



State of North Carolina  
Office of the State Controller

# General Fund Monthly Financial Report



November 2016



## State of North Carolina Office of the State Controller

LINDA COMBS  
STATE CONTROLLER

December 15, 2016

Enclosed is the *General Fund Monthly Financial Report* for the period ended November 30, 2016 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 with the most reliable and timely financial information possible.

Sincerely,



Linda Combs

INTRODUCTION

The *General Fund Monthly Financial Report* presents revenues, receipts, appropriated expenditures and disbursements on a cash basis generally in the month when cash is received or cash is disbursed. Departmental budgeted and actual expenditure amounts for *reverting* activities are reported net of budgeted and actual receipts respectively and are referred to herein as *appropriation expenditures*. For *non-reverting* activities, departmental receipts and disbursements are reported gross of any refunds. The Cash Management Control System (CMCS) operated by the Office of the State Controller is the source for the amounts presented in this report.

**GENERAL FUND – REVERTING AND NON-REVERTING  
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**

NOVEMBER 30, 2016

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 4,367.3	Sales and Use Taxes Payable	\$ 504.3
		Beverage Taxes Payable	19.2
		Solid Waste Disposal	4.5
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	3.5
		<b>Total Liabilities</b>	<u>\$ 532.4</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,575.2
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Emergency Response & Disaster Relief Fd	10.3
		Carryforward Reserve	96.1
		One NC Fund Reserve	—
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	225.0
		Non-Reverting Departmental Funds	1,048.8
		<b>Total Reserved</b>	<u>\$ 3,153.4</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2016	\$ 580.1
		Transfer to Reserves	(150.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	251.4
		<b>Total Unreserved</b>	<u>\$ 681.5</u>
		<b>Total Fund Balance</b>	<u>\$ 3,834.9</u>
<b>Total Assets</b>	<u>\$ 4,367.3</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 4,367.3</u>



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

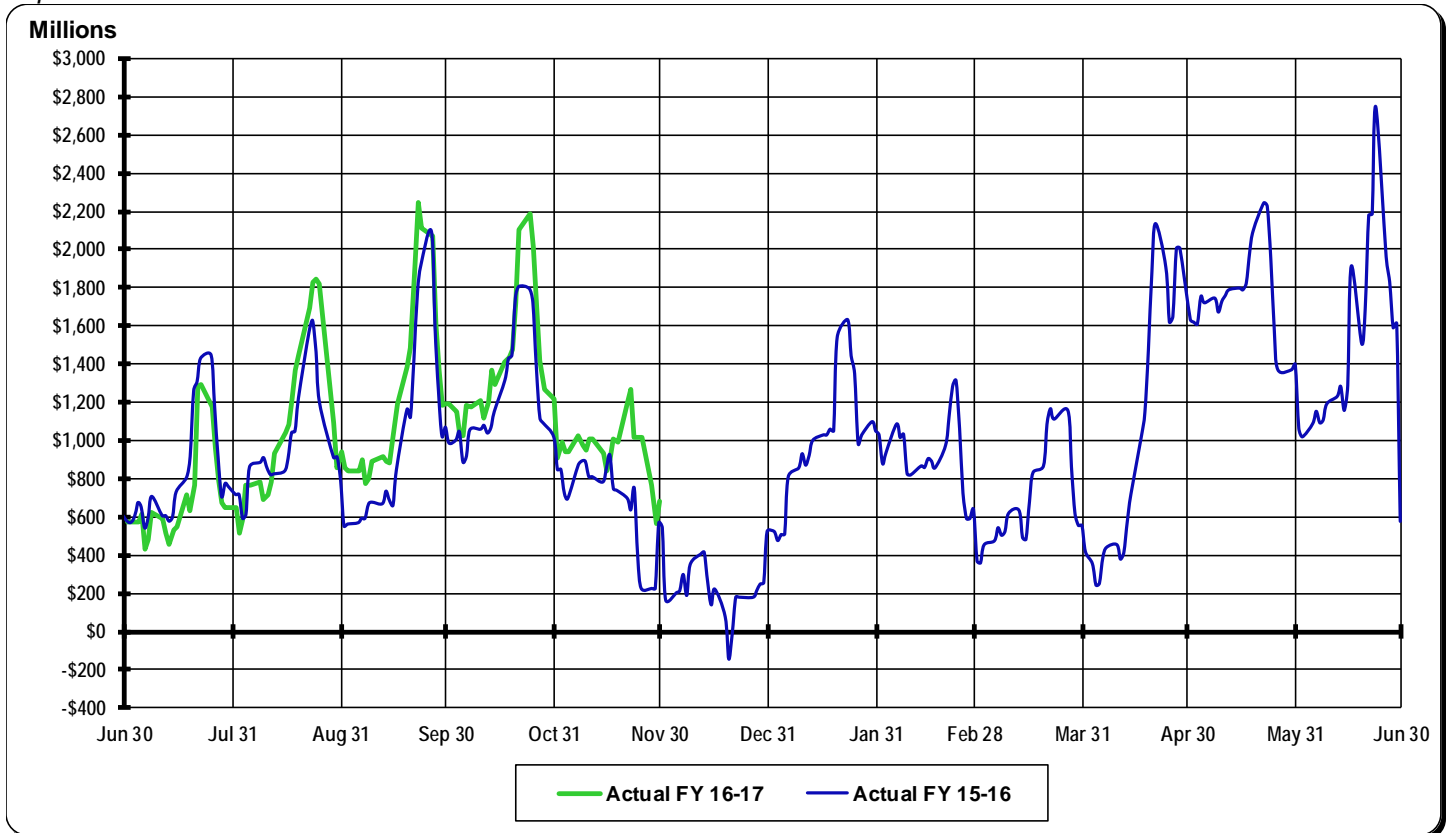
FISCAL YEAR-TO-DATE NOVEMBER 30, 2016 AND NOVEMBER 30, 2015  
Expressed in Millions

Fund Balance:	2016-17	2015-16	Change	%Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 1,575.2	\$ 1,101.6	\$ 473.6	43.0%
Job Development Incentive Grants.....	—	31.7	(31.7)	(100.0)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	96.1	—	96.1	—
Emergency Response & Disaster Relief Fd.....	10.3	6.0	4.3	71.7%
Medicaid Transformation Fund.....	225.0	75.0	150.0	200.0%
Medicaid Contingency.....	186.4	186.4	—	—
One NC Fund.....	—	11.2	(11.2)	(100.0)%
Non-reverting Departmental Funds.....	1,048.8	789.2	259.6	32.9%
<b>Total Reserved.....</b>	<b>\$ 3,153.4</b>	<b>\$ 2,212.7</b>	<b>\$ 940.7</b>	<b>42.5%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 580.1	\$ 264.5	\$ 315.6	119.3%
Transfer to Reserves.....	(150.0)	(75.0)	(75.0)	100.0%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	251.4	382.7	(131.3)	(34.3)%
<b>Total Unreserved.....</b>	<b>\$ 681.5</b>	<b>\$ 572.2</b>	<b>\$ 109.3</b>	<b>19.1%</b>
<b>Total Fund Balance.....</b>	<b>\$ 3,834.9</b>	<b>\$ 2,784.9</b>	<b>\$ 1,050.0</b>	<b>37.7%</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, 2016 AND FISCAL YEAR ENDED JUNE 30, 2016  
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 2016 AND 2015, AND FISCAL YEAR-TO-DATE  
Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
<b>Beg. Unreserved Fund Balance</b>	\$ 1,213.7	\$ 1,020.0	\$ 580.1	\$ 264.5	\$ 580.1	\$ 264.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,213.7</u>	<u>\$ 1,020.0</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>	<u>\$ 580.1</u>	<u>\$ 264.5</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 817.1	\$ 727.7	\$ 4,488.0	\$ 4,233.2	\$ 11,618.3	\$ 11,303.1	38.6%	37.5%
Corporate Income	(106.3)	(14.3)	113.7	269.5	911.5	1,085.1	12.5%	24.8%
Sales and Use	613.9	567.3	3,051.4	2,865.2	6,970.7	6,744.0	43.8%	42.5%
Franchise	99.7	26.4	230.0	108.2	551.9	534.3	41.7%	20.3%
Insurance	(7.7)	(11.3)	144.3	161.5	505.1	503.2	28.6%	32.1%
Beverage	31.4	31.7	144.1	141.6	341.3	330.5	42.2%	42.8%
Estate	—	0.1	0.4	0.6	—	—	—	—
Privilege License	0.3	0.5	12.4	22.7	31.6	49.5	39.2%	45.9%
Tobacco Products	21.4	21.3	112.5	110.7	253.8	243.0	44.3%	45.6%
Real Estate Conveyance Excise	5.0	4.1	29.4	26.1	60.3	55.3	48.8%	47.2%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	1.8	0.8	5.8	5.2	2.3	2.3	252.2%	226.1%
White Goods Disposal	0.5	0.3	1.7	1.4	2.2	1.7	77.3%	82.4%
Scrap Tire Disposal	1.5	1.5	4.8	4.8	6.2	5.3	77.4%	90.6%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.6	3.5	20.2	18.6	47.0	41.1	43.0%	45.3%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.1	(0.2)	0.1	(0.1)	1.5	1.2	6.7%	(8.3%)
<b>Total Tax Revenue</b>	<u>\$ 1,482.3</u>	<u>\$ 1,359.4</u>	<u>\$ 8,358.8</u>	<u>\$ 7,969.2</u>	<u>\$ 21,303.7</u>	<u>\$ 20,899.6</u>	39.2%	38.1%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 5.1	\$ 3.5	\$ 23.3	\$ 13.5	\$ 37.5	\$ 17.1	62.1%	78.9%
Judicial Fees	18.5	17.4	97.6	96.3	242.6	252.8	40.2%	38.1%
Insurance	13.8	1.2	20.0	14.0	77.0	78.4	26.0%	17.9%
Disproportionate Share	—	34.0	147.0	139.0	147.0	139.0	100.0%	100.0%
Master Settlement Agreement	—	—	—	—	127.4	127.5	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.2	10.7	37.3	56.1	184.8	206.3	20.2%	27.2%
<b>Total Non-Tax Revenue</b>	<u>\$ 45.6</u>	<u>\$ 66.8</u>	<u>\$ 325.2</u>	<u>\$ 318.9</u>	<u>\$ 816.3</u>	<u>\$ 821.1</u>	39.8%	38.8%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,527.9</u>	<u>\$ 1,426.2</u>	<u>\$ 8,684.0</u>	<u>\$ 8,288.1</u>	<u>\$ 22,120.0</u>	<u>\$ 21,720.7</u>	39.3%	38.2%
<b>Total Availability</b>	<u>\$ 2,741.6</u>	<u>\$ 2,446.2</u>	<u>\$ 9,264.1</u>	<u>\$ 8,552.6</u>	<u>\$ 22,700.1</u>	<u>\$ 21,985.2</u>	40.8%	38.9%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,963.4	\$ 1,760.1	\$ 8,252.2	\$ 7,763.8	\$ 21,572.7	\$ 21,003.1	38.3%	37.0%
Capital Improvements:								
Funded by General Fund	—	16.8	26.1	16.8	26.1	16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	96.7	97.1	154.3	124.8	742.7	714.8	20.8%	17.5%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,060.1</u>	<u>\$ 1,874.0</u>	<u>\$ 8,432.6</u>	<u>\$ 7,905.4</u>	<u>\$ 22,341.5</u>	<u>\$ 21,734.7</u>	37.7%	36.4%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 681.5</u>	<u>\$ 572.2</u>	<u>\$ 831.5</u>	<u>\$ 647.2</u>	<u>\$ 358.6</u>	<u>\$ 250.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—	—	—
Medicaid Transformation Fund	—	—	(150.0)	(75.0)	(150.0)	(75.0)	—	—
Repair and Renovation	—	—	—	—	—	(250.0)	—	—
Savings	—	—	—	—	—	250.0	—	—
Revision to Estimated Credit Balance	—	—	—	—	—	—	—	—
<b>Unreserved Fund Balance</b>	<u>\$ 681.5</u>	<u>\$ 572.2</u>	<u>\$ 681.5</u>	<u>\$ 572.2</u>	<u>\$ 208.6</u>	<u>\$ 175.5</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.

## GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

FOR THE MONTH OF NOVEMBER 2016 AND 2015, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	November				Year-To-Date Through November			
	FY 2017	FY 2016	Change	% Change	FY 2017	FY 2016	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 817.1	\$ 727.7	\$ 89.4	12.3%	\$ 4,488.0	\$ 4,233.2	\$ 254.8	6.0%
Corporate Income	(106.3)	(14.3)	(92.0)	643.4%	113.7	269.5	(155.8)	(57.8)%
Sales and Use	613.9	567.3	46.6	8.2%	3,051.4	2,865.2	186.2	6.5%
Franchise	99.7	26.4	73.3	277.7%	230.0	108.2	121.8	112.6%
Insurance	(7.7)	(11.3)	3.6	31.9%	144.3	161.5	(17.2)	(10.7)%
Beverage	31.4	31.7	(0.3)	(0.9)%	144.1	141.6	2.5	1.8%
Estate	—	0.1	(0.1)	(100.0)%	0.4	0.6	(0.2)	(33.3)%
Privilege License	0.3	0.5	(0.2)	(40.0)%	12.4	22.7	(10.3)	(45.4)%
Tobacco Products	21.4	21.3	0.1	0.5%	112.5	110.7	1.8	1.6%
Real Estate Conveyance Excise	5.0	4.1	0.9	22.0%	29.4	26.1	3.3	12.6%
Gift	—	—	—	—	—	—	—	—
Solid Waste	1.8	0.8	1.0	125.0%	5.8	5.2	0.6	11.5%
White Goods Disposal	0.5	0.3	0.2	66.7%	1.7	1.4	0.3	21.4%
Scrap Tire Disposal	1.5	1.5	—	—	4.8	4.8	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	3.6	3.5	0.1	2.9%	20.2	18.6	1.6	8.6%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	(0.2)	0.3	150.0%	0.1	(0.1)	0.2	200.0%
<b>Total Tax Revenue</b>	<b>\$ 1,482.3</b>	<b>\$ 1,359.4</b>	<b>\$ 122.9</b>	<b>9.0%</b>	<b>\$ 8,358.8</b>	<b>\$ 7,969.2</b>	<b>\$ 389.6</b>	<b>4.9%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 5.1	\$ 3.5	\$ 1.6	45.7%	\$ 23.3	\$ 13.5	\$ 9.8	72.6%
Judicial Fees	18.5	17.4	1.1	6.3%	97.6	96.3	1.3	1.3%
Insurance	13.8	1.2	12.6	1050.0%	20.0	14.0	6.0	42.9%
Disproportionate Share	—	34.0	(34.0)	(100.0)%	147.0	139.0	8.0	5.8%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.2	10.7	(2.5)	(23.4)%	37.3	56.1	(18.8)	(33.5)%
<b>Total Non-Tax Revenue</b>	<b>\$ 45.6</b>	<b>\$ 66.8</b>	<b>\$ (21.2)</b>	<b>(31.7)%</b>	<b>\$ 325.2</b>	<b>\$ 318.9</b>	<b>\$ 6.3</b>	<b>2.0%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,527.9</b>	<b>\$ 1,426.2</b>	<b>\$ 101.7</b>	<b>7.1%</b>	<b>\$ 8,684.0</b>	<b>\$ 8,288.1</b>	<b>\$ 395.9</b>	<b>4.8%</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.

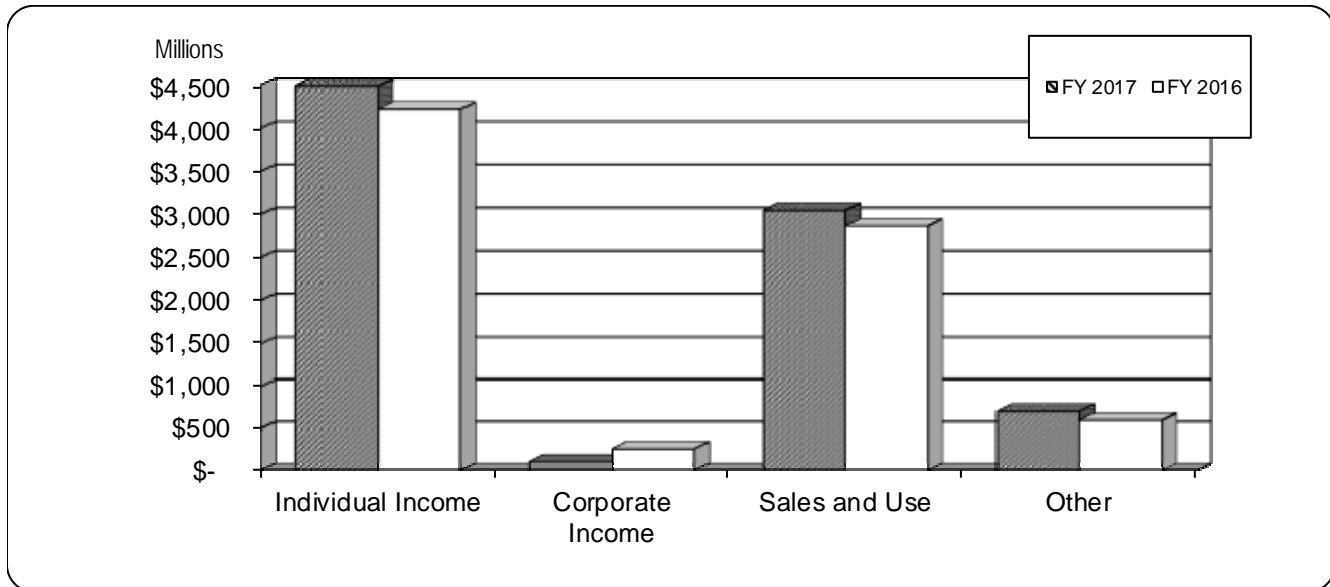
For fiscal year 2017, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$395.9 million, or 4.8%. Tax revenues through November 2016 increased by \$389.5 million, or 4.9%, and non-tax revenues increased by \$6.3 million, or 2.0%.

The Fiscal Research Division estimates that General Fund revenue through November is \$211.6 million above the revenue target. The revenue targets are monthly projections based on the May 2016 consensus forecast, 2016 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**

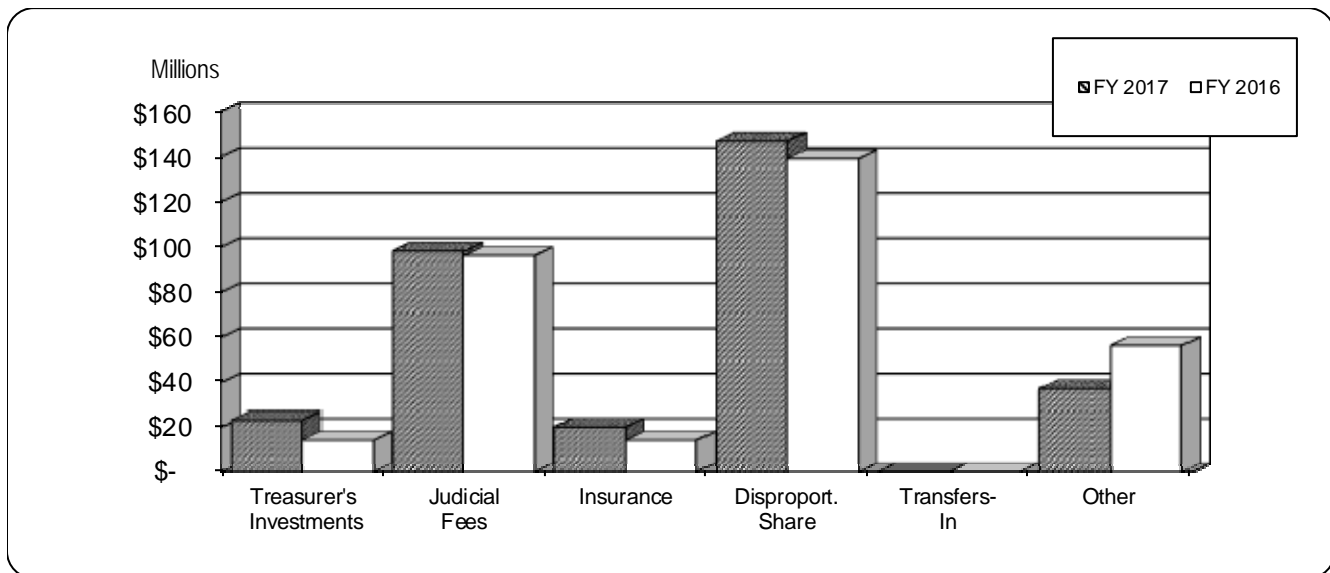
FISCAL YEAR-TO-DATE NOVEMBER 30, 2016 AND NOVEMBER 30, 2015



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, 2016 AND NOVEMBER 30, 2015



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, 2016 AND NOVEMBER 30, 2015  
Expressed in Millions

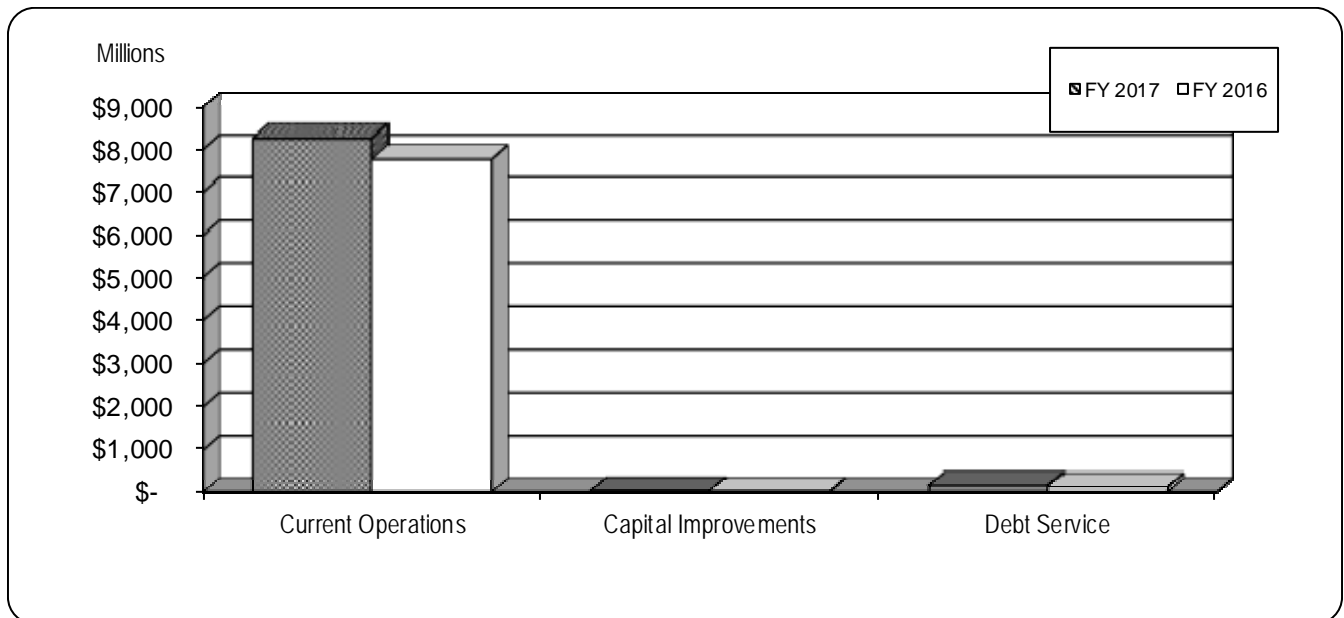
	FY 2017	FY 2016	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2017	FY 2016
<b>Current Operations</b>						
General Government	\$ 145.5	\$ 130.9	\$ 14.6	11.2%	1.7%	1.7%
Education	4,635.4	4,448.2	187.2	4.2%	55.0%	56.3%
Health and Human Services	2,057.0	1,969.4	87.6	4.4%	24.4%	24.9%
Economic Development	114.1	18.4	95.7	520.1%	1.4%	0.2%
Environment and Natural Resources	122.0	84.5	37.5	44.4%	1.4%	1.1%
Public Safety, Correction, and Regulation	1,096.6	1,010.9	85.7	8.5%	13.0%	12.8%
Agriculture	48.8	43.7	5.1	11.7%	0.6%	0.6%
Operating Reserves/Rounding	32.8	57.8	(25.0)	(43.3%)	0.4%	0.7%
<i>Total Current Operations</i>	<u>\$ 8,252.2</u>	<u>\$ 7,763.8</u>	<u>\$ 488.4</u>	6.3%	97.9%	98.2%
<b>Capital Improvements</b>						
Funded by General Fund	26.1	16.8	9.3	55.4%	0.3%	0.2%
<b>Debt Service</b>	154.3	124.8	29.5	23.6%	1.8%	1.6%
<b>Total Appropriation Expenditures</b>	<u>\$ 8,432.6</u>	<u>\$ 7,905.4</u>	<u>\$ 527.2</u>	6.7%	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, 2016 AND NOVEMBER 30, 2015



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

Actual appropriation expenditures through November 2016 were more than actual appropriation expenditures through November 2015 by \$527.2 million, or 6.7%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2016 were more than appropriation expenditures through November 2015 by \$488.4 million, or 6.3%.

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

FOR THE MONTH OF NOVEMBER 2016 AND 2015, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
November		Year-To-Date		Budget		Year-To-Date	
FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016

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

**Current Operations**

**General Government**

General Assembly	\$ 4.9	\$ 4.0	\$ 23.4	\$ 23.5	\$ 65.2	\$ 57.6	35.9%	40.8%
Governor's Office	0.3	0.7	2.4	2.8	5.7	5.8	42.1%	48.3%
Governor-Special Projects	—	—	(1.1)	(0.7)	2.0	2.0	(55.0%)	(35.0%)
Military and Veterans Affairs	(0.8)	—	1.0	—	8.5	9.7	11.8%	—
Office of State Budget	0.6	0.5	3.2	2.8	8.0	7.7	40.0%	36.4%
Housing Finance Agency	2.6	1.8	12.8	9.0	30.7	21.6	41.7%	41.7%
Lieutenant Governor	0.1	0.1	0.3	0.3	0.7	0.7	42.9%	42.9%
Secretary of State	0.9	0.9	4.8	4.8	12.9	11.9	37.2%	40.3%
State Auditor	1.2	1.0	5.0	4.4	13.6	12.8	36.8%	34.4%
State Treasurer	(0.1)	0.6	1.6	2.0	10.8	10.3	14.8%	19.4%
Retirement and Employee Benefits	2.3	1.9	10.5	8.5	26.9	22.0	39.0%	38.6%
Administration	4.8	8.0	24.3	26.0	64.5	61.9	37.7%	42.0%
Office of the State Controller	1.7	1.7	8.7	8.4	23.3	22.9	37.3%	36.7%
Information Technology	5.4	—	9.7	—	55.4	12.0	17.5%	—
Revenue	6.0	7.1	34.5	35.6	83.5	81.3	41.3%	43.8%
Board of Elections	0.6	0.4	2.5	1.7	6.7	6.8	37.3%	25.0%
Office of Administrative Hearings	0.4	0.4	1.9	1.8	5.3	5.2	35.8%	34.6%
	<u>\$ 30.9</u>	<u>\$ 29.1</u>	<u>\$ 145.5</u>	<u>\$ 130.9</u>	<u>\$ 423.7</u>	<u>\$ 352.2</u>	<u>34.3%</u>	<u>37.2%</u>
Reserves - General Assembly	2.0	—	2.2	—	22.8	14.8	9.6%	—
Reserves - Contingency & Emergency	\$ —	\$ —	\$ (5.8)	\$ (3.5)	\$ 4.3	\$ 2.3	(134.9%)	(152.2%)
Reserves - SPA Salary Increases	—	—	—	—	17.0	8.8	—	—
Reserves - Salary Adjustments	—	—	(1.5)	—	—	1.7	—	—
Reserves - Minimum Market Adj	—	—	—	—	3.0	—	—	—
Reserves - Job Development Incentive Grants	—	—	—	57.8	—	57.8	—	100.0%
Reserves - Budget Transparency Initiative	—	—	—	—	—	0.8	—	—
Reserves - State Emergency Resp & Disaster	—	—	10.0	—	10.0	—	100.0%	—
Reserves - Severance Expenditure	—	—	—	(1.2)	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	0.1	—	—	—
Reserves - IT Fund	—	—	—	—	—	43.1	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	—	—	2.0	—	—
Reserves - One North Carolina Fund	—	—	—	7.0	—	7.0	—	100.0%
Reserves - Future Benefit Needs	—	—	—	—	50.4	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	—	0.2	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	30.0	—	30.0	—	—	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	30.0	30.0	—	—
Reserves - Eugenic Sterilization Compensation	—	—	(2.3)	(2.3)	—	—	—	—
	<u>\$ 32.0</u>	<u>\$ —</u>	<u>\$ 32.6</u>	<u>\$ 57.8</u>	<u>\$ 137.8</u>	<u>\$ 168.3</u>	<u>23.7%</u>	<u>34.3%</u>
<b>Total - General Government</b>	<u>\$ 62.9</u>	<u>\$ 29.1</u>	<u>\$ 178.1</u>	<u>\$ 188.7</u>	<u>\$ 561.5</u>	<u>\$ 520.5</u>	<u>31.7%</u>	<u>36.3%</u>

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

FOR THE MONTH OF NOVEMBER 2016 AND 2015, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		FY 2017	FY 2016	Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016			FY 2017	FY 2016
<b>Education</b>								
Public Instruction	\$ 786.2	\$ 770.3	\$ 3,456.7	\$ 3,321.9	\$ 8,735.6	\$ 8,517.0	39.6%	39.0%
Community Colleges	111.0	103.6	391.1	363.8	1,101.6	1,068.9	35.5%	34.0%
	<u>\$ 897.2</u>	<u>\$ 873.9</u>	<u>\$ 3,847.8</u>	<u>\$ 3,685.7</u>	<u>\$ 9,837.2</u>	<u>\$ 9,585.9</u>	39.1%	38.4%
<b>University System</b>								
University of North Carolina - General Admin	\$ 4.5	\$ 2.7	\$ 17.4	\$ 15.9	\$ 45.8	\$ 44.0	38.0%	36.1%
UNC - GA Institutional Programs and Facilities	—	—	—	—	37.9	22.9	—	—
UNC - GA Related Educational Programs	2.2	8.0	19.0	17.0	108.5	108.2	17.5%	15.7%
UNC - GA Aid to Private Institutions	5.6	0.7	60.6	46.6	171.6	116.7	35.3%	39.9%
UNC - Chapel Hill Academic Affairs	67.4	22.7	74.6	83.1	257.3	258.0	29.0%	32.2%
UNC - Chapel Hill Health Affairs	29.4	16.5	67.7	63.6	187.9	186.7	36.0%	34.1%
UNC - Chapel Hill Area Health Affairs	5.5	3.0	14.6	12.6	48.8	49.2	29.9%	25.6%
NCSU - Academic Affairs	26.2	29.3	103.5	106.6	412.7	410.3	25.1%	26.0%
NCSU - Agricultural Research	3.7	4.3	22.0	20.2	52.9	53.3	41.6%	37.9%
NCSU - Agricultural Extension Service	3.7	3.5	14.5	14.8	38.7	38.9	37.5%	38.0%
University of North Carolina at Greensboro	21.0	17.3	41.2	36.2	152.0	148.8	27.1%	24.3%
University of North Carolina at Charlotte	27.6	24.0	51.4	47.8	228.5	220.9	22.5%	21.6%
University of North Carolina at Asheville	4.3	3.7	14.5	11.9	39.4	38.8	36.8%	30.7%
University of North Carolina at Wilmington	5.9	5.0	33.2	27.0	121.6	114.1	27.3%	23.7%
University of North Carolina at Pembroke	5.6	5.6	19.8	17.3	55.1	54.2	35.9%	31.9%
East Carolina University	21.5	24.1	36.1	42.9	216.3	212.1	16.7%	20.2%
ECU - Health Affairs	6.2	5.7	24.4	21.7	74.8	73.6	32.6%	29.5%
North Carolina A&T University	17.6	22.0	22.7	26.6	91.4	92.6	24.8%	28.7%
Western Carolina University	9.3	8.6	22.5	23.8	90.5	91.8	24.9%	25.9%
Appalachian State University	7.0	12.0	36.5	34.4	136.2	133.8	26.8%	25.7%
Winston-Salem State University	6.3	5.1	21.2	22.1	65.4	65.7	32.4%	33.6%
Elizabeth City State University	1.5	1.9	10.6	11.3	32.5	32.4	32.6%	34.9%
Fayetteville State University	4.9	4.6	19.5	18.1	52.6	48.4	37.1%	37.4%
North Carolina Central University	9.5	8.4	21.9	24.5	84.1	80.0	26.0%	30.6%
University of North Carolina Sch of the Arts	1.3	1.7	9.4	8.0	30.7	29.6	30.6%	27.0%
North Carolina Sch of Science & Mathematics	1.6	1.6	8.8	8.5	21.6	20.3	40.7%	41.9%
<b>Total University System</b>	<u>\$ 299.3</u>	<u>\$ 242.0</u>	<u>\$ 787.6</u>	<u>\$ 762.5</u>	<u>\$ 2,854.8</u>	<u>\$ 2,745.3</u>	27.6%	27.8%
<b>Total - Education</b>	<u>\$ 1,196.5</u>	<u>\$ 1,115.9</u>	<u>\$ 4,635.4</u>	<u>\$ 4,448.2</u>	<u>\$ 12,692.0</u>	<u>\$ 36,331.2</u>	5%	36.1%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 5.7	\$ 2.9	\$ 32.4	\$ 22.7	\$ 112.4	\$ 99.8	28.8%	22.7%
Aging	3.9	3.1	18.0	16.8	44.9	43.9	40.1%	38.3%
Child Development	27.8	29.7	89.6	93.2	236.3	231.4	37.9%	40.3%
Health Services	10.5	10.8	62.4	52.3	168.4	142.0	37.1%	36.8%
Social Services	16.5	15.6	76.2	71.4	200.1	183.5	38.1%	38.9%
Medical Assistance	332.7	282.0	1,513.4	1,439.9	3,601.1	3,734.4	42.0%	38.6%
Children's Health Insurance	0.1	0.2	0.3	9.9	1.1	12.6	27.3%	78.6%
Health Benefits	0.4	—	(2.9)	—	9.7	5.0	(29.9%)	—
Services for the Blind and Deaf/HH	0.3	0.5	3.0	2.1	8.3	8.2	36.1%	25.6%
Mental Health/DD/SAS	35.5	35.3	248.2	250.6	584.8	612.0	42.4%	40.9%
Health Services Regulations	0.1	(0.6)	2.4	0.5	17.0	16.7	14.1%	3.0%
Vocational Rehabilitation	2.9	2.2	14.0	10.0	38.3	37.0	36.6%	27.0%
<b>Total - Health and Human Services</b>	<u>\$ 436.4</u>	<u>\$ 381.7</u>	<u>\$ 2,057.0</u>	<u>\$ 1,969.4</u>	<u>\$ 5,022.4</u>	<u>\$ 5,126.5</u>	41.0%	38.4%



STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2016 AND 2015, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	November		Year-To-Date		Budget		Year-To-Date	
	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016	FY 2017	FY 2016
<b>Economic Development</b>								
Commerce	\$ 17.6	\$ 1.3	\$ 106.3	\$ 15.5	\$ 149.2	\$ 59.1	71.2%	26.2%
Commerce - State Aid to Nonstate Entities	1.6	2.9	7.8	2.9	18.7	20.8	41.7%	13.9%
<b>Total - Economic Development</b>	<b>\$ 19.2</b>	<b>\$ 4.2</b>	<b>\$ 114.1</b>	<b>\$ 18.4</b>	<b>\$ 167.9</b>	<b>\$ 79.9</b>	<b>68.0%</b>	<b>23.0%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 11.8	\$ (1.1)	\$ 46.8	\$ 23.7	\$ 102.6	\$ 81.4	45.6%	29.1%
Wildlife Resources	0.7	1.3	4.1	4.1	10.5	10.2	39.0%	40.2%
Natural and Cultural Resources	14.4	15.7	70.9	56.5	186.1	163.9	38.1%	34.5%
Roanoke Island Commission	—	—	0.2	0.2	0.6	0.5	33.3%	40.0%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 26.9</b>	<b>\$ 15.9</b>	<b>\$ 122.0</b>	<b>\$ 84.5</b>	<b>\$ 299.8</b>	<b>\$ 256.0</b>	<b>40.7%</b>	<b>33.0%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 53.3	\$ 46.0	\$ 262.8	\$ 240.8	\$ 638.8	\$ 601.6	41.1%	40.0%
Justice	4.2	4.8	22.4	21.8	59.0	55.1	38.0%	39.6%
Labor	0.8	1.3	4.8	4.3	16.7	16.2	28.7%	26.5%
Insurance	2.5	2.6	15.3	12.6	41.5	38.8	36.9%	32.5%
Public Safety	152.0	146.4	791.3	731.4	1,945.3	1,861.1	40.7%	39.3%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 212.8</b>	<b>\$ 201.1</b>	<b>\$ 1,096.6</b>	<b>\$ 1,010.9</b>	<b>\$ 2,701.3</b>	<b>\$ 2,572.8</b>	<b>40.6%</b>	<b>39.3%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 8.3	\$ 11.9	\$ 48.8	\$ 43.7	\$ 127.9	\$ 116.5	38.2%	37.5%
<b>Rounding [*]</b>	<b>\$ 0.4</b>	<b>\$ 0.3</b>	<b>\$ 0.2</b>	<b>\$ —</b>	<b>\$ (0.1)</b>	<b>\$ (0.3)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,963.4</b>	<b>\$ 1,760.1</b>	<b>\$ 8,252.2</b>	<b>\$ 7,763.8</b>	<b>\$ 21,572.7</b>	<b>\$ 38,003.1</b>	<b>3%</b>	<b>37.0%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ 16.8	\$ 26.1	\$ 16.8	\$ 26.1	\$ 16.8	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ 16.8</b>	<b>\$ 26.1</b>	<b>\$ 16.8</b>	<b>\$ 26.1</b>	<b>\$ 16.8</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Debt Service</b>	<b>\$ 96.7</b>	<b>\$ 97.1</b>	<b>\$ 154.3</b>	<b>\$ 124.8</b>	<b>\$ 742.7</b>	<b>\$ 714.8</b>	<b>20.8%</b>	<b>17.5%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,060.1</b>	<b>\$ 1,874.0</b>	<b>\$ 8,432.6</b>	<b>\$ 7,905.4</b>	<b>\$ 21,341.5</b>	<b>\$ 37,734.7</b>	<b>7%</b>	<b>36.4%</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, 2016 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	\$ 5,682	\$ 23,533	\$ 14,019	\$ 72,331
<b>Total - Agriculture</b>	\$ 5,682	\$ 23,533	\$ 14,019	\$ 72,331
<b>Debt Service</b>				
State Treasurer	\$ 1,432	\$ 1,705	\$ 98,109	\$ 154,380
State Treasurer-Federal	-	-	-	1,617
<b>Total Debt Service</b>	\$ 1,432	\$ 1,705	\$ 98,109	\$ 155,997
<b>Education</b>				
Public Instruction	\$ 183,212	\$ 777,184	\$ 969,396	\$ 4,233,860
Community Colleges	30,738	306,735	141,818	697,885
UNC Systems	130,947	1,454,390	430,373	2,242,000
<b>Total - Education</b>	\$ 344,897	\$ 2,538,309	\$ 1,541,587	\$ 7,173,745
<b>Economic Development</b>				
Commerce	\$ 4,610	\$ 28,173	\$ 22,182	\$ 134,481
Commerce-State Aid	-	-	1,621	7,823
<b>Total - Economic Development</b>	\$ 4,610	\$ 28,173	\$ 23,803	\$ 142,304
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 8,821	\$ 26,102	\$ 20,570	\$ 72,866
Wildlife Resources	5,671	27,144	6,407	31,268
Natural and Cultural Resources	2,561	18,377	17,027	89,323
Roanoke Island	-	-	47	221
<b>Total - Environ. &amp; Natural Resources</b>	\$ 17,053	\$ 71,623	\$ 44,051	\$ 193,678
<b>General Government</b>				
General Assembly	\$ 67	\$ 305	\$ 4,993	\$ 23,722
Governor	354	608	666	3,036
Governor-Special Projects	-	2,681	3	1,596
Budget, Planning & Management	18	58	645	3,236
Military and Veterans Affairs	6,372	22,533	5,529	23,538
Housing Finance Authority	-	-	2,555	12,775
Governor	-	-	2,000	2,150
Lt. Governor	-	-	55	295
Secretary of State	62	225	963	5,060
State Auditor	146	2,521	1,332	7,539
State Treasurer-Administration	3,231	15,978	3,186	17,604
State Treasurer-Retirement	-	-	2,313	10,475
Administration	3,077	10,451	7,840	34,752
State Controller	66	740	1,802	9,466
Information Technology	1	4,097	5,462	13,841
Revenue	3,708	17,778	9,721	52,296
Board of Elections	77	85	692	2,632
Administrative Hearings	134	1,129	593	3,048
Reserve-Contingency/Emergency	-	5,847	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	1,659	-	123
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve-Disaster Relief	-	-	-	10,000
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-One NC Fund	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	30,000	30,000
Reserve - Eugenic Sterlization Comp	-	2,300	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 17,313</b>	<b>\$ 88,995</b>	<b>\$ 80,350</b>	<b>\$ 267,184</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 5,059	\$ 26,774	\$ 10,712	\$ 59,132
Aging	2,974	18,706	6,889	36,723
Child Development	36,454	172,839	64,219	262,407
Health Services	45,883	229,099	56,429	291,502
Social Services	76,085	399,705	92,649	475,946
Medical Assistance	758,262	4,554,842	1,090,975	6,068,256
NC Health Choice	17,934	83,173	18,005	83,457
Health Benefits	-	4,913	390	2,015
Blind Services	2,820	12,447	3,204	15,490
Mental Health	36,885	396,431	72,374	644,612
Facility Services	4,437	21,829	4,556	24,250
Vocational Rehabilitation Services	6,961	38,085	9,829	52,092
<b>Total - Health and Human Services</b>	<b>\$ 993,754</b>	<b>\$ 5,958,843</b>	<b>\$ 1,430,231</b>	<b>\$ 8,015,882</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 132	\$ 997	\$ 44,276	\$ 211,987
Judicial-Indigent Defense	510	2,756	9,600	54,595
Justice	2,994	12,965	7,186	35,374
Labor	1,773	7,743	2,560	12,540
Insurance	897	7,011	3,422	22,330
Public Safety	23,687	86,979	175,631	878,246
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 29,993</b>	<b>\$ 118,451</b>	<b>\$ 242,675</b>	<b>\$ 1,215,072</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 26,073
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,073</b>
<b>Tax Codes</b>				
Estate	\$ -	\$ 556	\$ -	\$ 134
License Schedule B	333	13,375	29	978
Tobacco	24,254	125,766	2,905	13,282
Franchise	100,468	233,463	772	3,424
Individual Income	924,206	4,800,432	107,135	312,435
Sales & Use	917,525	4,756,329	303,626	1,704,885
Beverage	31,426	163,580	(14)	19,484
Gift	-	-	-	-
Freight Car	1	11	-	-
Insurance	1,655	155,819	9,306	11,496
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	(67,195)	247,142	39,119	133,460
Real Estate	4,969	29,417	-	-
White Goods	481	2,624	19	963
Scrap Tire	1,582	8,591	37	3,760
Manufacturing 3,686	-	20,464	57	277



STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Solid Waste	1,852	10,342	-	4,537
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 1,945,243</b>	<b>\$ 10,567,911</b>	<b>\$ 462,991</b>	<b>\$ 2,209,115</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 12,679	\$ 12,679	\$ -	\$ -
Secretary of State-Nontax	3,796	17,266	63	271
License & Fees-Nontax	1,557	9,214	374	1,875
Gas & Oil Inspection	267	630	-	-
Deed Mortgage Registration Fee	600	3,141	480	2,513
Board of Elections	6	32	2	23
DHHS	228	838	-	8
Disproportionate Share	-	147,000	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	16	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	5,134	23,329	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	417	1,770	344	1,355
DPS - ABC Board	329	2,115	125	669
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	2	-	-
Judicial	18,481	97,646	2	47
Sales & Use	920	4,025	-	-
Intra State Transfer	500	2,627	-	-
Probation Supervision Fees	926	4,487	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	468	2,292	-	-
Sales Tax Refund	291	910	-	-
Miscellaneous	2	69	-	-
Parole Supervision Fees	98	489	-	-
Banking & Investment Fees	241	1,406	-	-
<b>Total - Nontax Codes</b>	<b>\$ 46,940</b>	<b>\$ 331,983</b>	<b>\$ 1,390</b>	<b>\$ 6,761</b>
<b>Total Reverting</b>	<b>\$ 3,406,917</b>	<b>\$ 19,729,526</b>	<b>\$ 3,939,206</b>	<b>\$ 19,478,142</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 580,094</b>			
<b>Year-To-Date Receipts</b>	<b>19,729,526</b>			
<b>Year-To-Date Disbursements</b>	<b>19,478,142</b>			
<b>Reservations:</b>				
Medicaid Transformation Fund	(150,000)			
<b>Ending Unreserved Cash</b>	<b>\$ 681,478</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 18,497	\$ 413	\$ 4,527	\$ 1,004	\$ 3,745	\$ 19,279
<b>Total Agriculture</b>	<u>\$ 18,497</u>	<u>\$ 413</u>	<u>\$ 4,527</u>	<u>\$ 1,004</u>	<u>\$ 3,745</u>	<u>\$ 19,279</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ 477	\$ -	\$ -	\$ -	\$ -	\$ 477
State Treasurer-Retirement	-	22,723	81,125	22,723	81,125	-
<b>Total - Debt Service</b>	<u>\$ 477</u>	<u>\$ 22,723</u>	<u>\$ 81,125</u>	<u>\$ 22,723</u>	<u>\$ 81,125</u>	<u>\$ 477</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 17,095	\$ 313	\$ 4,289	\$ 1,771	\$ 1,854	\$ 19,530
Public Instruction-School Technology	11,422	39	33,292	4,671	11,218	33,496
Public Instruction-IT Projects	3,301	-	-	-	1,337	1,964
Public Instruction-Pub Sch Bldg Fund	110,198	6,313	32,013	2,068	25,453	116,758
Public Instruction-Trust	5,036	3,686	14,809	1,381	6,822	13,023
Public Instruction-Local Payroll	37	5,363	28,246	5,536	28,156	127
Public Instruction-Internal Service	60,886	182	1,576	39,041	58,854	3,608
Community Colleges-Special Rev	8,890	127	841	305	1,731	8,000
Community Colleges-IT Projects	7,592	-	1,250	276	763	8,079
Community Colleges-Trust	5,679	11	16,960	635	9,174	13,465
<b>Total - Education</b>	<u>\$ 230,136</u>	<u>\$ 16,034</u>	<u>\$ 133,276</u>	<u>\$ 55,684</u>	<u>\$ 145,362</u>	<u>\$ 218,050</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 171	\$ 1	\$ 10	\$ -	\$ -	\$ 181
Commerce-Special Revenue	113,460	59,127	183,567	43,838	122,815	174,212
Commerce-IT Projects	272	-	-	-	39	233
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	10,018	8	1,071	-	-	11,089
Commerce-Div of Employ Sec	23,876	9,942	41,444	10,124	46,131	19,189
<b>Total - Economic Development</b>	<u>\$ 147,874</u>	<u>\$ 69,078</u>	<u>\$ 226,092</u>	<u>\$ 53,962</u>	<u>\$ 168,985</u>	<u>\$ 204,981</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 49	\$ -	\$ 690	\$ -	\$ 718	\$ 21
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	5,545	56	1,508	368	949	6,104
Natural and Cultural Resources	466	20	41	5	28	479
Aquariums	2,405	-	1,039	29	93	3,351
C W M T F	46,245	2,134	11,764	1,768	5,903	52,106
Land & Water Conservation Fund	782	215	2,539	292	2,609	712
Natural & Cultural Res-LWS	709	1	2,195	-	2,133	771
Parks & Recreation Trust Fund	16,689	1,020	5,210	309	11,949	9,950
Natural and Cultural Res-Int Bearing	142	8	23	8	22	143
Wildlife	11,106	4,589	22,448	5,926	24,247	9,307
<b>Total - Environment and Natural Resources</b>	<u>\$ 84,899</u>	<u>\$ 8,043</u>	<u>\$ 47,457</u>	<u>\$ 8,705</u>	<u>\$ 48,651</u>	<u>\$ 83,705</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2016 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
<b>General Government</b>						
Governor's Office	\$ 93,642	\$ 36,846	\$ 296,280	\$ 36,781	\$ 229,099	\$ 160,823
Governor's Office-Disaster Relief	-	1,741	3,679	1,741	3,679	-
Payroll Imprest Fund	-	699,646	3,370,589	699,646	3,370,589	-
OSBM-IT Projects	-	-	847	-	-	847
General Assembly	8,856	-	16	-	-	8,872
State Treasurer	3,644	702	4,664	366	2,604	5,704
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	42,942	2,250	20,671	3,393	17,414	46,199
State Controller	30,849	841	4,934	780	3,938	31,845
Statewide-Worker's Comp Plan	4,202	7,906	41,641	8,381	41,503	4,340
Revenue-Project Collect	59,126	2,236	12,919	2,358	13,031	59,014
Revenue-Tax Distribution	-	283,552	1,468,086	283,501	1,468,035	51
Revenue-Lee Act Credits	295	1	8	-	4	299
Revenue-Tax Transfer Fees	4,267	96	822	-	256	4,833
Revenue-IT Project	17,352	14	338	21	1,895	15,795
Revenue-E 911 Fee	900	981	4,861	956	3,874	1,887
Board of Elections	3,708	3	14	14	212	3,510
NC Infrastructure Finance Corp	-	76,852	77,564	76,852	77,564	-
Information Technology	33,020	72	2,475	11,332	20,123	15,372
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,234	1	79	59	83	1,230
<b>Total - General Government</b>	<b>\$ 304,037</b>	<b>\$ 1,113,740</b>	<b>\$ 5,310,487</b>	<b>\$ 1,126,181</b>	<b>\$ 5,253,903</b>	<b>\$ 360,621</b>
<b>Health and Human Services</b>						
Health Services	\$ 1	\$ 15,528	\$ 76,828	\$ 12,605	\$ 73,798	\$ 3,031
Social Services	3,685	93	2,359	198	862	5,182
Medical Assistance	46,061	6,352	51,259	5,360	75,603	21,717
Facility Services	21,127	113	2,290	61	299	23,118
DHHS-Administration	26,448	3,885	35,262	8,523	39,423	22,287
Aging	-	-	62	-	62	-
Blind Services	5	1	3	1	3	5
<b>Total - Health and Human Services</b>	<b>\$ 97,327</b>	<b>\$ 25,972</b>	<b>\$ 168,063</b>	<b>\$ 26,748</b>	<b>\$ 190,050</b>	<b>\$ 75,340</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 264	\$ 7	\$ 29	\$ 10	\$ 40	\$ 253
Public Safety	86,078	6,628	24,071	6,814	24,071	86,078
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 86,342</b>	<b>\$ 6,635</b>	<b>\$ 24,100</b>	<b>\$ 6,824</b>	<b>\$ 24,111</b>	<b>\$ 86,331</b>
<b>Total Nonreverting</b>	<b>\$ 969,589</b>	<b>\$ 1,262,638</b>	<b>\$ 5,995,127</b>	<b>\$ 1,301,831</b>	<b>\$ 5,915,932</b>	<b>\$ 1,048,784</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.

**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%).