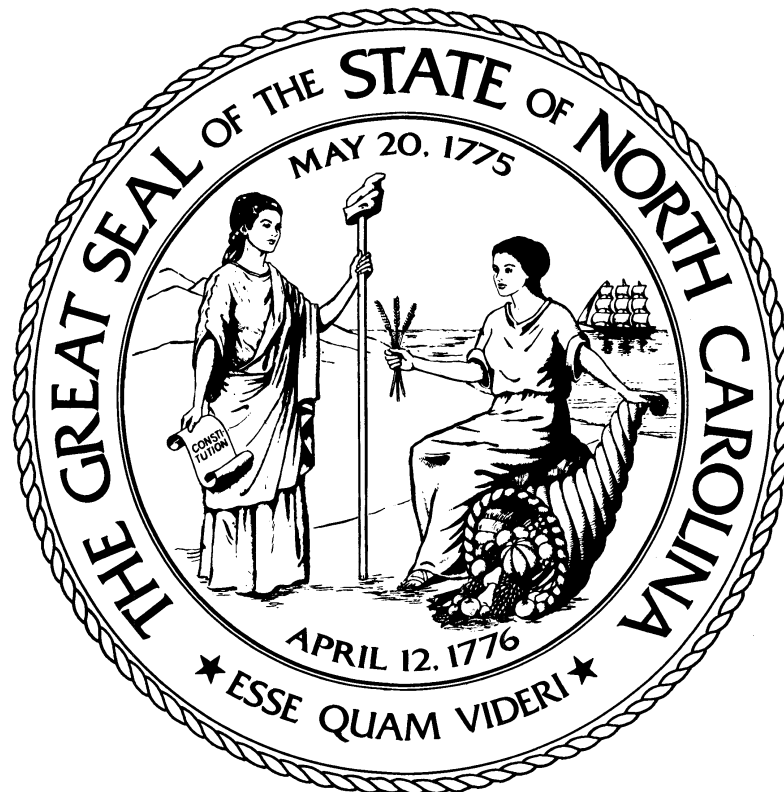


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
AUGUST 31, 2015



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

LINDA COMBS
STATE CONTROLLER

October 29, 2015

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

AUGUST 31, 2015

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 3,338.9	Sales and Use Taxes Payable	\$ 286.6
		Beverage Taxes Payable	6.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	\$ 293.3
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 851.6
		Job Development Incentive Grants Reserve	6.7
		Repairs and Renovations Reserve Account	411.6
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	6.4
		WCU & DOA CF Pilot Reserve	0.8
		One NC Fund Reserve	7.0
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	—
		Non-Reverting Departmental Funds	775.3
		Total Reserved	\$ 2,245.8
		Unreserved :	
		Fund Balance - July 1, 2015	\$ 264.5
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	535.3
		Total Unreserved	\$ 799.8
		Total Fund Balance	\$ 3,045.6
Total Assets	\$ 3,338.9	Total Liabilities and Fund Balance	\$ 3,338.9

STATE OF NORTH CAROLINA

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

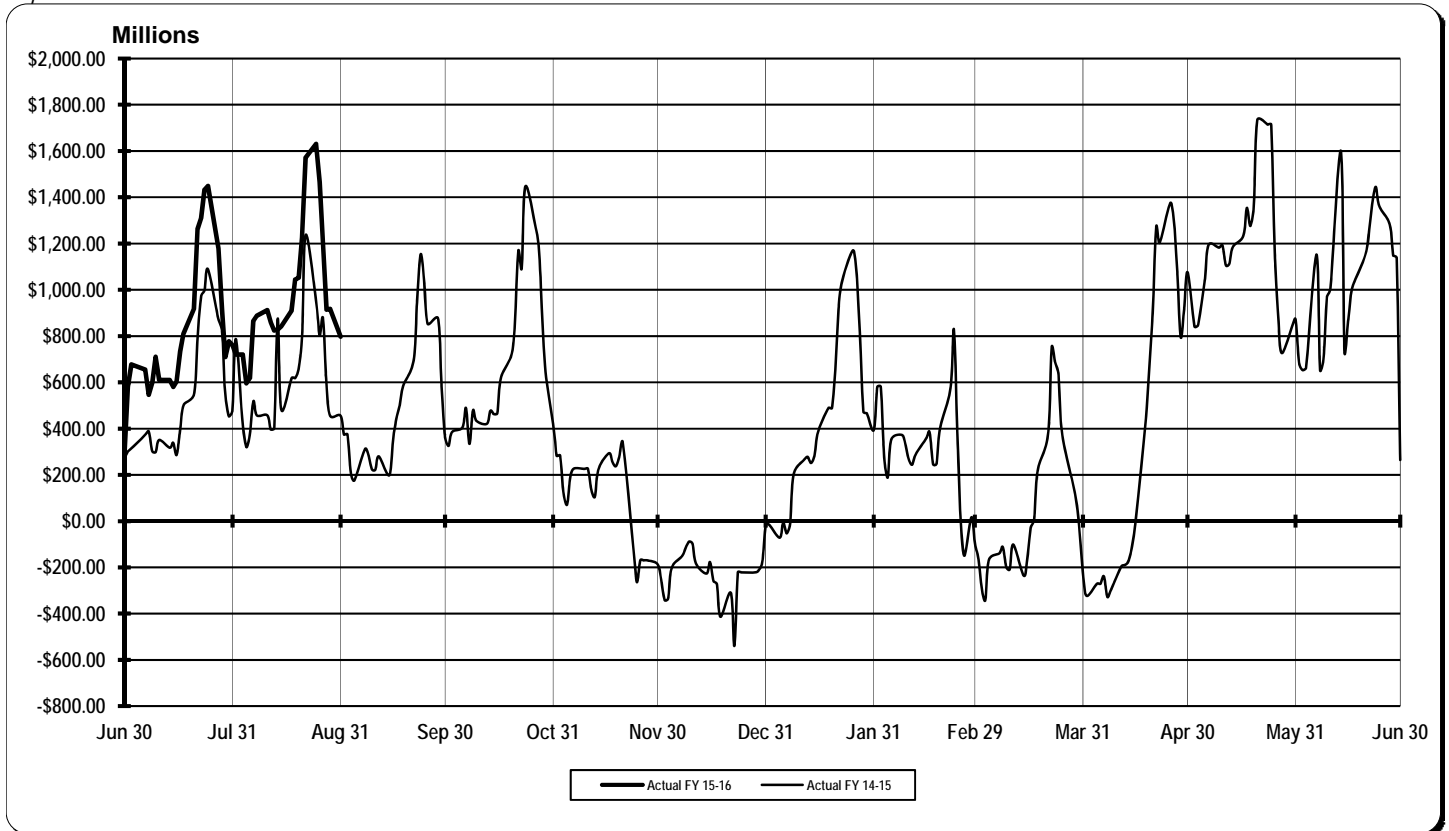
FISCAL YEAR-TO-DATE AUGUST 31, 2015 AND AUGUST 31, 2014
Expressed in Millions

Fund Balance:	2014-15	2014-15	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 851.6	\$ 651.6	\$ 200.0	30.7%
Job Development Incentive Grants.....	6.7	4.7	2.0	42.6%
Repairs and Renovations Reserve Account.....	411.6	11.6	400.0	3448.3%
WCU & DOA CF Pilot.....	.8	—	.8	—
Disaster Relief.....	6.4	11.6	(5.2)	(44.8)%
Medicaid Transformation Fund.....	—	—	—	—
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	7.0	12.2	(5.2)	(42.6)%
Non-reverting Departmental Funds.....	775.3	794.7	(19.4)	(2.4)%
Total Reserved.....	\$ 2,245.8	\$ 1,672.8	\$ 573.0	34.3%
Unreserved:				
Fund Balance - July 1.....	\$ 264.5	\$ 269.4	\$ (4.9)	(1.8)%
Transfer to Reserves.....	—	(186.4)	186.4	(100.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	535.3	362.5	172.8	47.7%
Total Unreserved.....	\$ 799.8	\$ 445.5	\$ 354.3	79.5%
Total Fund Balance.....	\$ 3,045.6	\$ 2,118.3	\$ 927.3	43.8%

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE

FISCAL YEAR-TO-DATE AUGUST 31, 2015 AND FISCAL YEAR ENDED AUGUST 31, 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 AUGUST 2015 AND 2014, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	August		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	\$ 704.6	\$ 478.4	\$ 264.5	\$ 269.4	\$ 264.5	\$ 269.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 704.6</u>	<u>\$ 478.4</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 697.4	\$ 680.3	\$ 1,543.5	\$ 1,441.8	\$ 11,303.1	\$ 10,885.4	13.7%	13.2%
Corporate Income	7.8	4.5	36.0	36.1	1,085.1	1,095.2	3.3%	3.3%
Sales and Use	629.9	559.4	1,277.9	1,133.9	6,744.0	6,244.4	18.9%	18.2%
Franchise	12.0	21.1	20.3	51.0	534.3	543.1	3.8%	9.4%
Insurance	1.6	1.6	8.1	10.0	503.2	508.7	1.6%	2.0%
Beverage	33.9	31.3	58.2	49.9	330.5	310.9	17.6%	16.1%
Estate	0.2	(0.3)	0.2	(0.2)	—	—	—	—
Privilege License	0.8	0.6	16.0	11.0	49.5	48.6	32.3%	22.6%
Tobacco Products	22.0	21.4	45.3	43.0	243.0	248.7	18.6%	17.3%
Real Estate Conveyance Excise	6.0	4.5	11.6	9.6	55.3	44.5	21.0%	21.6%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	1.1	0.9	4.7	4.8	2.3	2.3	204.3%	208.7%
White Goods Disposal	0.4	0.4	1.0	0.9	1.7	1.2	58.8%	75.0%
Scrap Tire Disposal	1.7	1.5	3.4	3.2	5.3	3.5	64.2%	91.4%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	(5.2)	—	—	—	—
Mill Machinery	5.3	2.8	8.8	6.8	41.1	35.0	21.4%	19.4%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.1	—	0.2	—	1.2	1.1	16.7%	—
Total Tax Revenue	<u>\$ 1,420.2</u>	<u>\$ 1,330.0</u>	<u>\$ 3,035.2</u>	<u>\$ 2,796.6</u>	<u>\$ 20,899.6</u>	<u>\$ 19,972.6</u>	14.5%	14.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.0	\$ 0.5	\$ 5.5	\$ 2.0	\$ 17.1	\$ 11.3	32.2%	17.7%
Judicial Fees	19.4	20.6	38.5	41.9	252.8	244.5	15.2%	17.1%
Insurance	1.4	1.4	2.7	2.7	78.4	77.0	3.4%	3.5%
Disproportionate Share	—	—	—	—	139.0	109.0	—	—
Master Settlement Agreement	—	—	—	—	127.5	137.5	—	—
Highway Fund Transfer In	—	54.5	—	54.5	—	215.9	—	25.2%
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.1	13.1	15.2	20.3	206.3	233.3	7.4%	8.7%
Total Non-Tax Revenue	<u>\$ 30.9</u>	<u>\$ 90.1</u>	<u>\$ 61.9</u>	<u>\$ 121.4</u>	<u>\$ 821.1</u>	<u>\$ 1,028.5</u>	7.5%	11.8%
Total Tax and Non-Tax Revenue	<u>\$ 1,451.1</u>	<u>\$ 1,420.1</u>	<u>\$ 3,097.1</u>	<u>\$ 2,918.0</u>	<u>\$ 21,720.7</u>	<u>\$ 21,001.1</u>	14.3%	13.9%
Total Availability	<u>\$ 2,155.7</u>	<u>\$ 1,898.5</u>	<u>\$ 3,361.6</u>	<u>\$ 3,187.4</u>	<u>\$ 21,985.2</u>	<u>\$ 21,270.5</u>	15.3%	15.0%
Appropriation Expenditures:								
Current Operations	\$ 1,353.4	\$ 1,450.7	\$ 2,559.3	\$ 2,551.7	\$ 21,003.1	\$ 20,346.8	12.2%	12.5%
Capital Improvements:								
Funded by General Fund	—	—	—	—	16.8	13.6	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	2.5	2.3	2.5	3.8	714.8	721.6	0.3%	0.5%
Total Appropriation Expenditures	<u>\$ 1,355.9</u>	<u>\$ 1,453.0</u>	<u>\$ 2,561.8</u>	<u>\$ 2,555.5</u>	<u>\$ 21,734.7</u>	<u>\$ 21,082.0</u>	11.8%	12.1%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 799.8</u>	<u>\$ 445.5</u>	<u>\$ 799.8</u>	<u>\$ 631.9</u>	<u>\$ 250.5</u>	<u>\$ 188.5</u>		
Reservations								
Medicaid Contingency	—	—	—	(186.4)	—	(186.4)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 799.8</u>	<u>\$ 445.5</u>	<u>\$ 799.8</u>	<u>\$ 445.5</u>	<u>\$ 250.5</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.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

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

Expressed in Millions

	August				Year-To-Date Through August			
	FY 2016	FY 2015	Change	% Change	FY 2016	FY 2015	Change	% Change
Tax Revenues:								
Individual Income	\$ 697.4	\$ 680.3	\$ 17.1	2.5%	\$ 1,543.5	\$ 1,441.8	\$ 101.7	7.1%
Corporate Income	7.8	4.5	3.3	73.3%	36.0	36.1	(0.1)	(0.3)%
Sales and Use	629.9	559.4	70.5	12.6%	1,277.9	1,133.9	144.0	12.7%
Franchise	12.0	21.1	(9.1)	(43.1)%	20.3	51.0	(30.7)	(60.2)%
Insurance	1.6	1.6	—	—	8.1	10.0	(1.9)	(19.0)%
Beverage	33.9	31.3	2.6	8.3%	58.2	49.9	8.3	16.6%
Estate	0.2	(0.3)	0.5	166.7%	0.2	(0.2)	0.4	200.0%
Privilege License	0.8	0.6	0.2	33.3%	16.0	11.0	5.0	45.5%
Tobacco Products	22.0	21.4	0.6	2.8%	45.3	43.0	2.3	5.3%
Real Estate Conveyance Excise	6.0	4.5	1.5	33.3%	11.6	9.6	2.0	20.8%
Gift	—	—	—	—	—	—	—	—
Solid Waste	1.1	0.9	0.2	22.2%	4.7	4.8	(0.1)	(2.1)%
White Goods Disposal	0.4	0.4	—	—	1.0	0.9	0.1	11.1%
Scrap Tire Disposal	1.7	1.5	0.2	13.3%	3.4	3.2	0.2	6.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	(5.2)	5.2	100.0%
Mill Machinery	5.3	2.8	2.5	89.3%	8.8	6.8	2.0	29.4%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	—	0.1	—	0.2	—	0.2	—
Total Tax Revenue	\$ 1,420.2	\$ 1,330.0	\$ 90.2	6.8%	\$ 3,035.2	\$ 2,796.6	\$ 238.6	8.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.0	\$ 0.5	\$ 2.5	500.0%	\$ 5.5	\$ 2.0	\$ 3.5	175.0%
Judicial Fees	19.4	20.6	(1.2)	(5.8)%	38.5	41.9	(3.4)	(8.1)%
Insurance	1.4	1.4	—	—	2.7	2.7	—	—
Disproportionate Share	—	—	—	—	—	—	—	—
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	54.5	(54.5)	(100.0)%	—	54.5	(54.5)	(100.0)%
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.1	13.1	(6.0)	(45.8)%	15.2	20.3	(5.1)	(25.1)%
Total Non-Tax Revenue	\$ 30.9	\$ 90.1	\$ (59.2)	(65.7)%	\$ 61.9	\$ 121.4	\$ (59.5)	(49.0)%
Total Tax and Non-Tax Revenue	\$ 1,451.1	\$ 1,420.1	\$ 31.0	2.2%	\$ 3,097.1	\$ 2,918.0	\$ 179.1	6.1%

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

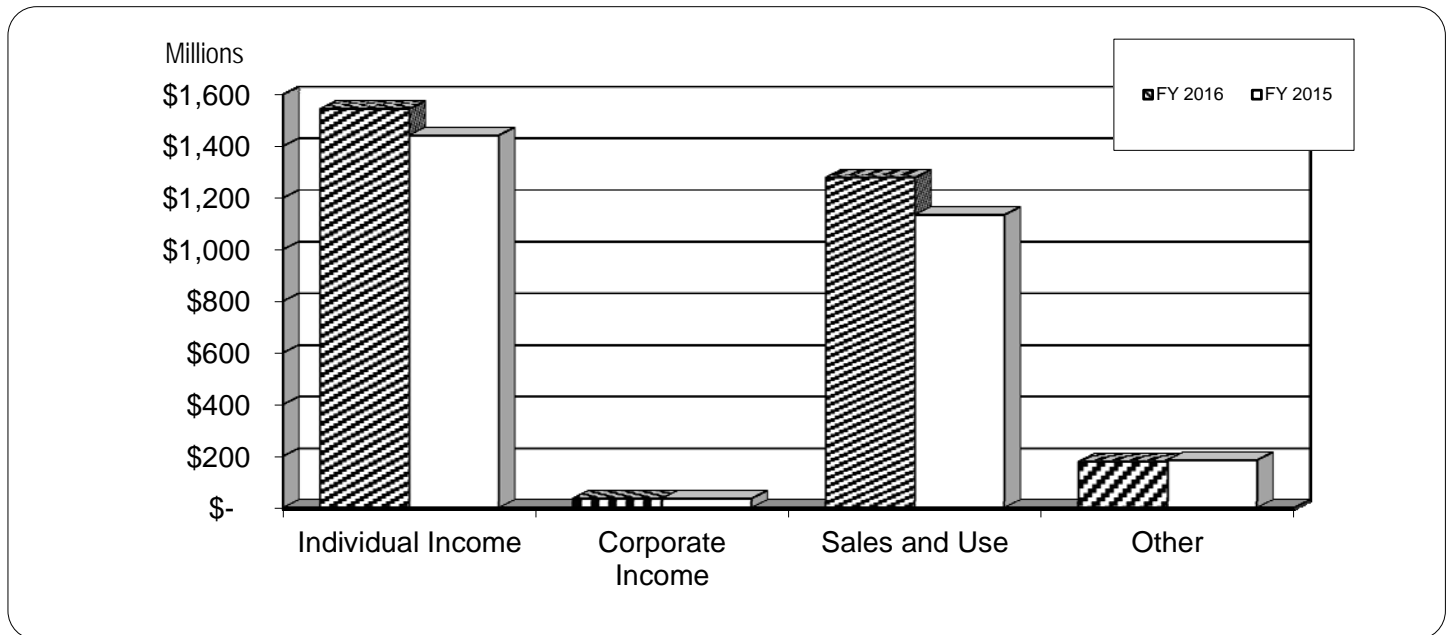
For fiscal year 2016, when compared to the prior year through August 31, actual net tax and non-tax revenues increased by \$179.1 million, or 6.1%. Tax revenues through August 2015 increased by \$238.6 million, or 8.5%, and non-tax revenues decreased by \$59.5 million, or 49%.

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**

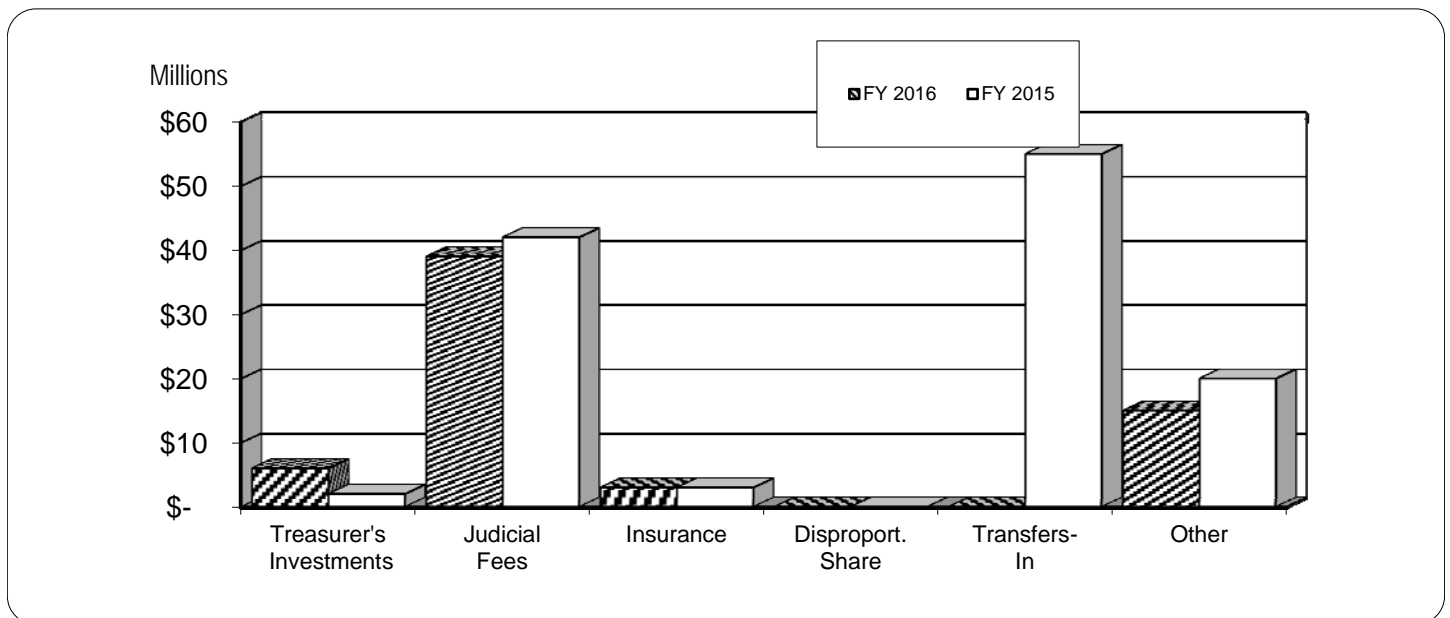
FISCAL YEAR-TO-DATE AUGUST 31, 2015 AND AUGUST 31, 2014



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 AUGUST 31, 2015 AND AUGUST 31, 2014



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

STATE OF NORTH CAROLINA

GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE AUGUST 31, 2015 AND AUGUST 31, 2014

Expressed in Millions

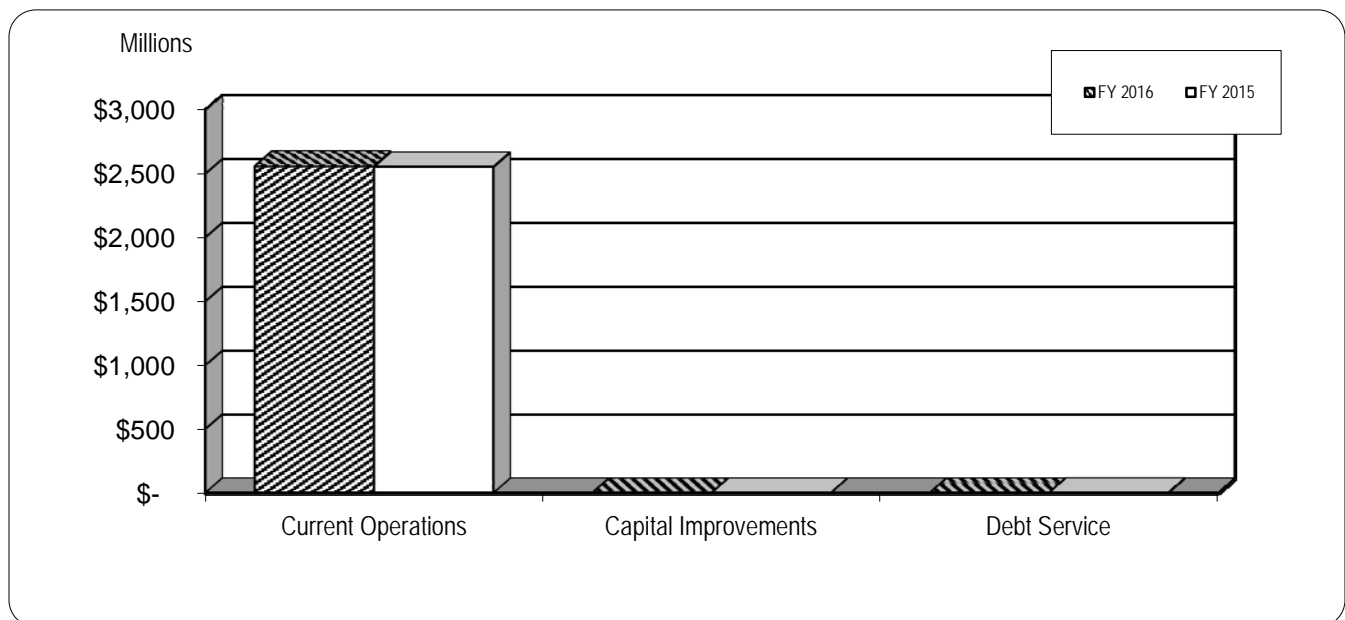
Current Operations	FY 2016	FY 2015	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2016	FY 2015
General Government	\$ 55.7	\$ 55.5	\$ 0.2	0.4%	2.2%	2.2%
Education	1,270.1	1,305.2	(35.1)	(2.7%)	49.6%	51.1%
Health and Human Services	817.9	772.0	45.9	5.9%	31.9%	30.2%
Economic Development	6.0	3.0	3.0	100.0%	0.2%	0.1%
Environment and Natural Resources	21.0	20.0	1.0	5.0%	0.8%	0.8%
Public Safety, Correction, and Regulation	398.6	396.1	2.5	0.6%	15.6%	15.5%
Agriculture	17.1	15.7	1.4	8.9%	0.7%	0.6%
Operating Reserves/Rounding	(27.1)	(15.8)	(11.3)	(71.5%)	(1.1%)	(0.6%)
<i>Total Current Operations</i>	<u>\$ 2,559.3</u>	<u>\$ 2,551.7</u>	<u>\$ 7.6</u>	0.3%	99.9%	99.9%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	<u>2.5</u>	<u>3.8</u>	<u>(1.3)</u>	(34.2%)	0.1%	0.1%
Total Appropriation Expenditures	<u>\$ 2,561.8</u>	<u>\$ 2,555.5</u>	<u>\$ 6.3</u>	0.2%	100.0%	100.0%

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

The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.

GENERAL FUND – REVERTING ACTUAL APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE AUGUST 31, 2015 AND AUGUST 31, 2014



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

Actual appropriation expenditures through August 2015 were more than actual appropriation expenditures through August 2014 by \$6.3 million, or 0.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through August 2015 were more than appropriation expenditures through August 2014 by \$7.6 million, or 0.3%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		August		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	\$ 5.1	\$ 5.3	\$ 10.4	\$ 9.9	\$ 57.4	\$ 52.5	18.1%	18.9%
Governor's Office	0.6	0.5	1.2	1.0	5.8	5.6	20.7%	17.9%
Governor-Special Projects	1.6	(0.4)	(0.7)	(0.4)	2.0	2.0	(35.0%)	(20.0%)
Military and Veterans Affairs	—	—	—	—	9.5	—	—	—
Office of State Budget	0.6	0.7	1.2	1.3	7.7	8.2	15.6%	15.9%
Housing Finance Agency	0.7	0.7	1.5	1.4	21.6	18.2	6.9%	7.7%
Lieutenant Governor	—	—	0.1	0.1	0.7	0.7	14.3%	14.3%
Secretary of State	1.0	1.1	1.9	1.9	11.9	11.7	16.0%	16.2%
State Auditor	0.5	0.7	1.2	1.7	12.1	11.7	9.9%	14.5%
State Treasurer	0.1	0.4	0.5	1.0	10.3	9.8	4.9%	10.2%
Retirement and Employee Benefits Administration	1.9	1.7	3.2	3.4	22.0	20.7	14.5%	16.4%
Office of the State Controller	1.6	1.6	3.5	3.2	22.9	22.4	15.3%	14.3%
Revenue	6.0	6.4	13.0	15.1	81.1	80.4	16.0%	18.8%
Cultural Resources	4.3	5.4	9.7	9.7	163.4	64.5	5.9%	15.0%
Cultural Resources - Roanoke Island Commission	0.1	0.1	0.1	0.1	0.5	0.5	20.0%	20.0%
Board of Elections	0.5	0.4	0.2	(0.1)	6.8	6.8	2.9%	(1.5%)
Office of Administrative Hearings	0.4	0.4	0.7	0.7	5.2	5.1	13.5%	13.7%
	<u>\$ 26.9</u>	<u>\$ 27.4</u>	<u>\$ 55.7</u>	<u>\$ 55.5</u>	<u>\$ 502.2</u>	<u>\$ 387.4</u>	11.1%	14.3%
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ —	\$ 14.8	\$ 1.7	—	—
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	—	—
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	—	1.3	(15.4)	1.3	43.1	44.3	(35.7%)	2.9%
Reserves - Retirement Rate Adjustment	—	—	—	—	—	(5.8)	—	—
Reserves - Workers' Compensation	—	—	—	—	23.5	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	7.0	1.9	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	2.0	—	2.0	—	2.0	—	100.0%
Reserves - Pending Legislation	—	—	(1.5)	(0.1)	—	1.7	—	(5.9%)
Reserves - NCGA Litigation	—	—	(0.3)	—	—	0.3	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(5.6)	(10.0)	—	—	—	—
	<u>\$ —</u>	<u>\$ 3.3</u>	<u>\$ (27.5)</u>	<u>\$ (15.5)</u>	<u>\$ 194.5</u>	<u>\$ 105.3</u>	(14.1%)	(14.7%)
Total - General Government	<u>\$ 26.9</u>	<u>\$ 30.7</u>	<u>\$ 28.2</u>	<u>\$ 40.0</u>	<u>\$ 696.7</u>	<u>\$ 492.7</u>	4.0%	8.1%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		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	\$ 712.0	\$ 737.2	\$ 1,126.4	\$ 1,124.2	\$ 8,516.8	\$ 8,171.1	13.2%	13.8%
Community Colleges	68.6	65.0	125.6	120.8	1,069.1	1,050.1	11.7%	11.5%
	<u>\$ 780.6</u>	<u>\$ 802.2</u>	<u>\$ 1,252.0</u>	<u>\$ 1,245.0</u>	<u>\$ 9,585.9</u>	<u>\$ 9,221.2</u>	13.1%	13.5%
University System								
University of North Carolina - General Admin.	\$ 3.8	\$ 2.8	\$ 6.5	\$ 5.6	\$ 37.3	\$ 40.6	17.4%	13.8%
UNC - GA Institutional Programs and Facilities	—	—	—	—	110.1	24.2	—	—
UNC - GA Related Educational Programs	7.8	68.4	8.0	68.4	108.2	108.0	7.4%	63.3%
UNC - GA Aid to Private Institutions	15.2	8.7	10.4	8.9	116.7	108.2	8.9%	8.2%
UNC - Chapel Hill Academic Affairs	(20.4)	(37.4)	(6.8)	(34.5)	252.3	254.3	(2.7%)	(13.6%)
UNC - Chapel Hill Health Affairs	(6.2)	3.4	8.3	13.8	187.8	188.0	4.4%	7.3%
UNC - Chapel Hill Area Health Affairs	0.9	2.3	2.4	4.3	49.3	41.3	4.9%	10.4%
NCSU - Academic Affairs	11.6	11.2	(5.9)	(2.8)	392.3	393.4	(1.5%)	(0.7%)
NCSU - Agricultural Research	4.4	4.4	8.1	8.6	53.1	53.2	15.3%	16.2%
NCSU - Agricultural Extension Service	3.4	3.1	6.3	6.3	38.6	38.6	16.3%	16.3%
University of North Carolina at Greensboro	(9.1)	(7.8)	(8.2)	(3.5)	143.5	145.3	(5.7%)	(2.4%)
University of North Carolina at Charlotte	(11.3)	(8.5)	(11.6)	(14.3)	199.0	201.3	(5.8%)	(7.1%)
University of North Carolina at Asheville	(1.1)	3.5	—	1.2	37.6	38.0	—	3.2%
University of North Carolina at Wilmington	7.9	2.4	9.9	6.7	101.6	101.6	9.7%	6.6%
University of North Carolina at Pembroke	0.2	1.2	3.7	4.3	53.2	53.8	7.0%	8.0%
East Carolina University	(33.5)	(16.8)	(45.9)	(23.9)	210.4	209.9	(21.8%)	(11.4%)
ECU - Health Affairs	4.2	5.1	6.0	8.1	73.5	65.5	8.2%	12.4%
North Carolina A&T University	(8.0)	(18.6)	(1.2)	(12.5)	90.9	92.4	(1.3%)	(13.5%)
Western Carolina University	(6.7)	(1.7)	(3.2)	(4.6)	85.8	86.2	(3.7%)	(5.3%)
Appalachian State University	12.8	3.1	14.3	(1.5)	127.8	128.0	11.2%	(1.2%)
Winston-Salem State University	2.6	4.9	7.7	9.4	64.6	64.7	11.9%	14.5%
Elizabeth City State University	2.3	2.4	4.8	5.4	33.8	31.7	14.2%	17.0%
Fayetteville State University	0.7	0.6	4.9	4.4	48.7	49.3	10.1%	8.9%
North Carolina Central University	(8.6)	(6.2)	(2.4)	1.2	82.1	83.0	(2.9%)	1.4%
University of North Carolina School of the Arts	(1.0)	(1.4)	(1.3)	(1.9)	28.7	28.9	(4.5%)	(6.6%)
North Carolina School of Science and Mathematics	1.7	1.5	3.3	3.1	19.8	19.8	16.7%	15.7%
Total University System	<u>\$ (26.4)</u>	<u>\$ 30.6</u>	<u>\$ 18.1</u>	<u>\$ 60.2</u>	<u>\$ 2,746.7</u>	<u>\$ 2,649.2</u>	0.7%	2.3%
Total - Education	<u>\$ 754.2</u>	<u>\$ 832.8</u>	<u>\$ 1,270.1</u>	<u>\$ 1,305.2</u>	<u>\$ 12,332.6</u>	<u>\$ 11,870.4</u>	10.3%	11.0%
Health and Human Services								
HHS - Administration and Support	\$ (0.3)	\$ 2.2	\$ 3.8	\$ 6.2	\$ 122.5	\$ 92.8	3.1%	6.7%
Aging	5.2	3.1	6.8	5.9	43.8	42.9	15.5%	13.8%
Child Development	22.1	(1.8)	38.3	11.7	232.5	217.6	16.5%	5.4%
Health Services	7.4	10.6	16.9	18.2	141.4	137.5	12.0%	13.2%
Social Services	8.2	(23.7)	27.8	(11.0)	183.2	185.0	15.2%	(5.9%)
Medical Assistance	246.2	304.7	603.5	616.0	3,736.6	3,688.4	16.2%	16.7%
Children's Health Insurance	2.2	3.5	5.7	7.3	12.6	41.9	45.2%	17.4%
Services for the Blind and Deaf/HH	1.2	0.6	0.7	0.8	8.2	8.1	8.5%	9.9%
Mental Health/DD/SAS	54.4	56.9	111.1	112.6	596.1	685.7	18.6%	16.4%
Health Services Regulations	(0.1)	0.3	(0.4)	(0.5)	16.1	16.0	(2.5%)	(3.1%)
Vocational Rehabilitation	1.5	3.4	3.7	4.8	37.8	37.8	9.8%	12.7%
Total - Health and Human Services	<u>\$ 348.0</u>	<u>\$ 359.8</u>	<u>\$ 817.9</u>	<u>\$ 772.0</u>	<u>\$ 5,130.8</u>	<u>\$ 5,153.7</u>	15.9%	15.0%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	August		Year-To-Date		Budget		Year-To-Date	
	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015	FY 2016	FY 2015
Economic Development								
Commerce	\$ 1.6	\$ 3.2	\$ 6.0	\$ 3.5	\$ 57.5	\$ 88.9	10.4%	3.9%
Commerce - State Aid to Nonstate Entities	—	—	—	(0.5)	20.8	17.5	—	(2.9%)
Total - Economic Development	<u>\$ 1.6</u>	<u>\$ 3.2</u>	<u>\$ 6.0</u>	<u>\$ 3.0</u>	<u>\$ 78.3</u>	<u>\$ 106.4</u>	7.7%	2.8%
Environment and Natural Resources								
Environment and Natural Resources	\$ 10.5	\$ 12.5	\$ 19.3	\$ 18.1	\$ 81.3	\$ 159.9	23.7%	11.3%
Environment and Natural Resources - State Aid	—	—	—	—	—	—	—	—
Wildlife Resources	0.8	1.1	1.7	1.9	10.2	11.3	16.7%	16.8%
Total - Environment and Natural Resources	<u>\$ 11.3</u>	<u>\$ 13.6</u>	<u>\$ 21.0</u>	<u>\$ 20.0</u>	<u>\$ 91.5</u>	<u>\$ 171.2</u>	23.0%	11.7%
Public Safety, Correction, and Regulation								
Judicial	\$ 46.1	\$ 48.4	\$ 96.4	\$ 96.6	\$ 600.9	\$ 580.2	16.0%	16.6%
Justice	4.4	3.2	8.3	9.1	53.8	50.1	15.4%	18.2%
Labor	1.0	1.3	0.8	1.0	16.0	16.0	5.0%	6.3%
Insurance	3.1	3.2	5.4	5.6	38.7	38.4	14.0%	14.6%
Insurance - RICO	—	—	—	—	—	—	—	—
Public Safety	145.4	146.7	287.7	283.8	1,848.1	1,750.4	15.6%	16.2%
Total - Public Safety, Correction, and Regulation	<u>\$ 200.0</u>	<u>\$ 202.8</u>	<u>\$ 398.6</u>	<u>\$ 396.1</u>	<u>\$ 2,557.5</u>	<u>\$ 2,435.1</u>	15.6%	16.3%
Agriculture								
Agriculture and Consumer Services	\$ 10.9	\$ 8.5	\$ 17.1	\$ 15.7	\$ 116.3	\$ 117.7	14.7%	13.3%
Rounding [*]	\$ 0.5	\$ (0.7)	\$ 0.4	\$ (0.3)	\$ (0.6)	\$ (0.4)	N/A	N/A
Total Current Operations	<u>\$ 1,353.4</u>	<u>\$ 1,450.7</u>	<u>\$ 2,559.3</u>	<u>\$ 2,551.7</u>	<u>\$ 21,003.1</u>	<u>\$ 20,346.8</u>	12.2%	12.5%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 16.8	\$ 13.6	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 16.8</u>	<u>\$ 13.6</u>	—	—
Debt Service	\$ 2.5	\$ 2.3	\$ 2.5	\$ 3.8	\$ 714.8	\$ 721.6	0.3%	0.5%
Total Appropriation Expenditures	<u>\$ 1,355.9</u>	<u>\$ 1,453.0</u>	<u>\$ 2,561.8</u>	<u>\$ 2,555.5</u>	<u>\$ 21,734.7</u>	<u>\$ 21,082.0</u>	11.8%	12.1%

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

[*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 2,113	\$ 7,437	\$ 12,895	\$ 24,569
Total - Agriculture	\$ 2,113	\$ 7,437	\$ 12,895	\$ 24,569
Debt Service				
State Treasurer	\$ 48	\$ 48	\$ 980	\$ 980
State Treasurer-Federal	-	-	1,616	1,616
Total Debt Service	\$ 48	\$ 48	\$ 2,596	\$ 2,596
Education				
Public Instruction	\$ 115,119	\$ 227,150	\$ 821,491	\$ 1,353,551
Community Colleges	51,434	127,879	120,068	253,464
UNC Systems	587,108	869,639	576,799	887,876
Total - Education	\$ 753,661	\$ 1,224,668	\$ 1,518,358	\$ 2,494,891
Economic Development				
Commerce	\$ 5,289	\$ 8,462	\$ 6,056	\$ 14,481
Commerce-State Aid	-	2	-	-
Total - Economic Development	\$ 5,289	\$ 8,464	\$ 6,056	\$ 14,481
Environment & Natural Resources				
Environment and Natural Resources	\$ 6,138	\$ 11,529	\$ 15,799	\$ 30,796
Wildlife Resources	5,066	10,882	5,840	12,547
Total - Environ. & Natural Resources	\$ 11,204	\$ 22,411	\$ 21,639	\$ 43,343
General Government				
General Assembly	\$ 84	\$ 155	\$ 5,163	\$ 10,587
Governor	9	79	564	1,260
Governor-Special Projects	15,498	20,130	17,079	19,425
Budget, Planning & Management	14	392	658	1,598
Military and Veterans Affairs	-	-	-	-
Housing Finance Authority	-	-	760	1,520
Governor	-	-	-	-
Lt. Governor	-	-	57	111
Secretary of State	26	99	1,034	2,022
State Auditor	731	1,218	1,275	2,440
State Treasurer-Administration	3,007	5,944	3,076	6,424
State Treasurer-Retirement	-	305	1,907	3,503
Administration	5,924	12,706	7,793	20,667
State Controller	52	94	1,702	3,634
Revenue	3,549	5,904	9,552	18,907
Cultural Resources	1,043	1,467	5,299	11,138
Cultural Resources-Roanoke Island	-	-	42	85
Board of Elections	801	802	466	1,006
Administrative Hearings	118	274	489	982
Reserve-Contingency/Emergency	-	3,500	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency Initiative	-	-	-	-
Reserve-Severance	-	1,246	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	15,367	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	1,500	-	-
Reserve - NCGA Litigation	-	300	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment Grant	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	5,600	-	-
Other	-	-	-	-
Total - General Government	\$ 30,856	\$ 77,082	\$ 56,916	\$ 105,309
Health and Human Services				
HHS-Administration	\$ 11,955	\$ 16,188	\$ 11,669	\$ 20,014
Aging	3,404	6,909	8,684	13,729
Child Development	27,722	54,565	49,821	92,827
Health Services	51,801	97,469	58,982	114,413
Social Services	87,150	165,354	146,525	193,154
Medical Assistance	858,599	1,605,341	1,104,543	2,208,880
NC Health Choice	10,939	22,509	13,180	28,232
Blind Services	831	3,337	2,113	4,073
Mental Health	69,692	93,477	124,215	204,609
Facility Services	4,137	9,458	4,192	9,016
Vocational Rehabilitation Services	7,661	15,226	9,212	18,904
Total - Health and Human Services	\$ 1,133,891	\$ 2,089,833	\$ 1,533,136	\$ 2,907,851
Public Safety, Correction, and Regulation				
Judicial	\$ 100	\$ 396	\$ 37,338	\$ 76,286
Judicial-Indigent Defense	533	1,269	9,433	21,769
Justice	1,980	4,908	6,359	13,193
Labor	2,015	3,948	2,312	4,714
Insurance	342	1,250	3,481	6,654
Public Safety	13,212	27,629	159,995	315,370
Total - Public Safety, Correction and Regulation	\$ 18,182	\$ 39,400	\$ 218,918	\$ 437,986
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ 290	\$ 260	\$ 96	\$ 104
License Schedule B	821	16,054	27	22
Tobacco	24,598	50,067	2,548	4,724
Franchise	13,769	23,875	1,761	3,585
Individual Income	796,943	1,683,069	99,550	139,563
Sales & Use	904,931	1,827,197	273,298	549,291
Beverage	33,979	64,911	19	6,685
Gift	409	409	411	409
Freight Car	1	2	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Insurance	2,469	8,983	781	840
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	30,622	71,650	22,888	35,689
Real Estate	5,978	11,575	-	-
White Goods	447	1,054	27	28
Scrap Tire	1,724	3,468	36	38
Manufacturing	5,446	9,018	98	188
Solid Waste	1,116	4,764	6	28
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,823,543	\$ 3,776,356	\$ 401,546	\$ 741,194
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	3,099	6,433	31	81
License & Fees-Nontax	1,685	3,386	283	643
Gas & Oil Inspection	223	223	-	-
Deed Mortgage Registration Fee	635	1,278	508	1,023
Board of Elections	5	8	-	-
DHHS	218	260	-	-
Disproportionate Share	-	-	-	-
ABC Board	6	6	-	6
Eastern Region Eco Dev Comm	115	115	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	3,022	5,474	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	384	833	454	456
DPS - ABC Board	441	826	55	119
Risk Pool Reversion	-	-	-	-
Highway Trust Transfer	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,350	38,497	-	-
Sales & Use	1,736	1,736	-	-
Intra State Transfer	367	746	-	-
Highway Transfer	-	-	-	-
Probation Supervision Fees	930	1,881	-	-
DWI Restoration Fees	48	96	-	-
DWI Service Fees	486	980	-	-
Sales Tax Refund	-	-	-	-
Miscellaneous	1	69	-	-
Parole Supervision Fees	88	176	-	-
Banking & Investment Fees	263	1,115	-	-
Total - Nontax Codes	\$ 33,102	\$ 64,138	\$ 1,331	\$ 2,328
Total Reverting	\$ 3,811,889	\$ 7,309,837	\$ 3,773,391	\$ 6,774,548
Beginning Unreserved Cash	\$ 264,511			
Year-To-Date Receipts	7,309,837			
Year-To-Date Disbursements	6,774,548			
Ending Unreserved Cash	\$ 799,800			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 18,460	\$ 5	\$ 54	\$ 453	\$ 1,451	\$ 17,063
Total Agriculture	\$ 18,460	\$ 5	\$ 54	\$ 453	\$ 1,451	\$ 17,063
Debt Service						
State Treasurer-Bond Refund	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ 455
State Treasurer-Retirement	-	17	17	17	17	-
Total - Debt Service	\$ 455	\$ 17	\$ 17	\$ 17	\$ 17	\$ 455
Education						
Public Instruction-Special Revenue	\$ 15,794	\$ 16,028	\$ 19,337	\$ 15,497	\$ 17,816	\$ 17,315
Public Instruction-School Technology	13,539	9	4,058	934	1,379	16,218
Public Instruction-IT Projects	1,815	-	-	-	-	1,815
Public Instruction-Public School Bldg Fund	117,202	71	138	3,396	13,367	103,973
Public Instruction-Trust	4,409	836	1,300	1,108	1,108	4,601
Public Instruction-Local Payroll	17	2,804	4,327	2,829	4,338	6
Public Instruction-Internal Service	57,851	434	748	7,050	7,941	50,658
Community Colleges-Special Revenue	8,337	215	365	39	147	8,555
Community Colleges-IT Projects	6,960	-	-	-	20	6,940
Community Colleges-Trust	4,247	13	16	751	751	3,512
Total - Education	\$ 230,171	\$ 20,410	\$ 30,289	\$ 31,604	\$ 46,867	\$ 213,593
Economic Development						
Commerce-Floyd Relief	\$ 148	\$ 6	\$ 6	\$ -	\$ -	\$ 154
Commerce-Special Revenue	58,238	10,224	21,186	11,117	23,805	55,619
Commerce-IT Projects	567	-	-	28	55	512
Commerce-Trust	158	-	-	81	81	77
Commerce-CDBG	9,483	7	262	473	473	9,272
Commerce-Div of Employ Sec	21,517	6,731	15,562	14,736	21,397	15,682
Total - Economic Development	\$ 90,111	\$ 16,968	\$ 37,016	\$ 26,435	\$ 45,811	\$ 81,316
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 51
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	55,863	546	1,379	1,126	3,187	54,055
Environment and Natural Resources	5,735	129	336	255	302	5,769
Wildlife	11,302	5,079	9,131	3,212	6,610	13,823
Total - Environment and Natural Resources	\$ 73,712	\$ 5,754	\$ 10,846	\$ 4,593	\$ 10,099	\$ 74,459

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2015 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 743	\$ 51,900	\$ 51,908	\$ 2	\$ 5	\$ 52,646
Governor's Office-Disaster Relief	-	156	924	156	924	-
Payroll Imprest Fund	-	636,145	1,231,073	636,145	1,231,073	-
General Assembly	7,484	-	-	-	-	7,484
State Treasurer	3,665	2,086	2,457	2,286	2,433	3,689
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	40,051	4,303	7,859	3,568	10,242	37,668
State Controller	29,904	1,111	2,163	241	1,003	31,064
Statewide-Worker's Compensation Plan	2,149	10,285	17,437	8,104	15,728	3,858
Revenue-Project Collect	55,054	2,671	5,282	2,030	2,030	58,306
Revenue-Tax Distribution	-	274,326	506,972	274,326	506,972	-
Revenue-Lee Act Credits	294	2	16	-	-	310
Revenue-Tax Transfer Fees	3,399	179	351	89	89	3,661
Revenue-IT Project	26,225	495	495	64	601	26,119
Revenue-E 911 Fee	2,201	900	1,873	879	2,242	1,832
Natural and Cultural Resources	288	6	27	-	13	302
Natural and Cultural Res-Interest Bearing	125	5	13	3	6	132
Board of Elections	4,142	2	4	-	-	4,146
NC Infrastructure Finance Corporation	-	963	963	963	963	-
Information Technology	11,155	294	300	2,047	6,734	4,721
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,089	67	67	16	37	1,119
Total - General Government	\$ 187,968	\$ 985,896	\$ 1,830,184	\$ 930,919	\$ 1,781,095	\$ 237,057
Health and Human Services						
Health Services	\$ 6	\$ 20,560	\$ 39,269	\$ 8,734	\$ 32,102	\$ 7,173
Social Services	2,293	208	1,443	193	836	2,900
Medical Assistance	45,015	16,175	24,344	3,955	53,575	15,784
Facility Services	17,646	1,198	2,117	54	67	19,696
DHHS-Administration	19,583	4,130	5,683	4,776	6,800	18,466
Aging	-	20	30	20	30	-
Blind Services	5	1	1	1	1	5
Total - Health and Human Services	\$ 84,548	\$ 42,292	\$ 72,887	\$ 17,733	\$ 93,411	\$ 64,024
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 257	\$ 6	\$ 13	\$ -	\$ -	\$ 270
Public Safety	87,169	7,704	15,338	8,088	15,468	87,039
Total - Public Safety, Correction and Regulation	\$ 87,426	\$ 7,710	\$ 15,351	\$ 8,088	\$ 15,468	\$ 87,309
Total Nonreverting	\$ 772,851	\$ 1,079,052	\$ 1,996,644	\$ 1,019,842	\$ 1,994,219	\$ 775,276

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%).