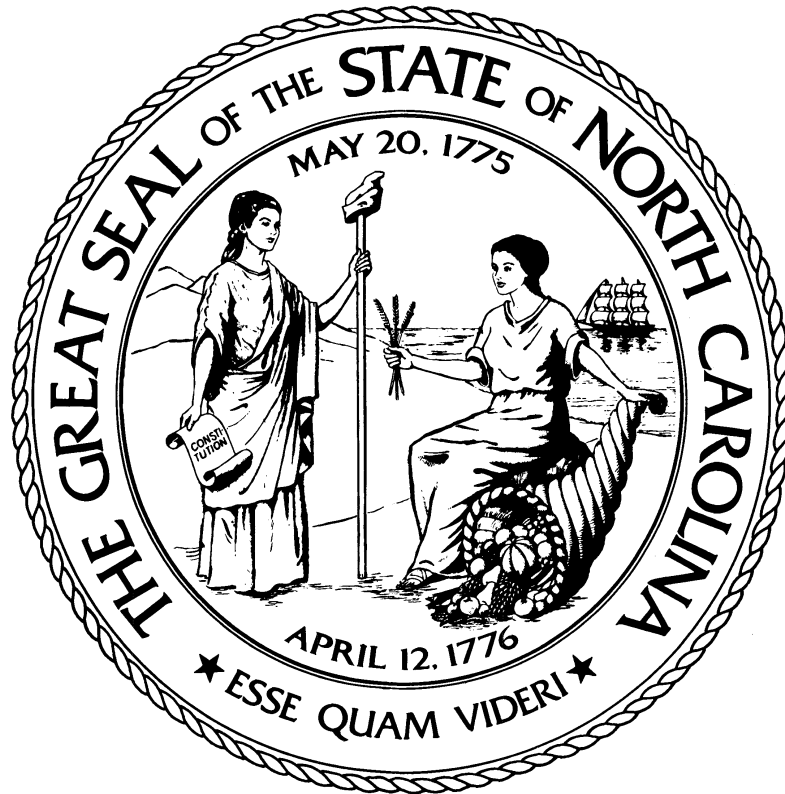


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2015



OFFICE OF THE STATE CONTROLLER



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

December 16, 2015

Enclosed is the *General Fund Monthly Financial Report* for the period ended November 30, 2015 of the 2016 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 and the State 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**

NOVEMBER 30, 2015

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$3,273.8	Sales and Use Taxes Payable	\$ 472.2
		Beverage Taxes Payable	16.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 488.9</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$1,101.6
		Job Development Incentive Grants Reserve	31.7
		Repairs and Renovations Reserve Account	11.6
		Disaster Relief Reserve	6.0
		WCU & DOA CF Pilot Reserve	—
		One NC Fund Reserve	11.2
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	75.0
		Non-Reverting Departmental Funds	789.2
		Total Reserved	<u>\$2,212.7</u>
		Unreserved :	
		Fund Balance - July 1, 2015	\$ 264.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	382.7
		Total Unreserved	<u>\$ 572.2</u>
		Total Fund Balance	<u>\$2,784.9</u>
Total Assets	<u>\$3,273.8</u>	Total Liabilities and Fund Balance	<u>\$3,273.8</u>

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

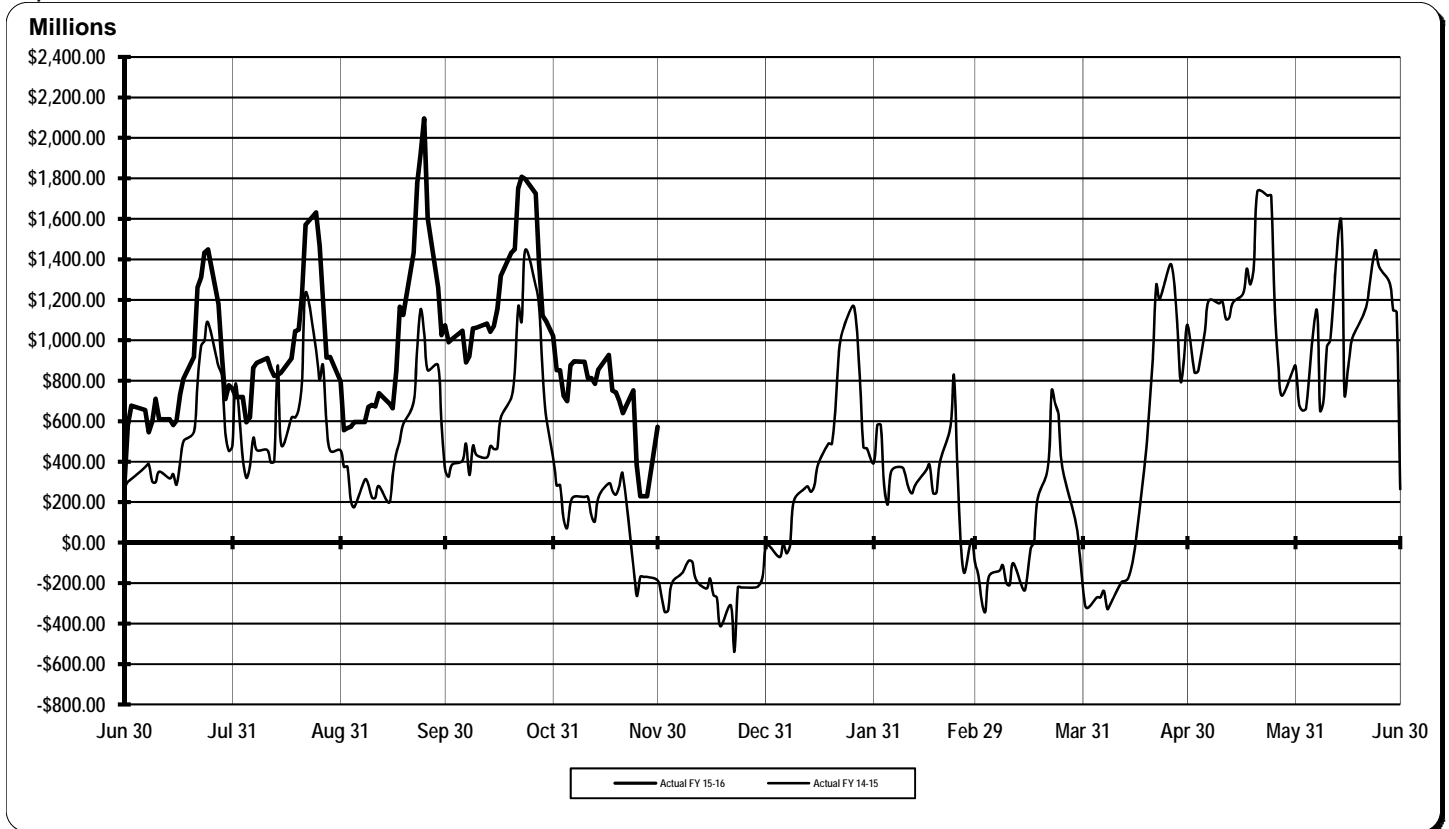
FISCAL YEAR-TO-DATE NOVEMBER 30, 2015 AND NOVEMBER 30, 2014
Expressed in Millions

Fund Balance:	2015-16	2014-15	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,101.6	\$ 651.6	\$ 450.0	69.1%
Job Development Incentive Grants.....	31.7	20.4	11.3	55.4%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
WCU & DOA CF Pilot.....	—	—	—	—
Disaster Relief.....	6.0	9.9	(3.9)	(39.4)%
Medicaid Transformation Fund.....	75.0	—	75.0	—
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	11.2	13.2	(2.0)	(15.2)%
Non-reverting Departmental Funds.....	789.2	759.2	30.0	4.0%
Total Reserved.....	\$ 2,212.7	\$ 1,652.3	\$ 560.4	33.9%
Unreserved:				
Fund Balance - July 1.....	\$ 264.5	\$ 269.4	\$ (4.9)	(1.8)%
Transfer to Reserves.....	(75.0)	(186.4)	111.4	(59.8)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	382.7	(269.9)	652.6	(241.8)%
Total Unreserved.....	\$ 572.2	\$ (186.9)	\$ 759.1	(406.2)%
Total Fund Balance.....	\$ 2,784.9	\$ 1,465.4	\$ 1,319.5	90.0%

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 NOVEMBER 30, 2015 AND FISCAL YEAR ENDED NOVEMBER 30, 2014
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 NOVEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Beg. Unreserved Fund Balance	\$ 1,020.0	\$ 423.7	\$ 264.5	\$ 269.4	\$ 264.5	\$ 269.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,020.0</u>	<u>\$ 423.7</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 727.7	\$ 614.7	\$ 4,233.2	\$ 3,813.6	\$ 11,303.1	\$ 10,885.4	37.5%	35.0%
Corporate Income	(14.3)	(36.8)	269.5	290.9	1,085.1	1,095.2	24.8%	26.6%
Sales and Use	567.3	552.3	2,865.2	2,706.9	6,744.0	6,244.4	42.5%	43.3%
Franchise	26.4	3.8	108.2	76.7	534.3	543.1	20.3%	14.1%
Insurance	(11.3)	(3.1)	161.5	160.7	503.2	508.7	32.1%	31.6%
Beverage	31.7	31.2	141.6	131.5	330.5	310.9	42.8%	42.3%
Estate	0.1	0.2	0.6	0.4	—	—	—	—
Privilege License	0.5	11.6	22.7	28.6	49.5	48.6	45.9%	58.8%
Tobacco Products	21.3	21.0	110.7	106.6	243.0	248.7	45.6%	42.9%
Real Estate Conveyance Excise	4.1	5.5	26.1	24.4	55.3	44.5	47.2%	54.8%
Gift	—	—	—	0.1	—	—	—	—
Solid Waste Disposal	0.8	1.1	5.2	5.4	2.3	2.3	226.1%	234.8%
White Goods Disposal	0.3	0.3	1.4	1.3	1.7	1.2	82.4%	108.3%
Scrap Tire Disposal	1.5	1.3	4.8	4.3	5.3	3.5	90.6%	122.9%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.5	2.6	18.6	15.7	41.1	35.0	45.3%	44.9%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.2)	—	(0.1)	(0.1)	1.2	1.1	(8.3%)	(9.1%)
Total Tax Revenue	<u>\$ 1,359.4</u>	<u>\$ 1,205.7</u>	<u>\$ 7,969.2</u>	<u>\$ 7,367.0</u>	<u>\$ 20,899.6</u>	<u>\$ 19,972.6</u>	<u>38.1%</u>	<u>36.9%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.5	\$ 2.1	\$ 13.5	\$ 7.5	\$ 17.1	\$ 11.3	78.9%	66.4%
Judicial Fees	17.4	17.0	96.3	98.3	252.8	244.5	38.1%	40.2%
Insurance	1.2	1.4	14.0	15.7	78.4	77.0	17.9%	20.4%
Disproportionate Share	34.0	—	139.0	109.0	139.0	109.0	100.0%	100.0%
Master Settlement Agreement	—	—	—	—	127.5	137.5	—	—
Highway Fund Transfer In	—	49.1	—	108.3	—	215.9	—	50.2%
Other	10.7	8.5	56.1	50.5	206.3	233.3	27.2%	21.6%
Total Non-Tax Revenue	<u>\$ 66.8</u>	<u>\$ 78.1</u>	<u>\$ 318.9</u>	<u>\$ 389.3</u>	<u>\$ 821.1</u>	<u>\$ 1,028.5</u>	<u>38.8%</u>	<u>37.9%</u>
Total Tax and Non-Tax Revenue	<u>\$ 1,426.2</u>	<u>\$ 1,283.8</u>	<u>\$ 8,288.1</u>	<u>\$ 7,756.3</u>	<u>\$ 21,720.7</u>	<u>\$ 21,001.1</u>	<u>38.2%</u>	<u>36.9%</u>
Total Availability	<u>\$ 2,446.2</u>	<u>\$ 1,707.5</u>	<u>\$ 8,552.6</u>	<u>\$ 8,025.7</u>	<u>\$ 21,985.2</u>	<u>\$ 21,270.5</u>	<u>38.9%</u>	<u>37.7%</u>
Appropriation Expenditures:								
Current Operations	\$ 1,760.1	\$ 1,800.2	\$ 7,763.8	\$ 7,899.0	\$ 21,003.1	\$ 20,346.8	37.0%	38.8%
Capital Improvements:								
Funded by General Fund	16.8	—	16.8	—	16.8	13.6	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	97.1	94.2	124.8	127.2	714.8	721.6	17.5%	17.6%
Total Appropriation Expenditures	<u>\$ 1,874.0</u>	<u>\$ 1,894.4</u>	<u>\$ 7,905.4</u>	<u>\$ 8,026.2</u>	<u>\$ 21,734.7</u>	<u>\$ 21,082.0</u>	<u>36.4%</u>	<u>38.1%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 572.2</u>	<u>\$ (186.9)</u>	<u>\$ 647.2</u>	<u>\$ (0.5)</u>	<u>\$ 250.5</u>	<u>\$ 188.5</u>		
Reservations								
Medicaid Contingency	—	—	—	(186.4)	—	(186.4)		
Medicaid Transformation Fund	—	—	(75.0)	—	(75.0)	—		
Repair and Renovation	—	—	(250.0)	—	(250.0)	—		
Savings	—	—	250.0	—	250.0	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 572.2</u>	<u>\$ (186.9)</u>	<u>\$ 572.2</u>	<u>\$ (186.9)</u>	<u>\$ 175.5</u>	<u>\$ 2.1</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 NOVEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	November				Year-To-Date Through November			
	FY 2016	FY 2015	Change	% Change	FY 2016	FY 2015	Change	% Change
Tax Revenues:								
Individual Income	\$ 727.7	\$ 614.7	\$ 113.0	18.4%	\$ 4,233.2	\$ 3,813.6	\$ 419.6	11.0%
Corporate Income	(14.3)	(36.8)	22.5	61.1%	269.5	290.9	(21.4)	(7.4)%
Sales and Use	567.3	552.3	15.0	2.7%	2,865.2	2,706.9	158.3	5.8%
Franchise	26.4	3.8	22.6	594.7%	108.2	76.7	31.5	41.1%
Insurance	(11.3)	(3.1)	(8.2)	264.5%	161.5	160.7	0.8	0.5%
Beverage	31.7	31.2	0.5	1.6%	141.6	131.5	10.1	7.7%
Estate	0.1	0.2	(0.1)	(50.0)%	0.6	0.4	0.2	50.0%
Privilege License	0.5	11.6	(11.1)	(95.7)%	22.7	28.6	(5.9)	(20.6)%
Tobacco Products	21.3	21.0	0.3	1.4%	110.7	106.6	4.1	3.8%
Real Estate Conveyance Excise	4.1	5.5	(1.4)	(25.5)%	26.1	24.4	1.7	7.0%
Gift	—	—	—	—	—	0.1	(0.1)	(100.0)%
Solid Waste	0.8	1.1	(0.3)	(27.3)%	5.2	5.4	(0.2)	(3.7)%
White Goods Disposal	0.3	0.3	—	—	1.4	1.3	0.1	7.7%
Scrap Tire Disposal	1.5	1.3	0.2	15.4%	4.8	4.3	0.5	11.6%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.5	2.6	0.9	34.6%	18.6	15.7	2.9	18.5%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.2)	—	(0.2)	—	(0.1)	(0.1)	—	—
Total Tax Revenue	\$ 1,359.4	\$ 1,205.7	\$ 153.7	12.7%	\$ 7,969.2	\$ 7,367.0	\$ 602.2	8.2%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.5	\$ 2.1	\$ 1.4	66.7%	\$ 13.5	\$ 7.5	\$ 6.0	80.0%
Judicial Fees	17.4	17.0	0.4	2.4%	96.3	98.3	(2.0)	(2.0)%
Insurance	1.2	1.4	(0.2)	(14.3)%	14.0	15.7	(1.7)	(10.8)%
Disproportionate Share	34.0	—	34.0	—	139.0	109.0	30.0	27.5%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	49.1	(49.1)	(100.0)%	—	108.3	(108.3)	(100.0)%
Other	10.7	8.5	2.2	25.9%	56.1	50.5	5.6	11.1%
Total Non-Tax Revenue	\$ 66.8	\$ 78.1	\$ (11.3)	(14.5)%	\$ 318.9	\$ 389.3	\$ (70.4)	(18.1)%
Total Tax and Non-Tax Revenue	\$ 1,426.2	\$ 1,283.8	\$ 142.4	11.1%	\$ 8,288.1	\$ 7,756.3	\$ 531.8	6.9%

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

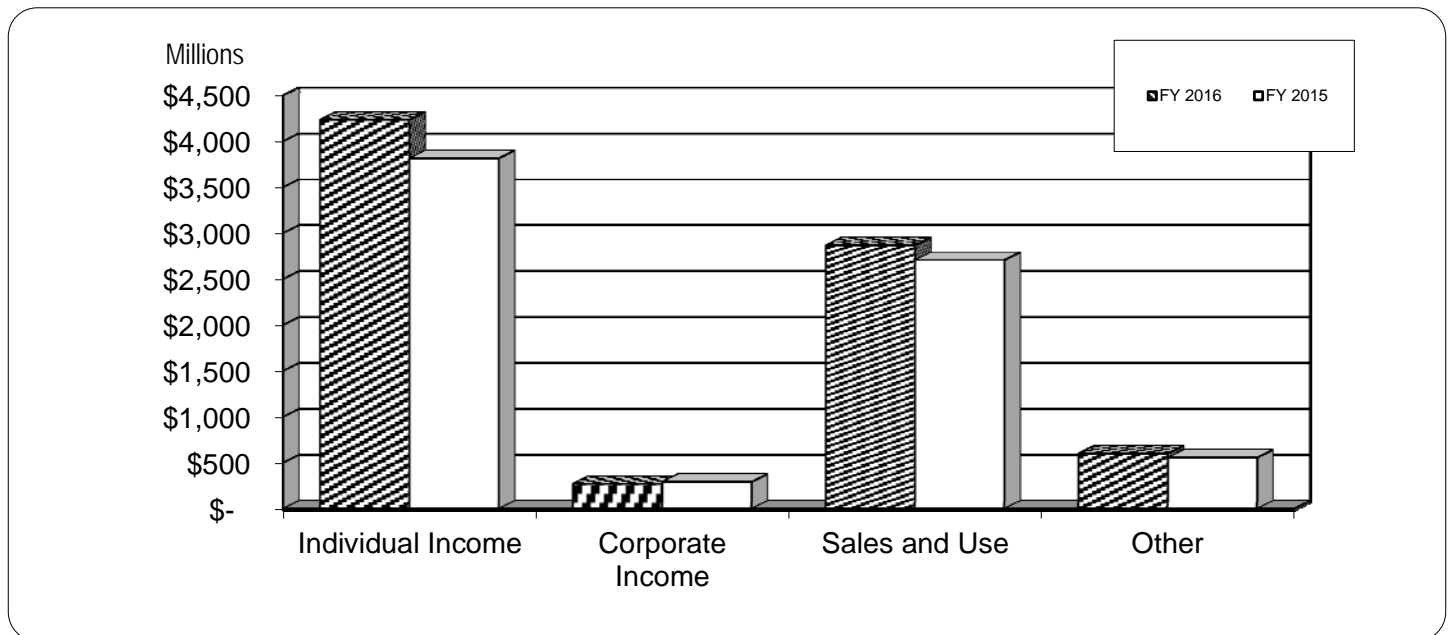
For fiscal year 2016, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$531.8 million, or 6.9%. Tax revenues through November 2015 increased by \$602.2 million, or 8.2%, and non-tax revenues decreased by \$70.4 million, or 18.1%.

The Highway Fund Transfer In showed a decrease when compared to the prior year. This transfer was repealed with House Bill 97, Session Law 2015-241, Section 2.2.(a).

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

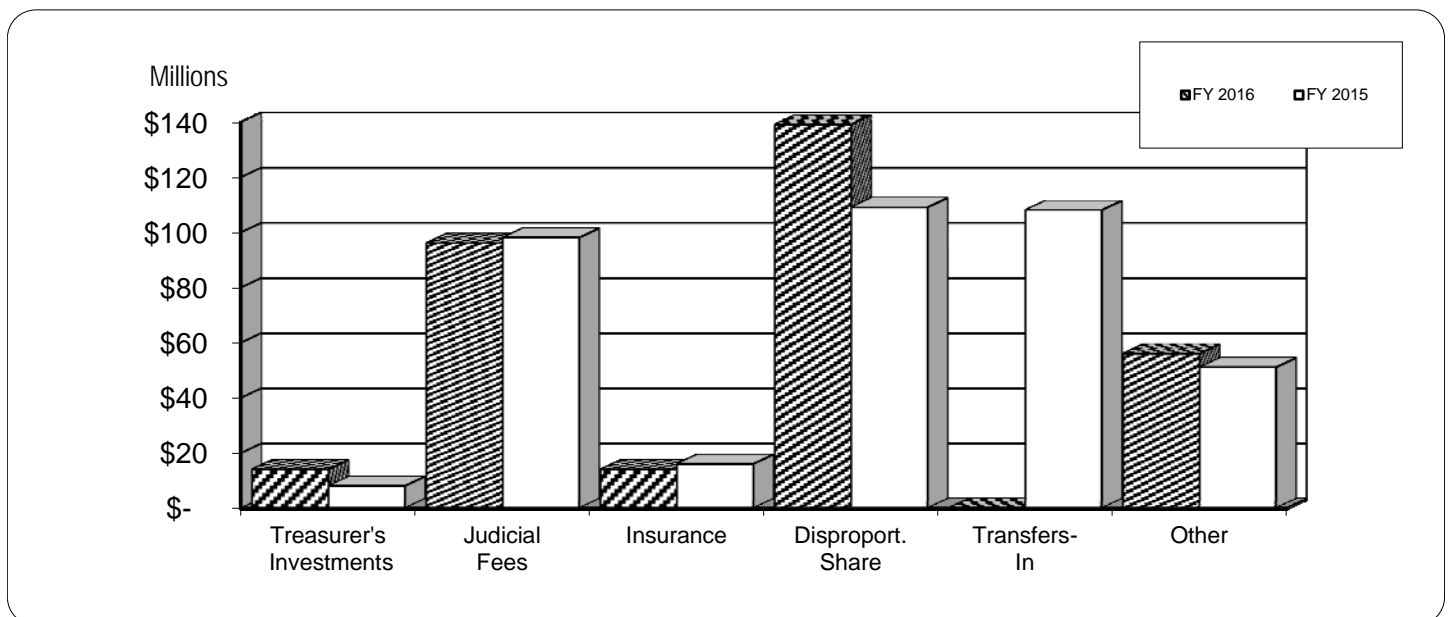
FISCAL YEAR-TO-DATE NOVEMBER 30, 2015 AND NOVEMBER 30, 2014



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 NOVEMBER 30, 2015 AND NOVEMBER 30, 2014



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE NOVEMBER 30, 2015 AND NOVEMBER 30, 2014
Expressed in Millions

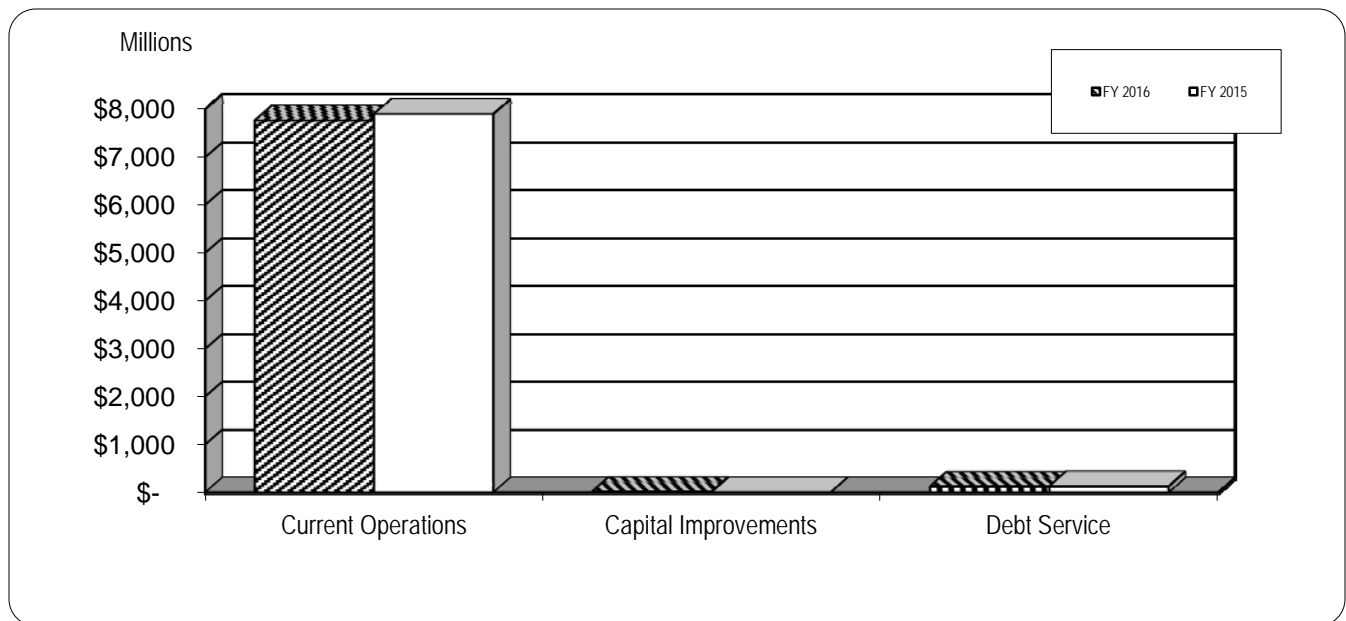
	FY 2016	FY 2015	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2016	FY 2015
Current Operations						
General Government	\$ 130.9	\$ 120.1	\$ 10.8	9.0%	1.7%	1.5%
Education	4,448.2	4,515.0	(66.8)	(1.5%)	56.3%	56.3%
Health and Human Services	1,969.4	2,063.0	(93.6)	(4.5%)	24.9%	25.7%
Economic Development	18.4	26.9	(8.5)	(31.6%)	0.2%	0.3%
Environment and Natural Resources	84.5	86.4	(1.9)	(2.2%)	1.1%	1.1%
Public Safety, Correction, and Regulation	1,010.9	992.8	18.1	1.8%	12.8%	12.4%
Agriculture	43.7	47.2	(3.5)	(7.4%)	0.6%	0.6%
Operating Reserves/Rounding	57.8	47.6	10.2	21.4%	0.7%	0.6%
<i>Total Current Operations</i>	<u>\$ 7,763.8</u>	<u>\$ 7,899.0</u>	<u>\$ (135.2)</u>	(1.7%)	98.2%	98.4%
Capital Improvements						
Funded by General Fund	16.8	—	16.8	—	0.2%	—
Debt Service	124.8	127.2	(2.4)	(1.9%)	1.6%	1.6%
Total Appropriation Expenditures	<u>\$ 7,905.4</u>	<u>\$ 8,026.2</u>	<u>\$ (120.8)</u>	(1.5%)	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 NOVEMBER 30, 2015 AND NOVEMBER 30, 2014



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

Actual appropriation expenditures through November 2015 were less than actual appropriation expenditures through November 2014 by \$120.8 million, or 1.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2015 were less than appropriation expenditures through November 2014 by \$135.2 million, or 1.7%.

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

FOR THE MONTH OF NOVEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		November		Year-To-Date		Year-To-Date		Year-To-Date	
		FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015

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

Current Operations

General Government

General Assembly	\$ 4.0	\$ 4.4	\$ 23.5	\$ 22.7	\$ 57.4	\$ 52.5	40.9%	43.2%
Governor's Office	0.7	0.4	2.8	2.3	5.8	5.6	48.3%	41.1%
Governor-Special Projects	—	—	(0.7)	(0.4)	2.0	2.0	(35.0%)	(20.0%)
Military and Veterans Affairs	—	—	—	—	9.5	—	—	—
Office of State Budget	0.5	0.1	2.8	2.4	7.7	8.2	36.4%	29.3%
Housing Finance Agency	1.8	1.8	9.0	5.7	21.6	18.2	41.7%	31.3%
Lieutenant Governor	0.1	0.1	0.3	0.3	0.7	0.7	42.9%	42.9%
Secretary of State	0.9	0.9	4.8	4.7	11.9	11.7	40.3%	40.2%
State Auditor	1.0	(0.3)	4.4	3.7	12.1	11.7	36.4%	31.6%
State Treasurer	0.6	0.6	2.0	2.7	10.3	9.8	19.4%	27.6%
Retirement and Employee Benefits	1.9	1.7	8.5	8.4	22.0	20.7	38.6%	40.6%
Administration	8.0	7.4	26.0	22.5	61.3	66.6	42.4%	33.8%
Office of the State Controller	1.7	1.7	8.4	8.1	22.9	22.4	36.7%	36.2%
Information Technology	—	—	—	—	—	—	—	—
Revenue	7.1	5.0	35.6	33.6	81.1	80.4	43.9%	41.8%
Board of Elections	0.4	0.4	1.7	1.5	6.8	6.8	25.0%	22.1%
Office of Administrative Hearings	0.4	0.3	1.8	1.9	5.2	5.1	34.6%	37.3%
	<u>\$ 29.1</u>	<u>\$ 24.5</u>	<u>\$ 130.9</u>	<u>\$ 120.1</u>	<u>\$ 338.3</u>	<u>\$ 322.4</u>	<u>38.7%</u>	<u>37.3%</u>
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ 0.5	\$ 14.8	\$ 1.7	—	29.4%
Reserves - Contingency & Emergency	—	—	(3.5)	—	5.0	3.5	(70.0%)	—
Reserves - SPA Salary Increases	—	—	—	—	—	6.0	—	—
Reserves - Salary Adjustments	—	—	—	—	12.5	0.4	—	—
Reserves - Minimum Market Adj	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants	—	—	57.8	47.5	57.8	47.5	100.0%	100.0%
Reserves - Budget Transparency Initiative	—	—	—	—	0.8	—	—	—
Reserves - Severance Expenditure	—	—	(1.2)	(8.7)	—	(4.1)	—	212.2%
Reserves - State Employee Benefits	—	—	—	—	—	5.9	—	—
Reserves - IT Fund	—	0.8	—	10.0	43.1	44.3	—	22.6%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	(5.8)	—	—
Reserves - Workers' Compensation	—	—	—	—	23.5	—	—	—
Reserves - One North Carolina Fund	—	—	7.0	1.9	7.0	1.9	100.0%	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Pending Legislation	—	—	—	(0.1)	—	1.7	—	(5.9%)
Reserves - NCGA Litigation	—	—	—	—	—	0.3	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(5.6)	—	—	—	—
	<u>\$ —</u>	<u>\$ 0.8</u>	<u>\$ 57.8</u>	<u>\$ 47.5</u>	<u>\$ 194.5</u>	<u>\$ 105.3</u>	<u>29.7%</u>	<u>45.1%</u>
Total - General Government	<u>\$ 29.1</u>	<u>\$ 25.3</u>	<u>\$ 188.7</u>	<u>\$ 167.6</u>	<u>\$ 532.8</u>	<u>\$ 427.7</u>	<u>35.4%</u>	<u>39.2%</u>

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

FOR THE MONTH OF NOVEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Education								
Public Instruction	\$ 770.3	\$ 769.2	\$ 3,321.9	\$ 3,300.3	\$ 8,516.8	\$ 8,171.1	39.0%	40.4%
Community Colleges	103.6	105.9	363.8	367.6	1,069.1	1,050.1	34.0%	35.0%
	<u>\$ 873.9</u>	<u>\$ 875.1</u>	<u>\$ 3,685.7</u>	<u>\$ 3,667.9</u>	<u>\$ 9,585.9</u>	<u>\$ 9,221.2</u>	38.4%	39.8%
University System								
University of North Carolina - General Admin.	\$ 2.7	\$ 2.3	\$ 15.9	\$ 15.9	\$ 37.2	\$ 40.6	42.7%	39.2%
UNC - GA Institutional Programs and Facilities	—	—	—	17.0	57.3	24.2	—	70.2%
UNC - GA Related Educational Programs	8.0	0.1	17.0	103.1	108.2	108.0	15.7%	95.5%
UNC- GA Aid to Private Institutions	0.7	1.0	46.6	43.6	116.7	108.2	39.9%	40.3%
UNC - Chapel Hill Academic Affairs	22.7	24.3	83.1	41.8	254.7	254.3	32.6%	16.4%
UNC - Chapel Hill Health Affairs	16.5	18.8	63.6	67.8	185.6	188.0	34.3%	36.1%
UNC - Chapel Hill Area Health Affairs	3.0	4.2	12.6	12.0	49.3	41.3	25.6%	29.1%
NCSU - Academic Affairs	29.3	27.9	106.6	107.7	407.7	393.4	26.1%	27.4%
NCSU - Agricultural Research	4.3	4.2	20.2	21.4	53.2	53.2	38.0%	40.2%
NCSU - Agricultural Extension Service	3.5	2.9	14.8	15.6	38.6	38.6	38.3%	40.4%
University of North Carolina at Greensboro	17.3	16.9	36.2	42.0	145.8	145.3	24.8%	28.9%
University of North Carolina at Charlotte	24.0	22.3	47.8	45.7	218.2	201.3	21.9%	22.7%
University of North Carolina at Asheville	3.7	3.9	11.9	12.4	38.1	38.0	31.2%	32.6%
University of North Carolina at Wilmington	5.0	8.0	27.0	23.0	112.2	101.6	24.1%	22.6%
University of North Carolina at Pembroke	5.6	5.2	17.3	17.6	53.8	53.8	32.2%	32.7%
East Carolina University	24.1	23.9	42.9	46.7	210.0	209.9	20.4%	22.2%
ECU - Health Affairs	5.7	5.1	21.7	23.2	73.6	65.5	29.5%	35.4%
North Carolina A&T University	22.0	17.2	26.6	28.4	90.9	92.4	29.3%	30.7%
Western Carolina University	8.6	8.9	23.8	23.3	90.9	86.2	26.2%	27.0%
Appalachian State University	12.0	11.8	34.4	34.6	132.4	128.0	26.0%	27.0%
Winston-Salem State University	5.1	5.9	22.1	25.2	64.9	64.7	34.1%	38.9%
Elizabeth City State University	1.9	2.4	11.3	13.0	31.9	31.7	35.4%	41.0%
Fayetteville State University	4.6	4.6	18.1	18.6	47.4	49.3	38.2%	37.7%
North Carolina Central University	8.4	8.7	24.5	32.1	78.8	83.0	31.1%	38.7%
University of North Carolina School of the Arts	1.7	(0.3)	8.0	7.3	29.2	28.9	27.4%	25.3%
North Carolina School of Science and Mathematics	1.6	1.6	8.5	8.1	20.0	19.8	42.5%	40.9%
Total University System	<u>\$ 242.0</u>	<u>\$ 231.8</u>	<u>\$ 762.5</u>	<u>\$ 847.1</u>	<u>\$ 2,746.6</u>	<u>\$ 2,649.2</u>	27.8%	32.0%
Total - Education	<u>\$ 1,115.9</u>	<u>\$ 1,106.9</u>	<u>\$ 4,448.2</u>	<u>\$ 4,515.0</u>	<u>\$12,332.5</u>	<u>\$11,870.4</u>	36.1%	38.0%
Health and Human Services								
HHS - Administration and Support	\$ 2.9	\$ 19.4	\$ 22.7	\$ 40.3	\$ 122.5	\$ 92.8	18.5%	43.4%
Aging	3.1	3.6	16.8	16.8	43.7	42.9	38.4%	39.2%
Child Development	29.7	26.2	93.2	83.9	232.5	217.6	40.1%	38.6%
Health Services	10.8	9.2	52.3	49.7	141.4	137.5	37.0%	36.1%
Social Services	15.6	8.2	71.4	65.5	183.2	185.0	39.0%	35.4%
Medical Assistance	282.0	318.8	1,439.9	1,499.9	3,736.6	3,688.4	38.5%	40.7%
Children's Health Insurance	0.2	3.4	9.9	18.0	12.6	41.9	78.6%	43.0%
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.5	0.2	2.1	1.8	8.2	8.1	25.6%	22.2%
Mental Health/DD/SAS	35.3	51.0	250.6	274.6	596.1	685.7	42.0%	40.0%
Health Services Regulations	(0.6)	0.4	0.5	1.8	16.1	16.0	3.1%	11.3%
Vocational Rehabilitation	2.2	3.8	10.0	10.7	37.8	37.8	26.5%	28.3%
Total - Health and Human Services	<u>\$ 381.7</u>	<u>\$ 444.2</u>	<u>\$ 1,969.4</u>	<u>\$ 2,063.0</u>	<u>\$ 5,130.7</u>	<u>\$ 5,153.7</u>	38.4%	40.0%

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

FOR THE MONTH OF NOVEMBER 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	November		Year-To-Date		FY 2016	FY 2015	FY 2016	FY 2015
	FY 2016	FY 2015	FY 2016	FY 2015				
Economic Development								
Commerce	\$ 1.3	\$ 4.3	\$ 15.5	\$ 19.5	\$ 57.5	\$ 88.9	27.0%	21.9%
Commerce - State Aid to Nonstate Entities	2.9	5.8	2.9	7.4	20.8	17.5	13.9%	42.3%
Total - Economic Development	\$ 4.2	\$ 10.1	\$ 18.4	\$ 26.9	\$ 78.3	\$ 106.4	23.5%	25.3%
Environment and Natural Resources								
Environmental Quality	\$ (1.1)	\$ 5.3	\$ 23.7	\$ 55.8	\$ 81.3	\$ 159.9	29.2%	34.9%
Wildlife Resources	1.3	(0.2)	4.1	3.6	10.2	11.3	40.2%	31.9%
Natural and Cultural Resources	15.7	5.5	56.5	26.8	163.4	64.5	34.6%	41.6%
Roanoke Island Commission	—	—	0.2	0.2	0.5	0.5	40.0%	40.0%
Total - Environment and Natural Resources	\$ 15.9	\$ 10.6	\$ 84.5	\$ 86.4	\$ 255.4	\$ 236.2	33.1%	36.6%
Public Safety, Correction, and Regulation								
Judicial	\$ 46.0	\$ 46.6	\$ 240.8	\$ 239.9	\$ 600.9	\$ 580.2	40.1%	41.3%
Justice	4.8	4.7	21.8	21.4	53.8	50.1	40.5%	42.7%
Labor	1.3	1.4	4.3	4.7	16.0	16.0	26.9%	29.4%
Insurance	2.6	2.5	12.6	13.7	38.7	38.4	32.6%	35.7%
Public Safety	146.4	137.5	731.4	713.1	1,848.1	1,750.4	39.6%	40.7%
Total - Public Safety, Correction, and Regulation	\$ 201.1	\$ 192.7	\$ 1,010.9	\$ 992.8	\$ 2,557.5	\$ 2,435.1	39.5%	40.8%
Agriculture								
Agriculture and Consumer Services	\$ 11.9	\$ 10.2	\$ 43.7	\$ 47.2	\$ 116.3	\$ 117.7	37.6%	40.1%
Rounding [*]	\$ 0.3	\$ 0.2	\$ —	\$ 0.1	\$ (0.4)	\$ (0.4)	N/A	N/A
Total Current Operations	\$ 1,760.1	\$ 1,800.2	\$ 7,763.8	\$ 7,899.0	\$21,003.1	\$20,346.8	37.0%	38.8%
Capital Improvements								
Funded by General Fund	\$ 16.8	\$ —	\$ 16.8	\$ —	\$ 16.8	\$ 13.6	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ 16.8	\$ —	\$ 16.8	\$ —	\$ 16.8	\$ 13.6	100.0%	—
Debt Service	\$ 97.1	\$ 94.2	\$ 124.8	\$ 127.2	\$ 714.8	\$ 721.6	17.5%	17.6%
Total Appropriation Expenditures	\$ 1,874.0	\$ 1,894.4	\$ 7,905.4	\$ 8,026.2	\$21,734.7	\$21,082.0	36.4%	38.1%

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 NOVEMBER 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 3,382	\$ 20,954	\$ 15,211	\$ 64,648
Total - Agriculture	\$ 3,382	\$ 20,954	\$ 15,211	\$ 64,648
Debt Service				
State Treasurer	\$ 1,120	\$ 1,168	\$ 97,255	\$ 124,355
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 1,120	\$ 1,168	\$ 97,255	\$ 125,971
Education				
Public Instruction	\$ 182,918	\$ 763,448	\$ 952,093	\$ 4,085,305
Community Colleges	32,653	292,520	136,305	656,329
UNC Systems	107,882	1,322,021	379,479	2,084,609
Total - Education	\$ 323,453	\$ 2,377,989	\$ 1,467,877	\$ 6,826,243
Economic Development				
Commerce	\$ 3,850	\$ 20,231	\$ 5,131	\$ 35,762
Commerce-State Aid	-	8	2,944	2,944
Total - Economic Development	\$ 3,850	\$ 20,239	\$ 8,075	\$ 38,706
Environment & Natural Resources				
Environmental Quality	\$ 11,500	\$ 36,831	\$ 9,742	\$ 60,532
Wildlife Resources	4,120	26,479	5,390	30,539
Natural and Cultural Resources	97	3,290	15,999	59,819
Roanoke Island	-	-	42	212
Total - Environ. & Natural Resources	\$ 15,717	\$ 66,600	\$ 31,173	\$ 151,102
General Government				
General Assembly	\$ 76	\$ 2,169	\$ 4,338	\$ 25,639
Governor	14	561	769	3,373
Governor-Special Projects	-	27,818	1	27,117
Budget, Planning & Management	1	471	464	3,276
Military and Veterans Affairs	-	-	-	-
Housing Finance Authority	-	-	1,802	9,008
Governor	-	-	-	-
Lt. Governor	-	-	52	282
Secretary of State	5	141	942	4,954
State Auditor	322	1,969	1,321	6,333
State Treasurer-Administration	2,364	13,532	2,944	15,511
State Treasurer-Retirement	-	305	1,833	8,781
Administration	4,903	30,428	12,917	56,418
State Controller	36	510	1,723	8,892
Information Technology	-	-	-	-
Revenue	3,245	14,674	10,297	50,248
Board of Elections	(1)	805	391	2,508
Administrative Hearings	116	687	504	2,470
Reserve-Contingency/Emergency	-	3,500	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-JDIG	-	-	-	57,816
Reserve-Budget Transparency	-	-	-	-
Reserve-Severance	-	1,246	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	15,367	-	15,364
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-One NC Fund	-	-	-	6,996
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	1,500	-	1,500
Reserve - NCGA Litigation	-	300	-	300
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	5,600	-	3,300
Other	-	-	-	-
Total - General Government	\$ 11,081	\$ 121,583	\$ 40,298	\$ 310,086
Health and Human Services				
HHS-Administration	\$ 7,277	\$ 34,777	\$ 10,113	\$ 57,456
Aging	4,429	19,874	7,482	36,660
Child Development	26,637	153,451	56,375	246,645
Health Services	44,872	228,792	55,698	281,106
Social Services	79,694	396,467	138,190	467,908
Medical Assistance	860,010	4,660,914	1,142,027	6,100,848
NC Health Choice	13,295	60,536	13,521	70,466
Health Benefits	-	-	-	-
Blind Services	1,455	8,539	1,969	10,628
Mental Health	48,198	386,708	83,485	637,300
Facility Services	5,066	22,836	4,459	23,363
Vocational Rehabilitation Services	7,287	41,959	9,486	52,008
Total - Health and Human Services	\$ 1,098,220	\$ 6,014,853	\$ 1,522,805	\$ 7,984,388
Public Safety, Correction, and Regulation				
Judicial	\$ 173	\$ 895	\$ 37,442	\$ 189,578
Judicial-Indigent Defense	533	2,949	9,147	55,000
Justice	2,663	11,853	7,150	33,691
Labor	942	7,567	2,317	11,904
Insurance	1,007	4,669	3,120	17,317
Public Safety	9,721	68,264	169,462	799,621
Total - Public Safety, Correction and Regulation	\$ 15,039	\$ 96,197	\$ 228,638	\$ 1,107,111
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ 16,756	\$ 16,756
Total - Capital Improvement	\$ -	\$ -	\$ 16,756	\$ 16,756
Tax Codes				
Estate	\$ 81	\$ 867	\$ 20	\$ 266
License Schedule B	481	22,807	35	115
Tobacco	23,893	123,285	2,558	12,605
Franchise	27,117	113,839	679	5,624
Individual Income	800,278	4,529,812	65,593	296,662
Sales & Use	894,535	4,473,153	295,568	1,607,997
Beverage	31,836	158,499	181	16,925
Gift	-	446	-	410
Freight Car	(1)	2	-	-
Insurance	(5,039)	168,720	6,201	7,195
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	21,087	400,209	35,174	130,681
Real Estate	4,055	26,063	-	-
White Goods	339	2,256	27	864
Scrap Tire	1,592	8,376	37	3,559
Manufacturing	3,569	18,936	34	376
Solid Waste	775	9,372	7	4,187
Processed Refunds Pending	-	-	n/a	n/a

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,804,598	\$ 10,056,642	\$ 406,114	\$ 2,087,466
Nontax Codes				
Insurance-Nontax	\$ -	\$ 7,125	\$ -	\$ -
Secretary of State-Nontax	5,595	18,629	36	178
License & Fees-Nontax	1,590	8,652	371	1,737
Gas & Oil Inspection	247	576	-	-
Deed Mortgage Registration Fee	583	3,053	467	2,442
Board of Elections	19	45	18	31
DHHS	84	784	-	-
Disproportionate Share	34,000	139,000	-	-
ABC Board	-	6	-	6
Eastern Region Eco Dev Comm	-	132	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	3,495	13,510	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	209	1,710	343	1,504
DPS - ABC Board	333	1,863	82	306
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	18,164	96,264	1	2
Sales & Use	808	3,576	-	-
Intra State Transfer	2,231	18,538	-	-
Probation Supervision Fees	881	4,744	-	-
DWI Restoration Fees	45	230	-	-
DWI Service Fees	485	2,509	-	-
Sales Tax Refund	213	850	-	-
Miscellaneous	3	130	-	-
Parole Supervision Fees	85	453	-	-
Banking & Investment Fees	43	2,790	-	-
Total - Nontax Codes	\$ 69,113	\$ 325,169	\$ 1,318	\$ 6,206
Total Reverting	\$ 3,345,573	\$ 19,101,394	\$ 3,835,520	\$ 18,718,683
Beginning Unreserved Cash	\$ 264,511			
Year-To-Date Receipts	19,101,394			
Year-To-Date Disbursements	18,718,683			
Reservations:				
Medicaid Transformation Fund	(75,000)			
Ending Unreserved Cash	\$ 572,222			

GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2015 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	\$ 18,460	\$ 2,548	\$ 2,614	\$ 405	\$ 2,880	\$ 18,194
Total Agriculture	<u>\$ 18,460</u>	<u>\$ 2,548</u>	<u>\$ 2,614</u>	<u>\$ 405</u>	<u>\$ 2,880</u>	<u>\$ 18,194</u>
Debt Service						
State Treasurer-Bond Refund	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ 455
State Treasurer-Retirement	-	29,333	59,253	29,333	59,253	-
Total - Debt Service	<u>\$ 455</u>	<u>\$ 29,333</u>	<u>\$ 59,253</u>	<u>\$ 29,333</u>	<u>\$ 59,253</u>	<u>\$ 455</u>
Education						
Public Instruction-Special Revenue	\$ 15,794	\$ 648	\$ 28,588	\$ 14	\$ 28,741	\$ 15,641
Public Instruction-School Technology	13,539	22	19,289	2,829	8,741	24,087
Public Instruction-IT Projects	1,815	-	-	-	-	1,815
Public Instruction-Pub Sch Bldg Fund	117,202	62	26,029	6,312	32,995	110,236
Public Instruction-Trust	4,409	1,692	7,919	5,401	8,976	3,352
Public Instruction-Local Payroll	17	5,697	20,614	5,924	20,502	129
Public Instruction-Internal Service	57,851	22,986	24,541	21,163	33,322	49,070
Community Colleges-Special Rev	8,337	655	1,849	612	2,039	8,147
Community Colleges-IT Projects	6,960	-	-	22	81	6,879
Community Colleges-Trust	4,247	1	6,256	457	8,159	2,344
Total - Education	<u>\$ 230,171</u>	<u>\$ 31,763</u>	<u>\$ 135,085</u>	<u>\$ 42,734</u>	<u>\$ 143,556</u>	<u>\$ 221,700</u>
Economic Development						
Commerce-Floyd Relief	\$ 148	\$ 2	\$ 11	\$ -	\$ 1	\$ 158
Commerce-Special Revenue	58,238	26,925	89,792	24,210	73,519	74,511
Commerce-IT Projects	567	-	-	11	125	442
Commerce-Trust	158	-	-	-	81	77
Commerce-CDBG	9,483	7	284	-	473	9,294
Commerce-Div of Employ Sec	21,517	5,827	37,222	6,872	43,179	15,560
Total - Economic Development	<u>\$ 90,111</u>	<u>\$ 32,761</u>	<u>\$ 127,309</u>	<u>\$ 31,093</u>	<u>\$ 117,378</u>	<u>\$ 100,042</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 51	\$ -	\$ -	\$ 2	\$ 2	\$ 49
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	55,863	772	3,197	7,780	15,783	43,277
Environmental Quality	5,735	1,037	2,273	1,149	3,046	4,962
Natural and Cultural Resources	288	11	66	-	14	340
Natural and Cultural Res-Int Bearing	125	6	29	2	18	136
Wildlife	11,302	4,950	23,711	3,541	19,561	15,452
Total - Environment and Natural Resources	<u>\$ 74,125</u>	<u>\$ 6,776</u>	<u>\$ 29,276</u>	<u>\$ 12,474</u>	<u>\$ 38,424</u>	<u>\$ 64,977</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2015 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	\$ 743	\$ 29	\$ 187,908	\$ 6	\$ 135,932	\$ 52,719
Governor's Office-Disaster Relief	-	77	1,317	77	1,317	-
Payroll Imprest Fund	-	655,238	3,214,246	655,238	3,214,246	-
General Assembly	7,484	-	1,800	-	-	9,284
State Treasurer	3,665	349	3,589	705	2,243	5,011
State Treasurer-Blount St. Properties Administration	-	-	-	-	-	-
Administration	40,051	3,207	19,918	3,345	21,067	38,902
State Controller	29,904	842	4,597	492	8,466	26,035
Statewide-Worker's Comp Plan	2,149	6,798	37,281	7,822	39,238	192
Revenue-Project Collect	55,054	2,600	13,618	2,409	8,269	60,403
Revenue-Tax Distribution	-	252,994	1,418,544	252,994	1,418,544	-
Revenue-Lee Act Credits	294	1,884	1,903	1,884	1,901	296
Revenue-Tax Transfer Fees	3,399	109	812	-	199	4,012
Revenue-IT Project	26,225	-	495	1,278	2,221	24,499
Revenue-E 911 Fee	2,201	740	4,308	789	4,895	1,614
Board of Elections	4,142	2	10	-	-	4,152
NC Infrastructure Finance Corp	-	69,388	70,350	69,388	70,350	-
Information Technology	11,155	599	16,277	2,071	12,003	15,429
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,089	81	148	14	87	1,150
Total - General Government	\$ 187,555	\$ 994,937	\$ 4,997,121	\$ 998,512	\$ 4,940,978	\$ 243,698
Health and Human Services						
Health Services	\$ 6	\$ 12,345	\$ 83,062	\$ 8,356	\$ 79,060	\$ 4,008
Social Services	2,293	186	2,566	34	1,209	3,650
Medical Assistance	45,015	10,482	55,070	11,882	88,799	11,286
Facility Services	17,646	530	3,199	-	319	20,526
DHHS-Administration	19,583	6,179	21,578	9,569	27,698	13,463
Aging	-	-	70	-	70	-
Blind Services	5	1	3	1	4	4
Total - Health and Human Services	\$ 84,548	\$ 29,723	\$ 165,548	\$ 29,842	\$ 197,159	\$ 52,937
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 257	\$ 6	\$ 34	\$ 6	\$ 30	\$ 261
Public Safety	87,169	12,870	41,553	4,566	41,827	86,895
Total - Public Safety, Correction and Regulation	\$ 87,426	\$ 12,876	\$ 41,587	\$ 4,572	\$ 41,857	\$ 87,156
Total Nonreverting	\$ 772,851	\$ 1,140,717	\$ 5,557,793	\$ 1,148,965	\$ 5,541,485	\$ 789,159

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.

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%).