



State of North Carolina
Office of the State Controller

General Fund

Monthly Financial Report

January 2017



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

February 14, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended January 31, 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**

JANUARY 31, 2017

Expressed in Millions

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,150.7	Sales and Use Taxes Payable	\$ 567.6
		Beverage Taxes Payable	29.1
		Solid Waste Disposal	4.5
		White Goods Disposal Taxes Payable	0.8
		Scrap Tire Disposal Taxes Payable	3.2
		Total Liabilities	<u>\$ 605.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,474.3
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	76.4
		Carryforward Reserve	89.9
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	225.0
		Non-Reverting Departmental Funds	1,147.0
		Total Reserved	<u>\$ 3,210.6</u>
		Unreserved :	
		Fund Balance - July 1, 2016	\$ 580.1
		Transfer to Reserves	(150.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	904.8
		Total Unreserved	<u>\$ 1,334.9</u>
		Total Fund Balance	<u>\$ 4,545.5</u>
Total Assets	<u>\$ 5,150.7</u>	Total Liabilities and Fund Balance	<u>\$ 5,150.7</u>

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

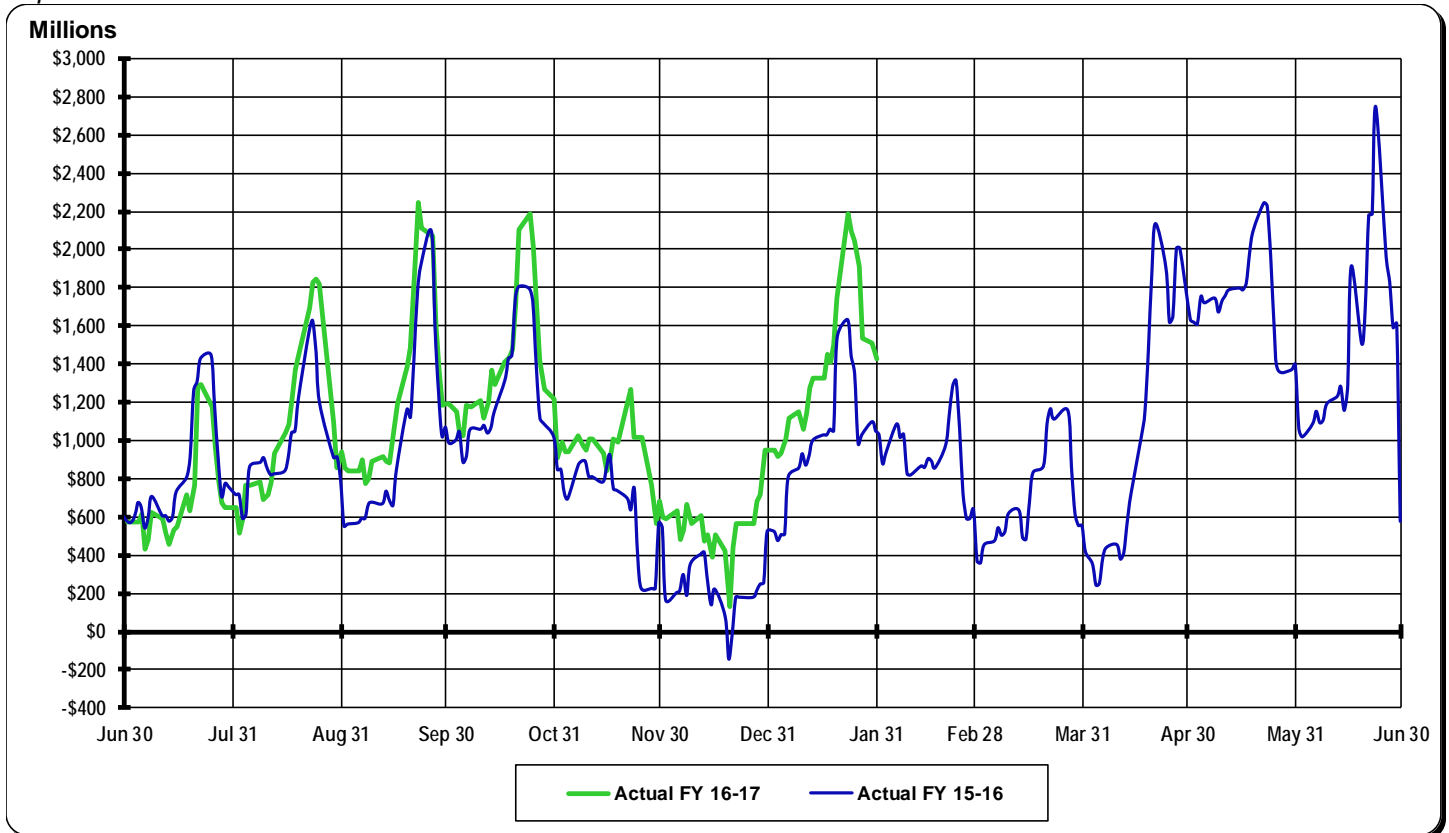
FISCAL YEAR-TO-DATE JANUARY 31, 2017 AND JANUARY 31, 2016
Expressed in Millions

Fund Balance:	2016-17	2015-16	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,474.3	\$ 1,101.6	\$ 372.7	33.8%
Job Development Incentive Grants.....	—	15.6	(15.6)	(100.0)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	89.9	—	89.9	—
Disaster Relief.....	76.4	5.8	70.6	1217.2%
Medicaid Transformation Fund.....	225.0	75.0	150.0	200.0%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	7.7	(7.7)	(100.0)%
Non-reverting Departmental Funds.....	1,147.0	849.2	297.8	35.1%
Total Reserved.....	\$ 3,210.6	\$ 2,252.9	\$ 957.7	42.5%
Unreserved:				
Fund Balance - July 1.....	\$ 580.1	\$ 264.5	\$ 315.6	119.3%
Transfer to Reserves.....	(150.0)	(75.0)	(75.0)	100.0%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	904.8	863.6	41.2	4.8%
Total Unreserved.....	\$ 1,334.9	\$ 1,053.1	\$ 281.8	26.8%
Total Fund Balance.....	\$ 4,545.5	\$ 3,306.0	\$ 1,239.5	37.5%

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 JANUARY 31, 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 JANUARY 2017 AND 2016, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	January		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	\$ 988.6	\$ 527.0	\$ 580.1	\$ 264.5	\$ 580.1	\$ 264.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 988.6</u>	<u>\$ 527.0</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,200.4	\$ 1,062.0	\$ 6,804.9	\$ 6,446.7	\$ 11,618.3	\$ 11,303.1	58.6%	57.0%
Corporate Income	15.5	(26.5)	259.8	465.2	911.5	1,085.1	28.5%	42.9%
Sales and Use	701.6	637.5	4,278.9	3,932.4	6,970.7	6,744.0	61.4%	58.3%
Franchise	55.3	60.2	390.7	205.9	551.9	534.3	70.8%	38.5%
Insurance	5.7	3.5	150.0	165.2	505.1	503.2	29.7%	32.8%
Beverage	31.1	29.7	208.4	200.8	341.3	330.5	61.1%	60.8%
Estate	—	0.9	0.5	1.7	—	—	—	—
Privilege License	5.7	4.9	18.3	28.8	31.6	49.5	57.9%	58.2%
Tobacco Products	23.1	22.4	156.5	153.6	253.8	243.0	61.7%	63.2%
Real Estate Conveyance Excise	6.9	4.7	40.3	35.6	60.3	55.3	66.8%	64.4%
Gift	—	0.1	—	0.1	—	—	—	—
Solid Waste Disposal	(1.2)	(2.0)	4.6	3.4	2.3	2.3	200.0%	147.8%
White Goods Disposal	(0.3)	(0.3)	1.8	1.4	2.2	1.7	81.8%	82.4%
Scrap Tire Disposal	(1.4)	(2.2)	4.7	4.0	6.2	5.3	75.8%	75.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.5	4.8	27.8	27.9	47.0	41.1	59.1%	67.9%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.2)	0.2	(0.1)	0.2	1.5	1.2	(6.7%)	16.7%
Total Tax Revenue	<u>\$ 2,046.7</u>	<u>\$ 1,799.9</u>	<u>\$ 12,347.1</u>	<u>\$ 11,672.9</u>	<u>\$ 21,303.7</u>	<u>\$ 20,899.6</u>	58.0%	55.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.2	\$ 1.8	\$ 31.5	\$ 19.1	\$ 37.5	\$ 17.1	84.0%	111.7%
Judicial Fees	17.9	18.3	134.1	134.2	242.6	252.8	55.3%	53.1%
Insurance	1.6	1.7	23.1	17.2	77.0	78.4	30.0%	21.9%
Disproportionate Share	—	—	147.0	139.0	147.0	139.0	100.0%	100.0%
Master Settlement Agreement	—	—	—	—	127.4	127.5	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	40.3	37.4	85.2	121.1	184.8	206.3	46.1%	58.7%
Total Non-Tax Revenue	<u>\$ 63.0</u>	<u>\$ 59.2</u>	<u>\$ 420.9</u>	<u>\$ 430.6</u>	<u>\$ 816.3</u>	<u>\$ 821.1</u>	51.6%	52.4%
Total Tax and Non-Tax Revenue	<u>\$ 2,109.7</u>	<u>\$ 1,859.1</u>	<u>\$ 12,768.0</u>	<u>\$ 12,103.5</u>	<u>\$ 22,120.0</u>	<u>\$ 21,720.7</u>	57.7%	55.7%
Total Availability	<u>\$ 3,098.3</u>	<u>\$ 2,386.1</u>	<u>\$ 13,348.1</u>	<u>\$ 12,368.0</u>	<u>\$ 22,700.1</u>	<u>\$ 21,985.2</u>	58.8%	56.3%
Appropriation Expenditures:								
Current Operations	\$ 1,763.9	\$ 1,333.0	\$ 11,637.5	\$ 11,058.1	\$ 21,672.6	\$ 21,003.1	53.7%	52.6%
Capital Improvements:								
Funded by General Fund	—	—	26.1	16.8	26.1	16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	(0.5)	—	199.6	165.0	742.7	714.8	26.9%	23.1%
Total Appropriation Expenditures	<u>\$ 1,763.4</u>	<u>\$ 1,333.0</u>	<u>\$ 11,863.2</u>	<u>\$ 11,239.9</u>	<u>\$ 22,441.4</u>	<u>\$ 21,734.7</u>	52.9%	51.7%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,334.9</u>	<u>\$ 1,053.1</u>	<u>\$ 1,484.9</u>	<u>\$ 1,128.1</u>	<u>\$ 258.7</u>	<u>\$ 250.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(150.0)	(75.0)	(150.0)	(75.0)		
Repair and Renovation	—	—	—	(250.0)	—	(250.0)		
Savings	—	—	—	250.0	—	250.0		
Unreserved Fund Balance	<u>\$ 1,334.9</u>	<u>\$ 1,053.1</u>	<u>\$ 1,334.9</u>	<u>\$ 1,053.1</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 JANUARY 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	January				Year-To-Date Through January			
	FY 2017	FY 2016	Change	% Change	FY 2017	FY 2016	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,200.4	\$ 1,062.0	\$ 138.4	13.0%	\$ 6,804.9	\$ 6,446.7	\$ 358.2	5.6%
Corporate Income	15.5	(26.5)	42.0	158.5%	259.8	465.2	(205.4)	(44.2)%
Sales and Use	701.6	637.5	64.1	10.1%	4,278.9	3,932.4	346.5	8.8%
Franchise	55.3	60.2	(4.9)	(8.1)%	390.7	205.9	184.8	89.8%
Insurance	5.7	3.5	2.2	62.9%	150.0	165.2	(15.2)	(9.2)%
Beverage	31.1	29.7	1.4	4.7%	208.4	200.8	7.6	3.8%
Estate	—	0.9	(0.9)	(100.0)%	0.5	1.7	(1.2)	(70.6)%
Privilege License	5.7	4.9	0.8	16.3%	18.3	28.8	(10.5)	(36.5)%
Tobacco Products	23.1	22.4	0.7	3.1%	156.5	153.6	2.9	1.9%
Real Estate Conveyance Excise	6.9	4.7	2.2	46.8%	40.3	35.6	4.7	13.2%
Gift	—	0.1	(0.1)	(100.0)%	—	0.1	(0.1)	(100.0)%
Solid Waste	(1.2)	(2.0)	0.8	40.0%	4.6	3.4	1.2	35.3%
White Goods Disposal	(0.3)	(0.3)	—	—	1.8	1.4	0.4	28.6%
Scrap Tire Disposal	(1.4)	(2.2)	0.8	36.4%	4.7	4.0	0.7	17.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	4.5	4.8	(0.3)	(6.3)%	27.8	27.9	(0.1)	(0.4)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.2)	0.2	(0.4)	(200.0)%	(0.1)	0.2	(0.3)	(150.0)%
Total Tax Revenue	\$ 2,046.7	\$ 1,799.9	\$ 246.8	13.7%	\$ 12,347.1	\$ 11,672.9	\$ 674.2	5.8%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.2	\$ 1.8	\$ 1.4	77.8%	\$ 31.5	\$ 19.1	\$ 12.4	64.9%
Judicial Fees	17.9	18.3	(0.4)	(2.2)%	134.1	134.2	(0.1)	(0.1)%
Insurance	1.6	1.7	(0.1)	(5.9)%	23.1	17.2	5.9	34.3%
Disproportionate Share	—	—	—	—	147.0	139.0	8.0	5.8%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	40.3	37.4	2.9	7.8%	85.2	121.1	(35.9)	(29.6)%
Total Non-Tax Revenue	\$ 63.0	\$ 59.2	\$ 3.8	6.4%	\$ 420.9	\$ 430.6	\$ (9.7)	(2.3)%
Total Tax and Non-Tax Revenue	\$ 2,109.7	\$ 1,859.1	\$ 250.6	13.5%	\$ 12,768.0	\$ 12,103.5	\$ 664.5	5.5%

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

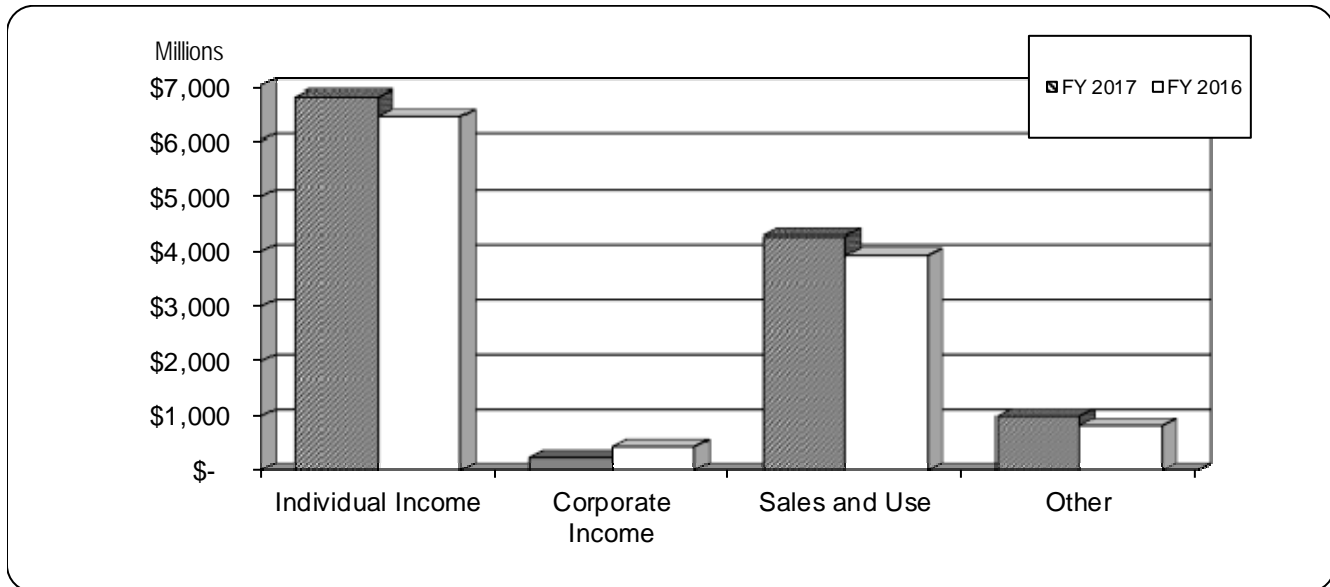
For fiscal year 2017, when compared to the prior year through January 31, actual net tax and non-tax revenues increased by \$664.5 million, or 5.5%. Tax revenues through January 2017 increased by \$674.2 million, or 5.8%, and non-tax revenues decreased by \$9.7 million, or 2.3%.

The Fiscal Research Division estimates that General Fund revenue through January is \$431.8 million above the revenue target. The revenue targets are monthly projections based on the May 2016 consensus forecast, 2016 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

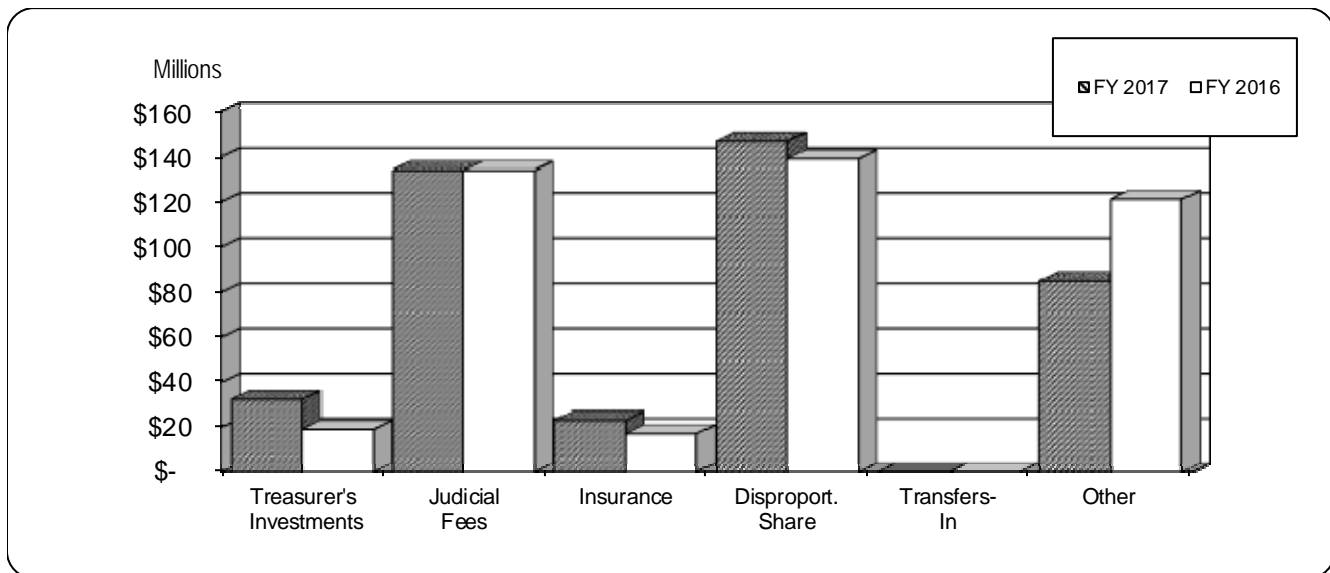
FISCAL YEAR-TO-DATE JANUARY 31, 2017 AND JANUARY 31, 2016



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

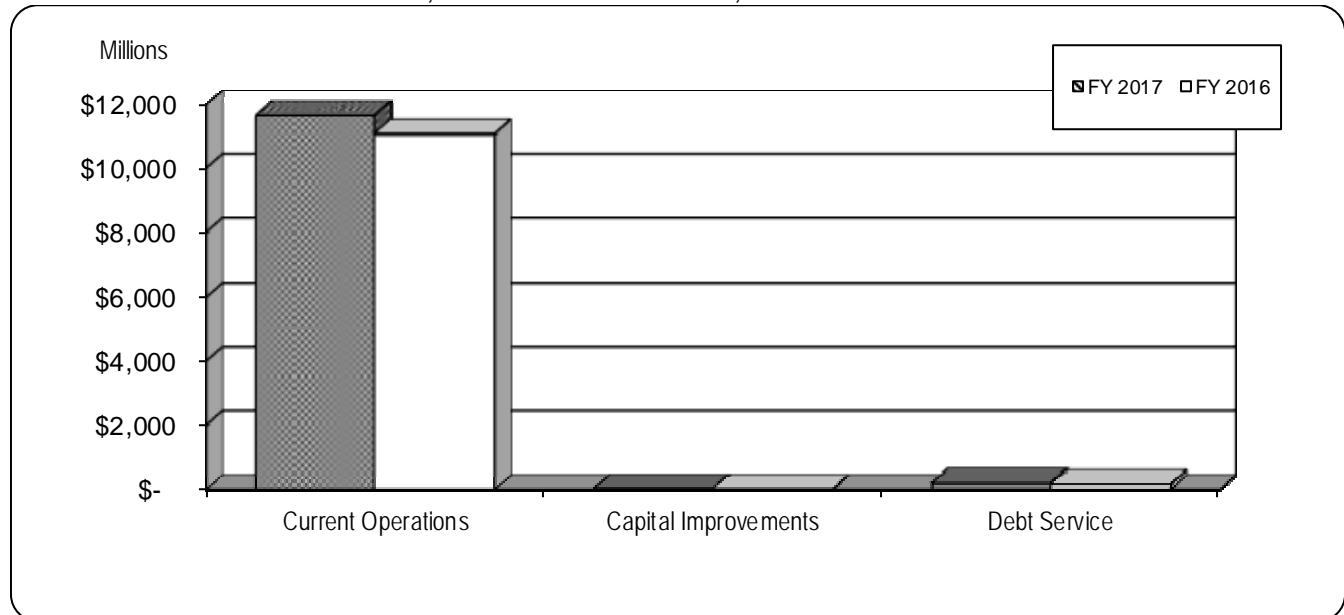
	FY 2017	FY 2016	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2017	FY 2016
Current Operations						
General Government	\$ 227.8	\$ 186.5	\$ 41.3	22.1%	1.9%	1.7%
Education	6,586.9	6,347.1	239.8	3.8%	55.5%	56.5%
Health and Human Services	2,855.1	2,718.4	136.7	5.0%	24.1%	24.2%
Economic Development	131.0	48.6	82.4	169.5%	1.1%	0.4%
Environment and Natural Resources	170.0	157.5	12.5	7.9%	1.4%	1.4%
Public Safety, Correction, and Regulation	1,553.4	1,454.1	99.3	6.8%	13.1%	12.9%
Agriculture	73.4	64.6	8.8	13.6%	0.6%	0.6%
Operating Reserves/Rounding	39.9	81.3	(41.4)	(50.9%)	0.3%	0.7%
<i>Total Current Operations</i>	<u>\$ 11,637.5</u>	<u>\$ 11,058.1</u>	<u>\$ 579.4</u>	5.2%	98.1%	98.4%
Capital Improvements						
Funded by General Fund	26.1	16.8	9.3	55.4%	0.2%	0.1%
Debt Service	199.6	165.0	34.6	21.0%	1.7%	1.5%
Total Appropriation Expenditures	<u>\$ 11,863.2</u>	<u>\$ 11,239.9</u>	<u>\$ 623.3</u>	5.5%	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 JANUARY 31, 2017 AND JANUARY 31, 2016



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

Actual appropriation expenditures through January 2017 were more than actual appropriation expenditures through January 2016 by \$623.3 million, or 5.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2017 were more than appropriation expenditures through January 2016 by \$579.4 million, or 5.2%.

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

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

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
January		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	\$ 5.3	\$ 4.7	\$ 33.8	\$ 34.5	\$ 65.1	\$ 57.6	51.9%	59.9%
Governor's Office	0.7	0.4	3.7	3.6	5.7	5.8	64.9%	62.1%
Governor-Special Projects	—	—	(1.0)	(0.7)	2.0	2.0	(50.0%)	(35.0%)
Military and Veterans Affairs	0.4	—	2.2	—	8.5	9.7	25.9%	—
Office of State Budget	0.6	0.6	4.3	3.9	8.0	7.7	53.8%	50.6%
Housing Finance Agency	35.4	—	50.7	16.2	50.7	21.6	100.0%	75.0%
Lieutenant Governor	—	0.1	0.4	0.4	0.7	0.7	57.1%	57.1%
Secretary of State	1.3	0.9	7.0	6.8	12.9	11.9	54.3%	57.1%
State Auditor	0.2	1.3	5.7	5.6	13.6	12.8	41.9%	43.8%
State Treasurer	0.6	0.5	2.4	2.9	10.8	10.3	22.2%	28.2%
Retirement and Employee Benefits	2.4	1.6	15.1	11.8	26.9	22.0	56.1%	53.6%
Administration	5.3	1.4	36.8	32.2	64.5	61.9	57.1%	52.0%
Office of the State Controller	1.5	3.7	11.8	14.1	23.5	22.9	50.2%	61.6%
Information Technology	(15.2)	0.9	1.2	1.0	55.4	12.0	2.2%	8.3%
Revenue	7.1	6.6	47.7	48.9	83.5	81.3	57.1%	60.1%
Board of Elections	0.4	0.5	3.5	2.7	6.7	6.8	52.2%	39.7%
Office of Administrative Hearings	0.1	0.4	2.5	2.6	5.3	5.2	47.2%	50.0%
	<u>\$ 46.1</u>	<u>\$ 23.6</u>	<u>\$ 227.8</u>	<u>\$ 186.5</u>	<u>\$ 443.8</u>	<u>\$ 352.2</u>	51.3%	53.0%
Reserves - General Assembly	4.5	—	9.2	1.3	22.8	14.8	40.4%	8.8%
Reserves - Contingency & Emergency	\$ —	\$ —	\$ (5.8)	\$ (3.5)	\$ 4.3	\$ 2.3	(134.9%)	(152.2%)
Reserves - SPA Salary Increases	—	—	—	—	16.4	8.8	—	—
Reserves - Salary Adjustments	—	—	(1.5)	—	—	1.7	—	—
Reserves - Minimum Market Adj	—	—	—	—	4.3	—	—	—
Reserves - Job Development Incentive Grants	—	—	—	57.8	—	57.8	—	100.0%
Reserves - Budget Transparency Initiative	—	—	—	—	—	0.8	—	—
Reserves - State Emergency Resp & Disaster	0.3	—	10.3	—	10.3	—	100.0%	—
Reserves - Severance Expenditure	—	0.2	—	(0.1)	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	0.1	—	—	—
Reserves - IT Fund	—	—	—	21.5	—	43.1	—	49.9%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	—	—	2.0	—	—
Reserves - One North Carolina Fund	—	—	—	7.0	—	7.0	—	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	—	0.2	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	30.0	—	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	30.0	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(2.3)	—	—	—	—
	<u>\$ 4.8</u>	<u>\$ 0.2</u>	<u>\$ 39.9</u>	<u>\$ 81.7</u>	<u>\$ 88.4</u>	<u>\$ 168.3</u>	45.1%	48.5%
Total - General Government	<u>\$ 50.9</u>	<u>\$ 23.8</u>	<u>\$ 267.7</u>	<u>\$ 268.2</u>	<u>\$ 532.2</u>	<u>\$ 520.5</u>	50.3%	51.5%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		FY 2017	FY 2016	Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016			FY 2017	FY 2016
Education								
Public Instruction	\$ 723.7	\$ 617.7	\$ 4,992.6	\$ 4,805.1	\$ 8,776.5	\$ 8,517.0	56.9%	56.4%
Community Colleges	84.3	86.9	569.9	560.2	1,101.6	1,068.9	51.7%	52.4%
	<u>\$ 808.0</u>	<u>\$ 704.6</u>	<u>\$ 5,562.5</u>	<u>\$ 5,365.3</u>	<u>\$ 9,878.1</u>	<u>\$ 9,585.9</u>	56.3%	56.0%
University System								
University of North Carolina - General Admin	\$ 4.6	\$ 3.1	\$ 25.3	\$ 23.4	\$ 45.6	\$ 44.0	55.5%	53.2%
UNC - GA Institutional Programs and Facilities	—	(0.1)	—	0.9	30.7	22.9	—	3.9%
UNC - GA Related Educational Programs	7.5	0.2	29.5	29.4	108.5	108.2	27.2%	27.2%
UNC - GA Aid to Private Institutions	15.3	6.6	102.0	79.0	171.6	116.7	59.4%	67.7%
UNC - Chapel Hill Academic Affairs	39.5	4.1	93.0	76.6	259.8	258.0	35.8%	29.7%
UNC - Chapel Hill Health Affairs	(1.4)	(5.8)	83.4	86.5	189.7	186.7	44.0%	46.3%
UNC - Chapel Hill Area Health Affairs	7.4	6.3	24.6	21.8	48.8	49.2	50.4%	44.3%
NCSU - Academic Affairs	18.7	18.3	135.6	138.8	413.8	410.3	32.8%	33.8%
NCSU - Agricultural Research	4.0	4.1	30.2	29.5	53.3	53.3	56.7%	55.3%
NCSU - Agricultural Extension Service	2.4	2.9	20.5	20.9	39.0	38.9	52.6%	53.7%
University of North Carolina at Greensboro	(7.5)	(6.8)	45.4	41.7	152.8	148.8	29.7%	28.0%
University of North Carolina at Charlotte	(9.1)	(6.6)	66.0	62.9	230.6	220.9	28.6%	28.5%
University of North Carolina at Asheville	(1.8)	2.5	17.2	16.7	39.7	38.8	43.3%	43.0%
University of North Carolina at Wilmington	6.1	8.4	47.9	49.1	122.4	114.1	39.1%	43.0%
University of North Carolina at Pembroke	3.0	3.6	27.7	26.3	55.5	54.2	49.9%	48.5%
East Carolina University	(16.4)	(15.4)	34.9	40.4	217.0	212.1	16.1%	19.0%
ECU - Health Affairs	3.2	1.9	32.2	28.3	74.8	73.6	43.0%	38.5%
North Carolina A&T University	(18.4)	(17.5)	17.3	20.2	92.0	92.6	18.8%	21.8%
Western Carolina University	(2.4)	(0.2)	25.2	28.6	91.2	91.8	27.6%	31.2%
Appalachian State University	7.9	(12.7)	47.4	38.8	137.4	133.8	34.5%	29.0%
Winston-Salem State University	(3.0)	2.0	24.1	31.0	65.7	65.7	36.7%	47.2%
Elizabeth City State University	2.5	1.5	17.4	15.6	32.6	32.4	53.4%	48.1%
Fayetteville State University	(0.2)	(0.3)	24.5	23.9	53.1	48.4	46.1%	49.4%
North Carolina Central University	(10.0)	(8.4)	24.9	28.2	84.8	80.0	29.4%	35.3%
University of North Carolina Sch of the Arts	2.7	—	15.8	11.3	30.9	29.6	51.1%	38.2%
North Carolina Sch of Science & Mathematics	1.8	1.6	12.4	12.0	21.7	20.3	57.1%	59.1%
Total University System	<u>\$ 56.4</u>	<u>\$ (6.7)</u>	<u>\$ 1,024.4</u>	<u>\$ 981.8</u>	<u>\$ 2,863.0</u>	<u>\$ 2,745.3</u>	35.8%	35.8%
Total - Education	<u>\$ 864.4</u>	<u>\$ 697.9</u>	<u>\$ 6,586.9</u>	<u>\$ 6,347.1</u>	<u>\$ 12,741.1</u>	<u>\$ 12,331.2</u>	51.7%	51.5%
Health and Human Services								
HHS - Administration and Support	\$ 17.5	\$ 7.2	\$ 57.6	\$ 38.0	\$ 112.5	\$ 99.8	51.2%	38.1%
Aging	3.2	3.0	25.3	23.6	44.9	43.9	56.3%	53.8%
Child Development	23.6	6.1	139.2	123.0	236.3	231.4	58.9%	53.2%
Health Services	10.8	10.7	96.9	75.0	168.4	142.0	57.5%	52.8%
Social Services	56.0	13.6	109.8	101.4	200.1	183.5	54.9%	55.3%
Medical Assistance	432.0	283.9	2,075.3	1,999.7	3,600.9	3,734.4	57.6%	53.5%
Children's Health Insurance	—	0.1	0.2	10.2	1.1	12.6	18.2%	81.0%
Health Benefits	0.3	—	(1.4)	—	9.7	5.0	(14.4%)	—
Services for the Blind and Deaf/HH	0.1	—	4.0	3.0	8.3	8.2	48.2%	36.6%
Mental Health/DD/SAS	24.7	26.5	323.3	323.8	584.0	612.0	55.4%	52.9%
Health Services Regulations	0.9	1.3	4.3	4.4	17.4	16.7	24.7%	26.3%
Vocational Rehabilitation	2.8	1.7	20.6	16.3	38.4	37.0	53.6%	44.1%
Total - Health and Human Services	<u>\$ 571.9</u>	<u>\$ 354.1</u>	<u>\$ 2,855.1</u>	<u>\$ 2,718.4</u>	<u>\$ 5,022.0</u>	<u>\$ 5,126.5</u>	56.9%	53.0%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		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	\$ 12.7	\$ 13.2	\$ 120.1	\$ 36.2	\$ 159.5	\$ 59.1	75.3%	61.3%
Commerce - State Aid to Nonstate Entities	1.7	1.5	10.9	12.4	18.7	20.8	58.3%	59.6%
Total - Economic Development	\$ 14.4	\$ 14.7	\$ 131.0	\$ 48.6	\$ 178.2	\$ 79.9	73.5%	60.8%
Environment & Natural Resources								
Environmental Quality	\$ 7.5	\$ 17.5	\$ 59.6	\$ 51.0	\$ 112.8	\$ 81.4	52.8%	62.7%
Wildlife Resources	0.6	1.1	5.7	6.4	10.5	10.2	54.3%	62.7%
Natural and Cultural Resources	12.6	12.1	104.4	99.7	186.1	163.9	56.1%	60.8%
Roanoke Island Commission	—	0.1	0.3	0.4	0.6	0.5	50.0%	80.0%
Total - Environment & Natural Resources	\$ 20.7	\$ 30.8	\$ 170.0	\$ 157.5	\$ 310.0	\$ 256.0	54.8%	61.5%
Public Safety, Correction, & Regulation								
Judicial	\$ 51.5	\$ 48.9	\$ 371.6	\$ 343.3	\$ 639.9	\$ 601.6	58.1%	57.1%
Justice	4.0	5.5	31.5	31.7	58.9	55.1	53.5%	57.5%
Labor	1.4	1.3	6.7	7.2	16.7	16.2	40.1%	44.4%
Insurance	3.0	3.5	20.4	19.6	42.5	38.8	48.0%	50.5%
Public Safety	171.1	143.0	1,123.2	1,052.3	1,965.8	1,861.1	57.1%	56.5%
Total - Public Safety, Correction, & Regulation	\$ 231.0	\$ 202.2	\$ 1,553.4	\$ 1,454.1	\$ 2,723.8	\$ 2,572.8	57.0%	56.5%
Agriculture								
Agriculture and Consumer Services	\$ 10.8	\$ 9.7	\$ 73.4	\$ 64.6	\$ 165.9	\$ 116.5	44.2%	55.5%
Rounding [*]	\$ (0.2)	\$ (0.2)	\$ —	\$ (0.4)	\$ (0.6)	\$ (0.3)	N/A	N/A
Total Current Operations	\$ 1,763.9	\$ 1,333.0	\$ 11,637.5	\$ 11,058.1	\$21,672.6	\$21,003.1	53.7%	52.6%
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	\$ (0.5)	\$ —	\$ 199.6	\$ 165.0	\$ 742.7	\$ 714.8	26.9%	23.1%
Total Appropriation Expenditures	\$ 1,763.4	\$ 1,333.0	\$ 11,863.2	\$ 11,239.9	\$22,441.4	\$21,734.7	52.9%	51.7%

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 JANUARY 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	\$ 8,140	\$ 37,931	\$ 19,600	\$ 111,267
Total - Agriculture	<u>\$ 8,140</u>	<u>\$ 37,931</u>	<u>\$ 19,600</u>	<u>\$ 111,267</u>
Debt Service				
State Treasurer	\$ 536	\$ 2,241	\$ 14	\$ 200,196
State Treasurer-Federal	-	-	-	1,617
Total Debt Service	<u>\$ 536</u>	<u>\$ 2,241</u>	<u>\$ 14</u>	<u>\$ 201,813</u>
Education				
Public Instruction	\$ 215,758	\$ 1,242,122	\$ 940,096	\$ 6,234,692
Community Colleges	47,899	401,724	132,216	971,672
UNC Systems	548,314	2,198,458	588,253	3,222,813
Total - Education	<u>\$ 811,971</u>	<u>\$ 3,842,304</u>	<u>\$ 1,660,565</u>	<u>\$ 10,429,177</u>
Economic Development				
Commerce	\$ 2,280	\$ 34,974	\$ 14,917	\$ 155,037
Commerce-State Aid	-	-	1,763	10,933
Total - Economic Development	<u>\$ 2,280</u>	<u>\$ 34,974</u>	<u>\$ 16,680</u>	<u>\$ 165,970</u>
Environment & Natural Resources				
Environmental Quality	\$ 6,181	\$ 43,632	\$ 13,462	\$ 103,261
Wildlife Resources	4,801	37,451	5,348	43,109
Natural and Cultural Resources	1,744	21,078	14,125	125,525
Roanoke Island	-	-	50	320
Total - Environ. & Natural Resources	<u>\$ 12,726</u>	<u>\$ 102,161</u>	<u>\$ 32,985</u>	<u>\$ 272,215</u>
General Government				
General Assembly	\$ 61	\$ 434	\$ 5,338	\$ 34,189
Governor	132	851	802	4,571
Governor-Special Projects	-	2,681	90	1,729
Budget, Planning & Management	16	77	573	4,381
Military and Veterans Affairs	3,070	28,567	3,484	30,791
Housing Finance Authority	-	-	35,330	50,660
Governor	-	-	4,450	9,150
Lt. Governor	-	-	55	409
Secretary of State	15	265	1,313	7,301
State Auditor	1,154	4,713	1,335	10,383
State Treasurer-Administration	3,785	22,530	4,105	24,971
State Treasurer-Retirement	-	-	2,363	15,100
Administration	618	12,064	5,946	48,895
State Controller	94	909	1,591	12,740
Information Technology	16,540	20,637	1,258	21,788
Revenue	6,303	27,218	13,329	74,887
Board of Elections	-	86	427	3,582
Administrative Hearings	355	1,605	529	4,151
Reserve-Contingency/Emergency	-	5,847	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	1,659	-	123
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	25,000	25,000	25,000	25,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	75,928	75,928	76,228	86,228
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 JANUARY 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	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	30,000
Reserve - Eugenic Sterlization Comp	-	2,300	-	-
Other	-	-	-	-
Total - General Government	\$ 133,071	\$ 233,371	\$ 183,546	\$ 501,029
Health and Human Services				
HHS-Administration	\$ 7,979	\$ 38,893	\$ 25,471	\$ 96,531
Aging	4,230	27,708	7,429	53,018
Child Development	43,251	250,867	66,856	390,116
Health Services	47,170	319,853	57,745	416,707
Social Services	109,392	578,385	164,128	688,168
Medical Assistance	848,453	6,141,058	1,280,754	8,216,446
NC Health Choice	20,088	114,587	20,062	114,798
Health Benefits	148	5,061	457	3,709
Blind Services	2,539	17,155	2,998	21,182
Mental Health	58,861	500,527	83,623	823,836
Facility Services	4,073	29,392	4,890	33,709
Vocational Rehabilitation Services	7,658	52,749	10,299	73,303
Total - Health and Human Services	\$ 1,153,842	\$ 8,076,235	\$ 1,724,712	\$ 10,931,523
Public Safety, Correction, and Regulation				
Judicial	\$ 221	\$ 1,544	\$ 41,944	\$ 300,410
Judicial-Indigent Defense	639	3,857	11,373	76,537
Justice	3,811	18,453	7,854	49,993
Labor	978	10,673	2,408	17,386
Insurance	936	8,482	3,418	28,877
Public Safety	21,125	129,519	195,566	1,252,692
Total - Public Safety, Correction and Regulation	\$ 27,710	\$ 172,528	\$ 262,563	\$ 1,725,895
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 26,073
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 26,073
Tax Codes				
Estate	\$ 46	\$ 636	\$ -	\$ 134
License Schedule B	5,693	19,325	57	1,050
Tobacco	25,456	174,585	2,406	18,090
Franchise	56,463	396,428	1,222	5,766
Individual Income	1,234,108	7,174,398	33,719	369,532
Sales & Use	1,059,429	6,772,307	357,845	2,493,394
Beverage	40,984	237,793	9,851	29,348
Gift	-	1	-	-
Freight Car	1	5	-	-
Insurance	5,652	161,761	8	11,793
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	26,291	412,831	10,790	152,988
Real Estate	6,833	40,262	-	6
White Goods	537	3,632	799	1,784
Scrap Tire	1,795	11,708	3,257	7,053

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	4,617	28,241	113	478
Solid Waste	3,352	13,712	4,535	9,073
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,471,257	\$ 15,447,625	\$ 424,602	\$ 3,100,489
Nontax Codes				
Insurance-Nontax	\$ -	\$ 12,883	\$ -	\$ -
Secretary of State-Nontax	36,432	57,882	33	344
License & Fees-Nontax	1,927	12,798	268	2,564
Gas & Oil Inspection	231	861	-	-
Deed Mortgage Registration Fee	629	4,323	503	3,458
Board of Elections	8	41	1	31
DHHS	266	1,124	-	8
Disproportionate Share	-	147,000	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	16	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	3,210	31,480	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	296	2,285	224	1,994
DPS - ABC Board	395	2,986	240	976
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	2	-	-
Judicial	18,641	134,138	8	68
Sales & Use	1,045	6,302	-	-
Intra State Transfer	90	2,803	-	-
Probation Supervision Fees	753	6,093	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	384	3,107	-	-
Sales Tax Refund	114	1,087	-	-
Miscellaneous	2	74	2	2
Parole Supervision Fees	88	670	-	-
Banking & Investment Fees	671	2,354	-	-
Total - Nontax Codes	\$ 65,182	\$ 430,309	\$ 1,279	\$ 9,445
Total Reverting	\$ 4,686,715	\$ 28,379,679	\$ 4,326,546	\$ 27,474,896
Beginning Unreserved Cash	\$ 580,094			
Year-To-Date Receipts	28,379,679			
Year-To-Date Disbursements	27,474,896			
Reservations:				
Medicaid Transformation Fund	(150,000)			
Ending Unreserved Cash	\$ 1,334,877			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 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	\$ 2,124	\$ 8,431	\$ 1,326	\$ 5,935	\$ 20,993
Total Agriculture	<u>\$ 18,497</u>	<u>\$ 2,124</u>	<u>\$ 8,431</u>	<u>\$ 1,326</u>	<u>\$ 5,935</u>	<u>\$ 20,993</u>
Debt Service						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ 477
State Treasurer-Retirement	-	14	121,327	14	121,327	-
Total - Debt Service	<u>\$ 477</u>	<u>\$ 14</u>	<u>\$ 121,327</u>	<u>\$ 14</u>	<u>\$ 121,327</u>	<u>\$ 477</u>
Education						
Public Instruction-Special Revenue	\$ 17,095	\$ 1,012	\$ 15,360	\$ 294	\$ 2,151	\$ 30,304
Public Instruction-School Technology	11,422	34	33,364	3,726	19,849	24,937
Public Instruction-IT Projects	3,301	-	-	-	1,661	1,640
Public Instruction-Pub Sch Bldg Fund	110,198	12,169	50,700	5,851	35,323	125,575
Public Instruction-Trust	5,036	953	18,988	8,028	17,754	6,270
Public Instruction-Local Payroll	37	4,559	38,224	4,682	38,198	63
Public Instruction-Internal Service	60,886	5,630	117,402	10,522	81,733	96,555
Community Colleges-Special Rev	8,890	962	3,065	1,031	4,310	7,645
Community Colleges-IT Projects	7,592	-	1,250	61	1,056	7,786
Community Colleges-Trust	5,679	11	16,982	485	9,854	12,807
Total - Education	<u>\$ 230,136</u>	<u>\$ 25,330</u>	<u>\$ 295,335</u>	<u>\$ 34,680</u>	<u>\$ 211,889</u>	<u>\$ 313,582</u>
Economic Development						
Commerce-Floyd Relief	\$ 171	\$ -	\$ 10	\$ -	\$ -	\$ 181
Commerce-Special Revenue	113,460	16,280	210,217	13,048	155,219	168,458
Commerce-IT Projects	272	-	-	-	51	221
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	10,018	9	1,089	-	-	11,107
Commerce-Div of Employ Sec	23,876	7,147	55,218	7,395	61,590	17,504
Total - Economic Development	<u>\$ 147,874</u>	<u>\$ 23,436</u>	<u>\$ 266,534</u>	<u>\$ 20,443</u>	<u>\$ 216,860</u>	<u>\$ 197,548</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 49	\$ -	\$ 690	\$ -	\$ 718	\$ 21
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	5,545	29	1,557	497	1,504	5,598
Natural and Cultural Resources	466	26	72	2	32	506
C W M T F	46,245	311	14,170	411	8,622	51,793
Land & Water Conservation Fund	782	-	2,831	-	2,709	904
Natural & Cultural Res-LWS	709	1	2,196	-	2,133	772
Aquariums	2,405	-	1,039	(57)	60	3,384
Parks & Recreation Trust Fund	16,689	144	13,090	15	11,972	17,807
Natural and Cultural Res-Int Bearing	142	10	44	2	27	159
Wildlife	11,106	3,034	29,242	4,024	32,563	7,785
Total - Environment and Natural Resources	<u>\$ 84,899</u>	<u>\$ 3,555</u>	<u>\$ 64,931</u>	<u>\$ 4,894</u>	<u>\$ 60,340</u>	<u>\$ 89,490</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 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	\$ 71,463	\$ 405,818	\$ 71,331	\$ 338,415	\$ 161,045
Governor's Office-Disaster Relief	-	3,471	13,793	3,471	13,793	-
Payroll Imprest Fund	-	718,672	4,891,531	718,672	4,891,531	-
OSBM-IT Projects	-	-	847	63	69	778
General Assembly	8,856	8	29	-	-	8,885
State Treasurer	3,644	621	5,886	307	3,477	6,053
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	42,942	6,177	30,463	3,031	23,383	50,022
State Controller	30,849	903	6,595	2,733	7,471	29,973
Statewide-Worker's Comp Plan	4,202	8,966	58,309	8,919	58,170	4,341
Revenue-Project Collect	59,126	2,249	17,234	4,903	20,320	56,040
Revenue-Tax Distribution	-	253,221	2,101,474	253,221	2,101,474	-
Revenue-Lee Act Credits	295	-	8	5	9	294
Revenue-Tax Transfer Fees	4,267	196	1,139	504	761	4,645
Revenue-IT Project	17,352	48	404	2,383	4,887	12,869
Revenue-E 911 Fee	900	1,117	6,907	985	5,833	1,974
Board of Elections	3,708	3	19	-	371	3,356
NC Infrastructure Finance Corp	-	-	83,585	-	83,585	-
Information Technology	33,020	1,323	3,864	13,452	31,854	5,030
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,234	75	153	34	185	1,202
Total - General Government	\$ 304,037	\$ 1,068,513	\$ 7,628,058	\$ 1,084,014	\$ 7,585,588	\$ 346,507
Health and Human Services						
Health Services	\$ 1	\$ 14,241	\$ 106,114	\$ 11,165	\$ 102,877	\$ 3,238
Social Services	3,685	1,339	3,833	1,198	2,093	5,425
Medical Assistance	46,061	6,497	86,371	23,142	103,936	28,496
Facility Services	21,127	371	2,711	231	594	23,244
DHHS-Administration	26,448	17,068	71,046	16,979	71,311	26,183
Aging	-	-	62	-	62	-
Blind Services	5	-	3	-	3	5
Total - Health and Human Services	\$ 97,327	\$ 39,516	\$ 270,140	\$ 52,715	\$ 280,876	\$ 86,591
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 264	\$ 5	\$ 41	\$ 11	\$ 60	\$ 245
Public Safety	86,078	15,980	53,199	9,298	47,694	91,583
Total - Public Safety, Correction and Regulation	\$ 86,342	\$ 15,985	\$ 53,240	\$ 9,309	\$ 47,754	\$ 91,828
Total Nonreverting	\$ 969,589	\$ 1,178,473	\$ 8,707,996	\$ 1,207,395	\$ 8,530,569	\$ 1,147,016

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%).