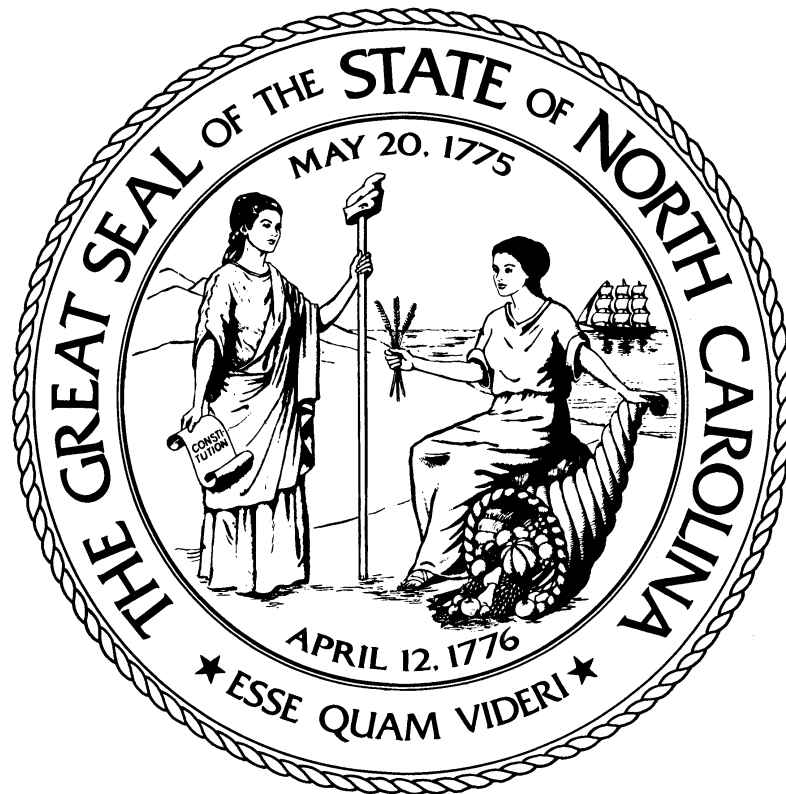


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
JUNE 30, 2015



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

LINDA COMBS
STATE CONTROLLER

September 18, 2015

Enclosed is the *General Fund Monthly Financial Report* for the period ended June 30, 2015 of the 2015 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**

JUNE 30, 2015

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,992.7	Sales and Use Taxes Payable	\$ 469.1
		Beverage Taxes Payable	—
		Solid Waste Disposal	3.7
		White Goods Disposal Taxes Payable	0.5
		Scrap Tire Disposal Taxes Payable	3.3
		Total Liabilities	\$ 476.6
		<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	7.4
		WCU & DOA CF Pilot Reserve	7.4
		One NC Fund Reserve	7.7
		Medicaid Contingency Reserve	186.4
		Non-Reverting Departmental Funds	772.8
		Total Reserved	\$ 2,251.6
		Unreserved :	
		Fund Balance - July 1, 2014	\$ 269.4
		Transfer to Reserves	(786.4)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	781.5
		Total Unreserved	\$ 264.5
		Total Fund Balance	\$ 2,516.1
Total Assets	\$ 2,992.7	Total Liabilities and Fund Balance	\$ 2,992.7

STATE OF NORTH CAROLINA

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

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

Expressed in Millions

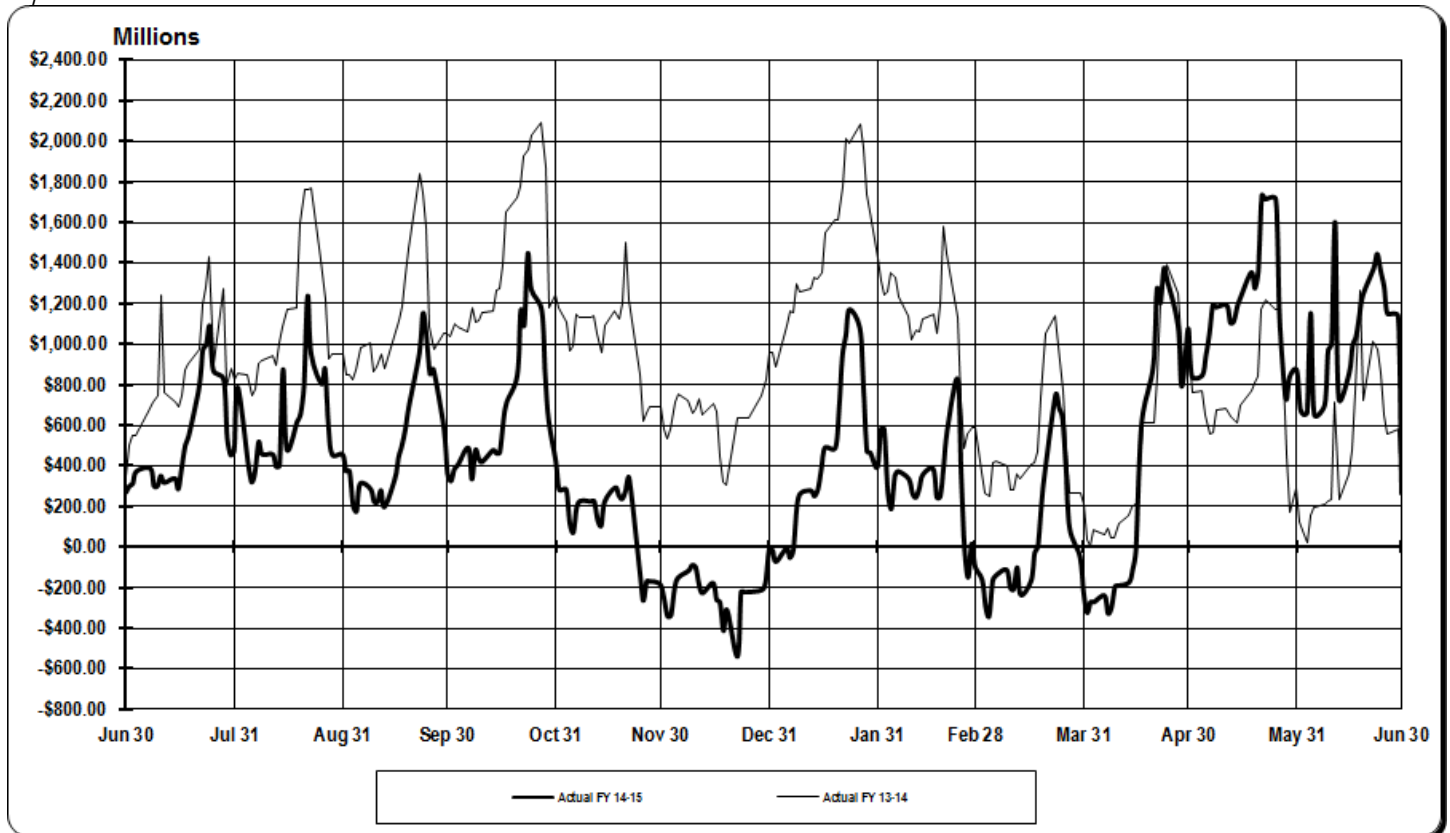
Fund Balance:	2014-15	2013-14	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 851.6	\$ 651.6	\$ 200.0	30.7%
Job Development Incentive Grants.....	6.7	4.9	1.8	36.7%
Repairs and Renovations Reserve Account.....	411.6	11.6	400.0	3448.3%
WCU & DOA CF Pilot Reserve.....	7.4	—	7.4	—
Disaster Relief.....	7.4	15.0	(7.6)	(50.7)%
Medicaid Contingency.....	186.4	—	186.4	—
One NC Fund.....	7.7	13.3	(5.6)	(42.1)%
Non-reverting Departmental Funds.....	772.8	806.9	(34.1)	(4.2)%
Total Reserved.....	\$ 2,251.6	\$ 1,503.3	\$ 748.3	49.8%
Unreserved:				
Fund Balance - July 1.....	\$ 269.4	\$ 350.9	\$ (81.5)	(23.2)%
Transfer to Reserves.....	(786.4)	—	(786.4)	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	781.5	(81.5)	863.0	(1058.9)%
Total Unreserved.....	\$ 264.5	\$ 269.4	\$ (4.9)	(1.8)%
Total Fund Balance.....	\$ 2,516.1	\$ 1,772.7	\$ 743.4	41.9%

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 JUNE 30, 2015 AND FISCAL YEAR ENDED JUNE 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 JUNE 2015 AND 2014, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	June		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
Beg. Unreserved Fund Balance	\$ 871.2	\$ 291.0	\$ 269.4	\$ 350.9	\$ 269.4	\$ 350.9		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 871.2</u>	<u>\$ 291.0</u>	<u>\$ 269.4</u>	<u>\$ 350.9</u>	<u>\$ 269.4</u>	<u>\$ 350.9</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 958.7	\$ 866.2	\$ 11,078.5	\$ 10,272.4	\$ 10,885.4	\$ 10,996.7	101.8%	93.4%
Corporate Income	298.7	288.5	1,327.7	1,356.9	1,095.2	1,249.2	121.2%	108.6%
Sales and Use	429.4	484.7	6,252.0	5,566.5	6,244.4	5,444.2	100.1%	102.2%
Franchise	18.5	(13.6)	544.1	697.0	543.1	660.2	100.2%	105.6%
Insurance	145.5	121.5	510.7	440.9	508.7	506.0	100.4%	87.1%
Beverage	32.2	31.7	318.7	306.0	310.9	309.6	102.5%	98.8%
Inheritance	0.3	5.7	3.0	19.3	—	—	—	—
Privilege License	3.3	8.8	41.1	50.0	48.6	44.8	84.6%	111.6%
Tobacco Products	21.3	21.9	248.5	255.5	248.7	251.8	99.9%	101.5%
Real Estate Conveyance Excise	5.7	4.1	55.5	45.3	44.5	37.4	124.7%	121.1%
Gift	—	—	0.2	0.5	—	—	—	—
Solid Waste Disposal	(3.6)	(3.4)	2.3	2.1	2.3	2.3	100.0%	91.3%
White Goods Disposal	(0.3)	(0.2)	2.0	1.5	1.2	1.2	166.7%	125.0%
Scrap Tire Disposal	(1.7)	(1.5)	5.3	5.0	3.5	3.5	151.4%	142.9%
Freight Car Lines	—	—	0.3	0.3	—	—	—	—
Piped Natural Gas	(0.1)	(11.0)	—	30.4	—	28.9	—	105.2%
Mill Machinery	3.4	3.1	41.1	35.5	35.0	34.4	117.4%	103.2%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	—	—	0.1	0.1	1.1	1.1	9.1%	9.1%
Total Tax Revenue	<u>\$ 1,911.3</u>	<u>\$ 1,806.5</u>	<u>\$ 20,431.1</u>	<u>\$ 19,085.2</u>	<u>\$ 19,972.6</u>	<u>\$ 19,571.3</u>	102.3%	97.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 1.7	\$ 18.3	\$ 17.3	\$ 11.3	\$ 13.7	161.9%	126.3%
Judicial Fees	19.3	18.2	234.5	236.8	244.5	250.2	95.9%	94.6%
Insurance	13.8	14.1	76.3	73.4	77.0	72.5	99.1%	101.2%
Disproportionate Share	—	—	109.0	110.0	109.0	110.0	100.0%	100.0%
Master Settlement Agreement	—	—	138.6	164.6	137.5	162.1	100.8%	101.5%
Highway Fund Transfer In	—	—	215.9	218.1	215.9	218.1	100.0%	100.0%
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	27.5	45.8	224.3	247.3	233.3	205.5	96.1%	120.3%
Total Non-Tax Revenue	<u>\$ 62.6</u>	<u>\$ 79.8</u>	<u>\$ 1,016.9</u>	<u>\$ 1,067.5</u>	<u>\$ 1,028.5</u>	<u>\$ 1,032.1</u>	98.9%	103.4%
Total Tax and Non-Tax Revenue	<u>\$ 1,973.9</u>	<u>\$ 1,886.3</u>	<u>\$ 21,448.0</u>	<u>\$ 20,152.7</u>	<u>\$ 21,001.1</u>	<u>\$ 20,603.4</u>	102.1%	97.8%
Total Availability	<u>\$ 2,845.1</u>	<u>\$ 2,177.3</u>	<u>\$ 21,717.4</u>	<u>\$ 20,503.6</u>	<u>\$ 21,270.5</u>	<u>\$ 20,954.3</u>	102.1%	97.8%
Appropriation Expenditures:								
Current Operations	\$ 1,849.9	\$ 1,782.8	\$ 19,955.3	\$ 19,503.0	\$ 20,346.8	\$ 19,893.7	98.1%	98.0%
Capital Improvements:								
Funded by General Fund	—	—	13.6	27.9	13.6	27.9	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	130.7	125.1	697.6	703.3	721.6	709.2	96.7%	99.2%
Total Appropriation Expenditures	<u>\$ 1,980.6</u>	<u>\$ 1,907.9</u>	<u>\$ 20,666.5</u>	<u>\$ 20,234.2</u>	<u>\$ 21,082.0</u>	<u>\$ 20,630.8</u>	98.0%	98.1%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 864.5</u>	<u>\$ 269.4</u>	<u>\$ 1,050.9</u>	<u>\$ 269.4</u>	<u>\$ 188.5</u>	<u>\$ 323.5</u>		
Reservations								
Medicaid Contingency	—	—	(186.4)	—	(186.4)	—		
Repair and Renovation	(400.0)	—	(400.0)	—	—	—		
Savings	(200.0)	—	(200.0)	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 264.5</u>	<u>\$ 269.4</u>	<u>\$ 264.5</u>	<u>\$ 269.4</u>	<u>\$ 2.1</u>	<u>\$ 323.5</u>		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

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

Expressed in Millions

	June				Year-To-Date Through June			
	FY 2015	FY 2014	Change	% Change	FY 2015	FY 2014	Change	% Change
Tax Revenues:								
Individual Income	\$ 958.7	\$ 866.2	\$ 92.5	10.7%	\$ 11,078.5	\$ 10,272.4	\$ 806.1	7.8%
Corporate Income	298.7	288.5	10.2	3.5%	1,327.7	1,356.9	(29.2)	(2.2)%
Sales and Use	429.4	484.7	(55.3)	(11.4)%	6,252.0	5,566.5	685.5	12.3%
Franchise	18.5	(13.6)	32.1	236.0%	544.1	697.0	(152.9)	(21.9)%
Insurance	145.5	121.5	24.0	19.8%	510.7	440.9	69.8	15.8%
Beverage	32.2	31.7	0.5	1.6%	318.7	306.0	12.7	4.2%
Inheritance	0.3	5.7	(5.4)	(94.7)%	3.0	19.3	(16.3)	(84.5)%
Privilege License	3.3	8.8	(5.5)	(62.5)%	41.1	50.0	(8.9)	(17.8)%
Tobacco Products	21.3	21.9	(0.6)	(2.7)%	248.5	255.5	(7.0)	(2.7)%
Real Estate Conveyance Excise	5.7	4.1	1.6	39.0%	55.5	45.3	10.2	22.5%
Gift	—	—	—	—	0.2	0.5	(0.3)	(60.0)%
Solid Waste	(3.6)	(3.4)	(0.2)	5.9%	2.3	2.1	0.2	9.5%
White Goods Disposal	(0.3)	(0.2)	(0.1)	50.0%	2.0	1.5	0.5	33.3%
Scrap Tire Disposal	(1.7)	(1.5)	(0.2)	13.3%	5.3	5.0	0.3	6.0%
Freight Car Lines	—	—	—	—	0.3	0.3	—	—
Piped Natural Gas	(0.1)	(11.0)	10.9	99.1%	—	30.4	(30.4)	(100.0)%
Mill Machinery	3.4	3.1	0.3	9.7%	41.1	35.5	5.6	15.8%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	—	—	—	0.1	0.1	—	—
Total Tax Revenue	\$ 1,911.3	\$ 1,806.5	\$ 104.8	5.8%	\$ 20,431.1	\$ 19,085.2	\$ 1,345.9	7.1%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 1.7	\$ 0.3	17.6%	\$ 18.3	\$ 17.3	\$ 1.0	5.8%
Judicial Fees	19.3	18.2	1.1	6.0%	234.5	236.8	(2.3)	(1.0)%
Insurance	13.8	14.1	(0.3)	(2.1)%	76.3	73.4	2.9	4.0%
Disproportionate Share	—	—	—	—	109.0	110.0	(1.0)	(0.9)%
Master Settlement Agreement	—	—	—	—	138.6	164.6	(26.0)	(15.8)%
Highway Fund Transfer In	—	—	—	—	215.9	218.1	(2.2)	(1.0)%
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	27.5	45.8	(18.3)	(40.0)%	224.3	247.3	(23.0)	(9.3)%
Total Non-Tax Revenue	\$ 62.6	\$ 79.8	\$ (17.2)	(21.6)%	\$ 1,016.9	\$ 1,067.5	\$ (50.6)	(4.7)%
Total Tax and Non-Tax Revenue	\$ 1,973.9	\$ 1,886.3	\$ 87.6	4.6%	\$ 21,448.0	\$ 20,152.7	\$ 1,295.3	6.4%

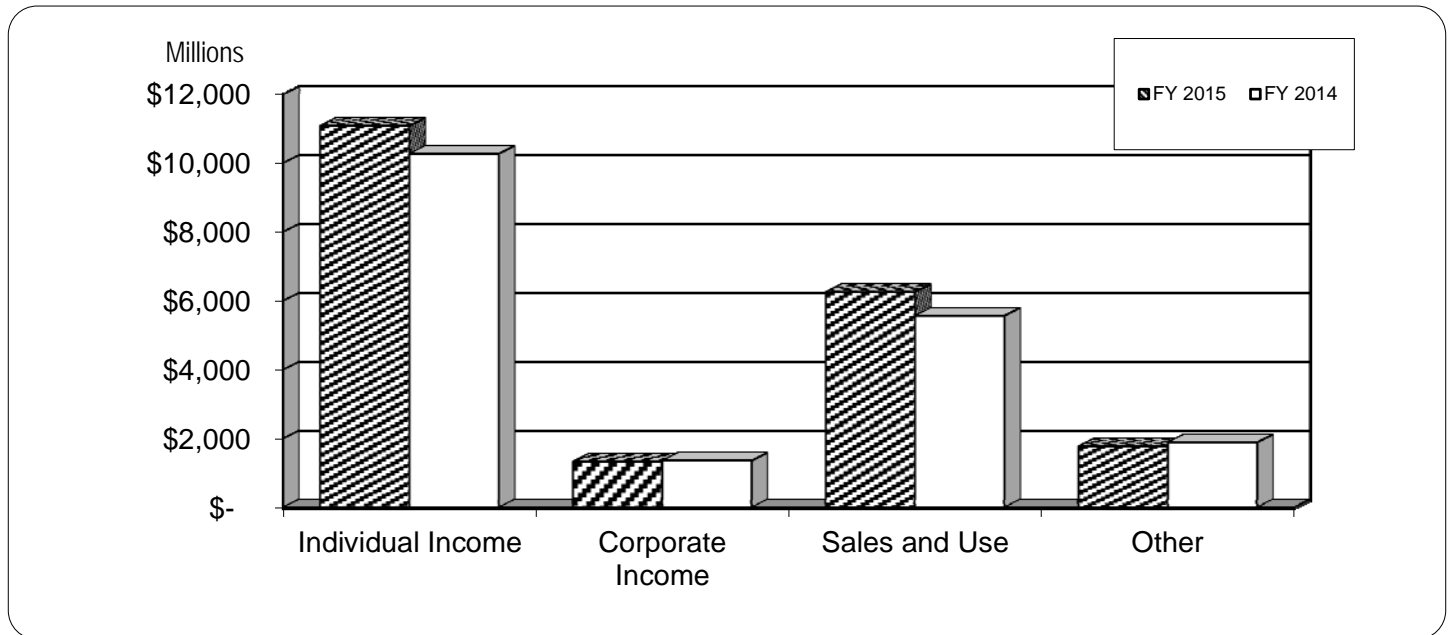
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2015, when compared to the prior year through June 30, actual net tax and non-tax revenues increased by \$1.295 billion, or 6.4%. Tax revenues through June 2015 increased by \$1.346 billion, or 7.1%, and non-tax revenues decreased by \$50.6 million, or 4.7%.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

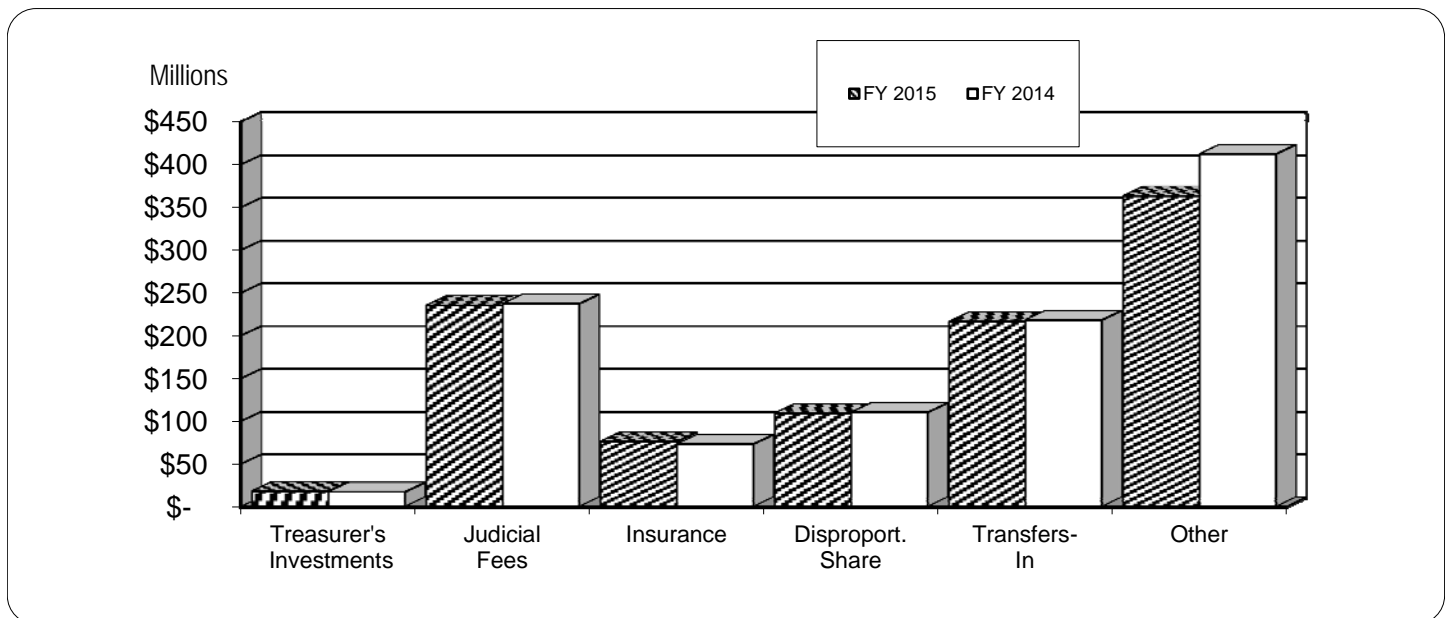
FISCAL YEAR-TO-DATE JUNE 30, 2015 AND JUNE 30, 2014



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 JUNE 30, 2015 AND JUNE 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 JUNE 30, 2015 AND JUNE 30, 2014
Expressed in Millions

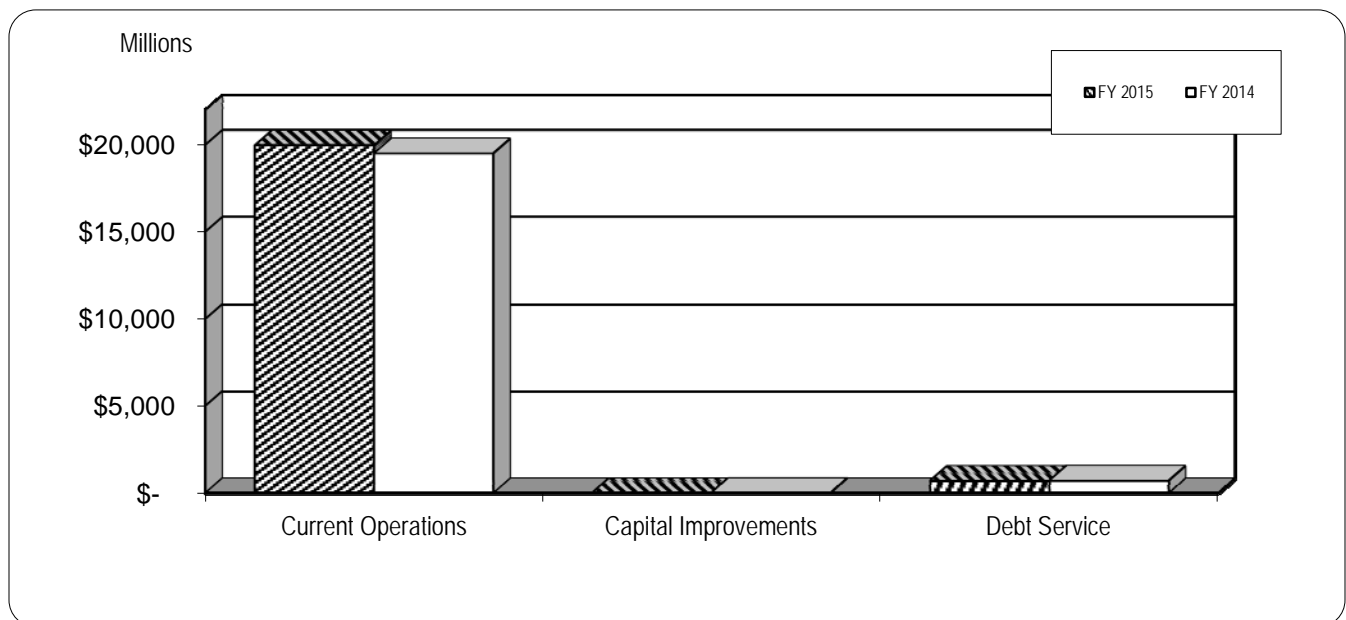
	FY 2015	FY 2014	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2015	FY 2014
Current Operations						
General Government	\$ 376.2	\$ 368.1	\$ 8.1	2.2%	1.8%	1.8%
Education	11,707.0	11,356.8	350.2	3.1%	56.6%	56.1%
Health and Human Services	5,010.9	4,893.8	117.1	2.4%	24.2%	24.2%
Economic Development	84.9	71.0	13.9	19.6%	0.4%	0.4%
Environment and Natural Resources	166.1	160.8	5.3	3.3%	0.8%	0.8%
Public Safety, Correction, and Regulation	2,406.1	2,398.4	7.7	0.3%	11.6%	11.9%
Agriculture	109.6	109.3	0.3	0.3%	0.5%	0.5%
Operating Reserves/Rounding	94.5	144.8	(50.3)	(34.7%)	0.5%	0.7%
<i>Total Current Operations</i>	<u>\$ 19,955.3</u>	<u>\$ 19,503.0</u>	<u>\$ 452.3</u>	2.3%	96.6%	96.4%
Capital Improvements						
Funded by General Fund	13.6	27.9	(14.3)	(51.3%)	0.1%	0.1%
Debt Service	<u>697.6</u>	<u>703.3</u>	<u>(5.7)</u>	(0.8%)	3.4%	3.5%
Total Appropriation Expenditures	<u>\$ 20,666.5</u>	<u>\$ 20,234.2</u>	<u>\$ 432.3</u>	2.1%	100.0%	100.0%

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

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

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

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



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

Actual appropriation expenditures through June 2015 were more than actual appropriation expenditures through June 2014 by \$432.3 million, or 2.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through June 2015 were more than appropriation expenditures through June 2014 by \$452.3 million, or 2.3%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		June		Year-To-Date				Year-To-Date	
		FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014

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

Current Operations

General Government

General Assembly	\$ 3.8	\$ 5.9	\$ 52.5	\$ 52.2	\$ 52.5	\$ 52.4	100.0%	99.6%
Governor's Office	0.7	0.7	5.5	5.4	5.6	5.5	98.2%	98.2%
Office of State Budget	1.3	0.7	7.8	6.5	8.2	7.6	95.1%	85.5%
Housing Finance Agency	1.8	0.6	18.2	8.3	18.2	8.4	100.0%	98.8%
Lieutenant Governor	0.1	—	0.7	0.6	0.7	0.7	100.0%	85.7%
Secretary of State	1.1	1.1	11.5	11.4	11.7	11.7	98.3%	97.4%
State Auditor	0.6	1.0	10.1	9.6	11.7	11.4	86.3%	84.2%
State Treasurer	1.2	0.4	8.7	7.6	9.8	8.2	88.8%	92.7%
Retirement and Employee Benefits Administration	2.1	0.7	20.7	22.2	20.7	22.4	100.0%	99.1%
Office of the State Controller	8.4	9.2	63.1	65.7	66.6	70.1	94.7%	93.7%
Revenue	1.7	2.8	21.5	27.1	22.4	28.9	96.0%	93.8%
Cultural Resources	7.2	6.0	80.1	76.3	80.4	81.7	99.6%	93.4%
Cultural Resources - Roanoke Island Commission	5.6	5.6	63.2	63.2	64.5	64.4	98.0%	98.1%
Board of Elections	—	—	0.5	0.5	0.5	0.5	100.0%	100.0%
Office of Administrative Hearings	1.3	1.3	5.7	5.3	6.8	6.3	83.8%	84.1%
	0.4	0.4	4.4	4.2	5.1	5.3	86.3%	79.2%
	<u>\$ 39.7</u>	<u>\$ 36.8</u>	<u>\$ 376.2</u>	<u>\$ 368.1</u>	<u>\$ 387.4</u>	<u>\$ 387.5</u>	<u>97.1%</u>	<u>95.0%</u>
Reserves - General Assembly	\$ (0.4)	\$ 0.5	\$ 1.2	\$ 3.3	\$ 1.7	\$ 4.9	70.6%	67.3%
Reserves - Contingency & Emergency	3.5	—	3.5	—	3.5	4.3	100.0%	—
Reserves - Salary Adjustments	—	—	—	—	0.4	3.9	—	—
Reserves - Job Development Incentive Grants	—	—	47.5	51.8	47.5	51.8	100.0%	100.0%
Reserves - Severance Expenditure	1.2	8.7	(7.5)	8.7	(4.1)	8.7	182.9%	100.0%
Reserves - State Employee Benefits	—	—	—	—	5.9	—	—	—
Reserves - IT Fund	15.4	1.9	44.3	33.6	44.3	36.9	100.0%	91.1%
Reserves - Retirement Rate Adjustment	(5.8)	—	(5.8)	—	(5.8)	—	100.0%	—
Reserves - One North Carolina Fund	—	—	1.9	9.0	1.9	9.0	100.0%	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	2.0	2.0	2.0	2.0	100.0%	100.0%
Reserves - UI Insurance Reserve	—	—	—	—	—	—	—	—
Reserves - GTP Loan Repayment	—	—	—	27.0	—	27.0	—	100.0%
Reserves - Pending Legislation	1.5	0.1	1.4	0.1	1.7	0.1	82.4%	100.0%
Reserves - Statewide Compensation Study	—	—	—	—	—	—	—	—
Reserves - VIVA Voter Information Verification Act	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	0.3	—	0.3	—	0.3	—	100.0%	—
Reserves - Eugenic Sterilization Compensation	5.6	10.0	—	10.0	—	10.0	—	100.0%
	<u>\$ 21.3</u>	<u>\$ 21.2</u>	<u>\$ 88.8</u>	<u>\$ 145.5</u>	<u>\$ 105.3</u>	<u>\$ 158.6</u>	<u>84.3%</u>	<u>91.7%</u>
Total - General Government	<u>\$ 61.0</u>	<u>\$ 58.0</u>	<u>\$ 465.0</u>	<u>\$ 513.6</u>	<u>\$ 492.7</u>	<u>\$ 546.1</u>	<u>94.4%</u>	<u>94.0%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
Education								
Public Instruction	\$ 486.7	\$ 515.0	\$ 8,047.2	\$ 7,767.7	\$ 8,171.1	\$ 7,920.1	98.5%	98.1%
Community Colleges	130.5	135.2	1,042.3	1,016.0	1,050.1	1,029.0	99.3%	98.7%
	<u>\$ 617.2</u>	<u>\$ 650.2</u>	<u>\$ 9,089.5</u>	<u>\$ 8,783.7</u>	<u>\$ 9,221.2</u>	<u>\$ 8,949.1</u>	98.6%	98.2%
University System								
University of North Carolina - General Admin.	\$ 4.0	\$ 5.2	\$ 40.6	\$ 37.8	\$ 40.6	\$ 38.3	100.0%	98.7%
UNC - GA Institutional Programs and Facilities	—	—	17.0	16.0	24.2	19.3	70.2%	82.9%
UNC - GA Related Educational Programs	3.6	—	107.8	81.7	108.0	82.2	99.8%	99.4%
UNC - GA Aid to Private Institutions	7.8	5.5	100.9	97.0	108.2	97.0	93.3%	100.0%
UNC - Chapel Hill Academic Affairs	38.5	50.2	252.4	262.2	254.3	265.5	99.3%	98.8%
UNC - Chapel Hill Health Affairs	34.8	26.2	186.6	179.5	188.0	181.8	99.3%	98.7%
UNC - Chapel Hill Area Health Affairs	8.4	4.3	40.1	41.1	41.3	41.6	97.1%	98.8%
NCSU - Academic Affairs	80.8	68.7	390.4	382.2	393.4	387.0	99.2%	98.8%
NCSU - Agricultural Research	4.8	4.5	52.8	52.8	53.2	53.4	99.2%	98.9%
NCSU - Agricultural Extension Service	3.5	3.3	38.3	38.1	38.6	38.6	99.2%	98.7%
University of North Carolina at Greensboro	30.0	28.0	144.2	147.4	145.3	149.2	99.2%	98.8%
University of North Carolina at Charlotte	53.8	55.2	199.8	193.1	201.3	195.6	99.3%	98.7%
University of North Carolina at Asheville	6.0	5.9	38.0	36.8	38.0	37.3	100.0%	98.7%
University of North Carolina at Wilmington	26.0	24.1	100.8	97.6	101.6	98.8	99.2%	98.8%
University of North Carolina at Pembroke	10.0	8.1	53.4	51.9	53.8	52.6	99.3%	98.7%
East Carolina University	62.9	64.8	208.3	211.4	209.9	214.1	99.2%	98.7%
ECU - Health Affairs	12.1	9.5	65.0	64.3	65.5	65.1	99.2%	98.8%
North Carolina A&T University	16.1	12.6	91.8	92.7	92.4	93.8	99.4%	98.8%
Western Carolina University	21.5	22.2	85.5	82.5	86.2	83.5	99.2%	98.8%
Appalachian State University	18.4	23.3	127.0	127.6	128.0	129.2	99.2%	98.8%
Winston-Salem State University	8.2	7.8	64.7	65.4	64.7	65.4	100.0%	100.0%
Elizabeth City State University	5.5	4.2	31.7	33.9	31.7	33.9	100.0%	100.0%
Fayetteville State University	5.5	5.5	49.3	49.5	49.3	49.5	100.0%	100.0%
North Carolina Central University	12.7	13.4	82.4	79.6	83.0	80.6	99.3%	98.8%
University of North Carolina School of the Arts	7.6	7.8	28.9	31.9	28.9	32.0	100.0%	99.7%
North Carolina School of Science and Mathematics	1.7	1.6	19.8	19.1	19.8	19.1	100.0%	100.0%
Total University System	<u>\$ 484.2</u>	<u>\$ 461.9</u>	<u>\$ 2,617.5</u>	<u>\$ 2,573.1</u>	<u>\$ 2,649.2</u>	<u>\$ 2,604.4</u>	98.8%	98.8%
Total - Education	<u>\$ 1,101.4</u>	<u>\$ 1,112.1</u>	<u>\$ 11,707.0</u>	<u>\$ 11,356.8</u>	<u>\$ 11,870.4</u>	<u>\$ 11,553.5</u>	98.6%	98.3%
Health and Human Services								
HHS - Administration and Support	\$ 13.0	\$ 6.3	\$ 91.9	\$ 87.9	\$ 92.8	\$ 90.4	99.0%	97.2%
Aging	4.7	4.8	42.3	41.1	42.9	44.1	98.6%	93.2%
Child Development	23.9	37.1	217.3	244.1	217.6	250.0	99.9%	97.6%
Health Services	39.2	22.7	134.3	137.2	137.5	144.0	97.7%	95.3%
Social Services	79.6	18.9	181.7	166.9	185.0	174.2	98.2%	95.8%
Medical Assistance	219.1	181.4	3,557.7	3,403.8	3,688.4	3,467.4	96.5%	98.2%
Children's Health Insurance	3.6	3.5	41.7	58.7	41.9	68.0	99.5%	86.3%
Services for the Blind and Deaf/HH	2.4	0.3	7.9	6.3	8.1	8.2	97.5%	76.8%
Mental Health/DD/SAS	36.1	68.9	685.7	694.9	685.7	696.4	100.0%	99.8%
Health Services Regulations	3.9	4.2	14.7	15.1	16.0	16.5	91.9%	91.5%
Vocational Rehabilitation	8.0	6.6	35.7	37.8	37.8	38.5	94.4%	98.2%
Total - Health and Human Services	<u>\$ 433.5</u>	<u>\$ 354.7</u>	<u>\$ 5,010.9</u>	<u>\$ 4,893.8</u>	<u>\$ 5,153.7</u>	<u>\$ 4,997.7</u>	97.2%	97.9%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	June		Year-To-Date		Budget		Year-To-Date	
	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014	FY 2015	FY 2014
Economic Development								
Commerce	\$ 15.1	\$ 14.3	\$ 67.7	\$ 49.9	\$ 88.9	\$ 52.3	76.2%	95.4%
Commerce - State Aid to Nonstate Entities	1.3	2.3	17.2	21.1	17.5	21.7	98.3%	97.2%
Total - Economic Development	\$ 16.4	\$ 16.6	\$ 84.9	\$ 71.0	\$ 106.4	\$ 74.0	79.8%	95.9%
Environment and Natural Resources								
Environment and Natural Resources	\$ 11.5	\$ 12.8	\$ 154.9	\$ 148.4	\$ 159.9	\$ 154.8	96.9%	95.9%
Environment and Natural Resources - State Aid	—	—	—	—	—	—	—	—
Wildlife Resources	1.1	1.1	11.2	12.4	11.3	12.6	99.1%	98.4%
Total - Environment and Natural Resources	\$ 12.6	\$ 13.9	\$ 166.1	\$ 160.8	\$ 171.2	\$ 167.4	97.0%	96.1%
Public Safety, Correction, and Regulation								
Judicial	\$ 52.4	\$ 50.7	\$ 579.6	\$ 575.8	\$ 580.2	\$ 575.8	99.9%	100.0%
Justice	4.4	7.1	49.9	77.9	50.1	80.5	99.6%	96.8%
Labor	1.6	1.8	14.1	14.9	16.0	16.7	88.1%	89.2%
Insurance	2.7	2.3	35.8	35.7	38.4	38.6	93.2%	92.5%
Insurance - RICO	—	—	—	—	—	—	—	—
Public Safety	149.4	154.4	1,726.7	1,694.1	1,750.4	1,728.0	98.6%	98.0%
Total - Public Safety, Correction, and Regulation	\$ 210.5	\$ 216.3	\$ 2,406.1	\$ 2,398.4	\$ 2,435.1	\$ 2,439.6	98.8%	98.3%
Agriculture								
Agriculture and Consumer Services	\$ 8.9	\$ 12.1	\$ 109.6	\$ 109.3	\$ 117.7	\$ 115.6	93.1%	94.6%
Rounding [*]	\$ 5.6	\$ (0.9)	\$ 5.7	\$ (0.7)	\$ (0.4)	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 1,849.9	\$ 1,782.8	\$ 19,955.3	\$ 19,503.0	\$ 20,346.8	\$ 19,893.7	98.1%	98.0%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 13.6	\$ 27.9	\$ 13.6	\$ 27.9	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 13.6	\$ 27.9	\$ 13.6	\$ 27.9	100.0%	100.0%
Debt Service	\$ 130.7	\$ 125.1	\$ 697.6	\$ 703.3	\$ 721.6	\$ 709.2	96.7%	99.2%
Total Appropriation Expenditures	\$ 1,980.6	\$ 1,907.9	\$ 20,666.5	\$ 20,234.2	\$ 21,082.0	\$ 20,630.8	98.0%	98.1%

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 JUNE 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	\$ 8,771	\$ 62,622	\$ 18,548	\$ 172,216
Total - Agriculture	\$ 8,771	\$ 62,622	\$ 18,548	\$ 172,216
Debt Service				
State Treasurer	\$ 18,108	\$ 20,346	\$ 148,787	\$ 716,329
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 18,108	\$ 20,346	\$ 148,787	\$ 717,945
Education				
Public Instruction	\$ 342,249	\$ 2,359,774	\$ 827,845	\$ 10,406,979
Community Colleges	53,630	639,474	184,064	1,681,728
UNC Systems	110,820	2,662,084	624,002	5,279,750
Total - Education	\$ 506,699	\$ 5,661,332	\$ 1,635,911	\$ 17,368,457
Economic Development				
Commerce	\$ 4,996	\$ 61,490	\$ 20,155	\$ 129,235
Commerce-State Aid	72	585	1,369	17,825
Total - Economic Development	\$ 5,068	\$ 62,075	\$ 21,524	\$ 147,060
Environment & Natural Resources				
Environment and Natural Resources	\$ 15,915	\$ 86,595	\$ 29,892	\$ 241,451
Wildlife Resources	6,203	64,301	7,251	75,462
Total - Environ. & Natural Resources	\$ 22,118	\$ 150,896	\$ 37,143	\$ 316,913
General Government				
General Assembly	\$ 3,114	\$ 7,745	\$ 6,929	\$ 60,237
Governor	162	1,693	837	7,207
Governor-Special Projects	9,850	55,422	12,238	57,422
Budget, Planning & Management	26	3,964	1,343	11,758
Housing Finance Authority	-	-	1,798	18,242
Governor	334	334	-	1,575
Lt. Governor	-	17	57	690
Secretary of State	50	363	1,122	11,851
State Auditor	1,111	6,363	1,621	16,442
State Treasurer-Administration	3,913	31,106	5,517	39,770
State Treasurer-Retirement	-	-	2,058	20,664
Administration	1,637	53,866	9,947	117,008
State Controller	1,514	2,489	3,195	24,005
Revenue	5,733	36,127	12,887	116,202
Cultural Resources	939	8,866	6,517	72,057
Cultural Resources-Roanoke Island	-	26	43	534
Board of Elections	2	918	1,392	6,664
Administrative Hearings	137	1,754	546	6,117
Reserve-Contingency/Emergency	-	-	3,500	3,500
Reserve-Salary Adjustment	-	-	-	-
Reserve-JDIG	-	-	-	47,474
Reserve-Severance	-	8,706	1,246	1,246
Reserve-St Emp Comprehensive	-	-	5,769	5,769
Reserve-IT Fund	-	-	15,367	44,304
Reserve-Retirement Rate Adj	5,769	5,769	-	-
Reserve-One NC Fund	-	-	-	1,856
Reserve-Future Benefit Needs	-	-	-	-

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - NC GEAR	-	-	-	2,000
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - GTP Loan Repayment	-	-	-	-
Reserve - Pending Legislation	-	83	1,500	1,500
Reserve - VIVA Voter Infor Ver Act	-	-	-	-
Reserve - NCGA Litigation	-	-	300	300
Reserve - Eugenic Sterlization Comp	-	10,020	5,600	10,020
Other	-	-	-	-
Total - General Government	\$ 34,291	\$ 235,631	\$ 101,329	\$ 706,414
Health and Human Services				
HHS-Administration	\$ 27,928	\$ 115,553	\$ 41,866	\$ 207,412
Aging	5,034	52,397	9,723	94,723
Child Development	49,640	459,026	74,126	676,290
Health Services	54,300	620,916	94,002	755,264
Social Services	90,735	990,881	169,163	1,172,575
Medical Assistance	2,196,862	11,096,104	2,415,975	14,653,794
NC Health Choice	9,077	134,988	12,683	176,652
Blind Services	1,677	21,765	4,046	29,627
Mental Health	84,777	701,081	120,958	1,386,809
Facility Services	3,187	41,606	7,051	56,273
Vocational Rehabilitation Services	7,858	94,814	15,797	130,488
Total - Health and Human Services	\$ 2,531,075	\$ 14,329,131	\$ 2,965,390	\$ 19,339,907
Public Safety, Correction, and Regulation				
Judicial	\$ 361	\$ 2,204	\$ 46,200	\$ 469,694
Judicial-Indigent Defense	691	10,560	7,182	122,658
Justice	4,534	29,472	8,912	79,337
Labor	872	15,373	2,501	29,516
Insurance	1,394	10,587	3,773	46,338
Public Safety	18,047	184,140	167,831	1,910,804
Total - Public Safety, Correction and Regulation	\$ 25,899	\$ 252,336	\$ 236,399	\$ 2,658,347
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 13,560
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 13,560
Tax Codes				
Inheritance	\$ 319	\$ 3,518	\$ 8	\$ 529
License Schedule B	3,342	45,802	41	4,735
Tobacco	23,888	277,847	2,532	29,313
Franchise	20,349	601,361	1,828	57,239
Individual Income	1,018,645	12,302,270	59,961	1,223,748
Sales & Use	861,683	10,127,816	432,254	3,875,793
Beverage	32,290	358,563	83	39,833
Gift	2	226	-	14
Freight Car	-	288	-	-
Insurance	145,731	524,338	244	13,662
Piped Natural Gas	(141)	6,154	-	6,154
Corporate Income	307,923	1,568,418	9,236	240,730
Real Estate	5,711	55,524	-	3
White Goods	418	4,849	777	2,878

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Scrap Tire	1,558	18,062	3,266	12,721
Manufacturing	3,466	41,610	92	494
Solid Waste	108	18,528	3,716	16,220
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	19	19	-	-
Total - Tax Codes	\$ 2,425,311	\$ 25,955,193	\$ 514,038	\$ 5,524,066
Nontax Codes				
Insurance-Nontax	\$ 12,773	\$ 32,941	\$ -	\$ -
Secretary of State-Nontax	3,814	102,689	68	578
License & Fees-Nontax	1,471	49,630	388	6,236
Gas & Oil Inspection	211	1,278	-	-
Deed Mortgage Registration Fee	583	6,516	466	5,213
Board of Elections	8	159	-	99
DHHS	468	1,706	-	58
Disproportionate Share	-	109,000	-	-
ABC Board	39	9,243	54	8,352
Eastern Region Eco Dev Comm	614	1,359	-	-
Master Settlement Agreement	-	155,069	-	16,447
Treasurer Investment	1,989	18,324	-	-
Rural Center Reversion	-	1,748	-	-
Fees & Penalties	197	4,113	623	4,113
DPS - ABC Board	613	23,767	(35)	616
Risk Pool Reversion	-	2,854	-	-
Highway Trust Transfer	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	20,306	234,558	-	8
Sales & Use	1,904	10,519	-	-
Intra State Transfer	17,894	45,732	-	-
Highway Transfer	-	215,872	-	-
Probation Supervision Fees	1,070	13,093	-	-
DWI Restoration Fees	50	548	537	537
DWI Service Fees	548	7,046	-	-
Sales Tax Refund	459	2,452	-	-
Miscellaneous	1	26	1	3
Parole Supervision Fees	109	1,138	-	-
Banking & Investment Fees	641	7,684	-	-
Total - Nontax Codes	\$ 65,762	\$ 1,059,064	\$ 2,102	\$ 42,260
Total Reverting	\$ 5,643,102	\$ 47,788,626	\$ 5,681,171	\$ 47,007,145
Beginning Unreserved Cash	\$ 269,403			
Year-To-Date Receipts	47,788,626			
Year-To-Date Disbursements	47,007,145			
Reservations:				
Medicaid Contingency	(186,373)			
Repair and Renovation	(400,000)			
Savings	(200,000)			
Ending Unreserved Cash	\$ 264,511			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JUNE 30, 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	\$ 17,240	\$ 22	\$ 10,731	\$ 1,425	\$ 9,511	\$ 18,460
Total Agriculture	\$ 17,240	\$ 22	\$ 10,731	\$ 1,425	\$ 9,511	\$ 18,460
Debt Service						
State Treasurer-Bond Refund	\$ 546	\$ -	\$ 45	\$ -	\$ 136	\$ 455
State Treasurer-Retirement	-	147,573	540,306	147,573	540,306	-
Total - Debt Service	\$ 546	\$ 147,573	\$ 540,351	\$ 147,573	\$ 540,442	\$ 455
Education						
Public Instruction-Special Revenue	\$ 10,586	\$ 12,155	\$ 75,451	\$ 14,954	\$ 70,243	\$ 15,794
Public Instruction-School Technology	11,907	4,392	25,580	1,343	23,948	13,539
Public Instruction-IT Projects	1,821	-	7,035	295	7,042	1,814
Public Instruction-Public School Bldg Fund	120,552	22,502	100,675	14,958	104,025	117,202
Public Instruction-Trust	11,856	7,596	24,271	9,906	31,719	4,408
Public Instruction-Local Payroll	34	9,165	69,149	9,754	69,166	17
Public Instruction-Internal Service	63,500	591	68,058	4,066	73,708	57,850
Community Colleges-Special Revenue	8,460	6,039	14,893	5,874	15,016	8,337
Community Colleges-IT Projects	5,403	-	4,464	33	2,906	6,961
Community Colleges-Trust	2,518	10	17,058	194	15,328	4,248
Total - Education	\$ 236,637	\$ 62,450	\$ 406,634	\$ 61,377	\$ 413,101	\$ 230,170
Economic Development						
Commerce-Floyd Relief	\$ 3,323	\$ 8	\$ 49	\$ -	\$ 3,224	\$ 148
Commerce-Special Revenue	39,957	32,963	227,915	20,501	209,634	58,238
Commerce-IT Projects	874	250	250	116	557	567
Commerce-Trust	155	-	5	-	3	157
Commerce-CDBG	9,100	59	427	-	45	9,482
Commerce-Div of Employ Sec	15,715	7,785	115,543	8,607	109,740	21,518
Total - Economic Development	\$ 69,124	\$ 41,065	\$ 344,189	\$ 29,224	\$ 323,203	\$ 90,110
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 34	\$ -	\$ 149	\$ 3	\$ 132	\$ 51
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	70,199	532	30,383	1,393	44,718	55,864
Environment and Natural Resources	1,118	772	9,617	86	5,000	5,735
Wildlife	17,508	5,890	48,880	8,266	55,086	11,302
Total - Environment and Natural Resources	\$ 89,620	\$ 7,194	\$ 89,029	\$ 9,748	\$ 104,936	\$ 73,713

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JUNE 30, 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	\$ 65,712	\$ 131,060	\$ 522,806	\$ 131,365	\$ 587,774	\$ 744
Governor's Office-Disaster Relief	-	2,280	13,616	2,280	13,616	-
Payroll Imprest Fund	-	761,023	7,803,740	761,023	7,803,740	-
General Assembly	13,114	1,070	1,070	3,000	6,700	7,484
State Treasurer	2,957	1,970	13,118	7,680	12,411	3,664
State Treasurer-Blount St. Properties	5,455	-	6	-	5,461	-
Administration	25,859	5,264	49,332	317	35,141	40,050
State Controller	35,882	823	9,671	3,406	15,649	29,904
Statewide-Worker's Compensation Plan	2,226	9,074	88,252	8,418	88,329	2,149
Revenue-Project Collect	56,111	2,521	30,696	4,009	31,753	55,054
Revenue-Tax Distribution	-	348,717	3,371,336	348,717	3,371,336	-
Revenue-Lee Act Credits	290	8	189	25	185	294
Revenue-Tax Transfer Fees	2,717	126	1,939	494	1,257	3,399
Revenue-IT Project	29,902	-	7,597	2,283	11,273	26,226
Revenue-E 911 Fee	1,445	881	9,892	352	9,136	2,201
Cultural Resources	149	62	381	60	242	288
Cultural Resources-Interest Bearing	173	3	106	10	155	124
Board of Elections	4,123	15	33	-	13	4,143
NC Infrastructure Finance Corporation	-	21,353	235,764	21,353	235,764	-
Information Technology	21,788	2,548	35,900	5,647	46,534	11,154
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	753	20	540	13	203	1,090
Total - General Government	\$ 268,656	\$ 1,288,818	\$ 12,195,984	\$ 1,300,452	\$ 12,276,672	\$ 187,968
Health and Human Services						
Health Services	\$ -	\$ 21,363	\$ 208,493	\$ 21,521	\$ 208,487	\$ 6
Social Services	2,730	325	6,545	938	6,982	2,293
Medical Assistance	6,223	20,433	251,903	26,247	213,112	45,014
Facility Services	15,942	783	3,298	121	1,594	17,646
DHHS-Administration	16,821	16,490	100,577	19,166	97,815	19,583
Aging	-	-	65	-	65	-
Blind Services	5	1	10	1	10	5
Total - Health and Human Services	\$ 41,721	\$ 59,395	\$ 570,891	\$ 67,994	\$ 528,065	\$ 84,547
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 253	\$ 7	\$ 107	\$ 17	\$ 103	\$ 257
Public Safety	91,374	5,490	116,656	10,396	120,861	87,169
Total - Public Safety, Correction and Regulation	\$ 91,627	\$ 5,497	\$ 116,763	\$ 10,413	\$ 120,964	\$ 87,426
Total Nonreverting	\$ 815,171	\$ 1,612,014	\$ 14,274,572	\$ 1,628,206	\$ 14,316,894	\$ 772,849

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.

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%).