



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

December 15, 2017

Enclosed is the *General Fund Monthly Financial Report* for the period ended November 30, 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,

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, 2017

*Expressed in Millions*

<u>Assets</u>	<u>Liabilities and Fund Balance</u>		
<b>Deposits with State Treasurer :</b>		<b><u>Liabilities</u></b>	
Cash and Investments	\$ 4,784.7	Sales and Use Taxes Payable	\$ 555.3
		Beverage Taxes Payable	18.5
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<b>\$ 573.8</b>
		<b><u>Fund Balance</u></b>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,838.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	63.8
		Carryforward Reserve	113.7
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	300.0
		Non-Reverting Departmental Funds	1,401.7
		<b>Total Reserved</b>	<b>\$ 3,915.4</b>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2017	\$ 471.5
		Transfer to Reserves	(75.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	(101.0)
		<b>Total Unreserved</b>	<b>\$ 295.5</b>
		<b>Total Fund Balance</b>	<b>\$ 4,210.9</b>
<b>Total Assets</b>	<b>\$ 4,784.7</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,784.7</b>

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

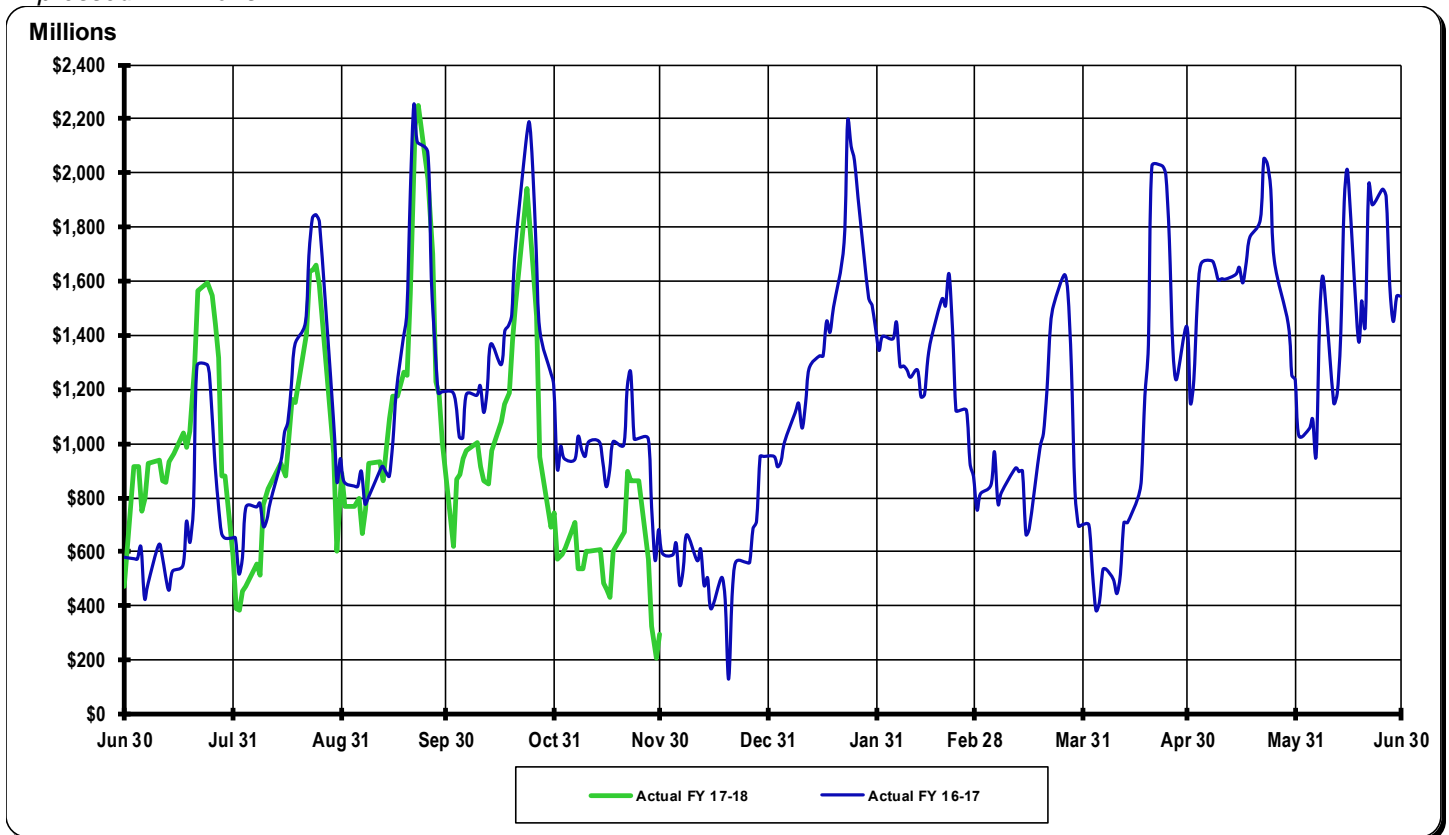
FISCAL YEAR-TO-DATE NOVEMBER 30, 2017 AND NOVEMBER 30, 2016  
Expressed in Millions

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.....	—	—	—	—
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	113.7	96.1	17.6	18.3%
Emergency Response & Disaster Relief Fd.....	63.8	10.3	53.5	519.4%
Medicaid Transformation Fund.....	300.0	225.0	75.0	33.3%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	1,401.7	1,048.8	352.9	33.6%
<b>Total Reserved.....</b>	<b>\$ 3,915.4</b>	<b>\$ 3,153.4</b>	<b>\$ 762.0</b>	<b>24.2%</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....	(101.0)	251.4	(352.4)	(140.2)%
<b>Total Unreserved.....</b>	<b>\$ 295.5</b>	<b>\$ 681.5</b>	<b>\$ (386.0)</b>	<b>(56.6)%</b>
<b>Total Fund Balance.....</b>	<b>\$ 4,210.9</b>	<b>\$ 3,834.9</b>	<b>\$ 376.0</b>	<b>9.8%</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 NOVEMBER 30, 2017 AND FISCAL YEAR ENDED JUNE 30, 2017  
Expressed in Millions



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

# STATE OF NORTH CAROLINA

## GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

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

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
<b>Beg. Unreserved Fund Balance</b>	\$ 746.4	\$ 1,213.7	\$ 471.5	\$ 580.1	\$ 471.5	\$ 580.1		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 746.4</u>	<u>\$ 1,213.7</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	\$ 884.6	\$ 817.1	\$ 4,496.4	\$ 4,488.0	\$ 12,341.4	\$ 11,618.3	36.4%	38.6%
Corporate Income	(80.1)	(106.3)	91.5	113.7	732.3	911.5	12.5%	12.5%
Sales and Use	620.7	613.9	3,131.5	3,051.4	7,334.5	6,970.7	42.7%	43.8%
Franchise	88.4	99.7	237.6	230.0	605.8	551.9	39.2%	41.7%
Insurance	(3.9)	(7.7)	163.4	144.3	490.4	505.1	33.3%	28.6%
Beverage	33.0	31.4	152.7	144.1	368.5	341.3	41.4%	42.2%
Estate	—	—	10.0	0.4	—	—	—	—
Privilege License	0.7	0.3	14.1	12.4	26.3	31.6	53.6%	39.2%
Tobacco Products	21.4	21.4	111.5	112.5	257.1	253.8	43.4%	44.3%
Real Estate Conveyance Excise	6.2	5.0	32.5	29.4	68.3	60.3	47.6%	48.8%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	0.8	1.8	5.0	5.8	2.4	2.3	208.3%	252.2%
White Goods Disposal	0.4	0.5	1.6	1.7	2.2	2.2	72.7%	77.3%
Scrap Tire Disposal	1.6	1.5	4.9	4.8	5.8	6.2	84.5%	77.4%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.9	3.6	19.1	20.2	50.2	47.0	38.0%	43.0%
Other	0.4	0.1	2.5	0.1	1.6	1.5	156.3%	6.7%
<b>Total Tax Revenue</b>	<u>\$ 1,578.1</u>	<u>\$ 1,482.3</u>	<u>\$ 8,474.3</u>	<u>\$ 8,358.8</u>	<u>\$ 22,286.8</u>	<u>\$ 21,303.7</u>	38.0%	39.2%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 7.1	\$ 5.1	\$ 33.9	\$ 23.3	\$ 60.1	\$ 37.5	56.4%	62.1%
Judicial Fees	18.8	18.5	98.6	97.6	240.9	242.6	40.9%	40.2%
Insurance	1.4	13.8	7.2	20.0	75.5	77.0	9.5%	26.0%
Disproportionate Share	—	—	115.8	147.0	164.7	147.0	70.3%	100.0%
Master Settlement Agreement	—	—	—	—	119.7	127.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.3	8.2	47.2	37.3	185.8	184.8	25.4%	20.2%
<b>Total Non-Tax Revenue</b>	<u>\$ 35.6</u>	<u>\$ 45.6</u>	<u>\$ 302.7</u>	<u>\$ 325.2</u>	<u>\$ 846.7</u>	<u>\$ 816.3</u>	35.8%	39.8%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,613.7</u>	<u>\$ 1,527.9</u>	<u>\$ 8,777.0</u>	<u>\$ 8,684.0</u>	<u>\$ 23,133.5</u>	<u>\$ 22,120.0</u>	37.9%	39.3%
<b>Total Availability</b>	<u>\$ 2,360.1</u>	<u>\$ 2,741.6</u>	<u>\$ 9,248.5</u>	<u>\$ 9,264.1</u>	<u>\$ 23,605.0</u>	<u>\$ 22,700.1</u>	39.2%	40.8%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,979.5	\$ 1,963.4	\$ 8,739.8	\$ 8,252.2	\$ 22,252.0	\$ 21,672.6	39.3%	38.1%
Capital Improvements:								
Funded by General Fund	—	—	49.7	26.1	49.7	26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	85.1	96.7	88.5	154.3	728.8	742.7	12.1%	20.8%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,064.6</u>	<u>\$ 2,060.1</u>	<u>\$ 8,878.0</u>	<u>\$ 8,432.6</u>	<u>\$ 23,030.5</u>	<u>\$ 22,441.4</u>	38.5%	37.6%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 295.5</u>	<u>\$ 681.5</u>	<u>\$ 370.5</u>	<u>\$ 831.5</u>	<u>\$ 574.5</u>	<u>\$ 258.7</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(75.0)	(150.0)	(75.0)	(150.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 295.5</u>	<u>\$ 681.5</u>	<u>\$ 295.5</u>	<u>\$ 681.5</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 NOVEMBER 2017 AND 2016, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	November				Year-To-Date Through November			
	FY 2018	FY 2017	Change	% Change	FY 2018	FY 2017	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 884.6	\$ 817.1	\$ 67.5	8.3%	\$ 4,496.4	\$ 4,488.0	\$ 8.4	0.2%
Corporate Income	(80.1)	(106.3)	26.2	24.6%	91.5	113.7	(22.2)	(19.5)%
Sales and Use	620.7	613.9	6.8	1.1%	3,131.5	3,051.4	80.1	2.6%
Franchise	88.4	99.7	(11.3)	(11.3)%	237.6	230.0	7.6	3.3%
Insurance	(3.9)	(7.7)	3.8	49.4%	163.4	144.3	19.1	13.2%
Beverage	33.0	31.4	1.6	5.1%	152.7	144.1	8.6	6.0%
Estate	—	—	—	—	10.0	0.4	9.6	2400.0%
Privilege License	0.7	0.3	0.4	133.3%	14.1	12.4	1.7	13.7%
Tobacco Products	21.4	21.4	—	—	111.5	112.5	(1.0)	(0.9)%
Real Estate Conveyance Excise	6.2	5.0	1.2	24.0%	32.5	29.4	3.1	10.5%
Gift	—	—	—	—	—	—	—	—
Solid Waste	0.8	1.8	(1.0)	(55.6)%	5.0	5.8	(0.8)	(13.8)%
White Goods Disposal	0.4	0.5	(0.1)	(20.0)%	1.6	1.7	(0.1)	(5.9)%
Scrap Tire Disposal	1.6	1.5	0.1	6.7%	4.9	4.8	0.1	2.1%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.9	3.6	0.3	8.3%	19.1	20.2	(1.1)	(5.4)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.4	0.1	0.3	300.0%	2.5	0.1	2.4	2400.0%
<b>Total Tax Revenue</b>	<b>\$ 1,578.1</b>	<b>\$ 1,482.3</b>	<b>\$ 95.8</b>	<b>6.5%</b>	<b>\$ 8,474.3</b>	<b>\$ 8,358.8</b>	<b>\$ 115.5</b>	<b>1.4%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 7.1	\$ 5.1	\$ 2.0	39.2%	\$ 33.9	\$ 23.3	\$ 10.6	45.5%
Judicial Fees	18.8	18.5	0.3	1.6%	98.6	97.6	1.0	1.0%
Insurance	1.4	13.8	(12.4)	(89.9)%	7.2	20.0	(12.8)	(64.0)%
Disproportionate Share	—	—	—	—	115.8	147.0	(31.2)	(21.2)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.3	8.2	0.1	1.2%	47.2	37.3	9.9	26.5%
<b>Total Non-Tax Revenue</b>	<b>\$ 35.6</b>	<b>\$ 45.6</b>	<b>\$ (10.0)</b>	<b>(21.9)%</b>	<b>\$ 302.7</b>	<b>\$ 325.2</b>	<b>\$ (22.5)</b>	<b>(6.9)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,613.7</b>	<b>\$ 1,527.9</b>	<b>\$ 85.8</b>	<b>5.6%</b>	<b>\$ 8,777.0</b>	<b>\$ 8,684.0</b>	<b>\$ 93.0</b>	<b>1.1%</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.*

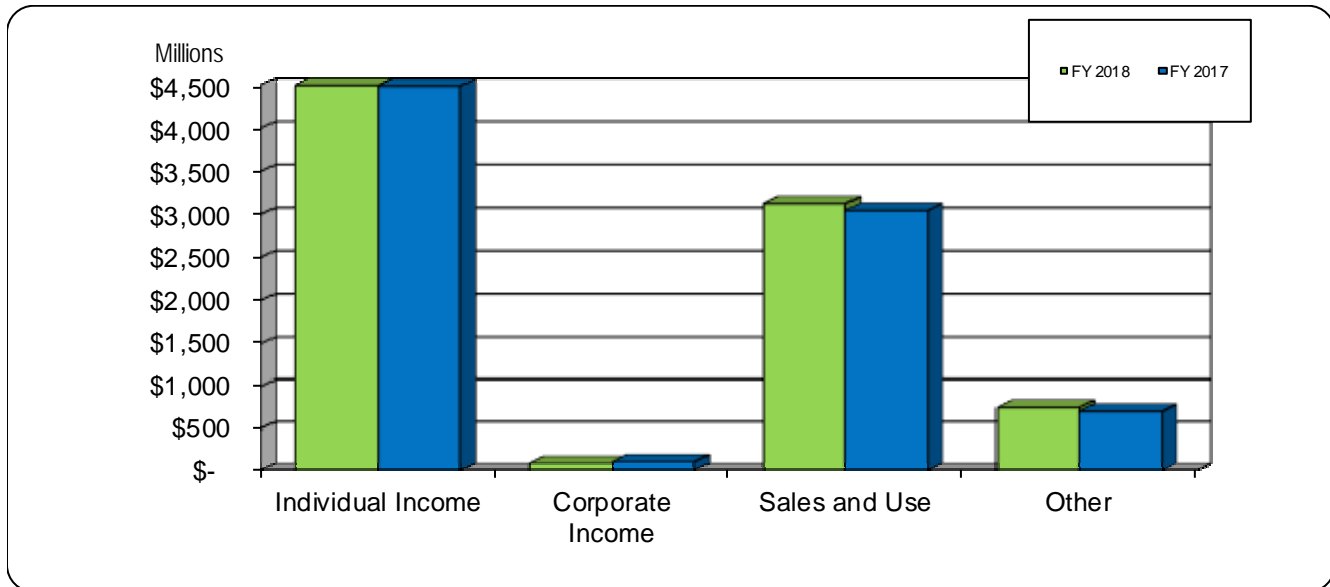
For fiscal year 2018, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$93.0 million, or 1.1%. Tax revenues through November 2017 increased by \$115.5 million, or 1.4%, and non-tax revenues decreased by \$22.5 million, or 6.9%.

The Fiscal Research Division estimates that General Fund revenue through November is \$90.8 million below the revenue target. The revenue targets are monthly projections based on the May 2017 consensus forecast, 2017 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**

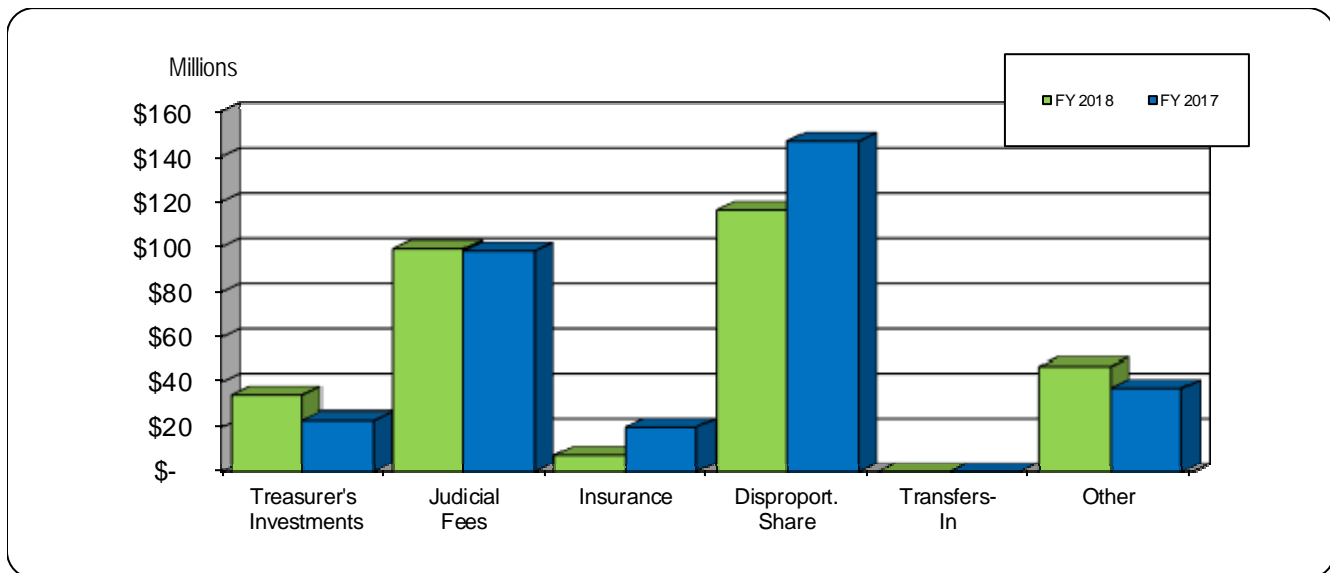
FISCAL YEAR-TO-DATE NOVEMBER 30, 2017 AND NOVEMBER 30, 2016



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

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

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



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

**GENERAL FUND – REVERTING  
APPROPRIATION EXPENDITURES**

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

Expressed in Millions

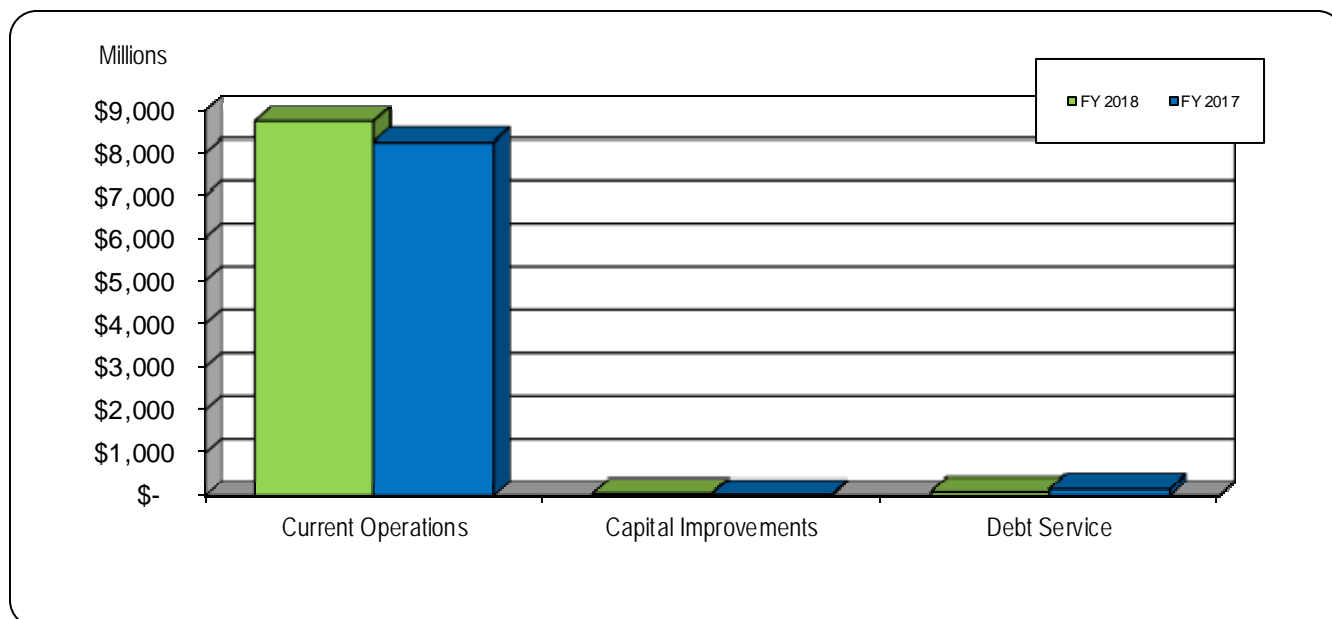
Current Operations	FY 2018	FY 2017	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2018	FY 2017
General Government	\$ 148.2	\$ 145.5	\$ 2.7	1.9%	1.7%	1.7%
Education	4,937.2	4,635.4	301.8	6.5%	55.6%	55.0%
Health and Human Services	2,186.4	2,057.0	129.4	6.3%	24.6%	24.4%
Economic Development	88.2	114.1	(25.9)	(22.7%)	1.0%	1.4%
Environment and Natural Resources	111.7	122.0	(10.3)	(8.4%)	1.3%	1.4%
Public Safety, Correction, and Regulation	1,143.7	1,096.6	47.1	4.3%	12.9%	13.0%
Agriculture	55.5	48.8	6.7	13.7%	0.6%	0.6%
Operating Reserves/Rounding	68.9	32.8	36.1	110.1%	0.8%	0.4%
<i>Total Current Operations</i>	<u>\$ 8,739.8</u>	<u>\$ 8,252.2</u>	<u>\$ 487.6</u>	5.9%	98.4%	97.9%
<b>Capital Improvements</b>						
Funded by General Fund	49.7	26.1	23.6	90.4%	0.6%	0.3%
<b>Debt Service</b>	88.5	154.3	(65.8)	(42.6%)	1.0%	1.8%
<b>Total Appropriation Expenditures</b>	<u>\$ 8,878.0</u>	<u>\$ 8,432.6</u>	<u>\$ 445.4</u>	5.3%	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, 2017 AND NOVEMBER 30, 2016



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

Actual appropriation expenditures through November 2017 were more than actual appropriation expenditures through November 2016 by \$445.4 million, or 5.3%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2017 were more than appropriation expenditures through November 2016 by \$487.6 million, or 5.9%.



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

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

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
November		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	\$ 5.6	\$ 4.9	\$ 25.4	\$ 23.4	\$ 66.1	\$ 65.1	38.4%	35.9%
Governor's Office	0.1	0.3	1.9	2.4	5.4	5.7	35.2%	42.1%
Governor-Special Projects	—	—	(2.8)	(1.1)	—	2.0	—	(55.0%)
Military and Veterans Affairs	3.0	(0.8)	2.6	1.0	11.5	8.5	22.6%	11.8%
Office of State Budget	0.7	0.6	3.0	3.2	8.2	8.0	36.6%	40.0%
Housing Finance Agency	—	2.6	7.3	12.8	14.6	50.7	50.0%	25.2%
Lieutenant Governor	—	0.1	0.3	0.3	0.9	0.7	33.3%	42.9%
Secretary of State	1.1	0.9	5.3	4.8	13.1	13.1	40.5%	36.6%
State Auditor	0.1	1.2	3.8	5.0	13.8	13.6	27.5%	36.8%
State Treasurer	0.2	(0.1)	1.2	1.6	4.8	10.8	25.0%	14.8%
Retirement and Employee Benefits	—	2.3	13.5	10.5	27.9	26.9	48.4%	39.0%
Administration	5.5	4.8	23.0	24.3	64.0	64.6	35.9%	37.6%
Office of the State Controller	1.7	1.7	6.6	8.7	20.9	23.6	31.6%	36.9%
Information Technology	1.4	5.4	16.2	9.7	52.5	55.3	30.9%	17.5%
Revenue	6.9	6.0	36.0	34.5	84.6	83.6	42.6%	41.3%
Board of Elections	0.6	0.6	2.6	2.5	6.6	6.7	39.4%	37.3%
Office of Administrative Hearings	0.5	0.4	2.3	1.9	6.0	5.3	38.3%	35.8%
	<u>\$ 27.4</u>	<u>\$ 30.9</u>	<u>\$ 148.2</u>	<u>\$ 145.5</u>	<u>\$ 400.9</u>	<u>\$ 444.2</u>	<u>37.0%</u>	<u>32.8%</u>
Reserves - General Assembly	4.5	2.0	17.8	2.2	17.8	22.8	100.0%	9.6%
Reserves - Contingency & Emergency	0.4	—	(1.4)	(5.8)	—	3.0	—	(193.3%)
Reserves - SPA Salary Increases	—	—	—	—	7.2	4.8	—	—
Reserves - Salary Adjustments	—	—	—	(1.5)	1.4	—	—	—
Reserves - Minimum Market Adj	—	—	—	—	3.9	4.3	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	—	—	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	—	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	10.0	—	10.3	—	97.1%
Reserves - Severance Expenditure	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	—	0.1	—	—
Reserves - IT Fund	—	—	—	—	—	—	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	2.0	—	2.0	—	100.0%	—
Reserves - Review of Compensation Plan	—	—	—	—	9.7	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	52.3	—	72.5	—	72.1%	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	30.0	—	30.0	46.6	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	15.0	30.0	—	—
Reserves - Enterprise Resource Planning	—	—	—	—	3.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(2.3)	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 4.9</u>	<u>\$ 32.0</u>	<u>\$ 68.4</u>	<u>\$ 32.6</u>	<u>\$ 179.1</u>	<u>\$ 75.3</u>	<u>38.2%</u>	<u>43.3%</u>
<b>Total - General Government</b>	<u>\$ 32.3</u>	<u>\$ 62.9</u>	<u>\$ 216.6</u>	<u>\$ 178.1</u>	<u>\$ 580.0</u>	<u>\$ 519.5</u>	<u>37.3%</u>	<u>34.3%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2017 AND 2016, 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 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
<b>Education</b>								
Public Instruction	\$ 824.7	\$ 786.2	\$ 3,716.9	\$ 3,456.7	\$ 9,046.4	\$ 8,777.1	41.1%	39.4%
Community Colleges	113.5	111.0	389.5	391.1	1,125.1	1,101.6	34.6%	35.5%
	<u>\$ 938.2</u>	<u>\$ 897.2</u>	<u>\$ 4,106.4</u>	<u>\$ 3,847.8</u>	<u>\$10,171.5</u>	<u>\$ 9,878.7</u>	40.4%	39.0%
<b>University System</b>								
University of North Carolina - General Admin	\$ 2.8	\$ 4.5	\$ 15.8	\$ 17.4	\$ 43.6	\$ 46.6	36.2%	37.3%
UNC - GA Institutional Programs and Facilities	—	—	—	—	38.4	17.7	—	—
UNC - GA Related Educational Programs	0.1	2.2	18.9	19.0	110.0	108.5	17.2%	17.5%
UNC- GA Aid to Private Institutions	29.9	5.6	87.6	60.6	155.2	171.6	56.4%	35.3%
UNC - Chapel Hill Academic Affairs	42.3	67.4	86.7	74.6	260.7	260.9	33.3%	28.6%
UNC - Chapel Hill Health Affairs	24.1	29.4	71.4	67.7	199.3	190.5	35.8%	35.5%
UNC - Chapel Hill Area Health Affairs	3.9	5.5	15.6	14.6	49.0	48.8	31.8%	29.9%
NCSU - Academic Affairs	15.6	26.2	83.2	103.5	421.4	414.2	19.7%	25.0%
NCSU - Agricultural Research	5.3	3.7	22.5	22.0	53.5	53.3	42.1%	41.3%
NCSU - Agricultural Extension Service	3.2	3.7	15.5	14.5	39.9	39.0	38.8%	37.2%
University of North Carolina at Greensboro	21.6	21.0	43.9	41.2	154.7	153.8	28.4%	26.8%
University of North Carolina at Charlotte	25.1	27.6	54.6	51.4	233.0	231.7	23.4%	22.2%
University of North Carolina at Asheville	4.2	4.3	14.4	14.5	40.0	39.9	36.0%	36.3%
University of North Carolina at Wilmington	4.8	5.9	37.7	33.2	124.1	124.2	30.4%	26.7%
University of North Carolina at Pembroke	6.1	5.6	18.6	19.8	56.1	55.6	33.2%	35.6%
East Carolina University	25.9	21.5	44.0	36.1	220.2	219.2	20.0%	16.5%
ECU - Health Affairs	5.4	6.2	23.8	24.4	75.3	74.8	31.6%	32.6%
North Carolina A&T University	9.7	17.6	21.7	22.7	96.1	92.5	22.6%	24.5%
Western Carolina University	10.0	9.3	22.7	22.5	92.5	91.6	24.5%	24.6%
Appalachian State University	12.8	7.0	34.7	36.5	138.7	138.1	25.0%	26.4%
Winston-Salem State University	7.2	6.3	22.0	21.2	66.5	65.9	33.1%	32.2%
Elizabeth City State University	2.2	1.5	10.8	10.6	32.6	33.4	33.1%	31.7%
Fayetteville State University	5.7	4.9	22.4	19.5	53.6	54.0	41.8%	36.1%
North Carolina Central University	11.9	9.5	24.0	21.9	85.8	85.3	28.0%	25.7%
University of North Carolina Sch of the Arts	4.0	1.3	9.8	9.4	31.2	31.0	31.4%	30.3%
North Carolina Sch of Science & Mathematics	1.8	1.6	8.5	8.8	21.4	21.7	39.7%	40.6%
<b>Total University System</b>	<u>\$ 285.6</u>	<u>\$ 299.3</u>	<u>\$ 830.8</u>	<u>\$ 787.6</u>	<u>\$ 2,892.8</u>	<u>\$ 2,863.8</u>	28.7%	27.5%
<b>Total - Education</b>	<u>\$ 1,223.8</u>	<u>\$ 1,196.5</u>	<u>\$ 4,937.2</u>	<u>\$ 4,635.4</u>	<u>\$13,064.3</u>	<u>\$ 12,742.5</u>	37.8%	36.4%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 16.1	\$ 5.7	\$ 50.9	\$ 32.4	\$ 116.0	\$ 113.4	43.9%	28.6%
Aging	2.7	3.9	16.4	18.0	46.0	44.9	35.7%	40.1%
Child Development	26.5	27.8	88.8	89.6	268.4	235.3	33.1%	38.1%
Health Services	11.8	10.5	52.9	62.4	157.6	168.7	33.6%	37.0%
Social Services	4.1	16.5	71.7	76.2	201.0	200.2	35.7%	38.1%
Medical Assistance	289.2	332.7	1,570.6	1,513.4	3,696.1	3,601.1	42.5%	42.0%
Children's Health Insurance	(0.1)	0.1	(0.1)	0.3	0.5	1.1	(20.0%)	27.3%
Health Benefits	0.7	0.4	2.7	(2.9)	9.7	9.7	27.8%	(29.9%)
Services for the Blind and Deaf/HH	(0.1)	0.3	2.5	3.0	8.5	8.3	29.4%	36.1%
Mental Health/DD/SAS	89.6	35.5	313.0	248.2	690.5	587.3	45.3%	42.3%
Health Services Regulations	(0.4)	0.1	3.2	2.4	18.8	17.5	17.0%	13.7%
Vocational Rehabilitation	0.9	2.9	13.8	14.0	38.8	38.2	35.6%	36.6%
<b>Total - Health and Human Services</b>	<u>\$ 441.0</u>	<u>\$ 436.4</u>	<u>\$ 2,186.4</u>	<u>\$ 2,057.0</u>	<u>\$ 5,251.9</u>	<u>\$ 5,025.7</u>	41.6%	40.9%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2017 AND 2016, 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 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017	FY 2018	FY 2017
<b>Economic Development</b>								
Commerce	\$ (10.4)	\$ 17.6	\$ 1.3	\$ 106.3	\$ 11.3	\$ 160.4	11.5%	66.3%
Commerce - State Aid to Nonstate Entities	1.8	1.6	8.7	7.8	20.3	18.7	42.9%	41.7%
Commerce - Economic Development	28.2	—	78.2	—	129.3	—	60.5%	—
<b>Total - Economic Development</b>	<b>\$ 19.6</b>	<b>\$ 19.2</b>	<b>\$ 88.2</b>	<b>\$ 114.1</b>	<b>\$ 160.9</b>	<b>\$ 179.1</b>	<b>54.8%</b>	<b>63.7%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 4.1	\$ 11.8	\$ 36.0	\$ 46.8	\$ 78.2	\$ 112.9	46.0%	41.5%
Wildlife Resources	1.3	0.7	2.2	4.1	11.2	10.7	19.6%	38.3%
Natural and Cultural Resources	18.8	14.4	73.4	70.9	185.6	186.4	39.5%	38.0%
Roanoke Island Commission	—	—	0.1	0.2	0.6	0.6	16.7%	33.3%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 24.2</b>	<b>\$ 26.9</b>	<b>\$ 111.7</b>	<b>\$ 122.0</b>	<b>\$ 275.6</b>	<b>\$ 310.6</b>	<b>40.5%</b>	<b>39.3%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 52.4	\$ 53.3	\$ 265.8	\$ 262.8	\$ 651.5	\$ 639.9	40.8%	41.1%
Justice	4.6	4.2	22.4	22.4	47.6	59.3	47.1%	37.8%
Labor	2.2	0.8	6.3	4.8	17.6	16.7	35.8%	28.7%
Insurance	5.0	2.5	15.7	15.3	39.7	42.6	39.5%	35.9%
Insurance-GF	0.2	—	3.5	—	9.3	—	37.6%	—
Public Safety	163.0	152.0	830.0	791.3	2,019.9	1,971.0	41.1%	40.1%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 227.4</b>	<b>\$ 212.8</b>	<b>\$ 1,143.7</b>	<b>\$ 1,096.6</b>	<b>\$ 2,785.6</b>	<b>\$ 2,729.5</b>	<b>41.1%</b>	<b>40.2%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 10.8	\$ 8.3	\$ 55.5	\$ 48.8	\$ 133.7	\$ 166.0	41.5%	29.4%
<b>Rounding [*]</b>	<b>\$ 0.4</b>	<b>\$ 0.4</b>	<b>\$ 0.5</b>	<b>\$ 0.2</b>	<b>\$ —</b>	<b>\$ (0.3)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,979.5</b>	<b>\$ 1,963.4</b>	<b>\$ 8,739.8</b>	<b>\$ 8,252.2</b>	<b>\$22,252.0</b>	<b>\$21,672.6</b>	<b>39.3%</b>	<b>38.1%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ 49.7	\$ 26.1	\$ 49.7	\$ 26.1	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 49.7</b>	<b>\$ 26.1</b>	<b>\$ 49.7</b>	<b>\$ 26.1</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Debt Service</b>								
Debt Service - Principal and Interest	85.1	96.7	86.9	152.7	727.2	703.1	11.9%	21.7%
Debt Service - Federal	—	—	1.6	1.6	1.6	39.6	100.0%	4.0%
<b>Total - Debt Service</b>	<b>\$ 85.1</b>	<b>\$ 96.7</b>	<b>\$ 88.5</b>	<b>\$ 154.3</b>	<b>\$ 728.8</b>	<b>\$ 742.7</b>	<b>12.1%</b>	<b>20.8%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,064.6</b>	<b>\$ 2,060.1</b>	<b>\$ 8,878.0</b>	<b>\$ 8,432.6</b>	<b>\$23,030.5</b>	<b>\$22,441.4</b>	<b>38.5%</b>	<b>37.6%</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 NOVEMBER 30, 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	\$ 5,899	\$ 22,391	\$ 16,815	\$ 77,940
<b>Total - Agriculture</b>	<u>\$ 5,899</u>	<u>\$ 22,391</u>	<u>\$ 16,815</u>	<u>\$ 77,940</u>
<b>Debt Service</b>				
State Treasurer	\$ 1,259	\$ 1,404	\$ 86,338	\$ 88,269
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	<u>\$ 1,259</u>	<u>\$ 1,404</u>	<u>\$ 86,338</u>	<u>\$ 89,885</u>
<b>Education</b>				
Public Instruction	\$ 240,487	\$ 817,772	\$ 1,022,493	\$ 4,534,638
Community Colleges	33,649	311,460	147,141	700,984
UNC Systems	163,727	1,546,215	468,853	2,377,214
<b>Total - Education</b>	<u>\$ 437,863</u>	<u>\$ 2,675,447</u>	<u>\$ 1,638,487</u>	<u>\$ 7,612,836</u>
<b>Economic Development</b>				
Commerce	\$ 5,361	\$ 69,392	\$ (4,981)	\$ 70,696
Commerce-State Aid	-	-	1,842	8,697
Commerce-Economic Dev	60	60	28,314	78,294
<b>Total - Economic Development</b>	<u>\$ 5,421</u>	<u>\$ 69,452</u>	<u>\$ 25,175</u>	<u>\$ 157,687</u>
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 10,376	\$ 35,687	\$ 12,441	\$ 71,726
Wildlife Resources	7,307	28,176	6,059	30,384
Natural and Cultural Resources	2,913	21,059	21,713	94,508
Roanoke Island	-	-	-	139
<b>Total - Environ. &amp; Natural Resources</b>	<u>\$ 20,596</u>	<u>\$ 84,922</u>	<u>\$ 40,213</u>	<u>\$ 196,757</u>
<b>General Government</b>				
General Assembly	\$ 70	\$ 326	\$ 5,706	\$ 25,774
Governor	345	413	453	2,358
Governor-Special Projects	-	2,840	-	-
Budget, Planning & Management	1	371	739	3,375
Military and Veterans Affairs	3,350	24,112	6,322	26,726
Housing Finance Authority	-	-	-	7,305
Governor	-	7,650	4,500	25,414
Lt. Governor	-	-	76	345
Secretary of State	57	361	1,147	5,683
State Auditor	1,302	3,531	1,415	7,381
State Treasurer-Administration	2,908	14,489	3,131	15,735
State Treasurer-Retirement	-	-	4	13,500
Administration	3,647	10,417	9,082	33,390
State Controller	9	1,815	1,657	8,398
Information Technology	-	6,211	7,996	22,406
Revenue	4,244	19,190	10,734	55,223
Board of Elections	-	250	547	2,830
Administrative Hearings	67	655	521	2,955
Reserve-Contingency/Emergency	-	8,839	435	7,435
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	30,000	-	30,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Workers' Compensation	-	-	-	2,000
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	52,300
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	2,300	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 16,000</b>	<b>\$ 133,770</b>	<b>\$ 54,465</b>	<b>\$ 350,533</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 5,967	\$ 35,878	\$ 22,162	\$ 86,804
Aging	6,507	21,759	9,173	38,118
Child Development	30,423	167,576	57,085	256,399
Health Services	43,731	236,782	54,167	289,679
Social Services	92,023	427,878	95,104	499,558
Medical Assistance	751,065	4,762,024	1,038,981	6,332,596
NC Health Choice	15,275	86,072	15,214	85,967
Health Benefits	1,138	3,417	1,786	6,113
Blind Services	3,027	12,050	2,902	14,555
Mental Health	48,048	409,006	137,753	721,963
Facility Services	4,945	21,047	4,497	24,280
Vocational Rehabilitation Services	10,076	40,237	10,975	54,038
<b>Total - Health and Human Services</b>	<b>\$ 1,012,225</b>	<b>\$ 6,223,726</b>	<b>\$ 1,449,799</b>	<b>\$ 8,410,070</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 306	\$ 1,570	\$ 43,963	\$ 217,418
Judicial-Indigent Defense	597	3,519	10,678	53,501
Justice	2,289	12,252	6,811	34,669
Labor	974	7,599	3,118	13,852
Insurance	938	4,081	5,887	19,739
Insurance	940	940	1,149	4,477
Public Safety	19,300	103,716	182,489	933,721
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 25,344</b>	<b>\$ 133,677</b>	<b>\$ 254,095</b>	<b>\$ 1,277,377</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 49,708
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,708</b>
<b>Tax Codes</b>				
Estate	\$ -	\$ 10,021	\$ 67	\$ 67
License Schedule B	732	14,298	57	234
Tobacco	24,115	125,318	2,734	13,842
Franchise	102,402	256,999	13,990	19,376
Individual Income	949,618	4,777,513	64,990	281,077
Sales & Use	985,119	4,988,639	634,231	1,857,090
Beverage	33,098	171,380	77	18,645
Gift	22	23	-	-
Freight Car	1	38	-	-
Insurance	2,856	170,689	6,790	7,333
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	(42,940)	197,209	37,232	105,753
Real Estate	6,197	32,506	-	18

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
White Goods	444	2,602	28	1,012
Scrap Tire	1,728	8,693	38	3,752
Manufacturing	3,971	19,510	63	447
Solid Waste	765	9,674	8	4,719
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	469	3,519	44	917
<b>Total - Tax Codes</b>	<b>\$ 2,068,597</b>	<b>\$ 10,788,631</b>	<b>\$ 760,349</b>	<b>\$ 2,314,282</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ -	\$ 228	\$ -	\$ -
Secretary of State-Nontax	4,493	21,067	35	277
License & Fees-Nontax	1,435	8,721	36	1,742
Gas & Oil Inspection	227	614	-	-
Deed Mortgage Registration Fee	617	3,087	494	2,470
Board of Elections	3	10	2	7
DHHS	245	1,004	-	-
Disproportionate Share	-	115,781	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	16	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	7,172	33,923	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	360	1,835	381	1,480
DPS - ABC Board	361	1,855	137	654
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	67	-	-
Judicial	18,776	98,737	-	131
Sales & Use	1,078	4,589	-	-
Intra State Transfer	143	9,314	-	-
Probation Supervision Fees	879	4,212	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	421	2,036	-	-
Sales Tax Refund	169	619	-	-
Miscellaneous	1	2	-	-
Parole Supervision Fees	98	478	-	-
Banking & Investment Fees	226	1,223	-	-
<b>Total - Nontax Codes</b>	<b>\$ 36,704</b>	<b>\$ 309,418</b>	<b>\$ 1,085</b>	<b>\$ 6,761</b>
<b>Total Reverting</b>	<b>\$ 3,629,908</b>	<b>\$ 20,442,838</b>	<b>\$ 4,326,821</b>	<b>\$ 20,543,836</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 471,451</b>			
<b>Year-To-Date Receipts</b>	<b>20,442,838</b>			
<b>Year-To-Date Disbursements</b>	<b>20,543,836</b>			
<b>Reservations:</b>				
Medicaid Transformation Fund	(75,000)			
<b>Ending Unreserved Cash</b>	<b>\$ 295,453</b>			

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

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 49,845	\$ 87	\$ 10,296	\$ 996	\$ 6,837	\$ 53,304
<b>Total Agriculture</b>	<u>\$ 49,845</u>	<u>\$ 87</u>	<u>\$ 10,296</u>	<u>\$ 996</u>	<u>\$ 6,837</u>	<u>\$ 53,304</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ 362	\$ -	\$ 353	\$ 486
State Treasurer-Retirement	-	20,673	23,691	20,673	23,691	-
<b>Total - Debt Service</b>	<u>\$ 477</u>	<u>\$ 20,673</u>	<u>\$ 24,053</u>	<u>\$ 20,673</u>	<u>\$ 24,044</u>	<u>\$ 486</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 14,706	\$ 1,368	\$ 12,436	\$ 523	\$ 2,278	\$ 24,864
Public Instruction-School Technology	19,627	44,930	63,250	1,772	11,325	71,552
Public Instruction-IT Projects	825	-	-	33	33	792
Public Instruction-Pub Sch Bldg Fund	119,394	15,859	40,608	-	31,145	128,857
Public Instruction-Trust	16,487	3,310	13,792	2,391	10,643	19,636
Public Instruction-Local Payroll	246	5,158	27,277	5,028	27,143	380
Public Instruction-Internal Service	72,560	249	128,562	48,227	74,206	126,916
Community Colleges-Special Rev	8,227	383	1,400	398	1,660	7,967
Community Colleges-IT Projects	7,540	1,250	1,250	189	551	8,239
Community Colleges-Trust	5,533	19	16,659	641	9,251	12,941
<b>Total - Education</b>	<u>\$ 265,145</u>	<u>\$ 72,526</u>	<u>\$ 305,234</u>	<u>\$ 59,202</u>	<u>\$ 168,235</u>	<u>\$ 402,144</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 191	\$ -	\$ -	\$ -	\$ -	\$ 191
Commerce-Special Revenue	174,835	25,824	118,223	36,333	106,358	186,700
Commerce-IT Projects	219	-	-	-	-	219
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	4,700	5	23	-	-	4,723
Commerce-Div of Employ Sec	23,329	6,516	37,124	6,251	43,972	16,481
<b>Total - Economic Development</b>	<u>\$ 203,351</u>	<u>\$ 32,345</u>	<u>\$ 155,370</u>	<u>\$ 42,584</u>	<u>\$ 150,330</u>	<u>\$ 208,391</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 10,004	\$ -	\$ 78	\$ 189	\$ 1,570	\$ 8,512
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	7,823	115	1,132	142	1,168	7,787
Natural and Cultural Resources	519	16	82	19	141	460
C W M T F	57,059	3,236	9,608	530	4,281	62,386
Land & Water Conservation Fund	-	422	1,232	56	621	611
Natural & Cultural Res-LWS	788	1	266	-	217	837
Aquariums	4,596	-	48	109	772	3,872
Parks & Recreation Trust Fund	18,346	3,402	8,864	359	5,013	22,197
Natural and Cultural Res-Int Bearing	50	11	27	3	19	58
Wildlife	12,048	4,997	26,216	6,693	25,321	12,943
<b>Total - Environment and Natural Resources</b>	<u>\$ 111,994</u>	<u>\$ 12,200</u>	<u>\$ 47,553</u>	<u>\$ 8,100</u>	<u>\$ 39,123</u>	<u>\$ 120,424</u>

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

*Expressed in Thousands*

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
<b>General Government</b>						
Governor's Office	\$ 176,107	\$ 77,506	\$ 292,518	\$ 107,724	\$ 247,904	\$ 220,721
Governor's Office-Disaster Relief	-	1,083	12,585	1,083	12,585	-
Payroll Imprest Fund	-	778,775	3,557,333	778,775	3,557,333	-
OSBM-IT Projects	669	-	-	-	41	628
General Assembly	8,304	16	18	-	-	8,322
State Treasurer	4,130	215	2,315	303	1,374	5,071
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	52,371	4,294	24,702	4,527	18,492	58,581
State Controller	29,771	1,308	7,066	1,614	6,663	30,174
Statewide-Worker's Comp Plan	5,030	7,280	39,309	7,501	39,450	4,889
Revenue-Project Collect	60,975	3,171	16,443	3,155	14,020	63,398
Revenue-Tax Distribution	-	287,550	1,525,017	288,152	1,525,017	-
Revenue-Lee Act Credits	295	-	4	-	1	298
Revenue-Tax Transfer Fees	4,802	160	895	389	853	4,844
Revenue-IT Project	5,467	-	-	-	124	5,343
Revenue-E 911 Fee	2,583	1,519	5,894	1,108	5,928	2,549
Board of Elections	3,278	3	16	87	207	3,087
NC Infrastructure Finance Corp	-	67,130	67,592	67,130	67,592	-
Information Technology	22,872	6,329	6,498	831	3,922	25,448
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,381	63	263	13	46	1,598
<b>Total - General Government</b>	<b>\$ 378,035</b>	<b>\$ 1,236,402</b>	<b>\$ 5,558,468</b>	<b>\$ 1,262,392</b>	<b>\$ 5,501,552</b>	<b>\$ 434,951</b>
<b>Health and Human Services</b>						
Health Services	\$ 350	\$ 13,911	\$ 75,243	\$ 11,039	\$ 72,253	\$ 3,340
Social Services	3,630	486	1,188	8	578	4,240
Medical Assistance	26,719	34,707	99,246	22,023	88,202	37,763
Facility Services	24,538	74	2,663	158	376	26,825
DHHS-Administration	33,670	4,757	44,103	12,644	49,985	27,788
Aging	-	1	58	1	58	-
Blind Services	5	-	-	-	-	5
<b>Total - Health and Human Services</b>	<b>\$ 88,912</b>	<b>\$ 53,936</b>	<b>\$ 222,501</b>	<b>\$ 45,873</b>	<b>\$ 211,452</b>	<b>\$ 99,961</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 211	\$ 4	\$ 22	\$ 10	\$ 41	\$ 192
Public Safety	85,116	4,747	71,556	6,933	74,821	81,851
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 85,327</b>	<b>\$ 4,751</b>	<b>\$ 71,578</b>	<b>\$ 6,943</b>	<b>\$ 74,862</b>	<b>\$ 82,043</b>
<b>Total Nonreverting</b>	<b>\$ 1,183,086</b>	<b>\$ 1,432,920</b>	<b>\$ 6,395,053</b>	<b>\$ 1,446,763</b>	<b>\$ 6,176,435</b>	<b>\$ 1,401,704</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%).