



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

December 27, 2018

Enclosed is the *General Fund Monthly Financial Report* for the period ended November 30, 2018 of the 2019 State fiscal year. Pursuant to the *State Budget Act*, this report (unaudited) presents both General Fund reverting and non-reverting activities.

Please contact us if you have questions or if you would like more information. We are committed to providing you with the most reliable and timely financial information possible.

Sincerely,

INTRODUCTION

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

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

NOVEMBER 30, 2018

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 5,670.8	Sales and Use Taxes Payable	\$ 568.9
		Beverage Taxes Payable	20.3
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 589.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,254.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	730.8
		Emergency Response & Disaster Relief Fd	71.7
		Carryforward Reserve	56.8
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	435.0
		Non-Reverting Departmental Funds	1,365.9
		Total Reserved	<u>\$ 4,112.5</u>
		Unreserved :	
		Fund Balance - July 1, 2018	\$ 995.3
		Transfer to Reserves	(356.5)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	330.3
		Total Unreserved	<u>\$ 969.1</u>
		Total Fund Balance	<u>\$ 5,081.6</u>
Total Assets	<u>\$ 5,670.8</u>	Total Liabilities and Fund Balance	<u>\$ 5,670.8</u>

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

FISCAL YEAR-TO-DATE NOVEMBER 30, 2018 AND NOVEMBER 30, 2017

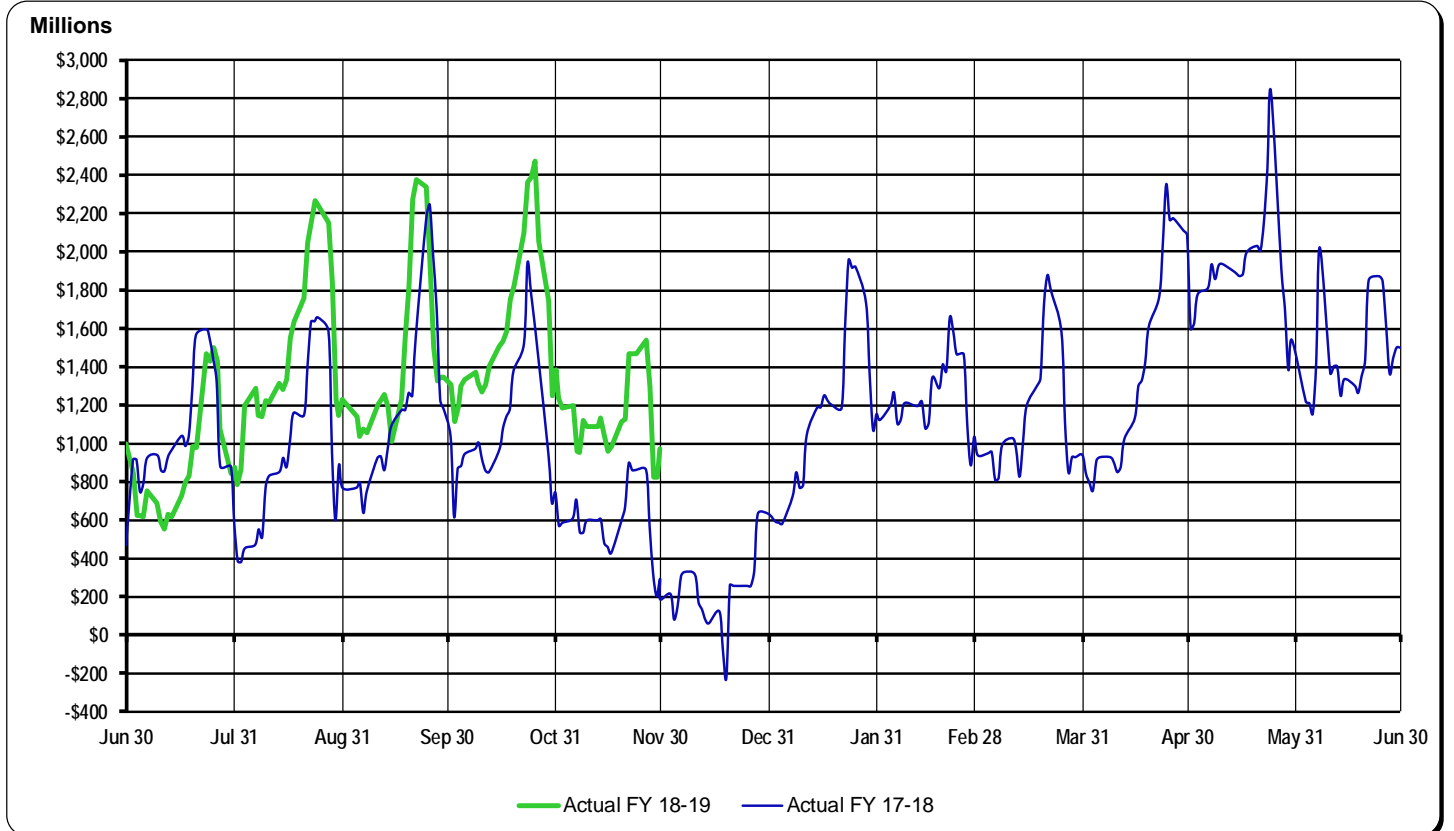
Expressed in Millions

Fund Balance:	2018-19	2017-18	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 1,838.2	\$ (583.9)	(31.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	56.8	113.7	(56.9)	(50.0)%
Emergency Response & Disaster Relief Fd	71.7	63.8	7.9	12.4%
Medicaid Transformation Fund.....	435.0	300.0	135.0	45.0%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	730.8	—	730.8	—
Non-reverting Departmental Funds.....	<u>1,365.9</u>	<u>1,401.7</u>	<u>(35.8)</u>	<u>(2.6)%</u>
Total Reserved.....	\$ 4,112.5	\$ 3,915.4	\$ 197.1	5.0%
Unreserved:				
Fund Balance - July 1.....	\$ 995.3	\$ 471.5	\$ 523.8	111.1%
Transfer to Reserves.....	(356.5)	(75.0)	(281.5)	375.3%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>330.3</u>	<u>(101.0)</u>	<u>431.3</u>	<u>(427.0)%</u>
Total Unreserved.....	\$ 969.1	\$ 295.5	\$ 673.6	228.0%
Total Fund Balance.....	\$ 5,081.6	\$ 4,210.9	\$ 870.7	20.7%

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, 2018 AND FISCAL YEAR ENDED JUNE 30, 2018 Expressed in Millions



STATE OF NORTH CAROLINA

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

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF NOVEMBER 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Beg. Unreserved Fund Balance	\$ 1,387.4	\$ 746.4	\$ 995.3	\$ 471.5	\$ 995.3	\$ 471.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,387.4</u>	<u>\$ 746.4</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 852.4	\$ 884.6	\$ 4,774.6	\$ 4,496.4	\$ 12,704.7	\$ 12,341.4	37.6%	36.4%
Corporate Income	(105.4)	(80.1)	117.2	91.5	709.6	732.3	16.5%	12.5%
Sales and Use	645.5	620.7	3,312.0	3,131.5	7,624.9	7,334.5	43.4%	42.7%
Franchise	92.6	88.4	236.8	237.6	684.1	605.8	34.6%	39.2%
Insurance	1.2	(3.9)	179.9	163.4	542.6	490.4	33.2%	33.3%
Beverage	47.1	33.0	159.4	152.7	373.7	368.5	42.7%	41.4%
Estate	—	—	0.2	10.0	—	—	—	—
Privilege License	1.0	0.7	15.9	14.1	29.8	26.3	53.4%	53.6%
Tobacco Products	22.7	21.4	112.6	111.5	258.2	257.1	43.6%	43.4%
Real Estate Conveyance Excise	6.6	6.2	35.7	32.5	74.8	68.3	47.7%	47.6%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	1.5	0.8	6.2	5.0	2.5	2.4	248.0%	208.3%
White Goods Disposal	0.5	0.4	1.7	1.6	2.6	2.2	65.4%	72.7%
Scrap Tire Disposal	1.9	1.6	5.1	4.9	5.9	5.8	86.4%	84.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	3.9	3.9	19.1	4.2	50.2	92.9%	38.0%
Other	—	0.4	0.4	2.5	0.3	1.6	133.3%	156.3%
Total Tax Revenue	<u>\$ 1,567.7</u>	<u>\$ 1,578.1</u>	<u>\$ 8,961.6</u>	<u>\$ 8,474.3</u>	<u>\$ 23,017.9</u>	<u>\$ 22,286.8</u>	<u>38.9%</u>	<u>38.0%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 14.7	\$ 7.1	\$ 58.6	\$ 33.9	\$ 99.4	\$ 60.1	59.0%	56.4%
Judicial Fees	17.2	18.8	93.4	98.6	232.7	240.9	40.1%	40.9%
Insurance	1.7	1.4	14.9	7.2	82.7	75.5	18.0%	9.5%
Disproportionate Share	—	—	142.7	115.8	163.3	164.7	87.4%	70.3%
Master Settlement Agreement	—	—	—	—	139.4	119.7	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.3	8.3	37.5	47.2	194.7	185.8	19.3%	25.4%
Total Non-Tax Revenue	<u>\$ 40.9</u>	<u>\$ 35.6</u>	<u>\$ 347.1</u>	<u>\$ 302.7</u>	<u>\$ 912.2</u>	<u>\$ 846.7</u>	<u>38.1%</u>	<u>35.8%</u>
Total Tax and Non-Tax Revenue	<u>\$ 1,608.6</u>	<u>\$ 1,613.7</u>	<u>\$ 9,308.7</u>	<u>\$ 8,777.0</u>	<u>\$ 23,930.1</u>	<u>\$ 23,133.5</u>	<u>38.9%</u>	<u>37.9%</u>
Total Availability	<u>\$ 2,996.0</u>	<u>\$ 2,360.1</u>	<u>\$ 10,304.0</u>	<u>\$ 9,248.5</u>	<u>\$ 24,925.4</u>	<u>\$ 23,605.0</u>	<u>41.3%</u>	<u>39.2%</u>
Appropriation Expenditures:								
Current Operations	\$ 1,938.9	\$ 1,979.5	\$ 8,923.9	\$ 8,739.8	\$ 23,200.5	\$ 22,252.0	38.5%	39.3%
Capital Improvements:								
Funded by General Fund	—	—	2.2	49.7	2.2	49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	88.0	85.1	52.3	88.5	717.5	728.8	7.3%	12.1%
Total Appropriation Expenditures	<u>\$ 2,026.9</u>	<u>\$ 2,064.6</u>	<u>\$ 8,978.4</u>	<u>\$ 8,878.0</u>	<u>\$ 23,920.2</u>	<u>\$ 23,030.5</u>	<u>37.5%</u>	<u>38.5%</u>
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 969.1</u>	<u>\$ 295.5</u>	<u>\$ 1,325.6</u>	<u>\$ 370.5</u>	<u>\$ 1,005.2</u>	<u>\$ 574.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(135.0)	(75.0)	(135.0)	(75.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(221.5)	—	(221.5)	—		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 969.1</u>	<u>\$ 295.5</u>	<u>\$ 969.1</u>	<u>\$ 295.5</u>	<u>\$ 648.7</u>	<u>\$ 499.5</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 2018 AND 2017, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	November				Year-To-Date Through November			
	FY 2019	FY 2018	Change	% Change	FY 2019	FY 2018	Change	% Change
Tax Revenues:								
Individual Income	\$ 852.4	\$ 884.6	\$ (32.2)	(3.6)%	\$ 4,774.6	\$ 4,496.4	\$ 278.2	6.2%
Corporate Income	(105.4)	(80.1)	(25.3)	31.6%	117.2	91.5	25.7	28.1%
Sales and Use	645.5	620.7	24.8	4.0%	3,312.0	3,131.5	180.5	5.8%
Franchise	92.6	88.4	4.2	4.8%	236.8	237.6	(0.8)	(0.3)%
Insurance	1.2	(3.9)	5.1	130.8%	179.9	163.4	16.5	10.1%
Beverage	47.1	33.0	14.1	42.7%	159.4	152.7	6.7	4.4%
Estate	—	—	—	—	0.2	10.0	(9.8)	(98.0)%
Privilege License	1.0	0.7	0.3	42.9%	15.9	14.1	1.8	12.8%
Tobacco Products	22.7	21.4	1.3	6.1%	112.6	111.5	1.1	1.0%
Real Estate Conveyance Excise	6.6	6.2	0.4	6.5%	35.7	32.5	3.2	9.8%
Gift	—	—	—	—	—	—	—	—
Solid Waste	1.5	0.8	0.7	87.5%	6.2	5.0	1.2	24.0%
White Goods Disposal	0.5	0.4	0.1	25.0%	1.7	1.6	0.1	6.3%
Scrap Tire Disposal	1.9	1.6	0.3	18.8%	5.1	4.9	0.2	4.1%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	3.9	(3.8)	(97.4)%	3.9	19.1	(15.2)	(79.6)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	0.4	(0.4)	(100.0)%	0.4	2.5	(2.1)	(84.0)%
Total Tax Revenue	\$ 1,567.7	\$ 1,578.1	\$ (10.4)	(0.7)%	\$ 8,961.6	\$ 8,474.3	\$ 487.3	5.8%
Non-Tax Revenue:								
Treasurer's Investments	\$ 14.7	\$ 7.1	\$ 7.6	107.0%	\$ 58.6	\$ 33.9	\$ 24.7	72.9%
Judicial Fees	17.2	18.8	(1.6)	(8.5)%	93.4	98.6	(5.2)	(5.3)%
Insurance	1.7	1.4	0.3	21.4%	14.9	7.2	7.7	106.9%
Disproportionate Share	—	—	—	—	142.7	115.8	26.9	23.2%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	7.3	8.3	(1.0)	(12.0)%	37.5	47.2	(9.7)	(20.6)%
Total Non-Tax Revenue	\$ 40.9	\$ 35.6	\$ 5.3	14.9%	\$ 347.1	\$ 302.7	\$ 44.4	14.7%
Total Tax and Non-Tax Revenue	\$ 1,608.6	\$ 1,613.7	\$ (5.1)	(0.3)%	\$ 9,308.7	\$ 8,777.0	\$ 531.7	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.

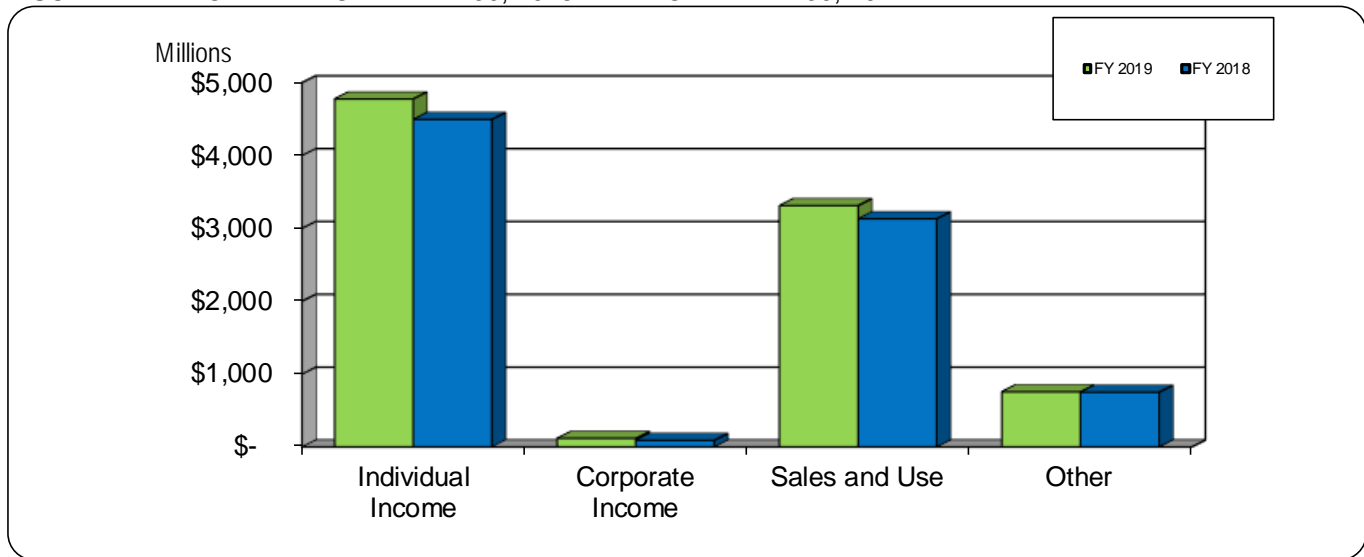
For fiscal year 2019, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$531.7 million, or 6.1%. Tax revenues through November 2018 increased by \$487.3 million, or 5.8%, and non-tax revenues increased by \$44.4 million, or 14.7%.

The Fiscal Research Division estimates that General Fund revenue is \$102.1 million above the revenue target for the fiscal year. The revenue targets are monthly projections based on the May 2018 consensus forecast, 2018 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**

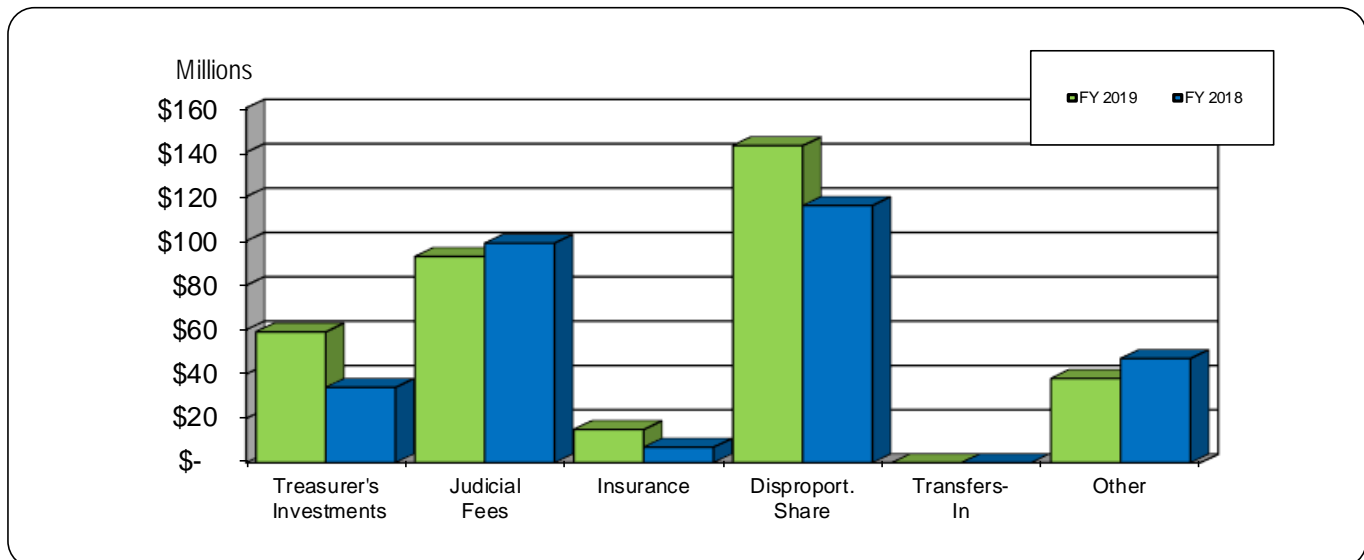
FISCAL YEAR-TO-DATE NOVEMBER 30, 2018 AND NOVEMBER 30, 2017



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, 2018 AND NOVEMBER 30, 2017



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, 2018 AND NOVEMBER 30, 2017
Expressed in Millions

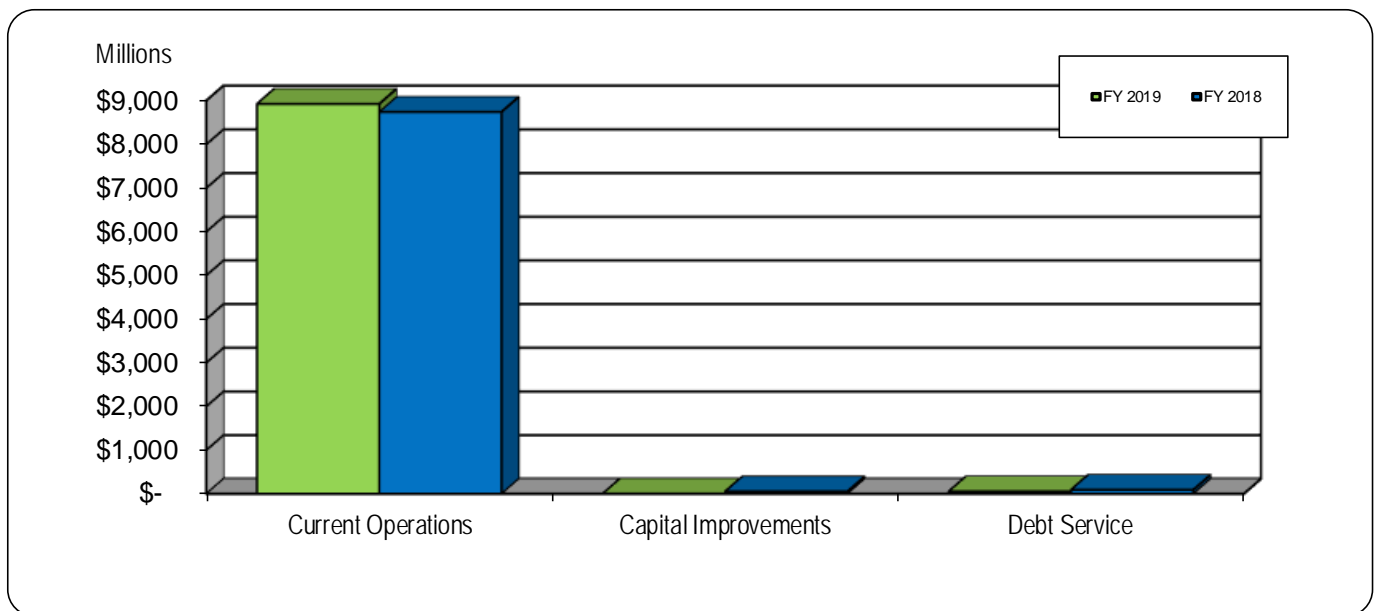
	FY 2019	FY 2018	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2019	FY 2018
Current Operations						
General Government	\$ 184.1	\$ 148.2	\$ 35.9	24.2%	2.1%	1.7%
Education	5,105.0	4,937.2	167.8	3.4%	56.9%	55.6%
Health and Human Services	2,146.9	2,186.4	(39.5)	(1.8%)	23.9%	24.6%
Economic Development	133.3	88.2	45.1	51.1%	1.5%	1.0%
Environment and Natural Resources	117.7	111.7	6.0	5.4%	1.3%	1.3%
Public Safety, Correction, and Regulation	1,150.4	1,143.7	6.7	0.6%	12.8%	12.9%
Agriculture	78.6	55.5	23.1	41.6%	0.9%	0.6%
Operating Reserves/Rounding	7.9	68.9	(61.0)	(88.5%)	0.1%	0.8%
<i>Total Current Operations</i>	<u>\$ 8,923.9</u>	<u>\$ 8,739.8</u>	<u>\$ 184.1</u>	2.1%	99.4%	98.4%
Capital Improvements						
Funded by General Fund	2.2	49.7	(47.5)	(95.6%)	—	0.6%
Debt Service	<u>52.3</u>	<u>88.5</u>	<u>(36.2)</u>	<u>(40.9%)</u>	<u>0.6%</u>	<u>1.0%</u>
Total Appropriation Expenditures	<u>\$ 8,978.4</u>	<u>\$ 8,878.0</u>	<u>\$ 100.4</u>	1.1%	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 NOVEMBER 30, 2018 AND NOVEMBER 30, 2017



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

Actual appropriation expenditures through November 2018 were more than actual appropriation expenditures through November 2017 by \$10.4 million, or 1.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2018 were more than appropriation expenditures through November 2017 by \$184.1 million, or 2.1%.

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

FOR THE MONTH OF NOVEMBER 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures						Percent of Budget Expended	
November		Year-To-Date		Budget		Year-To-Date	
FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018

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

Current Operations

General Government

General Assembly	\$ 5.4	\$ 5.6	\$ 25.7	\$ 25.4	\$ 67.4	\$ 66.2	38.1%	38.4%
Governor's Office	0.4	0.1	2.0	1.9	5.1	5.4	39.2%	35.2%
Governor-Special Projects	—	—	—	(2.8)	—	—	—	—
Military and Veterans Affairs	0.5	3.0	3.4	2.6	9.2	11.5	37.0%	22.6%
Office of State Budget	0.7	0.7	3.3	3.0	8.3	8.2	39.8%	36.6%
Housing Finance Agency	—	—	15.3	7.3	30.7	14.6	49.8%	50.0%
Lieutenant Governor	0.1	—	0.4	0.3	0.9	0.9	44.4%	33.3%
Secretary of State	1.1	1.1	5.4	5.3	13.3	13.2	40.6%	40.2%
State Auditor	0.5	0.1	4.5	3.8	14.0	13.8	32.1%	27.5%
State Treasurer	0.3	0.2	1.3	1.2	4.9	4.8	26.5%	25.0%
Retirement and Employee Benefits Administration	0.1	—	14.5	13.5	30.6	27.9	47.4%	48.4%
Office of the State Controller	0.5	5.5	20.4	23.0	63.4	64.0	32.2%	35.9%
Office of the State Controller	1.4	1.7	7.8	6.6	23.6	20.9	33.1%	31.6%
Information Technology	29.9	1.4	38.5	16.2	62.6	52.5	61.5%	30.9%
Revenue	7.6	6.9	36.5	36.0	87.0	84.7	42.0%	42.5%
Board of Elections	0.7	0.6	2.5	2.6	8.5	6.7	29.4%	38.8%
Office of Administrative Hearings	0.5	0.5	2.6	2.3	6.2	6.0	41.9%	38.3%
	<u>\$ 49.7</u>	<u>\$ 27.4</u>	<u>\$ 184.1</u>	<u>\$ 148.2</u>	<u>\$ 435.7</u>	<u>\$ 401.3</u>	<u>42.3%</u>	<u>36.9%</u>
Reserves - General Assembly	—	4.5	11.8	17.8	11.8	17.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	0.4	(0.8)	(1.4)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	3.9	0.6	—	—
Reserves - Minimum Market Adj	—	—	—	—	2.7	2.7	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	—	—	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	—	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	—	—	—	—
Reserves - IT Fund	—	—	—	—	—	—	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Review of Compensation Plan	—	—	—	—	5.6	11.9	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	52.3	—	52.3	—	100.0%
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	48.2	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	—	—	(2.6)	—	37.0	3.0	(7.0%)	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ —</u>	<u>\$ 4.9</u>	<u>\$ 8.4</u>	<u>\$ 68.4</u>	<u>\$ 109.2</u>	<u>\$ 90.3</u>	<u>7.7%</u>	<u>75.7%</u>
Total - General Government	<u>\$ 49.7</u>	<u>\$ 32.3</u>	<u>\$ 192.5</u>	<u>\$ 216.6</u>	<u>\$ 544.9</u>	<u>\$ 491.6</u>	<u>35.3%</u>	<u>44.1%</u>

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

FOR THE MONTH OF NOVEMBER 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Education								
Public Instruction	\$ 853.1	\$ 824.7	\$ 3,812.3	\$ 3,716.9	\$ 9,545.3	\$ 9,046.5	39.9%	41.1%
Community Colleges	105.9	113.5	406.5	389.5	1,185.8	1,125.1	34.3%	34.6%
	<u>\$ 959.0</u>	<u>\$ 938.2</u>	<u>\$ 4,218.8</u>	<u>\$ 4,106.4</u>	<u>\$ 10,731.1</u>	<u>\$ 10,171.6</u>	39.3%	40.4%
University System								
University of North Carolina - General Admin	\$ 3.0	\$ 2.8	\$ 17.4	\$ 15.8	\$ 45.3	\$ 45.7	38.4%	34.6%
UNC - GA Institutional Programs and Facilities	—	—	—	—	92.3	17.3	—	—
UNC - GA Related Educational Programs	9.6	0.1	29.3	18.9	110.9	110.0	26.4%	17.2%
UNC - GA Aid to Private Institutions	7.2	29.9	108.4	87.6	171.3	155.2	63.3%	56.4%
UNC - Chapel Hill Academic Affairs	20.7	42.3	65.3	86.7	275.3	269.9	23.7%	32.1%
UNC - Chapel Hill Health Affairs	18.8	24.1	67.4	71.4	205.7	199.7	32.8%	35.8%
UNC - Chapel Hill Area Health Affairs	5.8	3.9	16.1	15.6	54.6	48.9	29.5%	31.9%
NCSU - Academic Affairs	13.2	15.6	85.1	83.2	424.2	416.8	20.1%	20.0%
NCSU - Agricultural Research	4.6	5.3	15.2	22.5	54.9	58.6	27.7%	38.4%
NCSU - Agricultural Extension Service	2.2	3.2	15.5	15.5	40.7	39.9	38.1%	38.8%
University of North Carolina at Greensboro	22.4	21.6	51.0	43.9	171.7	170.3	29.7%	25.8%
University of North Carolina at Charlotte	11.2	25.1	44.2	54.6	253.9	251.1	17.4%	21.7%
University of North Carolina at Asheville	3.9	4.2	15.3	14.4	40.2	40.1	38.1%	35.9%
University of North Carolina at Wilmington	(1.8)	4.8	37.5	37.7	137.7	136.8	27.2%	27.6%
University of North Carolina at Pembroke	5.6	6.1	26.2	18.6	56.8	55.6	46.1%	33.5%
East Carolina University	25.7	25.9	53.3	44.0	231.7	228.9	23.0%	19.2%
ECU - Health Affairs	5.7	5.4	24.1	23.8	77.8	76.0	31.0%	31.3%
North Carolina A&T University	25.2	9.7	25.9	21.7	94.0	92.3	27.6%	23.5%
Western Carolina University	10.8	10.0	40.4	22.7	99.4	98.3	40.6%	23.1%
Appalachian State University	17.1	12.8	45.6	34.7	146.1	140.5	31.2%	24.7%
Winston-Salem State University	5.9	7.2	19.8	22.0	65.2	64.0	30.4%	34.4%
Elizabeth City State University	3.6	2.2	14.0	10.8	32.9	33.0	42.6%	32.7%
Fayetteville State University	5.0	5.7	23.3	22.4	53.3	52.8	43.7%	42.4%
North Carolina Central University	9.4	11.9	26.6	24.0	86.0	84.3	30.9%	28.5%
University of North Carolina Sch of the Arts	3.5	4.0	10.1	9.8	32.6	31.9	31.0%	30.7%
North Carolina Sch of Science & Mathematics	1.8	1.8	9.2	8.5	22.9	21.7	40.2%	39.2%
Total University System	<u>\$ 240.1</u>	<u>\$ 285.6</u>	<u>\$ 886.2</u>	<u>\$ 830.8</u>	<u>\$ 3,077.4</u>	<u>\$ 2,939.6</u>	28.8%	28.3%
Total - Education	<u>\$ 1,199.1</u>	<u>\$ 1,223.8</u>	<u>\$ 5,105.0</u>	<u>\$ 4,937.2</u>	<u>\$ 13,808.5</u>	<u>\$ 13,111.2</u>	37.0%	37.7%
Health and Human Services								
HHS - Administration and Support	\$ 4.5	\$ 16.1	\$ 52.2	\$ 50.9	\$ 134.1	\$ 120.9	38.9%	42.1%
Aging	5.4	2.7	16.7	16.4	47.1	46.9	35.5%	35.0%
Child Development	22.2	26.5	96.9	88.8	228.4	268.1	42.4%	33.1%
Health Services	15.1	11.8	63.0	52.9	156.6	157.2	40.2%	33.7%
Social Services	14.1	4.1	81.2	71.7	204.8	200.7	39.6%	35.7%
Medical Assistance	304.6	289.2	1,535.2	1,570.6	3,829.4	3,699.1	40.1%	42.5%
Children's Health Insurance	—	(0.1)	—	(0.1)	0.4	0.5	—	(20.0%)
Health Benefits	(0.4)	0.7	(5.4)	2.7	—	9.7	—	27.8%
Services for the Blind and Deaf/HH	(0.7)	(0.1)	2.8	2.5	8.6	8.4	32.6%	29.8%
Mental Health/DD/SAS	84.3	89.6	284.8	313.0	688.3	683.3	41.4%	45.8%
Health Services Regulations	0.7	(0.4)	4.0	3.2	19.3	18.7	20.7%	17.1%
Vocational Rehabilitation	0.5	0.9	15.5	13.8	39.4	38.8	39.3%	35.6%
Total - Health and Human Services	<u>\$ 450.3</u>	<u>\$ 441.0</u>	<u>\$ 2,146.9</u>	<u>\$ 2,186.4</u>	<u>\$ 5,356.4</u>	<u>\$ 5,252.3</u>	40.1%	41.6%

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

FOR THE MONTH OF NOVEMBER 2018 AND 2017, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Economic Development								
Commerce	\$ 1.2	\$ (10.4)	\$ (2.4)	\$ 1.3	\$ 11.1	\$ 11.3	(21.6%)	11.5%
Commerce - State Aid to Nonstate Entities	1.5	1.8	7.7	8.7	19.7	20.3	39.1%	42.9%
Commerce - Economic Development	0.8	28.2	128.0	78.2	143.2	144.3	89.4%	54.2%
Total - Economic Development	\$ 3.5	\$ 19.6	\$ 133.3	\$ 88.2	\$ 174.0	\$ 175.9	76.6%	50.1%
Environment & Natural Resources								
Environmental Quality	\$ (1.4)	\$ 4.1	\$ 35.4	\$ 36.0	\$ 95.8	\$ 78.2	37.0%	46.0%
Wildlife Resources	0.9	1.3	3.8	2.2	11.3	11.2	33.6%	19.6%
Natural and Cultural Resources	18.2	18.8	78.2	73.4	193.2	186.0	40.5%	39.5%
Roanoke Island Commission	—	—	0.3	0.1	0.6	0.6	50.0%	16.7%
Total - Environment & Natural Resources	\$ 17.7	\$ 24.2	\$ 117.7	\$ 111.7	\$ 300.9	\$ 276.0	39.1%	40.5%
Public Safety, Correction, & Regulation								
Judicial	\$ 56.5	\$ 52.4	\$ 276.1	\$ 265.8	\$ 681.1	\$ 655.5	40.5%	40.5%
Justice	4.1	4.6	20.0	22.4	47.9	49.1	41.8%	45.6%
Labor	1.5	2.2	6.1	6.3	18.2	17.6	33.5%	35.8%
Insurance	5.6	5.0	17.4	15.7	40.9	39.7	42.5%	39.5%
Insurance-GF	(0.1)	0.2	(1.4)	3.5	8.6	9.3	(16.3%)	37.6%
Public Safety	140.9	163.0	832.2	830.0	2,076.3	2,020.2	40.1%	41.1%
Total - Public Safety, Correction, & Regulation	\$ 208.5	\$ 227.4	\$ 1,150.4	\$ 1,143.7	\$ 2,873.0	\$ 2,791.4	40.0%	41.0%
Agriculture								
Agriculture and Consumer Services	\$ 10.4	\$ 10.8	\$ 78.6	\$ 55.5	\$ 142.7	\$ 153.8	55.1%	36.1%
Rounding [*]	\$ (0.3)	\$ 0.4	\$ (0.5)	\$ 0.5	\$ 0.1	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 1,938.9	\$ 1,979.5	\$ 8,923.9	\$ 8,739.8	\$ 23,200.5	\$ 22,252.0	38.5%	39.3%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	104.0	85.1	88.7	86.9	715.9	727.2	12.4%	11.9%
Debt Service - Federal	(16.0)	—	(36.4)	1.6	1.6	1.6	(2275.0%)	100.0%
Total - Debt Service	\$ 88.0	\$ 85.1	\$ 52.3	\$ 88.5	\$ 717.5	\$ 728.8	7.3%	12.1%
Total Appropriation Expenditures	\$ 2,026.9	\$ 2,064.6	\$ 8,978.4	\$ 8,878.0	\$ 23,920.2	\$ 23,030.5	37.5%	38.5%

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, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 5,992	\$ 25,831	\$ 16,706	\$ 104,421
Total - Agriculture	<u>\$ 5,992</u>	<u>\$ 25,831</u>	<u>\$ 16,706</u>	<u>\$ 104,421</u>
Debt Service				
State Treasurer	\$ 1,777	\$ 17,777	\$ 105,689	\$ 106,429
State Treasurer-Federal	16,000	38,000	-	1,616
Total Debt Service	<u>\$ 17,777</u>	<u>\$ 55,777</u>	<u>\$ 105,689</u>	<u>\$ 108,045</u>
Education				
Public Instruction	\$ 265,240	\$ 828,387	\$ 1,103,611	\$ 4,640,675
Community Colleges	36,014	310,614	141,910	717,141
UNC Systems	183,987	1,550,021	422,598	2,436,062
Total - Education	<u>\$ 485,241</u>	<u>\$ 2,689,022</u>	<u>\$ 1,668,119</u>	<u>\$ 7,793,878</u>
Economic Development				
Commerce	\$ 5,091	\$ 35,333	\$ 6,333	\$ 32,959
Commerce-State Aid	-	-	1,525	7,677
Commerce-Economic Dev	60	5,235	831	133,214
Total - Economic Development	<u>\$ 5,151</u>	<u>\$ 40,568</u>	<u>\$ 8,689</u>	<u>\$ 173,850</u>
Environment & Natural Resources				
Environmental Quality	\$ 13,750	\$ 45,651	\$ 12,328	\$ 81,083
Wildlife Resources	7,568	32,468	8,110	36,261
Natural and Cultural Resources	2,483	23,853	20,093	102,058
Roanoke Island	-	-	-	278
Total - Environ. & Natural Resources	<u>\$ 23,801</u>	<u>\$ 101,972</u>	<u>\$ 40,531</u>	<u>\$ 219,680</u>
General Government				
General Assembly	\$ 56	\$ 276	\$ 5,694	\$ 26,011
Governor	85	415	473	2,420
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	11	30	693	3,300
Military and Veterans Affairs	4,120	30,330	4,630	33,747
Housing Finance Authority	-	-	-	15,330
Governor	-	700	-	12,515
Lt. Governor	-	6	73	357
Secretary of State	20	201	1,088	5,601
State Auditor	994	2,958	1,515	7,480
State Treasurer-Administration	3,574	15,185	3,330	16,459
State Treasurer-Retirement	-	-	50	14,487
Administration	4,852	11,309	5,220	31,759
State Controller	207	797	1,662	8,632
Information Technology	1	4,659	29,887	43,113
Revenue	4,102	20,961	11,671	57,432
Board of Elections	-	874	677	3,340
Administrative Hearings	68	487	604	3,097
Reserve-Contingency/Emergency	-	845	-	5
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	10,000	-	10,000
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	2,872	-	313
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 18,090	\$ 102,905	\$ 67,267	\$ 295,398
Health and Human Services				
HHS-Administration	\$ 7,857	\$ 32,642	\$ 12,585	\$ 84,792
Aging	4,422	23,688	8,865	40,383
Child Development	46,912	193,822	68,719	290,676
Health Services	40,912	223,306	55,679	286,256
Social Services	99,614	421,569	112,086	502,768
Medical Assistance	722,325	4,896,185	1,026,434	6,431,382
NC Health Choice	17,015	94,186	17,427	94,141
Health Benefits	1,346	15,834	946	10,456
Blind Services	4,143	12,992	3,437	15,762
Mental Health	49,836	440,471	139,785	725,293
Facility Services	3,952	21,464	4,625	25,454
Vocational Rehabilitation Services	10,369	40,773	10,764	56,254
Total - Health and Human Services	\$ 1,008,703	\$ 6,416,932	\$ 1,461,352	\$ 8,563,617
Public Safety, Correction, and Regulation				
Judicial	\$ 252	\$ 1,566	\$ 46,054	\$ 226,270
Judicial-Indigent Defense	571	2,990	11,123	54,391
Justice	2,649	15,425	6,865	35,382
Labor	1,304	7,762	2,873	13,891
Insurance	387	4,843	5,838	22,242
Insurance	1,234	9,486	1,117	8,040
Public Safety	53,372	133,774	193,074	965,939
Total - Public Safety, Correction and Regulation	\$ 59,769	\$ 175,846	\$ 266,944	\$ 1,326,155
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 2,168
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 2,168
Tax Codes				
Estate	\$ -	\$ 215	\$ -	\$ -
License Schedule B	1,229	16,433	62	492
Tobacco	25,942	127,952	3,206	15,367
Franchise	96,531	245,075	3,347	8,237
Individual Income	1,041,946	5,082,718	66,000	308,124
Sales & Use	1,061,634	5,337,350	707,233	2,025,310
Beverage	47,164	179,785	42	20,357
Gift	-	-	-	-
Freight Car	-	10	-	3
Insurance	1,270	180,959	94	1,061
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	(66,307)	227,679	37,673	110,478
Real Estate	6,536	35,665	-	11
White Goods	458	2,722	29	1,068
Scrap Tire	1,955	9,006	25	3,904
Manufacturing	235	4,814	175	936
Solid Waste	1,596	11,113	6	4,867
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	10	283	-	-
Total - Tax Codes	\$ 2,220,199	\$ 11,461,779	\$ 817,892	\$ 2,500,215

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Nontax Codes				
Insurance-Nontax	\$ 179	\$ 7,755	\$ -	\$ -
Secretary of State-Nontax	3,205	19,043	54	450
License & Fees-Nontax	1,601	10,073	36	2,939
Gas & Oil Inspection	245	610	-	-
Deed Mortgage Registration Fee	655	2,983	524	2,386
Board of Elections	19	107	46	63
DHHS	262	1,695	-	-
Disproportionate Share	-	142,679	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	14,691	58,615	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	245	1,769	465	1,526
DPS - ABC Board	510	2,174	120	681
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	17,880	93,470	1	119
Sales & Use	1,053	4,548	-	-
Intra State Transfer	624	1,069	-	-
Probation Supervision Fees	761	4,196	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	352	1,875	-	-
Sales Tax Refund	370	884	-	-
Miscellaneous	-	2	-	-
Parole Supervision Fees	91	486	-	-
Banking & Investment Fees	281	1,263	-	-
Total - Nontax Codes	\$ 43,024	\$ 355,296	\$ 1,246	\$ 8,164
Total Reverting	\$ 3,887,747	\$ 21,425,928	\$ 4,454,435	\$ 21,095,591
Beginning Unreserved Cash	\$ 995,332			
Year-To-Date Receipts	21,425,928			
Year-To-Date Disbursements	21,095,591			
Reservations:				
Savings Reserve	(221,543)			
Medicaid Transformation Fund	(135,000)			
Ending Unreserved Cash	\$ 969,126			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
Agriculture						
Agriculture and Consumer Services	\$ 67,227	\$ 999	\$ 13,567	\$ 1,811	\$ 13,607	\$ 67,187
Total Agriculture	<u>\$ 67,227</u>	<u>\$ 999</u>	<u>\$ 13,567</u>	<u>\$ 1,811</u>	<u>\$ 13,607</u>	<u>\$ 67,187</u>
Debt Service						
State Treasurer-Bond Refund	\$ 487	\$ 36	\$ 36	\$ 523	\$ 523	\$ -
State Treasurer-Retirement	-	17,656	19,274	17,656	19,274	-
Total - Debt Service	<u>\$ 487</u>	<u>\$ 17,692</u>	<u>\$ 19,310</u>	<u>\$ 18,179</u>	<u>\$ 19,797</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 17,607	\$ 1,139	\$ 8,717	\$ 138	\$ 1,558	\$ 24,766
Public Instruction-School Technology	58,325	178	784	3,722	11,798	47,311
Public Instruction-IT Projects	22,545	-	-	275	558	21,987
Public Instruction-Pub Sch Bldg Fund	152,065	34,537	114,889	26,649	94,341	172,613
Public Instruction-Trust	15,849	10,296	22,726	2,363	12,891	25,684
Public Instruction-Local Payroll	349	4,618	25,256	4,494	24,893	712
Public Instruction-Internal Service	66,856	(138)	1,932	47,658	48,526	20,262
Community Colleges-Special Rev	7,587	1,064	2,449	1,259	2,217	7,819
Community Colleges-IT Projects	8,056	-	-	32	340	7,716
Community Colleges-Trust	4,169	19	16,905	733	9,361	11,713
Total - Education	<u>\$ 353,408</u>	<u>\$ 51,713</u>	<u>\$ 193,658</u>	<u>\$ 87,323</u>	<u>\$ 206,483</u>	<u>\$ 340,583</u>
Economic Development						
Commerce-Floyd Relief	\$ 229	\$ 1	\$ 13	\$ -	\$ 2	\$ 240
Commerce-Special Revenue	166,709	10,110	174,284	28,617	128,471	212,522
Commerce-IT Projects	206	-	-	27	27	179
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	5,452	8	38	-	-	5,490
Commerce-Div of Employ Sec	21,945	9,080	48,564	9,201	50,160	20,349
Total - Economic Development	<u>\$ 194,618</u>	<u>\$ 19,199</u>	<u>\$ 222,899</u>	<u>\$ 37,845</u>	<u>\$ 178,660</u>	<u>\$ 238,857</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 6,677	\$ -	\$ -	\$ 40	\$ 948	\$ 5,729
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	10,609	54	7,852	484	1,051	17,410
Natural and Cultural Resources	740	25	82	12	50	772
C W M T F	54,862	1,836	9,706	1,009	11,185	53,383
Land & Water Conservation Fund	208	-	388	76	415	181
Natural & Cultural Res-LWS	881	1	6	-	-	887
Aquariums	4,187	-	1	35	3,495	693
Parks & Recreation Trust Fund	18,003	1,814	9,242	4,989	8,547	18,698
Natural and Cultural Res-Int Bearing	70	9	24	2	15	79
Wildlife	11,066	9,108	28,139	6,716	26,207	12,998
Total - Environment and Natural Resources	<u>\$ 108,064</u>	<u>\$ 12,847</u>	<u>\$ 55,440</u>	<u>\$ 13,363</u>	<u>\$ 51,913</u>	<u>\$ 111,591</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2018 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
General Government						
Governor's Office	\$ 184,874	\$ 55,270	\$ 287,296	\$ 56,691	\$ 333,016	\$ 139,154
Governor's Office-Disaster Relief	-	29,808	33,026	29,808	33,026	-
Payroll Imprest Fund	-	796,946	3,725,697	796,946	3,725,697	-
OSBM-IT Projects	625	-	-	1	135	490
General Assembly	12,918	6	6	2	41	12,883
State Treasurer	6,308	270	2,671	316	2,890	6,089
State Treasurer-Blount St. Properties Administration	-	-	-	-	-	-
Administration	66,446	4,761	21,880	3,098	30,646	57,680
State Controller	30,102	1,236	6,830	1,526	5,244	31,688
Statewide-Worker's Comp Plan	4,252	6,856	34,972	6,726	34,402	4,822
Revenue-Project Collect	61,764	3,077	15,905	2,751	13,236	64,433
Revenue-Tax Distribution	-	298,296	1,611,008	298,926	1,611,008	-
Revenue-Lee Act Credits	294	-	5	-	1	298
Revenue-Tax Transfer Fees	5,253	146	923	197	937	5,239
Revenue-IT Project	121	94	94	94	94	121
Revenue-E 911 Fee	2,391	1,216	6,201	1,247	6,126	2,466
Board of Elections	2,579	20	10,965	19	616	12,928
NC Infrastructure Finance Corp	-	73,080	73,080	73,080	73,080	-
Information Technology	25,322	29,790	30,949	2,337	11,136	45,135
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,698	61	239	32	51	1,886
Total - General Government	\$ 404,947	\$ 1,300,933	\$ 5,861,747	\$ 1,273,797	\$ 5,881,382	\$ 385,312
Health and Human Services						
Health Services	\$ 445	\$ 12,591	\$ 67,360	\$ 10,258	\$ 64,438	\$ 3,367
Social Services	3,076	140	1,262	55	880	3,458
Medical Assistance	43,729	29,070	79,879	11,580	72,225	51,383
Facility Services	29,465	162	2,606	-	526	31,545
DHHS-Administration	22,766	10,739	57,264	10,784	67,991	12,039
Aging	-	2	65	2	65	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 99,481	\$ 52,704	\$ 208,436	\$ 32,679	\$ 206,125	\$ 101,792
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 137	\$ 2	\$ 13	\$ 11	\$ 45	\$ 105
Public Safety	93,973	40,625	124,860	62,807	98,333	120,500
Total - Public Safety, Correction and Regulation	\$ 94,110	\$ 40,627	\$ 124,873	\$ 62,818	\$ 98,378	\$ 120,605
Total Nonreverting	\$ 1,322,342	\$ 1,496,714	\$ 6,699,930	\$ 1,527,815	\$ 6,656,345	\$ 1,365,927

GLOSSARY

Appropriation Expenditures – The net of expenditures and receipts of reverting funds.

Beverage Taxes Payable (Chapter 105, Article 2C) – Excise taxes collected on the sale of beer and wine that are payable annually to counties and cities within 60 days after March 31 of each year.

Budget (Appropriation Expenditures) – Total appropriation expenditures as enacted by legislation and detail adjustments by the Office of State Budget and Management.

Budget (Revenues) – Total revenues as enacted by legislation and forecasted detail by the Office of State Budget and Management.

Carryforward Reserve- Session Law 2014-10, Section 6.7 directed a review of current practices to improve budgeting of the General Fund. An implemented recommendation from this review was the process of transferring carryforward funds to a cash reserve at year end. This process is for State agencies only. No university funds are included.

Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1) – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

Disbursements – Funds withdrawn from an agency budget code as recorded in cash management control system.

Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323) – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

Hurricane Florence Disaster Recovery Reserve (Senate Bill 3, Session Law 2018-136) – Established as a reserve in the General Fund. The purpose is to maintain funds reserved for disaster recovery in relation to Hurricane Florence.

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.

Project Reserve (G.S. 143C-8-10) – Established as a reserve in the General Fund. These funds may be used for an emergency repair and renovation project at a State facility, the award of a project contract when bids for the contract exceed the amount appropriated or a reversion to the principal fund from which revenue was appropriated for a project when the amount encumbered for the project is less than the amount appropriated.

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%).