



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

August 2017



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

September 25, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended August 31, 2017 of the 2018 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**

AUGUST 31, 2017
Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,167.6	Sales and Use Taxes Payable	\$ 570.5
		Beverage Taxes Payable	8.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 579.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,838.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	68.5
		Carryforward Reserve	133.5
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	300.0
		Non-Reverting Departmental Funds	1,160.7
		Total Reserved	<u>\$ 3,698.9</u>
		Unreserved :	
		Fund Balance - July 1, 2017	\$ 471.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	493.0
		Total Unreserved	<u>\$ 889.5</u>
		Total Fund Balance	<u>\$ 4,588.4</u>
Total Assets	<u>\$ 5,167.6</u>	Total Liabilities and Fund Balance	<u>\$ 5,167.6</u>

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

FISCAL YEAR-TO-DATE AUGUST 31, 2017 AND AUGUST 31, 2016

Expressed in Millions

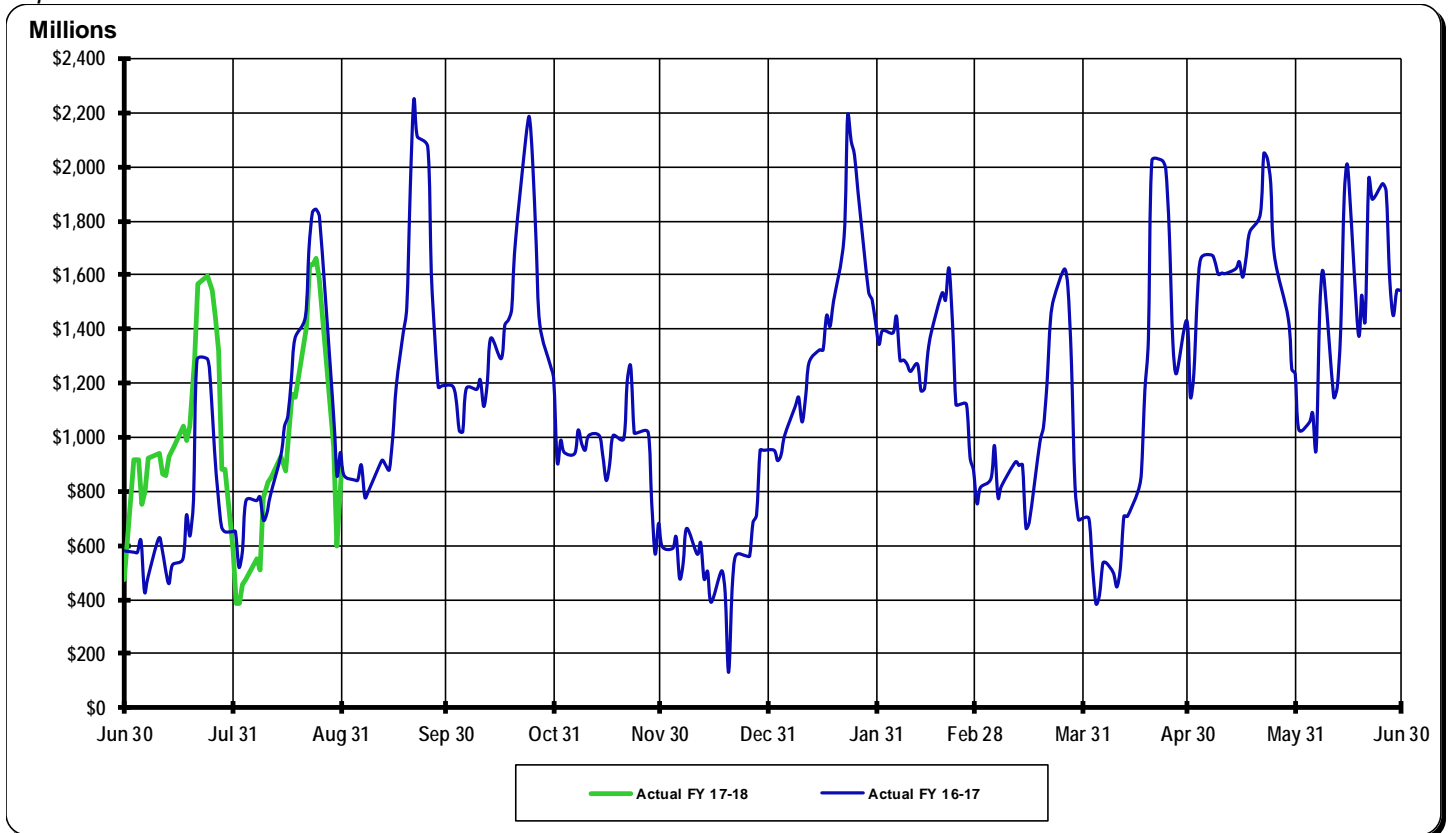
Fund Balance:	2017-18	2016-17	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,838.2	\$ 1,575.2	\$ 263.0	16.7%
Job Development Incentive Grants.....	—	6.2	(6.2)	(100.0)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	133.5	114.8	18.7	16.3%
Emergency Response & Disaster Relief Fd	68.5	3.5	65.0	1857.1%
Medicaid Transformation Fund.....	300.0	225.0	75.0	33.3%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	5.0	(5.0)	(100.0)%
Non-reverting Departmental Funds.....	1,160.7	975.2	185.5	19.0%
Total Reserved.....	\$ 3,698.9	\$ 3,102.9	\$ 596.0	19.2%
Unreserved:				
Fund Balance - July 1	\$ 471.5	\$ 580.1	\$ (108.6)	(18.7)%
Transfer to Reserves.....	(75.0)	(150.0)	75.0	(50.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	493.0	575.1	(82.1)	(14.3)%
Total Unreserved.....	\$ 889.5	\$ 1,005.2	\$ (115.7)	(11.5)%
Total Fund Balance.....	\$ 4,588.4	\$ 4,108.1	\$ 480.3	11.7%

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 AUGUST 31, 2017 AND FISCAL YEAR ENDED JUNE 30, 2017

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

	August		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Beg. Unreserved Fund Balance	\$ 585.6	\$ 712.7	\$ 471.5	\$ 580.1	\$ 471.5	\$ 580.1		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 585.6</u>	<u>\$ 712.7</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 875.9	\$ 889.1	\$ 1,685.0	\$ 1,692.1	\$ 12,341.4	\$ 11,618.3	13.7%	14.6%
Corporate Income	(5.3)	6.0	1.5	13.6	732.3	911.5	0.2%	1.5%
Sales and Use	649.5	636.6	1,343.8	1,329.1	7,334.5	6,970.7	18.3%	19.1%
Franchise	36.0	14.9	61.8	35.0	605.8	551.9	10.2%	6.3%
Insurance	4.5	2.8	10.9	—	490.4	505.1	2.2%	—
Beverage	33.4	23.9	60.4	57.7	368.5	341.3	16.4%	16.9%
Estate	9.8	0.1	9.8	0.1	—	—	—	—
Privilege License	0.5	0.5	7.2	6.8	26.3	31.6	27.4%	21.5%
Tobacco Products	22.0	21.4	45.1	45.2	257.1	253.8	17.5%	17.8%
Real Estate Conveyance Excise	5.5	5.8	13.7	12.7	68.3	60.3	20.1%	21.1%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	1.6	0.7	5.3	5.1	2.4	2.3	220.8%	221.7%
White Goods Disposal	0.5	0.6	1.1	1.2	2.2	2.2	50.0%	54.5%
Scrap Tire Disposal	1.7	1.6	3.6	3.5	5.8	6.2	62.1%	56.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.1	3.8	8.0	8.5	50.2	47.0	15.9%	18.1%
Other	1.2	—	2.3	—	1.6	1.5	143.8%	—
Total Tax Revenue	<u>\$ 1,640.9</u>	<u>\$ 1,607.8</u>	<u>\$ 3,259.5</u>	<u>\$ 3,210.6</u>	<u>\$ 22,286.8</u>	<u>\$ 21,303.7</u>	14.6%	15.1%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.1	\$ 7.0	\$ 12.6	\$ 13.1	\$ 60.1	\$ 37.5	21.0%	34.9%
Judicial Fees	21.8	21.3	41.1	40.7	240.9	242.6	17.1%	16.8%
Insurance	1.2	1.8	2.7	3.0	75.5	77.0	3.6%	3.9%
Disproportionate Share	—	—	—	—	164.7	147.0	—	—
Master Settlement Agreement	—	—	—	—	119.7	127.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	14.1	7.2	20.5	13.4	185.8	184.8	11.0%	7.3%
Total Non-Tax Revenue	<u>\$ 43.2</u>	<u>\$ 37.3</u>	<u>\$ 76.9</u>	<u>\$ 70.2</u>	<u>\$ 846.7</u>	<u>\$ 816.3</u>	9.1%	8.6%
Total Tax and Non-Tax Revenue	<u>\$ 1,684.1</u>	<u>\$ 1,645.1</u>	<u>\$ 3,336.4</u>	<u>\$ 3,280.8</u>	<u>\$ 23,133.5</u>	<u>\$ 22,120.0</u>	14.4%	14.8%
Total Availability	<u>\$ 2,269.7</u>	<u>\$ 2,357.8</u>	<u>\$ 3,807.9</u>	<u>\$ 3,860.9</u>	<u>\$ 23,605.0</u>	<u>\$ 22,700.1</u>	16.1%	17.0%
Appropriation Expenditures:								
Current Operations	\$ 1,330.1	\$ 1,325.9	\$ 2,791.7	\$ 2,677.6	\$ 22,252.0	\$ 21,672.6	12.5%	12.4%
Capital Improvements:								
Funded by General Fund	49.7	26.1	49.7	26.1	49.7	26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	0.4	0.6	2.0	2.0	728.8	742.7	0.3%	0.3%
Total Appropriation Expenditures	<u>\$ 1,380.2</u>	<u>\$ 1,352.6</u>	<u>\$ 2,843.4</u>	<u>\$ 2,705.7</u>	<u>\$ 23,030.5</u>	<u>\$ 22,441.4</u>	12.3%	12.1%
Unreserved Fund Balance - Before Statutory Reservations	\$ 889.5	\$ 1,005.2	\$ 964.5	\$ 1,155.2	\$ 574.5	\$ 258.7		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(75.0)	(150.0)	(75.0)	(150.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 889.5</u>	<u>\$ 1,005.2</u>	<u>\$ 889.5</u>	<u>\$ 1,005.2</u>	<u>\$ 499.5</u>	<u>\$ 108.7</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 AUGUST 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	August				Year-To-Date Through August			
	FY 2018	FY 2017	Change	%Change	FY 2018	FY 2017	Change	%Change
Tax Revenues:								
Individual Income	\$ 875.9	\$ 889.1	\$ (13.2)	(1.5)%	\$ 1,685.0	\$ 1,692.1	\$ (7.1)	(0.4)%
Corporate Income	(5.3)	6.0	(11.3)	(188.3)%	1.5	13.6	(12.1)	(89.0)%
Sales and Use	649.5	636.6	12.9	2.0%	1,343.8	1,329.1	14.7	1.1%
Franchise	36.0	14.9	21.1	141.6%	61.8	35.0	26.8	76.6%
Insurance	4.5	2.8	1.7	60.7%	10.9	—	10.9	—
Beverage	33.4	23.9	9.5	39.7%	60.4	57.7	2.7	4.7%
Estate	9.8	0.1	9.7	9700.0%	9.8	0.1	9.7	9700.0%
Privilege License	0.5	0.5	—	—	7.2	6.8	0.4	5.9%
Tobacco Products	22.0	21.4	0.6	2.8%	45.1	45.2	(0.1)	(0.2)%
Real Estate Conveyance Excise	5.5	5.8	(0.3)	(5.2)%	13.7	12.7	1.0	7.9%
Gift	—	—	—	—	—	—	—	—
Solid Waste	1.6	0.7	0.9	128.6%	5.3	5.1	0.2	3.9%
White Goods Disposal	0.5	0.6	(0.1)	(16.7)%	1.1	1.2	(0.1)	(8.3)%
Scrap Tire Disposal	1.7	1.6	0.1	6.3%	3.6	3.5	0.1	2.9%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.1	3.8	0.3	7.9%	8.0	8.5	(0.5)	(5.9)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	1.2	—	1.2	—	2.3	—	2.3	—
Total Tax Revenue	\$ 1,640.9	\$ 1,607.8	\$ 33.1	2.1%	\$ 3,259.5	\$ 3,210.6	\$ 48.9	1.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 6.1	\$ 7.0	\$ (0.9)	(12.9)%	\$ 12.6	\$ 13.1	\$ (0.5)	(3.8)%
Judicial Fees	21.8	21.3	0.5	2.3%	41.1	40.7	0.4	1.0%
Insurance	1.2	1.8	(0.6)	(33.3)%	2.7	3.0	(0.3)	(10.0)%
Disproportionate Share	—	—	—	—	—	—	—	—
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	14.1	7.2	6.9	95.8%	20.5	13.4	7.1	53.0%
Total Non-Tax Revenue	\$ 43.2	\$ 37.3	\$ 5.9	15.8%	\$ 76.9	\$ 70.2	\$ 6.7	9.5%
Total Tax and Non-Tax Revenue	\$ 1,684.1	\$ 1,645.1	\$ 39.0	2.4%	\$ 3,336.4	\$ 3,280.8	\$ 55.6	1.7%

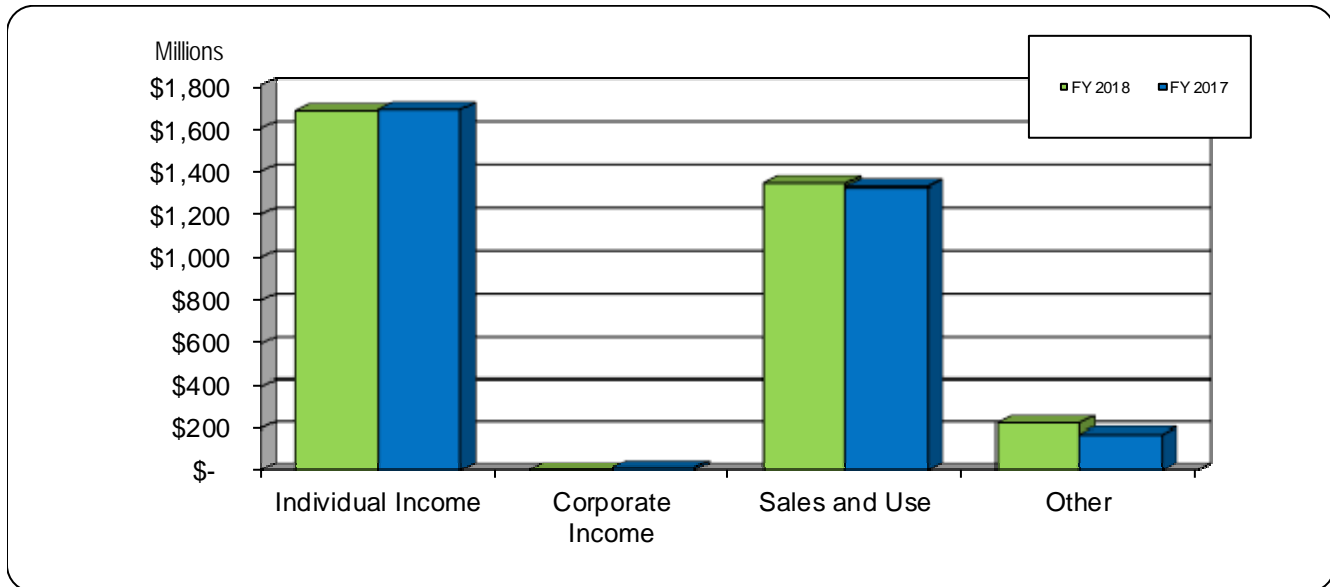
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2018, when compared to the prior year through August 31, actual net tax and non-tax revenues increased by \$55.6 million, or 1.7%. Tax revenues through August 2017 increased by \$48.9 million, or 1.5%, and non-tax revenues increased by \$6.7 million, or 9.5%.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

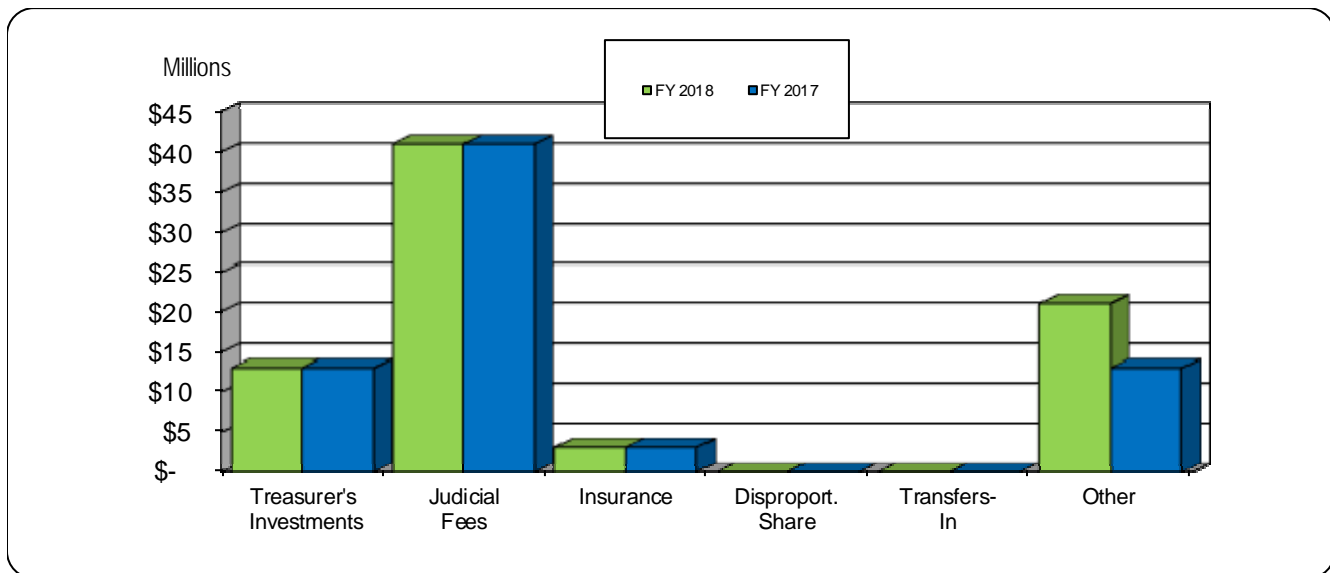
FISCAL YEAR-TO-DATE AUGUST 31, 2017 AND AUGUST 31, 2016



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 AUGUST 31, 2017 AND AUGUST 31, 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 AUGUST 31, 2017 AND AUGUST 31, 2016
Expressed in Millions

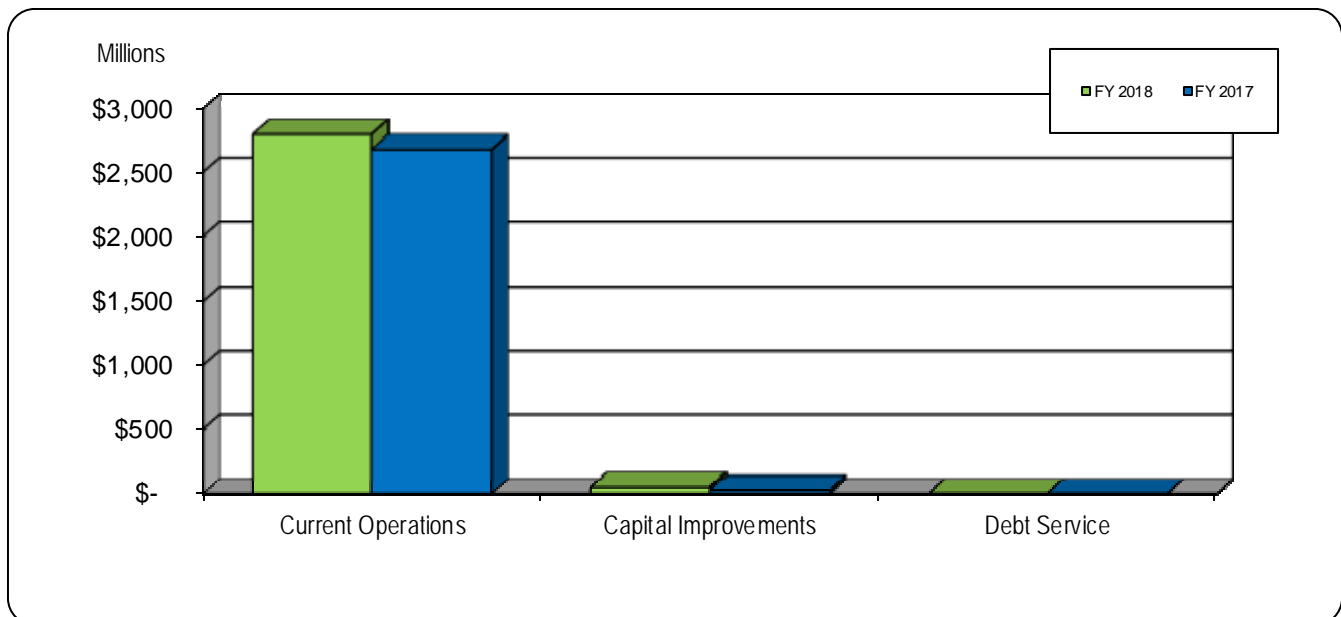
	FY 2018	FY 2017	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2018	FY 2017
Current Operations						
General Government	\$ 44.7	\$ 53.7	\$ (9.0)	(16.8%)	1.6%	2.0%
Education	1,242.3	1,293.5	(51.2)	(4.0%)	43.7%	47.8%
Health and Human Services	950.1	845.4	104.7	12.4%	33.4%	31.2%
Economic Development	7.6	8.2	(0.6)	(7.3%)	0.3%	0.3%
Environment and Natural Resources	30.3	40.9	(10.6)	(25.9%)	1.1%	1.5%
Public Safety, Correction, and Regulation	454.3	429.5	24.8	5.8%	16.0%	15.9%
Agriculture	20.2	16.0	4.2	26.3%	0.7%	0.6%
Operating Reserves/Rounding	42.2	(9.6)	51.8	539.6%	1.5%	(0.4%)
<i>Total Current Operations</i>	<u>\$ 2,791.7</u>	<u>\$ 2,677.6</u>	<u>\$ 114.1</u>	4.3%	98.2%	99.0%
Capital Improvements						
Funded by General Fund	49.7	26.1	23.6	90.4%	1.7%	1.0%
Debt Service	2.0	2.0	—	—	0.1%	0.1%
Total Appropriation Expenditures	<u>\$ 2,843.4</u>	<u>\$ 2,705.7</u>	<u>\$ 137.7</u>	5.1%	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 AUGUST 31, 2017 AND AUGUST 31, 2016



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

Actual appropriation expenditures through August 2017 were more than actual appropriation expenditures through August 2016 by \$137.7 million, or 5.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through August 2017 were more than appropriation expenditures through August 2016 by \$114.1 million, or 4.3%.

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

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

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
August		Year-To-Date		Budget		Year-To-Date	
FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017

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

Current Operations

General Government

General Assembly	\$ 5.1	\$ 4.1	\$ 10.4	\$ 9.2	\$ 66.0	\$ 65.1	15.8%	14.1%
Governor's Office	0.5	0.5	0.9	1.1	5.4	5.7	16.7%	19.3%
Governor-Special Projects	(2.8)	(2.7)	(2.8)	(2.7)	—	2.0	—	(135.0%)
Military and Veterans Affairs	(6.1)	(0.2)	(5.5)	0.1	11.5	8.5	(47.8%)	1.2%
Office of State Budget	0.9	0.6	1.4	1.2	8.2	8.0	17.1%	15.0%
Office of State Budget - Special	—	—	—	—	12.8	—	—	—
Housing Finance Agency	—	3.3	3.7	5.1	14.6	50.7	25.3%	10.1%
Lieutenant Governor	—	—	0.1	0.1	0.8	0.7	12.5%	14.3%
Secretary of State	1.0	0.9	2.0	1.9	13.1	13.1	15.3%	14.5%
State Auditor	(0.4)	1.0	1.3	2.3	13.8	13.6	9.4%	16.9%
State Treasurer	0.4	0.5	0.5	0.9	4.8	10.8	10.4%	8.3%
Retirement and Employee Benefits Administration	0.1	1.9	6.8	3.6	27.9	26.9	24.4%	13.4%
Office of the State Controller	3.0	4.8	8.0	9.3	63.9	64.6	12.5%	14.4%
Information Technology	1.6	1.9	2.3	3.7	20.9	23.6	11.0%	15.7%
Revenue	(2.9)	0.1	0.6	0.1	51.5	55.3	1.2%	0.2%
Board of Elections	5.4	7.3	13.3	16.2	84.6	83.6	15.7%	19.4%
Office of Administrative Hearings	0.5	0.4	0.9	0.9	6.6	6.7	13.6%	13.4%
	0.4	0.3	0.8	0.7	6.0	5.3	13.3%	13.2%
	<u>\$ 6.7</u>	<u>\$ 24.7</u>	<u>\$ 44.7</u>	<u>\$ 53.7</u>	<u>\$ 412.4</u>	<u>\$ 444.2</u>	<u>10.8%</u>	<u>12.1%</u>
Reserves - General Assembly	(7.7)	—	(7.7)	—	—	22.8	—	—
Reserves - Contingency & Emergency	(1.8)	(5.8)	(1.8)	(5.8)	—	3.0	—	(193.3%)
Reserves - SPA Salary Increases	—	—	—	—	—	4.8	—	—
Reserves - Salary Adjustments	—	(1.6)	—	(1.6)	5.0	—	—	—
Reserves - Minimum Market Adj	—	—	—	—	3.9	4.3	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	—	—	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	—	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	10.3	—	—
Reserves - Severance Expenditure	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	—	0.1	—	—
Reserves - IT Fund	—	—	—	—	—	—	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	2.0	—	2.0	—	2.0	—	100.0%	—
Reserves - Review of Compensation Plan	—	—	—	—	9.7	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	52.3	—	52.3	—	80.2	—	65.2%	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	46.6	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	15.0	30.0	—	—
Reserves - Enterprise Resource Planning	—	—	—	—	3.0	—	—	—
Reserves - Eugenic Sterilization Compensation	(2.3)	(2.3)	(2.3)	(2.3)	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 42.5</u>	<u>\$ (9.7)</u>	<u>\$ 42.5</u>	<u>\$ (9.7)</u>	<u>\$ 165.4</u>	<u>\$ 75.3</u>	<u>25.7%</u>	<u>(12.9%)</u>
Total - General Government	<u>\$ 49.2</u>	<u>\$ 15.0</u>	<u>\$ 87.2</u>	<u>\$ 44.0</u>	<u>\$ 577.8</u>	<u>\$ 519.5</u>	<u>15.1%</u>	<u>8.5%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		Year-To-Date		FY 2018	FY 2017	Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017			FY 2018	FY 2017
Education								
Public Instruction	\$ 654.9	\$ 678.4	\$ 1,201.2	\$ 1,177.9	\$ 9,046.4	\$ 8,777.1	13.3%	13.4%
Community Colleges	28.7	35.8	122.8	126.2	1,122.3	1,101.6	10.9%	11.5%
	<u>\$ 683.6</u>	<u>\$ 714.2</u>	<u>\$ 1,324.0</u>	<u>\$ 1,304.1</u>	<u>\$10,168.7</u>	<u>\$ 9,878.7</u>	13.0%	13.2%
University System								
University of North Carolina - General Admin	\$ 3.1	\$ 4.2	\$ 5.5	\$ 6.0	\$ 42.5	\$ 46.6	12.9%	12.9%
UNC - GA Institutional Programs and Facilities	—	—	—	—	78.5	17.7	—	—
UNC - GA Related Educational Programs	10.4	9.8	10.4	10.0	110.0	108.5	9.5%	9.2%
UNC- GA Aid to Private Institutions	(12.5)	16.2	(12.3)	13.1	155.2	171.6	(7.9%)	7.6%
UNC - Chapel Hill Academic Affairs	(16.6)	(24.6)	(5.8)	(11.2)	255.5	260.9	(2.3%)	(4.3%)
UNC - Chapel Hill Health Affairs	(4.2)	(4.3)	5.0	9.6	197.0	190.5	2.5%	5.0%
UNC - Chapel Hill Area Health Affairs	2.2	1.2	4.4	3.6	48.9	48.8	9.0%	7.4%
NCSU - Academic Affairs	3.5	2.1	(24.7)	(21.7)	414.9	414.2	(6.0%)	(5.2%)
NCSU - Agricultural Research	4.2	4.3	8.8	6.6	53.1	53.3	16.6%	12.4%
NCSU - Agricultural Extension Service	3.2	2.9	7.2	4.1	39.5	39.0	18.2%	10.5%
University of North Carolina at Greensboro	(10.7)	(11.4)	(8.5)	(13.6)	152.2	153.8	(5.6%)	(8.8%)
University of North Carolina at Charlotte	(78.9)	(13.9)	(80.0)	(16.9)	229.4	231.7	(34.9%)	(7.3%)
University of North Carolina at Asheville	3.2	3.2	2.6	2.1	39.3	39.9	6.6%	5.3%
University of North Carolina at Wilmington	6.2	4.4	11.7	10.6	122.1	124.2	9.6%	8.5%
University of North Carolina at Pembroke	4.2	1.2	4.6	4.8	54.5	55.6	8.4%	8.6%
East Carolina University	(21.6)	(20.1)	(33.1)	(37.7)	217.7	219.2	(15.2%)	(17.2%)
ECU - Health Affairs	5.7	4.6	6.4	4.8	75.0	74.8	8.5%	6.4%
North Carolina A&T University	(2.8)	5.9	(2.1)	8.1	94.2	92.5	(2.2%)	8.8%
Western Carolina University	(2.9)	7.2	(6.8)	2.1	90.9	91.6	(7.5%)	2.3%
Appalachian State University	12.8	8.5	14.4	(5.8)	136.3	138.1	10.6%	(4.2%)
Winston-Salem State University	3.4	4.0	5.7	6.5	65.6	65.9	8.7%	9.9%
Elizabeth City State University	1.8	2.5	3.0	3.4	32.3	33.4	9.3%	10.2%
Fayetteville State University	2.0	1.1	6.1	4.9	52.9	54.0	11.5%	9.1%
North Carolina Central University	(11.8)	(10.6)	(6.5)	(6.2)	84.4	85.3	(7.7%)	(7.3%)
University of North Carolina Sch of the Arts	(1.0)	(0.9)	(0.6)	(1.0)	30.9	31.0	(1.9%)	(3.2%)
North Carolina Sch of Science & Mathematics	1.5	1.7	2.9	3.2	21.2	21.7	13.7%	14.7%
Total University System	<u>\$ (95.6)</u>	<u>\$ (0.8)</u>	<u>\$ (81.7)</u>	<u>\$ (10.6)</u>	<u>\$ 2,894.0</u>	<u>\$ 2,863.8</u>	(2.8%)	(0.4%)
Total - Education	<u>\$ 588.0</u>	<u>\$ 713.4</u>	<u>\$ 1,242.3</u>	<u>\$ 1,293.5</u>	<u>\$13,062.7</u>	<u>\$12,742.5</u>	9.5%	10.2%
Health and Human Services								
HHS - Administration and Support	\$ 1.2	\$ 3.7	\$ 9.1	\$ 10.4	\$ 117.2	\$ 113.4	7.8%	9.2%
Aging	(2.5)	1.2	4.3	4.8	46.0	44.9	9.3%	10.7%
Child Development	14.5	13.1	34.9	28.6	268.4	235.3	13.0%	12.2%
Health Services	13.8	10.2	21.0	20.2	157.4	168.7	13.3%	12.0%
Social Services	10.1	11.1	29.8	26.2	201.0	200.2	14.8%	13.1%
Medical Assistance	305.0	309.8	699.0	666.3	3,690.8	3,601.1	18.9%	18.5%
Children's Health Insurance	—	0.1	—	0.2	0.5	1.1	—	18.2%
Health Benefits	1.1	0.9	1.4	1.1	9.7	9.7	14.4%	11.3%
Services for the Blind and Deaf/HH	1.0	(1.2)	1.3	(1.3)	8.4	8.3	15.5%	(15.7%)
Mental Health/DD/SAS	90.6	(2.5)	143.9	83.6	696.3	587.3	20.7%	14.2%
Health Services Regulations	0.5	(0.1)	(0.3)	—	18.8	17.5	(1.6%)	—
Vocational Rehabilitation	3.3	2.8	5.7	5.3	38.8	38.2	14.7%	13.9%
Total - Health and Human Services	<u>\$ 438.6</u>	<u>\$ 349.1</u>	<u>\$ 950.1</u>	<u>\$ 845.4</u>	<u>\$ 5,253.3</u>	<u>\$ 5,025.7</u>	18.1%	16.8%

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	August		Year-To-Date		Budget		Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
Economic Development								
Commerce	\$ 0.3	\$ 0.9	\$ 7.0	\$ 8.2	\$ 140.7	\$ 160.4	5.0%	5.1%
Commerce - State Aid to Nonstate Entities	0.6	—	0.6	—	20.3	18.7	3.0%	—
Total - Economic Development	\$ 0.9	\$ 0.9	\$ 7.6	\$ 8.2	\$ 161.0	\$ 179.1	4.7%	4.6%
Environment & Natural Resources								
Environmental Quality	\$ 3.8	\$ 7.4	\$ 11.6	\$ 14.0	\$ 78.2	\$ 112.9	14.8%	12.4%
Wildlife Resources	(1.5)	0.5	0.5	1.3	11.2	10.7	4.5%	12.1%
Natural and Cultural Resources	10.6	14.1	18.1	25.5	185.5	186.4	9.8%	13.7%
Roanoke Island Commission	—	0.1	0.1	0.1	0.6	0.6	16.7%	16.7%
Total - Environment & Natural Resources	\$ 12.9	\$ 22.1	\$ 30.3	\$ 40.9	\$ 275.5	\$ 310.6	11.0%	13.2%
Public Safety, Correction, & Regulation								
Judicial	\$ 53.8	\$ 50.5	\$ 105.7	\$ 105.4	\$ 651.5	\$ 639.9	16.2%	16.5%
Justice	5.8	4.7	10.7	8.7	47.7	59.3	22.4%	14.7%
Labor	(0.2)	0.3	—	0.5	17.6	16.7	—	3.0%
Insurance	1.9	3.2	4.4	5.8	48.8	42.6	9.0%	13.6%
Public Safety	168.0	158.2	333.5	309.1	2,022.7	1,971.0	16.5%	15.7%
Total - Public Safety, Correction, & Regulation	\$ 229.3	\$ 216.9	\$ 454.3	\$ 429.5	\$ 2,788.3	\$ 2,729.5	16.3%	15.7%
Agriculture								
Agriculture and Consumer Services	\$ 11.5	\$ 8.3	\$ 20.2	\$ 16.0	\$ 133.7	\$ 166.0	15.1%	9.6%
Rounding [*]	\$ (0.3)	\$ 0.2	\$ (0.3)	\$ 0.1	\$ (0.3)	\$ (0.3)	N/A	N/A
Total Current Operations	\$ 1,330.1	\$ 1,325.9	\$ 2,791.7	\$ 2,677.6	\$22,252.0	\$21,672.6	12.5%	12.4%
Capital Improvements								
Funded by General Fund	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	0.4	0.6	0.4	0.4	727.2	703.1	0.1%	0.1%
Debt Service - Federal	—	—	1.6	1.6	1.6	39.6	100.0%	4.0%
Total - Debt Service	\$ 0.4	\$ 0.6	\$ 2.0	\$ 2.0	\$ 728.8	\$ 742.7	0.3%	0.3%
Total Appropriation Expenditures	\$ 1,380.2	\$ 1,352.6	\$ 2,843.4	\$ 2,705.7	\$23,030.5	\$22,441.4	12.3%	12.1%

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 AUGUST 31, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 2,763	\$ 7,875	\$ 14,597	\$ 28,105
Total - Agriculture	<u>\$ 2,763</u>	<u>\$ 7,875</u>	<u>\$ 14,597</u>	<u>\$ 28,105</u>
Debt Service				
State Treasurer	\$ 23	\$ 23	\$ 466	\$ 466
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	<u>\$ 23</u>	<u>\$ 23</u>	<u>\$ 466</u>	<u>\$ 2,082</u>
Education				
Public Instruction	\$ 202,850	\$ 263,445	\$ 857,385	\$ 1,464,653
Community Colleges	95,333	136,322	124,043	259,131
UNC Systems	785,607	1,067,682	647,251	985,801
Total - Education	<u>\$ 1,083,790</u>	<u>\$ 1,467,449</u>	<u>\$ 1,628,679</u>	<u>\$ 2,709,585</u>
Economic Development				
Commerce	\$ 5,312	\$ 7,438	\$ 5,606	\$ 14,417
Commerce-State Aid	-	-	642	642
Total - Economic Development	<u>\$ 5,312</u>	<u>\$ 7,438</u>	<u>\$ 6,248</u>	<u>\$ 15,059</u>
Environment & Natural Resources				
Environmental Quality	\$ 10,584	\$ 11,888	\$ 14,195	\$ 23,503
Wildlife Resources	7,679	11,324	5,946	11,795
Natural and Cultural Resources	6,566	10,900	16,017	29,007
Roanoke Island	-	-	-	139
Total - Environ. & Natural Resources	<u>\$ 24,829</u>	<u>\$ 34,112</u>	<u>\$ 36,158</u>	<u>\$ 64,444</u>
General Government				
General Assembly	\$ 76	\$ 129	\$ 5,101	\$ 10,510
Governor	50	54	469	934
Governor-Special Projects	2,839	2,840	-	-
Budget, Planning & Management	16	16	903	1,387
Military and Veterans Affairs	10,544	13,976	4,521	8,524
Housing Finance Authority	-	-	-	3,652
Governor	7,650	7,650	-	-
Lt. Governor	-	-	74	135
Secretary of State	165	217	1,153	2,255
State Auditor	1,809	1,952	1,438	3,257
State Treasurer-Administration	3,526	5,759	3,366	6,297
State Treasurer-Retirement	-	-	52	6,771
Administration	2,172	2,577	5,102	10,531
State Controller	26	979	1,581	3,232
Information Technology	4,401	4,401	1,491	5,019
Revenue	4,156	6,939	9,607	20,248
Board of Elections	1	1	490	898
Administrative Hearings	178	354	600	1,188
Reserve-Contingency/Emergency	8,839	8,839	7,000	7,000
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	30,000	30,000	30,000	30,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	2,000	2,000

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 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	-	-	52,300	52,300
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Eugenic Sterlization Comp	2,300	2,300	-	-
Other	-	-	-	-
Total - General Government	\$ 78,748	\$ 88,983	\$ 127,248	\$ 176,138
Health and Human Services				
HHS-Administration	\$ 9,331	\$ 14,884	\$ 10,864	\$ 24,023
Aging	8,293	9,263	12,257	13,520
Child Development	33,369	60,592	47,835	95,477
Health Services	42,436	90,589	56,072	111,565
Social Services	79,640	173,978	155,516	203,793
Medical Assistance	899,165	1,632,197	1,204,166	2,331,174
NC Health Choice	19,015	36,386	18,943	36,361
Health Benefits	-	-	1,099	1,379
Blind Services	2,423	4,317	3,301	5,594
Mental Health	80,815	108,658	171,537	252,607
Facility Services	4,221	9,850	4,709	9,502
Vocational Rehabilitation Services	7,710	15,504	11,033	21,207
Total - Health and Human Services	\$ 1,186,418	\$ 2,156,218	\$ 1,697,332	\$ 3,106,202
Public Safety, Correction, and Regulation				
Judicial	\$ 299	\$ 900	\$ 42,936	\$ 86,455
Judicial-Indigent Defense	659	1,380	11,808	21,445
Justice	929	2,627	6,645	13,303
Labor	2,565	4,969	2,449	5,009
Insurance	1,555	1,987	3,199	6,354
Public Safety	28,309	41,659	199,292	375,130
Total - Public Safety, Correction and Regulation	\$ 34,316	\$ 53,522	\$ 266,329	\$ 507,696
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ 49,708	\$ 49,708
Total - Capital Improvement	\$ -	\$ -	\$ 49,708	\$ 49,708
Tax Codes				
Estate	\$ 9,783	\$ 9,819	\$ -	\$ -
License Schedule B	509	7,277	51	92
Tobacco	24,722	50,686	2,750	5,620
Franchise	38,631	65,699	2,633	3,904
Individual Income	917,251	1,767,226	41,334	82,181
Sales & Use	978,128	2,013,174	328,625	669,340
Beverage	33,455	69,159	3	8,721
Gift	-	1	-	-
Freight Car	1	34	-	-
Insurance	4,873	11,291	316	351
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	19,818	46,927	25,040	45,398
Real Estate	5,491	13,696	18	18
White Goods	549	1,166	26	54
Scrap Tire	1,710	3,682	44	78

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	4,141	8,109	57	107
Solid Waste	1,543	5,296	33	39
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	1,265	2,195	-	-
Total - Tax Codes	\$ 2,041,870	\$ 4,075,437	\$ 400,930	\$ 815,903
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	3,756	7,243	57	120
License & Fees-Nontax	1,937	3,482	745	746
Gas & Oil Inspection	258	258	-	-
Deed Mortgage Registration Fee	566	1,242	452	993
Board of Elections	2	4	2	2
DHHS	168	314	-	-
Disproportionate Share	-	-	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	6,128	12,643	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	308	808	498	504
DPS - ABC Board	180	599	88	259
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	21,889	41,218	129	129
Sales & Use	1,126	1,126	-	-
Intra State Transfer	7,182	7,398	-	-
Probation Supervision Fees	960	1,732	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	433	829	-	-
Sales Tax Refund	60	60	-	-
Miscellaneous	-	1	-	-
Parole Supervision Fees	106	198	-	-
Banking & Investment Fees	275	514	-	-
Total - Nontax Codes	\$ 45,334	\$ 79,669	\$ 1,971	\$ 2,753
Total Reverting	\$ 4,503,403	\$ 7,970,726	\$ 4,229,666	\$ 7,477,675
Beginning Unreserved Cash	\$ 471,451			
Year-To-Date Receipts	7,970,726			
Year-To-Date Disbursements	7,477,675			
Reservations:				
Medicaid Transformation Fund	(75,000)			
Ending Unreserved Cash	\$ 889,502			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
Agriculture						
Agriculture and Consumer Services	\$ 49,845	\$ 1,593	\$ 3,395	\$ 2,216	\$ 4,165	\$ 49,075
Total Agriculture	<u>\$ 49,845</u>	<u>\$ 1,593</u>	<u>\$ 3,395</u>	<u>\$ 2,216</u>	<u>\$ 4,165</u>	<u>\$ 49,075</u>
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ 358	\$ -	\$ -	\$ 835
State Treasurer-Retirement	-	3	3	3	3	-
Total - Debt Service	<u>\$ 477</u>	<u>\$ 3</u>	<u>\$ 361</u>	<u>\$ 3</u>	<u>\$ 3</u>	<u>\$ 835</u>
Education						
Public Instruction-Special Revenue	\$ 14,706	\$ 2,292	\$ 4,034	\$ 401	\$ 398	\$ 18,342
Public Instruction-School Technology	19,627	74	161	1,988	2,466	17,322
Public Instruction-IT Projects	825	-	-	-	-	825
Public Instruction-Pub Sch Bldg Fund	119,394	7,902	8,034	5,336	23,958	103,470
Public Instruction-Trust	16,487	5,767	5,838	985	1,723	20,602
Public Instruction-Local Payroll	246	5,842	11,957	5,697	11,954	249
Public Instruction-Internal Service	72,560	572	695	404	618	72,637
Community Colleges-Special Rev	8,227	127	258	30	30	8,455
Community Colleges-IT Projects	7,540	-	-	12	171	7,369
Community Colleges-Trust	5,533	7	15	566	566	4,982
Total - Education	<u>\$ 265,145</u>	<u>\$ 22,583</u>	<u>\$ 30,992</u>	<u>\$ 15,419</u>	<u>\$ 41,884</u>	<u>\$ 254,253</u>
Economic Development						
Commerce-Floyd Relief	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 191
Commerce-Special Revenue	174,835	13,031	26,497	15,731	30,145	171,187
Commerce-IT Projects	219	-	-	-	-	219
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	4,700	5	9	-	-	4,709
Commerce-Div of Employ Sec	23,329	8,342	16,278	7,642	14,353	25,254
Total - Economic Development	<u>\$ 203,351</u>	<u>\$ 21,378</u>	<u>\$ 42,784</u>	<u>\$ 23,373</u>	<u>\$ 44,498</u>	<u>\$ 201,637</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 10,004	\$ -	\$ 78	\$ 116	\$ 170	\$ 9,912
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	7,823	346	634	132	153	8,304
Natural and Cultural Resources	519	30	47	25	81	485
C W M T F	57,059	809	1,265	1,089	1,598	56,726
Land & Water Conservation Fund	-	614	614	73	116	498
Natural & Cultural Res-LWS	788	263	264	217	217	835
Aquariums	4,596	-	48	411	411	4,233
Parks & Recreation Trust Fund	18,346	138	281	1,107	2,431	16,196
Natural and Cultural Res-Int Bearing	50	3	8	4	7	51
Wildlife	12,048	5,988	10,025	5,128	10,179	11,894
Total - Environment and Natural Resources	<u>\$ 111,994</u>	<u>\$ 8,191</u>	<u>\$ 13,264</u>	<u>\$ 8,302</u>	<u>\$ 15,363</u>	<u>\$ 109,895</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2017 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
General Government						
Governor's Office	\$ 176,107	\$ 40,586	\$ 40,752	\$ 46,788	\$ 46,788	\$ 170,071
Governor's Office-Disaster Relief	-	4,818	7,914	4,818	7,914	-
Payroll Imprest Fund	-	732,955	1,325,557	732,955	1,325,557	-
OSBM-IT Projects	669	-	-	38	38	631
General Assembly	8,304	1	1	-	-	8,305
State Treasurer	4,130	204	871	188	412	4,589
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	52,371	3,940	12,710	3,999	7,420	57,661
State Controller	29,771	2,990	3,868	542	2,438	31,201
Statewide-Worker's Comp Plan	5,030	8,650	17,197	8,058	16,553	5,674
Revenue-Project Collect	60,975	4,624	8,182	2,489	4,927	64,230
Revenue-Tax Distribution	-	276,714	552,627	276,714	552,627	-
Revenue-Lee Act Credits	295	-	-	-	-	295
Revenue-Tax Transfer Fees	4,802	175	365	30	149	5,018
Revenue-IT Project	5,467	-	-	1	250	5,217
Revenue-E 911 Fee	2,583	1,082	2,156	1,021	2,664	2,075
Board of Elections	3,278	3	6	42	42	3,242
NC Infrastructure Finance Corp	-	463	463	463	463	-
Information Technology	22,872	51	109	919	1,145	21,836
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,381	89	89	1	10	1,460
Total - General Government	\$ 378,035	\$ 1,077,345	\$ 1,972,867	\$ 1,079,066	\$ 1,969,397	\$ 381,505
Health and Human Services						
Health Services	\$ 350	\$ 13,048	\$ 31,287	\$ 11,069	\$ 29,275	\$ 2,362
Social Services	3,630	145	298	58	204	3,724
Medical Assistance	26,719	16,313	30,580	10,617	38,623	18,676
Facility Services	24,538	409	883	-	-	25,421
DHHS-Administration	33,670	7,614	14,648	9,248	19,418	28,900
Aging	-	14	24	14	24	-
Blind Services	5	-	-	-	-	5
Total - Health and Human Services	\$ 88,912	\$ 37,543	\$ 77,720	\$ 31,006	\$ 87,544	\$ 79,088
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 211	\$ 6	\$ 10	\$ 21	\$ 21	\$ 200
Public Safety	85,116	17,260	35,852	16,624	36,731	84,237
Total - Public Safety, Correction and Regulation	\$ 85,327	\$ 17,266	\$ 35,862	\$ 16,645	\$ 36,752	\$ 84,437
Total Nonreverting	\$ 1,183,086	\$ 1,185,902	\$ 2,177,245	\$ 1,176,030	\$ 2,199,606	\$ 1,160,725

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. This process is for State agencies only. No university funds are included.

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. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

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. This reserve was transferred to the Department of Commerce per the Appropriations Act of 2016-2017, Section 15.2(F).

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%).