



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

September 11, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended July 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**

JULY 31, 2017

*Expressed in Millions*

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 5,219.4	Sales and Use Taxes Payable	\$ 554.4
		Beverage Taxes Payable	8.7
		Solid Waste Disposal	4.1
		White Goods Disposal Taxes Payable	0.7
		Scrap Tire Disposal Taxes Payable	3.6
		<b>Total Liabilities</b>	<u>\$ 571.5</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,838.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	136.6
		Emergency Response & Disaster Relief Fd	51.0
		Carryforward Reserve	394.7
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	300.0
		Non-Reverting Departmental Funds	1,155.4
		<b>Total Reserved</b>	<u>\$ 4,062.3</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2017	\$ 471.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	189.1
		<b>Total Unreserved</b>	<u>\$ 585.6</u>
		<b>Total Fund Balance</b>	<u>\$ 4,647.9</u>
<b>Total Assets</b>	<u>\$ 5,219.4</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 5,219.4</u>

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

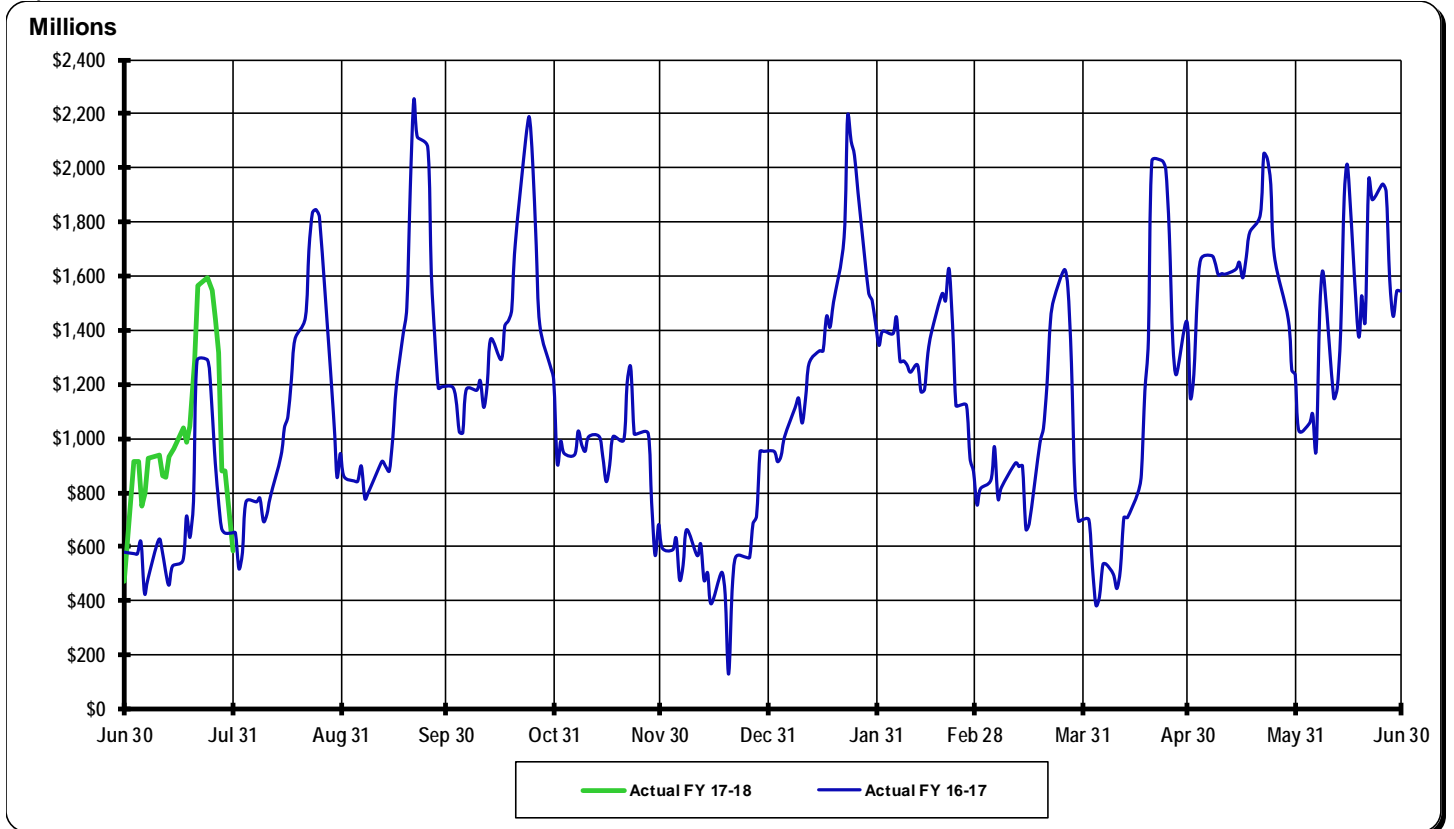
FISCAL YEAR-TO-DATE JULY 31, 2017 AND JULY 31, 2016  
Expressed in Millions

Fund Balance:	2017-18	2016-17	Change	%Change
<b>Reserved:</b>				
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%
Carry Forward Reserve.....	394.7	335.0	59.7	17.8%
Emergency Response & Disaster Relief Fd .....	51.0	3.9	47.1	1207.7%
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.....	1,155.4	950.8	204.6	21.5%
<b>Total Reserved.....</b>	<b>\$ 4,062.3</b>	<b>\$ 3,380.5</b>	<b>\$ 681.8</b>	<b>20.2%</b>
<b>Unreserved:</b>				
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....	189.1	282.6	(93.5)	(33.1)%
<b>Total Unreserved.....</b>	<b>\$ 585.6</b>	<b>\$ 712.7</b>	<b>\$ (127.1)</b>	<b>(17.8)%</b>
<b>Total Fund Balance.....</b>	<b>\$ 4,647.9</b>	<b>\$ 4,093.2</b>	<b>\$ 554.7</b>	<b>13.6%</b>

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 JULY 31, 2017 AND FISCAL YEAR ENDED JUNE 30, 2017  
Expressed in Millions



# STATE OF NORTH CAROLINA

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

## GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

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

Expressed in Millions

	July		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
<b>Beg. Unreserved Fund Balance</b>	\$ 471.5	\$ 580.1	\$ 471.5	\$ 580.1	\$ 471.5	\$ 580.1		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 471.5</u>	<u>\$ 580.1</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>	<u>\$ 471.5</u>	<u>\$ 580.1</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 809.1	\$ 803.0	\$ 809.1	\$ 803.0	\$ 12,341.4	\$ 11,618.3	6.6%	6.9%
Corporate Income	6.8	7.6	6.8	7.6	732.3	911.5	0.9%	0.8%
Sales and Use	694.3	692.5	694.3	692.5	7,334.5	6,970.7	9.5%	9.9%
Franchise	25.8	20.1	25.8	20.1	605.8	551.9	4.3%	3.6%
Insurance	6.4	(2.8)	6.4	(2.8)	490.4	505.1	1.3%	(0.6%)
Beverage	27.0	33.8	27.0	33.8	368.5	341.3	7.3%	9.9%
Estate	—	—	—	—	—	—	—	—
Privilege License	6.7	6.3	6.7	6.3	26.3	31.6	25.5%	19.9%
Tobacco Products	23.1	23.8	23.1	23.8	257.1	253.8	9.0%	9.4%
Real Estate Conveyance Excise	8.2	6.9	8.2	6.9	68.3	60.3	12.0%	11.4%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	3.7	4.4	3.7	4.4	2.4	2.3	154.2%	191.3%
White Goods Disposal	0.6	0.6	0.6	0.6	2.2	2.2	27.3%	27.3%
Scrap Tire Disposal	1.9	1.9	1.9	1.9	5.8	6.2	32.8%	30.6%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.9	4.7	3.9	4.7	50.2	47.0	7.8%	10.0%
Other	1.1	—	1.1	—	1.6	1.5	68.8%	—
<b>Total Tax Revenue</b>	<u>\$ 1,618.6</u>	<u>\$ 1,602.8</u>	<u>\$ 1,618.6</u>	<u>\$ 1,602.8</u>	<u>\$ 22,286.8</u>	<u>\$ 21,303.7</u>	<u>7.3%</u>	<u>7.5%</u>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 6.5	\$ 6.1	\$ 6.5	\$ 6.1	\$ 60.1	\$ 37.5	10.8%	16.3%
Judicial Fees	19.3	19.4	19.3	19.4	240.9	242.6	8.0%	8.0%
Insurance	1.5	1.2	1.5	1.2	75.5	77.0	2.0%	1.6%
Disproportionate Share	—	—	—	—	164.7	147.0	—	—
Master Settlement Agreement	—	—	—	—	119.7	127.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	6.4	6.2	6.4	6.2	185.8	184.8	3.4%	3.4%
<b>Total Non-Tax Revenue</b>	<u>\$ 33.7</u>	<u>\$ 32.9</u>	<u>\$ 33.7</u>	<u>\$ 32.9</u>	<u>\$ 846.7</u>	<u>\$ 816.3</u>	<u>4.0%</u>	<u>4.0%</u>
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,652.3</u>	<u>\$ 1,635.7</u>	<u>\$ 1,652.3</u>	<u>\$ 1,635.7</u>	<u>\$ 23,133.5</u>	<u>\$ 22,120.0</u>	<u>7.1%</u>	<u>7.4%</u>
<b>Total Availability</b>	<u>\$ 2,123.8</u>	<u>\$ 2,215.8</u>	<u>\$ 2,123.8</u>	<u>\$ 2,215.8</u>	<u>\$ 23,605.0</u>	<u>\$ 22,700.1</u>	<u>9.0%</u>	<u>9.8%</u>
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,461.6	\$ 1,351.7	\$ 1,461.6	\$ 1,351.7	\$ 22,252.0	\$ 21,672.6	6.6%	6.2%
Capital Improvements:								
Funded by General Fund	—	—	—	—	49.7	26.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	1.6	1.4	1.6	1.4	728.8	742.7	0.2%	0.2%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,463.2</u>	<u>\$ 1,353.1</u>	<u>\$ 1,463.2</u>	<u>\$ 1,353.1</u>	<u>\$ 23,030.5</u>	<u>\$ 22,441.4</u>	<u>6.4%</u>	<u>6.0%</u>
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	\$ 660.6	\$ 862.7	\$ 660.6	\$ 862.7	\$ 574.5	\$ 258.7		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	(75.0)	(150.0)	(75.0)	(150.0)	(75.0)	(150.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 585.6</u>	<u>\$ 712.7</u>	<u>\$ 585.6</u>	<u>\$ 712.7</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 JULY 2017 AND 2016, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	July				Year-To-Date Through July			
	FY 2018	FY 2017	Change	% Change	FY 2018	FY 2017	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 809.1	\$ 803.0	\$ 6.1	0.8%	\$ 809.1	\$ 803.0	\$ 6.1	0.8%
Corporate Income	6.8	7.6	(0.8)	(10.5)%	6.8	7.6	(0.8)	(10.5)%
Sales and Use	694.3	692.5	1.8	0.3%	694.3	692.5	1.8	0.3%
Franchise	25.8	20.1	5.7	28.4%	25.8	20.1	5.7	28.4%
Insurance	6.4	(2.8)	9.2	328.6%	6.4	(2.8)	9.2	328.6%
Beverage	27.0	33.8	(6.8)	(20.1)%	27.0	33.8	(6.8)	(20.1)%
Estate	—	—	—	—	—	—	—	—
Privilege License	6.7	6.3	0.4	6.3%	6.7	6.3	0.4	6.3%
Tobacco Products	23.1	23.8	(0.7)	(2.9)%	23.1	23.8	(0.7)	(2.9)%
Real Estate Conveyance Excise	8.2	6.9	1.3	18.8%	8.2	6.9	1.3	18.8%
Gift	—	—	—	—	—	—	—	—
Solid Waste	3.7	4.4	(0.7)	(15.9)%	3.7	4.4	(0.7)	(15.9)%
White Goods Disposal	0.6	0.6	—	—	0.6	0.6	—	—
Scrap Tire Disposal	1.9	1.9	—	—	1.9	1.9	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.9	4.7	(0.8)	(17.0)%	3.9	4.7	(0.8)	(17.0)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	1.1	—	1.1	—	1.1	—	1.1	—
<b>Total Tax Revenue</b>	<b>\$ 1,618.6</b>	<b>\$ 1,602.8</b>	<b>\$ 15.8</b>	<b>1.0%</b>	<b>\$ 1,618.6</b>	<b>\$ 1,602.8</b>	<b>\$ 15.8</b>	<b>1.0%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 6.5	\$ 6.1	\$ 0.4	6.6%	\$ 6.5	\$ 6.1	\$ 0.4	6.6%
Judicial Fees	19.3	19.4	(0.1)	(0.5)%	19.3	19.4	(0.1)	(0.5)%
Insurance	1.5	1.2	0.3	25.0%	1.5	1.2	0.3	25.0%
Disproportionate Share	—	—	—	—	—	—	—	—
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	6.4	6.2	0.2	3.2%	6.4	6.2	0.2	3.2%
<b>Total Non-Tax Revenue</b>	<b>\$ 33.7</b>	<b>\$ 32.9</b>	<b>\$ 0.8</b>	<b>2.4%</b>	<b>\$ 33.7</b>	<b>\$ 32.9</b>	<b>\$ 0.8</b>	<b>2.4%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,652.3</b>	<b>\$ 1,635.7</b>	<b>\$ 16.6</b>	<b>1.0%</b>	<b>\$ 1,652.3</b>	<b>\$ 1,635.7</b>	<b>\$ 16.6</b>	<b>1.0%</b>

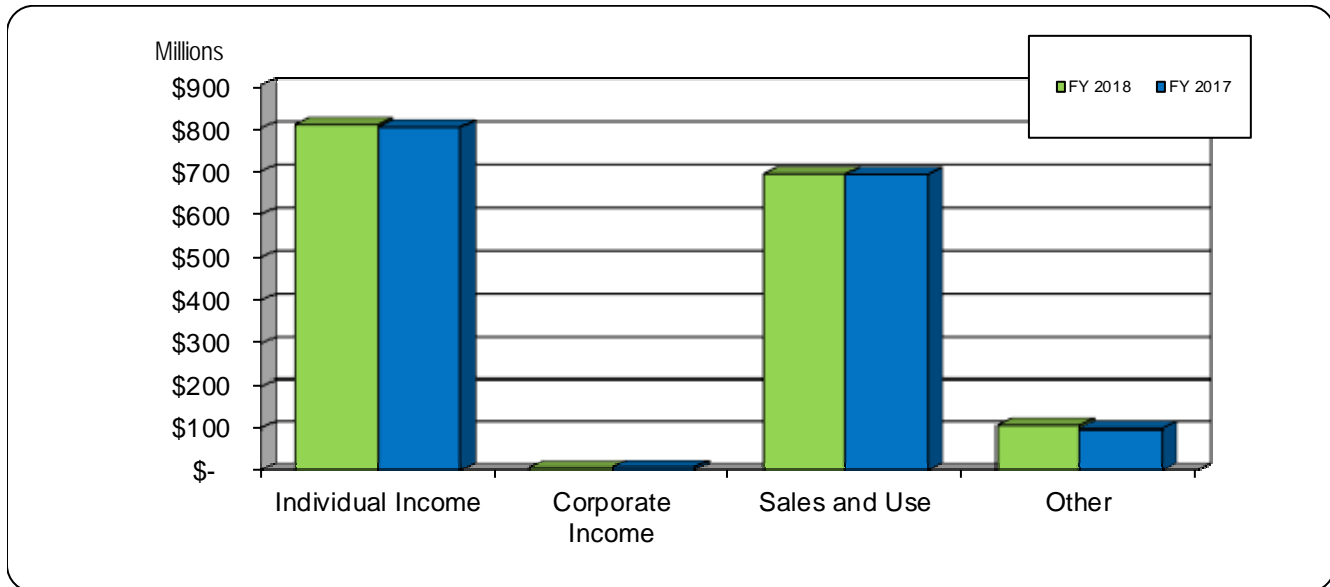
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2018, when compared to the prior year through July 31, actual net tax and non-tax revenues increased by \$16.6 million, or 1.0%. Tax revenues through July 2017 increased by \$15.8 million, or 1.0%, and non-tax revenues increased by \$0.8 million, or 2.4%.

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

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

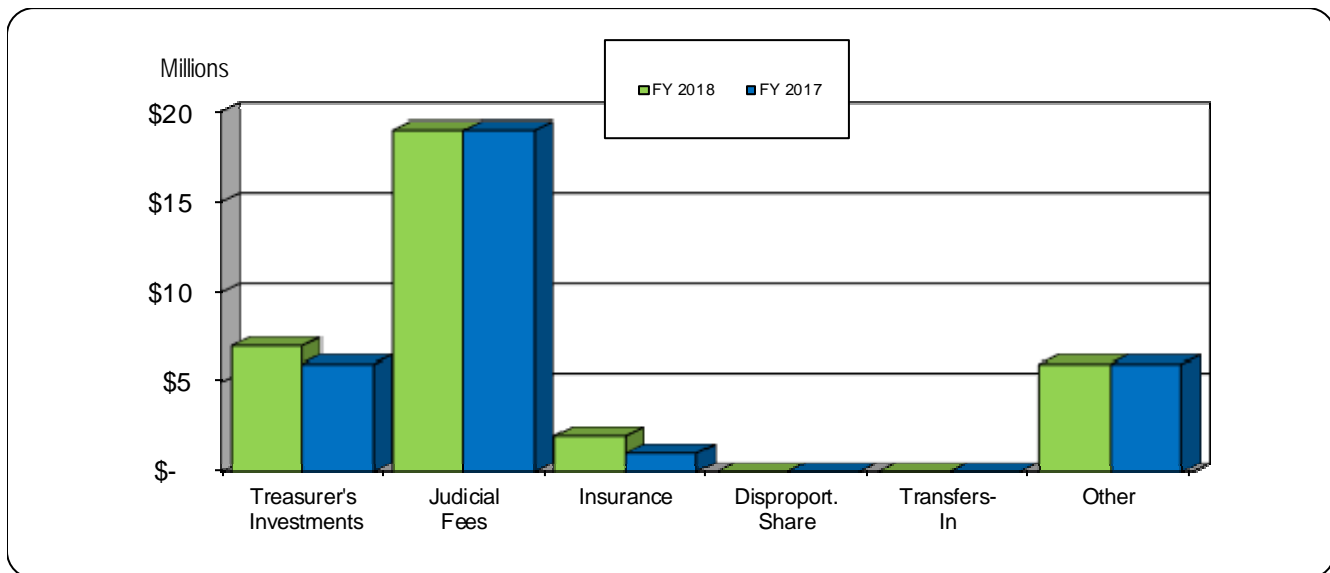
FISCAL YEAR-TO-DATE JULY 31, 2017 AND JULY 31, 2016



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

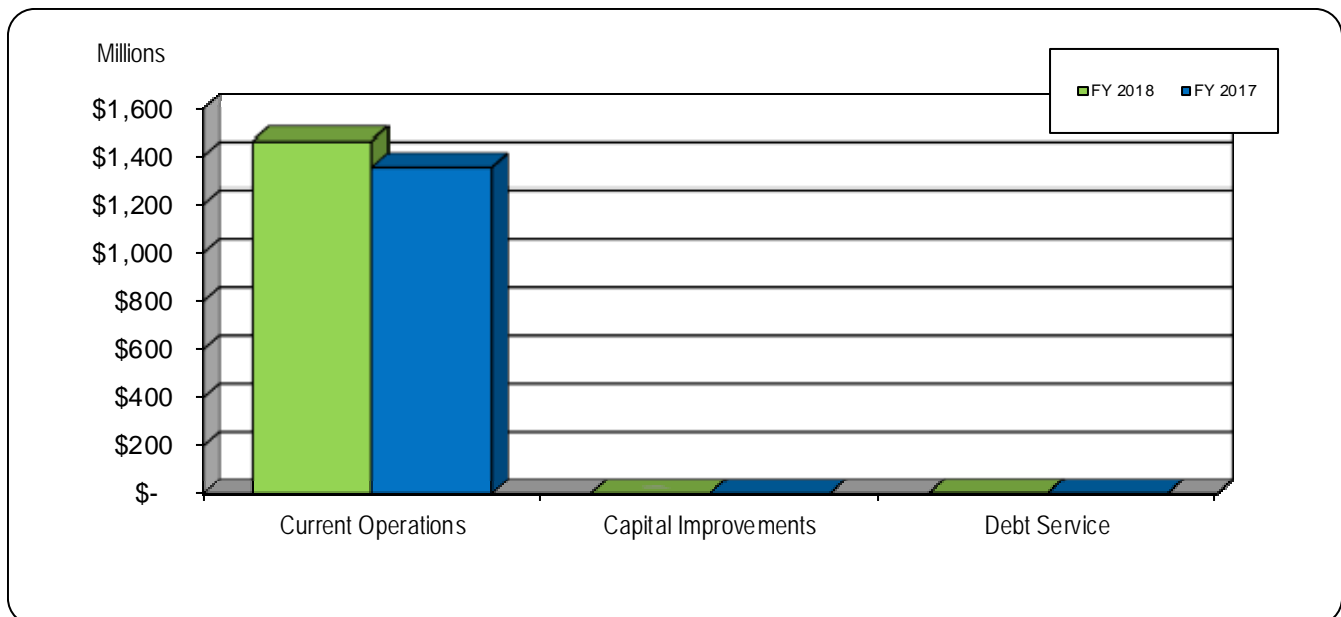
Current Operations	FY 2018	FY 2017	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2018	FY 2017
General Government	\$ 38.0	\$ 29.0	\$ 9.0	31.0%	2.6%	2.1%
Education	654.3	580.1	74.2	12.8%	44.7%	42.9%
Health and Human Services	511.5	496.3	15.2	3.1%	35.0%	36.7%
Economic Development	6.7	7.3	(0.6)	(8.2%)	0.5%	0.5%
Environment and Natural Resources	17.4	18.8	(1.4)	(7.4%)	1.2%	1.4%
Public Safety, Correction, and Regulation	225.0	212.6	12.4	5.8%	15.4%	15.7%
Agriculture	8.7	7.7	1.0	13.0%	0.6%	0.6%
Operating Reserves/Rounding	—	(0.1)	0.1	100.0%	—	—
<i>Total Current Operations</i>	<u>\$ 1,461.6</u>	<u>\$ 1,351.7</u>	<u>\$ 109.9</u>	8.1%	99.9%	99.9%
<b>Capital Improvements</b>						
Funded by General Fund	—	—	—	—	—	—
<b>Debt Service</b>	1.6	1.4	0.2	14.3%	0.1%	0.1%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,463.2</u>	<u>\$ 1,353.1</u>	<u>\$ 110.1</u>	8.1%	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 JULY 31, 2017 AND JULY 31, 2016



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

Actual appropriation expenditures through July 2017 were more than actual appropriation expenditures through July 2016 by \$110.1 million, or 8.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through July 2017 were more than appropriation expenditures through July 2016 by \$109.9 million, or 8.1%.



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

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

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
July		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	\$ 5.3	\$ 5.1	\$ 5.3	\$ 5.1	\$ 66.0	\$ 65.1	8.0%	7.8%
Governor's Office	0.4	0.6	0.4	0.6	5.4	5.7	7.4%	10.5%
Governor-Special Projects	—	—	—	—	—	2.0	—	—
Military and Veterans Affairs	0.6	0.3	0.6	0.3	11.5	8.5	5.2%	3.5%
Office of State Budget	0.5	0.6	0.5	0.6	8.2	8.0	6.1%	7.5%
Office of State Budget - Special	—	—	—	—	12.8	—	—	—
Housing Finance Agency	3.7	1.8	3.7	1.8	14.6	50.7	25.3%	3.6%
Lieutenant Governor	0.1	0.1	0.1	0.1	0.8	0.7	12.5%	14.3%
Secretary of State	1.0	1.0	1.0	1.0	13.1	13.1	7.6%	7.6%
State Auditor	1.7	1.3	1.7	1.3	13.8	13.6	12.3%	9.6%
State Treasurer	0.1	0.4	0.1	0.4	4.8	10.8	2.1%	3.7%
Retirement and Employee Benefits Administration	5.0	4.5	5.0	4.5	63.9	64.6	7.8%	7.0%
Office of the State Controller	0.7	1.8	0.7	1.8	20.9	23.6	3.3%	7.6%
Information Technology	3.5	—	3.5	—	51.5	55.3	6.8%	—
Revenue	7.9	8.9	7.9	8.9	84.6	83.6	9.3%	10.6%
Board of Elections	0.4	0.5	0.4	0.5	6.6	6.7	6.1%	7.5%
Office of Administrative Hearings	0.4	0.4	0.4	0.4	6.0	5.3	6.7%	7.5%
	<u>\$ 38.0</u>	<u>\$ 29.0</u>	<u>\$ 38.0</u>	<u>\$ 29.0</u>	<u>\$ 412.4</u>	<u>\$ 444.2</u>	<u>9.2%</u>	<u>6.5%</u>

Reserves - General Assembly	—	—	—	—	—	22.8	—	—
Reserves - Contingency & Emergency	—	—	—	—	—	3.0	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	4.8	—	—
Reserves - Salary Adjustments	—	—	—	—	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	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	9.7	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	—	100.1	—	—	—
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	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 185.3</u>	<u>\$ 75.3</u>	<u>—</u>	<u>—</u>
<b>Total - General Government</b>	<u>\$ 38.0</u>	<u>\$ 29.0</u>	<u>\$ 38.0</u>	<u>\$ 29.0</u>	<u>\$ 597.7</u>	<u>\$ 519.5</u>	<u>6.4%</u>	<u>5.6%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	July		Year-To-Date		FY 2018	FY 2017	Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017			FY 2018	FY 2017
<b>Education</b>								
Public Instruction	\$ 546.3	\$ 499.5	\$ 546.3	\$ 499.5	\$ 9,046.4	\$ 8,777.1	6.0%	5.7%
Community Colleges	94.1	90.4	94.1	90.4	1,122.3	1,101.6	8.4%	8.2%
	<u>\$ 640.4</u>	<u>\$ 589.9</u>	<u>\$ 640.4</u>	<u>\$ 589.9</u>	<u>\$10,168.7</u>	<u>\$ 9,878.7</u>	6.3%	6.0%
<b>University System</b>								
University of North Carolina - General Admin	\$ 2.4	\$ 1.8	\$ 2.4	\$ 1.8	\$ 42.2	\$ 46.6	5.7%	3.9%
UNC - GA Institutional Programs and Facilities	—	—	—	—	108.7	17.7	—	—
UNC - GA Related Educational Programs	—	0.2	—	0.2	110.0	108.5	—	0.2%
UNC- GA Aid to Private Institutions	0.2	(3.1)	0.2	(3.1)	155.3	171.6	0.1%	(1.8)%
UNC - Chapel Hill Academic Affairs	10.8	13.4	10.8	13.4	252.6	260.9	4.3%	5.1%
UNC - Chapel Hill Health Affairs	9.2	13.9	9.2	13.9	195.7	190.5	4.7%	7.3%
UNC - Chapel Hill Area Health Affairs	2.2	2.4	2.2	2.4	48.8	48.8	4.5%	4.9%
NCSU - Academic Affairs	(28.2)	(23.8)	(28.2)	(23.8)	410.2	414.2	(6.9)%	(5.7)%
NCSU - Agricultural Research	4.6	2.3	4.6	2.3	52.6	53.3	8.7%	4.3%
NCSU - Agricultural Extension Service	4.0	1.2	4.0	1.2	39.1	39.0	10.2%	3.1%
University of North Carolina at Greensboro	2.2	(2.2)	2.2	(2.2)	150.2	153.8	1.5%	(1.4)%
University of North Carolina at Charlotte	(1.1)	(3.0)	(1.1)	(3.0)	226.4	231.7	(0.5)%	(1.3)%
University of North Carolina at Asheville	(0.6)	(1.1)	(0.6)	(1.1)	38.8	39.9	(1.5)%	(2.8)%
University of North Carolina at Wilmington	5.5	6.2	5.5	6.2	120.3	124.2	4.6%	5.0%
University of North Carolina at Pembroke	0.4	3.6	0.4	3.6	53.7	55.6	0.7%	6.5%
East Carolina University	(11.5)	(17.6)	(11.5)	(17.6)	214.6	219.2	(5.4)%	(8.0)%
ECU - Health Affairs	0.7	0.2	0.7	0.2	74.4	74.8	0.9%	0.3%
North Carolina A&T University	0.7	2.2	0.7	2.2	92.7	92.5	0.8%	2.4%
Western Carolina University	(3.9)	(5.1)	(3.9)	(5.1)	89.7	91.6	(4.3)%	(5.6)%
Appalachian State University	1.6	(14.3)	1.6	(14.3)	134.7	138.1	1.2%	(10.4)%
Winston-Salem State University	2.3	2.5	2.3	2.5	64.7	65.9	3.6%	3.8%
Elizabeth City State University	1.2	0.9	1.2	0.9	32.0	33.4	3.8%	2.7%
Fayetteville State University	4.1	3.8	4.1	3.8	52.1	54.0	7.9%	7.0%
North Carolina Central University	5.3	4.4	5.3	4.4	83.2	85.3	6.4%	5.2%
University of North Carolina Sch of the Arts	0.4	(0.1)	0.4	(0.1)	30.4	31.0	1.3%	(0.3)%
North Carolina Sch of Science & Mathematics	1.4	1.5	1.4	1.5	21.0	21.7	6.7%	6.9%
<b>Total University System</b>	<u>\$ 13.9</u>	<u>\$ (9.8)</u>	<u>\$ 13.9</u>	<u>\$ (9.8)</u>	<u>\$ 2,894.1</u>	<u>\$ 2,863.8</u>	0.5%	(0.3)%
<b>Total - Education</b>	<u>\$ 654.3</u>	<u>\$ 580.1</u>	<u>\$ 654.3</u>	<u>\$ 580.1</u>	<u>\$13,062.8</u>	<u>\$12,742.5</u>	5.0%	4.6%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 7.9	\$ 6.7	\$ 7.9	\$ 6.7	\$ 117.1	\$ 113.4	6.7%	5.9%
Aging	6.8	3.6	6.8	3.6	46.1	44.9	14.8%	8.0%
Child Development	20.4	15.5	20.4	15.5	268.4	235.3	7.6%	6.6%
Health Services	7.2	10.0	7.2	10.0	157.4	168.7	4.6%	5.9%
Social Services	19.7	15.1	19.7	15.1	201.0	200.2	9.8%	7.5%
Medical Assistance	394.0	356.5	394.0	356.5	3,690.8	3,601.1	10.7%	9.9%
Children's Health Insurance	—	0.1	—	0.1	0.5	1.1	—	9.1%
Health Benefits	0.3	0.2	0.3	0.2	9.7	9.7	3.1%	2.1%
Services for the Blind and Deaf/HH	0.3	(0.1)	0.3	(0.1)	8.4	8.3	3.6%	(1.2)%
Mental Health/DD/SAS	53.3	86.1	53.3	86.1	696.3	587.3	7.7%	14.7%
Health Services Regulations	(0.8)	0.1	(0.8)	0.1	18.8	17.5	(4.3)%	0.6%
Vocational Rehabilitation	2.4	2.5	2.4	2.5	38.8	38.2	6.2%	6.5%
<b>Total - Health and Human Services</b>	<u>\$ 511.5</u>	<u>\$ 496.3</u>	<u>\$ 511.5</u>	<u>\$ 496.3</u>	<u>\$ 5,253.3</u>	<u>\$ 5,025.7</u>	9.7%	9.9%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	July		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
<b>Economic Development</b>								
Commerce	\$ 6.7	\$ 7.3	\$ 6.7	\$ 7.3	\$ 140.7	\$ 160.4	4.8%	4.6%
Commerce - State Aid to Nonstate Entities	—	—	—	—	20.3	18.7	—	—
<b>Total - Economic Development</b>	<b>\$ 6.7</b>	<b>\$ 7.3</b>	<b>\$ 6.7</b>	<b>\$ 7.3</b>	<b>\$ 161.0</b>	<b>\$ 179.1</b>	<b>4.2%</b>	<b>4.1%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 7.8	\$ 6.6	\$ 7.8	\$ 6.6	\$ 78.2	\$ 112.9	10.0%	5.8%
Wildlife Resources	2.0	0.8	2.0	0.8	11.2	10.7	17.9%	7.5%
Natural and Cultural Resources	7.5	11.4	7.5	11.4	185.5	186.4	4.0%	6.1%
Roanoke Island Commission	0.1	—	0.1	—	0.6	0.6	16.7%	—
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 17.4</b>	<b>\$ 18.8</b>	<b>\$ 17.4</b>	<b>\$ 18.8</b>	<b>\$ 275.5</b>	<b>\$ 310.6</b>	<b>6.3%</b>	<b>6.1%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 51.9	\$ 54.9	\$ 51.9	\$ 54.9	\$ 651.5	\$ 639.9	8.0%	8.6%
Justice	4.9	4.0	4.9	4.0	47.7	59.3	10.3%	6.7%
Labor	0.2	0.2	0.2	0.2	17.6	16.7	1.1%	1.2%
Insurance	2.5	2.6	2.5	2.6	48.8	42.6	5.1%	6.1%
Public Safety	165.5	150.9	165.5	150.9	2,002.7	1,971.0	8.3%	7.7%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 225.0</b>	<b>\$ 212.6</b>	<b>\$ 225.0</b>	<b>\$ 212.6</b>	<b>\$ 2,768.3</b>	<b>\$ 2,729.5</b>	<b>8.1%</b>	<b>7.8%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 8.7	\$ 7.7	\$ 8.7	\$ 7.7	\$ 133.7	\$ 166.0	6.5%	4.6%
<b>Rounding [*]</b>	<b>\$ —</b>	<b>\$ (0.1)</b>	<b>\$ —</b>	<b>\$ (0.1)</b>	<b>\$ (0.3)</b>	<b>\$ (0.3)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,461.6</b>	<b>\$ 1,351.7</b>	<b>\$ 1,461.6</b>	<b>\$ 1,351.7</b>	<b>\$22,252.0</b>	<b>\$21,672.6</b>	<b>6.6%</b>	<b>6.2%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 49.7	\$ 26.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 49.7</b>	<b>\$ 26.1</b>	<b>—</b>	<b>—</b>
<b>Debt Service</b>								
Debt Service - Principal and Interest	—	(0.2)	—	(0.2)	727.2	703.1	—	—
Debt Service - Federal	1.6	1.6	1.6	1.6	1.6	39.6	100.0%	4.0%
<b>Total - Debt Service</b>	<b>\$ 1.6</b>	<b>\$ 1.4</b>	<b>\$ 1.6</b>	<b>\$ 1.4</b>	<b>\$ 728.8</b>	<b>\$ 742.7</b>	<b>0.2%</b>	<b>0.2%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,463.2</b>	<b>\$ 1,353.1</b>	<b>\$ 1,463.2</b>	<b>\$ 1,353.1</b>	<b>\$23,030.5</b>	<b>\$22,441.4</b>	<b>6.4%</b>	<b>6.0%</b>

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 5,190	\$ 5,190	\$ 13,912	\$ 13,912
<b>Total - Agriculture</b>	\$ 5,190	\$ 5,190	\$ 13,912	\$ 13,912
<b>Debt Service</b>				
State Treasurer	\$ 23	\$ 23	\$ -	\$ -
State Treasurer-Federal	-	-	1,616	1,616
<b>Total Debt Service</b>	\$ 23	\$ 23	\$ 1,616	\$ 1,616
<b>Education</b>				
Public Instruction	\$ 60,990	\$ 60,990	\$ 607,268	\$ 607,268
Community Colleges	40,989	40,989	135,088	135,088
UNC Systems	334,738	334,738	348,557	348,557
<b>Total - Education</b>	\$ 436,717	\$ 436,717	\$ 1,090,913	\$ 1,090,913
<b>Economic Development</b>				
Commerce	\$ 2,126	\$ 2,126	\$ 8,811	\$ 8,811
Commerce-State Aid	-	-	-	-
<b>Total - Economic Development</b>	\$ 2,126	\$ 2,126	\$ 8,811	\$ 8,811
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 1,546	\$ 1,546	\$ 9,308	\$ 9,308
Wildlife Resources	3,807	3,807	5,849	5,849
Natural and Cultural Resources	5,506	5,506	12,990	12,990
Roanoke Island	-	-	139	139
<b>Total - Environ. &amp; Natural Resources</b>	\$ 10,859	\$ 10,859	\$ 28,286	\$ 28,286
<b>General Government</b>				
General Assembly	\$ 59	\$ 59	\$ 5,409	\$ 5,409
Governor	34	34	465	465
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	-	-	484	484
Military and Veterans Affairs	3,432	3,432	4,003	4,003
Housing Finance Authority	-	-	3,652	3,652
Governor	-	-	-	-
Lt. Governor	-	-	61	61
Secretary of State	53	53	1,102	1,102
State Auditor	143	143	1,819	1,819
State Treasurer-Administration	2,799	2,799	2,938	2,938
State Treasurer-Retirement	-	-	6,719	6,719
Administration	404	404	5,429	5,429
State Controller	953	953	1,651	1,651
Information Technology	-	-	3,529	3,529
Revenue	2,790	2,790	10,641	10,641
Board of Elections	-	-	409	409
Administrative Hearings	176	176	588	588
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
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 JULY 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	-	-	-	-
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 10,843</b>	<b>\$ 10,843</b>	<b>\$ 48,899</b>	<b>\$ 48,899</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 5,562	\$ 5,562	\$ 13,488	\$ 13,488
Aging	970	970	7,736	7,736
Child Development	27,229	27,229	47,642	47,642
Health Services	48,282	48,282	55,493	55,493
Social Services	95,335	95,335	115,022	115,022
Medical Assistance	733,039	733,039	1,127,008	1,127,008
NC Health Choice	17,371	17,371	17,417	17,417
Health Benefits	-	-	280	280
Blind Services	2,180	2,180	2,524	2,524
Mental Health	27,863	27,863	81,196	81,196
Facility Services	5,639	5,639	4,793	4,793
Vocational Rehabilitation Services	7,801	7,801	10,174	10,174
<b>Total - Health and Human Services</b>	<b>\$ 971,271</b>	<b>\$ 971,271</b>	<b>\$ 1,482,773</b>	<b>\$ 1,482,773</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 508	\$ 508	\$ 43,519	\$ 43,519
Judicial-Indigent Defense	721	721	9,638	9,638
Justice	1,844	1,844	6,760	6,760
Labor	2,404	2,404	2,561	2,561
Insurance	610	610	3,156	3,156
Public Safety	14,445	14,445	179,913	179,913
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 20,532</b>	<b>\$ 20,532</b>	<b>\$ 245,547</b>	<b>\$ 245,547</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tax Codes</b>				
Estate	\$ 35	\$ 35	\$ -	\$ -
License Schedule B	6,768	6,768	41	41
Tobacco	25,964	25,964	2,871	2,871
Franchise	27,067	27,067	1,271	1,271
Individual Income	849,975	849,975	40,847	40,847
Sales & Use	1,035,046	1,035,046	340,715	340,715
Beverage	35,704	35,704	8,718	8,718
Gift	-	-	-	-
Freight Car	34	34	-	-
Insurance	6,417	6,417	35	35
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	27,110	27,110	20,358	20,358
Real Estate	8,206	8,206	-	-
White Goods	618	618	28	28
Scrap Tire	1,972	1,972	34	34

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	3,968	3,968	51	51
Solid Waste	3,754	3,754	6	6
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	930	930	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,033,568</b>	<b>\$ 2,033,568</b>	<b>\$ 414,975</b>	<b>\$ 414,975</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	3,488	3,488	63	63
License & Fees-Nontax	1,544	1,544	1	1
Gas & Oil Inspection	131	131	-	-
Deed Mortgage Registration Fee	676	676	541	541
Board of Elections	3	3	-	-
DHHS	147	147	-	-
Disproportionate Share	-	-	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	6,515	6,515	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	499	499	6	6
DPS - ABC Board	441	441	171	171
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,329	19,329	-	-
Sales & Use	-	-	-	-
Intra State Transfer	216	216	-	-
Probation Supervision Fees	772	772	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	396	396	-	-
Sales Tax Refund	-	-	-	-
Miscellaneous	1	1	-	-
Parole Supervision Fees	92	92	-	-
Banking & Investment Fees	238	238	-	-
<b>Total - Nontax Codes</b>	<b>\$ 34,488</b>	<b>\$ 34,488</b>	<b>\$ 782</b>	<b>\$ 782</b>
<b>Total Reverting</b>	<b>\$ 3,525,617</b>	<b>\$ 3,525,617</b>	<b>\$ 3,336,514</b>	<b>\$ 3,336,514</b>
<b>Beginning Unreserved Cash</b>	\$ 471,451			
<b>Year-To-Date Receipts</b>	3,525,617			
<b>Year-To-Date Disbursements</b>	3,336,514			
<b>Reservations:</b>				
Medicaid Transformation Fund	(75,000)			
<b>Ending Unreserved Cash</b>	<b>\$ 585,554</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JULY 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
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 49,845	\$ 1,806	\$ 1,806	\$ 1,957	\$ 1,957	\$ 49,694
<b>Total Agriculture</b>	<u>\$ 49,845</u>	<u>\$ 1,806</u>	<u>\$ 1,806</u>	<u>\$ 1,957</u>	<u>\$ 1,957</u>	<u>\$ 49,694</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ 477	\$ 358	\$ 358	\$ -	\$ -	\$ 835
State Treasurer-Retirement	-	-	-	-	-	-
<b>Total - Debt Service</b>	<u>\$ 477</u>	<u>\$ 358</u>	<u>\$ 358</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 835</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 14,706	\$ 1,766	\$ 1,766	\$ (3)	\$ (3)	\$ 16,475
Public Instruction-School Technology	19,627	87	87	478	478	19,236
Public Instruction-IT Projects	825	-	-	-	-	825
Public Instruction-Pub Sch Bldg Fund	119,394	133	133	18,621	18,621	100,906
Public Instruction-Trust	16,487	71	71	738	738	15,820
Public Instruction-Local Payroll	246	6,272	6,272	6,311	6,311	207
Public Instruction-Internal Service	72,560	123	123	214	214	72,469
Community Colleges-Special Rev	8,227	131	131	-	-	8,358
Community Colleges-IT Projects	7,540	-	-	159	159	7,381
Community Colleges-Trust	5,533	8	8	-	-	5,541
<b>Total - Education</b>	<u>\$ 265,145</u>	<u>\$ 8,591</u>	<u>\$ 8,591</u>	<u>\$ 26,518</u>	<u>\$ 26,518</u>	<u>\$ 247,218</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 191
Commerce-Special Revenue	174,835	13,466	13,466	14,414	14,414	173,887
Commerce-IT Projects	219	-	-	-	-	219
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	4,700	4	4	-	-	4,704
Commerce-Div of Employ Sec	23,329	7,936	7,936	6,711	6,711	24,554
<b>Total - Economic Development</b>	<u>\$ 203,351</u>	<u>\$ 21,406</u>	<u>\$ 21,406</u>	<u>\$ 21,125</u>	<u>\$ 21,125</u>	<u>\$ 203,632</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 10,004	\$ 78	\$ 78	\$ 54	\$ 54	\$ 10,028
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	7,823	291	291	21	21	8,093
Natural and Cultural Resources	519	17	17	56	56	480
C W M T F	57,059	457	457	509	509	57,007
Land & Water Conservation Fund	-	500	500	43	43	457
Natural & Cultural Res-LWS	788	1	1	-	-	789
Aquariums	4,596	48	48	-	-	4,644
Parks & Recreation Trust Fund	18,346	144	144	1,824	1,824	16,666
Natural and Cultural Res-Int Bearing	50	5	5	3	3	52
Wildlife	12,048	4,136	4,136	5,075	5,075	11,109
<b>Total - Environment and Natural Resources</b>	<u>\$ 111,994</u>	<u>\$ 5,677</u>	<u>\$ 5,677</u>	<u>\$ 7,585</u>	<u>\$ 7,585</u>	<u>\$ 110,086</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JULY 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
<b>General Government</b>						
Governor's Office	\$ 176,107	\$ 167	\$ 167	\$ -	\$ -	\$ 176,274
Governor's Office-Disaster Relief	-	3,096	3,096	3,096	3,096	-
Payroll Imprest Fund	-	600,027	600,027	600,027	600,027	-
OSBM-IT Projects	669	-	-	-	-	669
General Assembly	8,304	-	-	-	-	8,304
State Treasurer	4,130	635	635	192	192	4,573
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	52,371	8,831	8,831	3,421	3,421	57,781
State Controller	29,771	884	884	1,903	1,903	28,752
Statewide-Worker's Comp Plan	5,030	8,572	8,572	8,496	8,496	5,106
Revenue-Project Collect	60,975	3,558	3,558	2,437	2,437	62,096
Revenue-Tax Distribution	-	275,913	275,913	275,913	275,913	-
Revenue-Lee Act Credits	295	-	-	-	-	295
Revenue-Tax Transfer Fees	4,802	190	190	119	119	4,873
Revenue-IT Project	5,467	-	-	249	249	5,218
Revenue-E 911 Fee	2,583	1,074	1,074	1,643	1,643	2,014
Board of Elections	3,278	3	3	-	-	3,281
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	22,872	40	40	226	226	22,686
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,381	-	-	8	8	1,373
<b>Total - General Government</b>	<b>\$ 378,035</b>	<b>\$ 902,990</b>	<b>\$ 902,990</b>	<b>\$ 897,730</b>	<b>\$ 897,730</b>	<b>\$ 383,295</b>
<b>Health and Human Services</b>						
Health Services	\$ 350	\$ 18,239	\$ 18,239	\$ 13,789	\$ 13,789	\$ 4,800
Social Services	3,630	165	165	147	147	3,648
Medical Assistance	26,719	14,272	14,272	28,006	28,006	12,985
Facility Services	24,538	522	522	-	-	25,060
DHHS-Administration	33,670	7,091	7,091	9,736	9,736	31,025
Aging	-	10	10	10	10	-
Blind Services	5	-	-	-	-	5
<b>Total - Health and Human Services</b>	<b>\$ 88,912</b>	<b>\$ 40,299</b>	<b>\$ 40,299</b>	<b>\$ 51,688</b>	<b>\$ 51,688</b>	<b>\$ 77,523</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 211	\$ 4	\$ 4	\$ 10	\$ 10	\$ 205
Public Safety	85,116	18,592	18,592	20,769	20,769	82,939
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 85,327</b>	<b>\$ 18,596</b>	<b>\$ 18,596</b>	<b>\$ 20,779</b>	<b>\$ 20,779</b>	<b>\$ 83,144</b>
<b>Total Nonreverting</b>	<b>\$ 1,183,086</b>	<b>\$ 999,723</b>	<b>\$ 999,723</b>	<b>\$ 1,027,382</b>	<b>\$ 1,027,382</b>	<b>\$ 1,155,427</b>



## 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%).