquariums	2,405	3,058	4,098	1,548	1,907	4,596
Parks & Recreation Trust Fund	16,689	127	24,298	(320)	22,641	18,346
Natural and Cultural Res-Int Bearing	142	193	253	197	345	50
Wildlife	11,106	10,871	54,100	5,800	53,158	12,048
Total - Environment and Natural Resources	<u>\$ 84,899</u>	<u>\$ 15,771</u>	<u>\$ 130,369</u>	<u>\$ 10,156</u>	<u>\$ 103,275</u>	<u>\$ 111,993</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JUNE 30, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 93,642	\$ 112,802	\$ 717,218	\$ 98,280	\$ 634,753	\$ 176,107
Governor's Office-Disaster Relief	-	3,426	36,099	3,426	36,099	-
Payroll Imprest Fund	-	995,688	8,951,425	995,688	8,951,425	-
OSBM-IT Projects	-	26	873	-	204	669
General Assembly	8,856	2,428	2,496	3,041	3,048	8,304
State Treasurer	3,644	684	11,157	6,039	10,671	4,130
State Treasurer-Blount St. Properties Administration	42,942	5,233	50,243	3,241	40,814	52,371
State Controller	30,849	1,271	13,130	1,290	14,208	29,771
Statewide-Worker's Comp Plan	4,202	7,982	101,132	7,774	100,304	5,030
Revenue-Project Collect	59,126	3,809	35,992	2,652	34,144	60,974
Revenue-Tax Distribution	-	437,958	3,861,516	437,958	3,861,516	-
Revenue-Lee Act Credits	295	1	10	1	10	295
Revenue-Tax Transfer Fees	4,267	190	2,469	492	1,934	4,802
Revenue-IT Project	17,352	-	764	4,692	12,649	5,467
Revenue-E 911 Fee	900	1,044	11,933	388	10,250	2,583
Board of Elections	3,708	3	33	58	463	3,278
NC Infrastructure Finance Corp	-	20,816	240,597	20,816	240,597	-
Information Technology	33,020	3,874	35,875	3,084	46,023	22,872
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,234	208	362	4	215	1,381
Total - General Government	\$ 304,037	\$ 1,597,443	\$ 14,073,324	\$ 1,588,924	\$ 13,999,327	\$ 378,034
Health and Human Services						
Health Services	\$ 1	\$ 15,887	\$ 177,147	\$ 15,855	\$ 176,798	\$ 350
Social Services	3,685	610	7,427	2,376	7,481	3,631
Medical Assistance	46,061	17,896	183,396	24,591	202,738	26,719
Facility Services	21,127	317	4,340	84	929	24,538
DHHS-Administration	26,448	16,395	136,204	12,836	128,982	33,670
Aging	-	-	62	-	62	-
Blind Services	5	-	3	-	3	5
Total - Health and Human Services	\$ 97,327	\$ 51,105	\$ 508,579	\$ 55,742	\$ 516,993	\$ 88,913
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 264	\$ 4	\$ 67	\$ 20	\$ 120	\$ 211
Public Safety	86,078	17,026	144,583	19,297	145,536	85,125
Total - Public Safety, Correction and Regulation	\$ 86,342	\$ 17,030	\$ 144,650	\$ 19,317	\$ 145,656	\$ 85,336
Total Nonreverting	\$ 969,589	\$ 1,895,669	\$ 16,273,164	\$ 1,882,962	\$ 16,059,658	\$ 1,183,095

GLOSSARY

Appropriation Expenditures – The net of expenditures and receipts of reverting funds.

Beverage Taxes Payable (Chapter 105, Article 2C) – Excise taxes collected on the sale of beer and wine that are payable annually to counties and cities within 60 days after March 31 of each year.

Budget (Appropriation Expenditures) – Total appropriation expenditures as enacted by legislation and detail adjustments by the Office of State Budget and Management.

Budget (Revenues) – Total revenues as enacted by legislation and forecasted detail by the Office of State Budget and Management.

Carryforward Reserve- Session Law 2014-10, Section 6.7 directed a review of current practices to improve budgeting of the General Fund. An implemented recommendation from this review was the process of transferring carryforward funds to a cash reserve at year end.

Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1) – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

Disbursements – Funds withdrawn from an agency budget code as recorded in cash management control system.

Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323) – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

Job Development Incentive Grants Reserve (G.S. 143C-9-6) – Annually appropriated funds to meet anticipated cash requirements for each fiscal year of the Job Development Investment Grant Program. This Program is established to foster job creation and investment in the economy of N.C. by providing grants to businesses.

Medicaid Contingency Reserve (Senate Bill 744, Section 12H.38, Session Law 2014-100) – Funds shall be used only for budget shortfalls in the Medicaid Program.

Medicaid Transformation Fund (House Bill 97, Section 12H.29, Session Law 2015-241) – Established as a special fund to provide funds for converting from a fee-for-service payment system to a capitated payment system.

Non-reverting – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

One NC Fund Reserve (G.S. 143C-9-8 and G.S. 143B-437.71) – Established to satisfy obligations of the One North Carolina Fund as they become due. Moneys in the One NC Fund may be allocated only to local governments for use in connection with securing commitments for the recruitment, expansion, or retention of new and exiting businesses.

Receipts – Funds deposited to an agency budget code as certified in the cash management control system.

Repairs and Renovations Reserve Account (G.S. 143C-4-3) – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

Reserved – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

Reverting – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

Sales and Use Taxes Payable (Chapter 105, Subchapter VIII) – Local Sales and Use Taxes collected and payable.

Savings Reserve Account (G.S. 143C-4-2) – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B) – Additional sales and use taxes collected on new tire sales payable quarterly to counties (70%), the General Fund (30%).

Tax and Non-Tax Revenues – Presented in this report net of refunds to taxpayers and various distributions to state and local entities.

Unreserved – Resources available to finance appropriation expenditures.

White Goods Disposal Taxes Payable (Chapter 105, Article 5C) – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%) and the General Fund (28%).