



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Atlantic Beach, North Carolina
Linda Blackmon

August 2022



State of North Carolina Office of the State Controller

NELS C. ROSELAND
STATE CONTROLLER

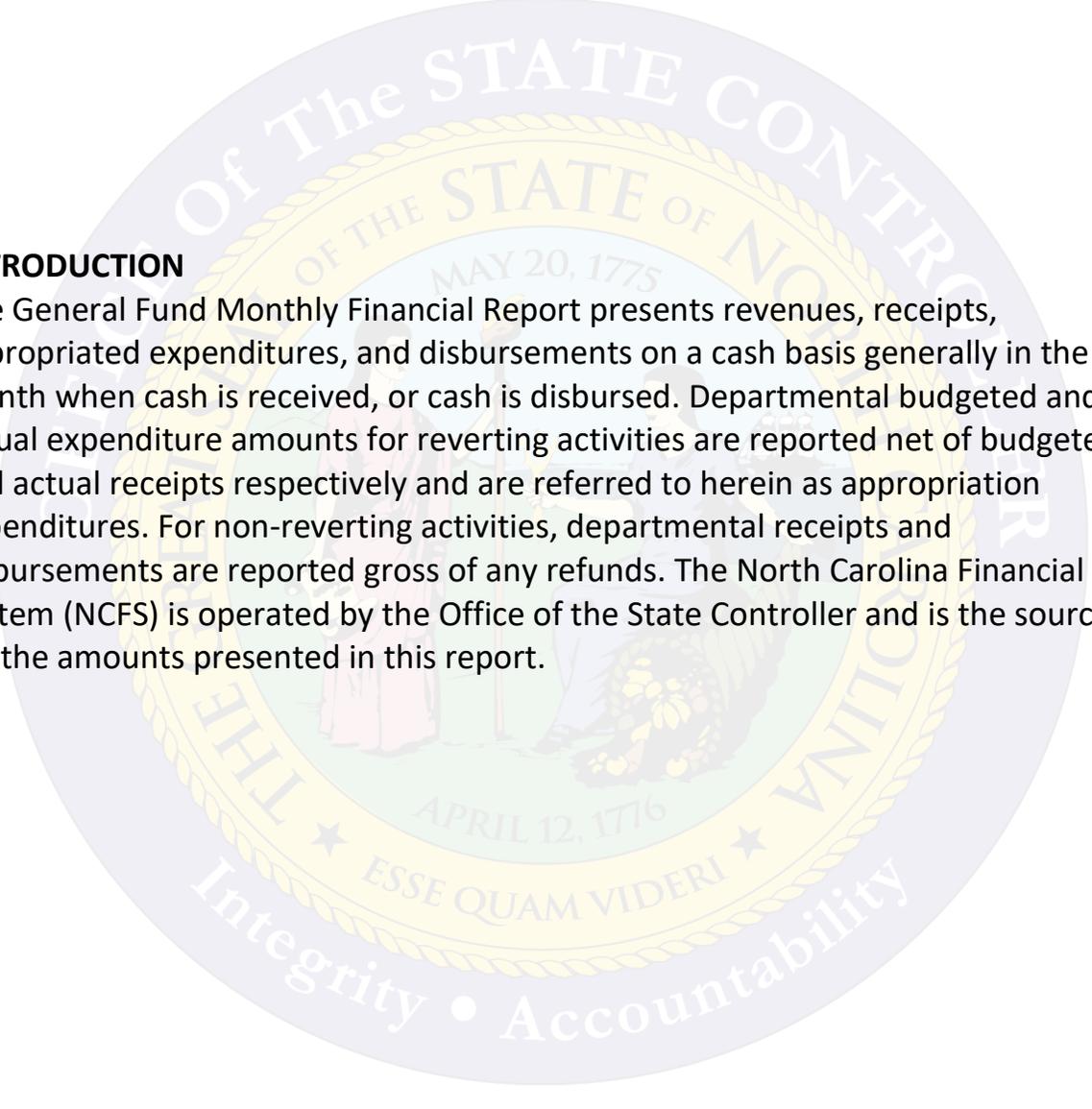
October 10, 2022

Enclosed is the General Fund Monthly Financial Report for the period ended August 31, 2022 of the 2023 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,

Nels C. Roseland

The seal of the Office of the State Controller of North Carolina is a large, circular emblem in the background. It features a central figure of a woman holding a scale and a sword, with a plow and sheaf of wheat below. The text around the seal includes "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA", "MAY 20, 1775", "APRIL 12, 1776", and the motto "ESSE QUAM VIDERI". At the bottom, it says "Integrity • Accountability".

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 North Carolina Financial System (NCFS) is operated by the Office of the State Controller and is the source for the amounts presented in this report.



North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

August 31, 2022

Expressed in Millions

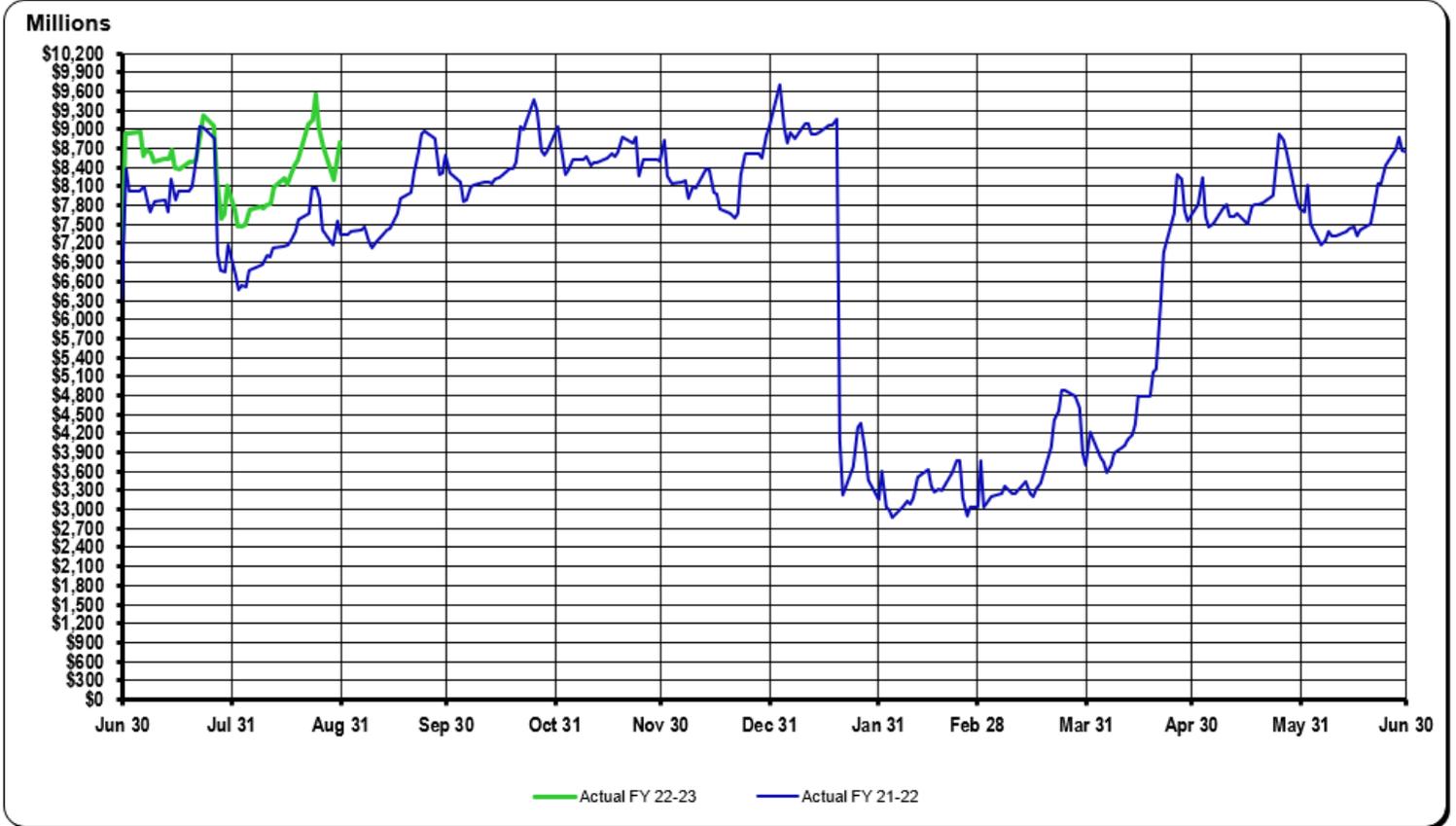
Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 23,046.7	Beverage Tax	\$ 4.6
		Sales & Use Tax	\$ 476.1
		Scrap Tire Disposal Tax	0.0
		Solid Waste Disposal Tax	0.0
		White Goods Tax	0.0
		Total Liabilities	\$ 480.8
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ -
		Carry Forward Reserve	545.3
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	203.0
		Federal Infrastructure Match Reserve	-
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	71.4
		Information Technology Reserve	-
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Local Project Reserve	-
		Medicaid Contingency Reserve	175.4
		Medicaid Transformation Reserve	21.5
		NC GREAT Reserve	-
		Opioid Abatement Reserve	4.4
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	-
		SCIF General Fund Reserve	-
		Savings Reserve	3,116.0
		Stabilization and Inflation Reserve	-
		State Emergency Response/Disaster Reserve	20.6
		Unfunded Liability Solvency Reserve	40.0
		Wilmington Harbor Enhancements Reserve	283.8

		World University Games Reserve	-
		Non-Reverting Departmental Funds	9,296.2
		Total Reserved	\$ 13,777.6
		Unreserved:	-
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	-
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	1,622.6
		Total Unreserved	\$ 8,788.3
		Total Fund Balance	\$ 22,565.9
Total Assets	\$ 23,046.7	Total Liabilities and Fund Balance	\$ 23,046.7

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR TO DATE AUGUST 31, 2022 AND FISCAL YEAR ENDED JUNE 30, 2022

Expressed in Millions





North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Reserved and Unreserved Fund Balance
Fiscal Year-to-Date August 31, 2022 and August 31, 2021

Expressed in Millions

Fund Balance	FY 2023	FY 2022	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ -	\$ 2,719.7	\$ (2,719.7)	(100.0%)
Carry Forward Reserve	545.3	409.4	135.9	33.2%
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	15.3	(15.3)	(100.0%)
Economic Development Project Reserve	203.0	-	203.0	-
Federal Infrastructure Match Reserve	-	-	-	-
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	71.4	86.6	(15.2)	(17.6%)
Information Technology Reserve	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	175.4	50.4	125.0	248.2%
Medicaid Transformation Reserve	21.5	278.9	(257.4)	(92.3%)
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	4.4	-	4.4	-
Public School Contingency Reserve	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	-	-	-	-
SCIF General Fund Reserve	-	-	-	-
Savings Reserve	3,116.0	1,982.0	1,134.0	57.2%
Stabilization and Inflation Reserve	-	-	-	-
State Emergency Response/Disaster Reserve	20.6	57.8	(37.2)	(64.3%)
Unfunded Liability Solvency Reserve	40.0	-	40.0	-
Wilmington Harbor Enhancements Reserve	283.8	-	283.8	-
World University Games Reserve	-	-	-	-
Non-Reverting Departmental Funds	9,296.2	2,469.8	6,826.4	276.4%
Total Reserved	\$ 13,777.6	\$ 8,069.9	\$ 5,707.7	70.7%
	-	-	-	
Unreserved:				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.7	13.5%
Transfers to Reserves	-	-	-	-

Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	1,622.6	1,251.3	371.3	0.3
Total Unreserved	\$ 8,788.3	\$ 7,564.4	\$ 1,223.9	16.2%
Total Fund Balance	\$ 22,565.9	\$ 15,634.3	\$ 6,931.6	44.3%

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.



North Carolina Financial System

Office of State Controller

General Fund Reverting – Schedule of Operations

Monthly & Fiscal Year-To-Date as of August 31, 2022

Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	August		Year-To-Date		Budget		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Beg. Unreserved Fund Balance	\$ 8,098.4	\$ 7,175.3	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
Transfer to Reserves	-	-	-	-	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
Total	\$ 8,098.4	\$ 7,175.3	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1	-	-
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	\$ -	\$ 161.5	\$ 146.7	0.0%	0.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.3	2.9	4.5	4.9	116.1	100.5	3.9%	4.9%
Judicial Fees	20.2	17.4	36.3	34.4	222.8	216.6	16.3%	15.9%
Master Settlement Agreement	-	-	-	-	144.6	139.4	0.0%	0.0%
Other	12.1	10.5	19.8	19.2	244.2	220.3	8.1%	8.7%
Treasurer Investments	25.3	6.2	34.8	(1.1)	60.9	29.6	57.2%	(3.6%)
Total Non-Tax Revenue	\$ 59.9	\$ 37.0	\$ 95.4	\$ 57.4	\$ 950.1	\$ 853.1	10.0%	6.7%
Tax Revenues								
Beverage	\$ 49.0	\$ 48.4	\$ 94.2	\$ 89.7	\$ 552.5	\$ 453.3	17.1%	19.8%
Corporate Income	9.3	18.0	24.7	51.5	1,155.5	1,119.9	2.1%	4.6%
Estate	-	-	-	0.2	-	-	-	-
Franchise	23.4	26.2	69.1	57.8	690.9	840.0	10.0%	6.9%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,041.4	1,031.3	1,947.8	1,948.3	15,470.9	14,308.8	12.6%	13.6%
Insurance	(13.4)	(11.6)	6.1	2.1	1,033.5	809.4	0.6%	0.3%
Mill Machinery	-	-	-	0.2	0.2	0.1	(0.8%)	179.3%
Other	-	-	-	-	0.3	0.4	0.0%	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.8	0.4	9.6	10.5	39.6	39.3	24.3%	26.7%
Real Estate Conveyance Excise	11.7	13.3	26.4	26.1	149.6	103.2	17.7%	25.3%
Sales and Use	971.9	830.5	2,488.6	2,234.8	10,183.4	9,611.3	24.4%	23.3%
Scrap Tire Disposal	1.9	2.0	4.4	4.3	6.5	6.3	67.7%	67.9%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	2.4	1.9	6.0	6.1	3.1	3.0	193.6%	201.8%
Tobacco	25.2	23.5	47.0	46.3	270.2	258.3	17.4%	17.9%
White Goods Disposal	0.8	0.7	1.5	1.5	3.6	3.5	41.8%	41.9%

Total Tax Revenues	\$ 2,124.4	\$ 1,984.6	\$ 4,725.4	\$ 4,479.4	\$ 29,559.8	\$ 27,556.8	16.0%	16.3%
Total Revenues	\$ 2,184.3	\$ 2,021.6	\$ 4,820.8	\$ 4,536.8	\$ 30,509.9	\$ 28,409.9	15.8%	16.0%
Total Availability	\$ 10,282.7	\$ 9,196.9	\$ 11,986.5	\$ 10,849.9	\$ 37,675.6	\$ 34,723.0	31.8%	31.2%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	1,494.4	1,632.4	3,198.6	3,283.8	27,902.2	26,081.0	11.5%	12.6%
Debt Service	-	-	-	1.6	-	-	-	-
Total Appropriation Expenditures	\$ 1,494.4	\$ 1,632.4	\$ 3,198.6	\$ 3,285.4	\$ 27,902.2	\$ 26,081.0	11.5%	12.6%
Unreserved Fund Balance – Before Statutory Reservations	\$ 8,788.3	\$ 7,564.5	\$ 8,787.9	\$ 7,564.5	\$ 9,773.4	\$ 8,642.0	-	-
Reserved								
Clean Water Drinking Water Reserve	-	-	-	-	-	-	-	-
Federal Infrastructure Match Reserve	-	-	-	-	-	-	-	-
Housing Reserve	-	-	-	-	-	-	-	-
Local Project Reserve	-	-	-	-	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-	-	-	-	-
Retiree Supplement Reserve	-	-	-	-	-	-	-	-
Stabilization and Inflation Reserve	-	-	-	-	-	-	-	-
World University Games Reserve	-	-	-	-	-	-	-	-
American Recovery Plan Act Reserve	-	-	-	-	-	-	-	-
Carry Forward Reserve	-	-	-	-	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Economic Development Project Reserve	-	-	-	-	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-	-	-
Information Technology Reserve	-	-	-	-	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-	-	-
Medicaid Contingency Reserve	-	-	-	-	-	-	-	-
Medicaid Transformation Reserve	-	-	-	-	-	-	-	-
NC GREAT Reserve	-	-	-	-	-	-	-	-
Opioid Abatement Reserve	-	-	-	-	-	-	-	-
Public School Contingency Reserve	-	-	-	-	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-	-	-	-	-
SCIF General Fund Reserve	-	-	-	-	-	-	-	-
Savings Reserve	-	-	-	-	-	-	-	-
State Emergency Response/Disaster Reserve	-	-	-	-	-	-	-	-
Unfunded Liability Solvency Reserve	-	-	-	-	-	-	-	-
Wilmington Harbor Enhancements Reserve	-	-	-	-	-	-	-	-
Unreserved Fund Balance	\$ 8,788.3	\$ 7,564.5	\$ 8,787.9	\$ 7,564.5	\$ 9,773.4	\$ 8,642.0	-	-



North Carolina Financial System

Office of State Controller

General Fund Reverting Net Tax and Non-Tax Revenues

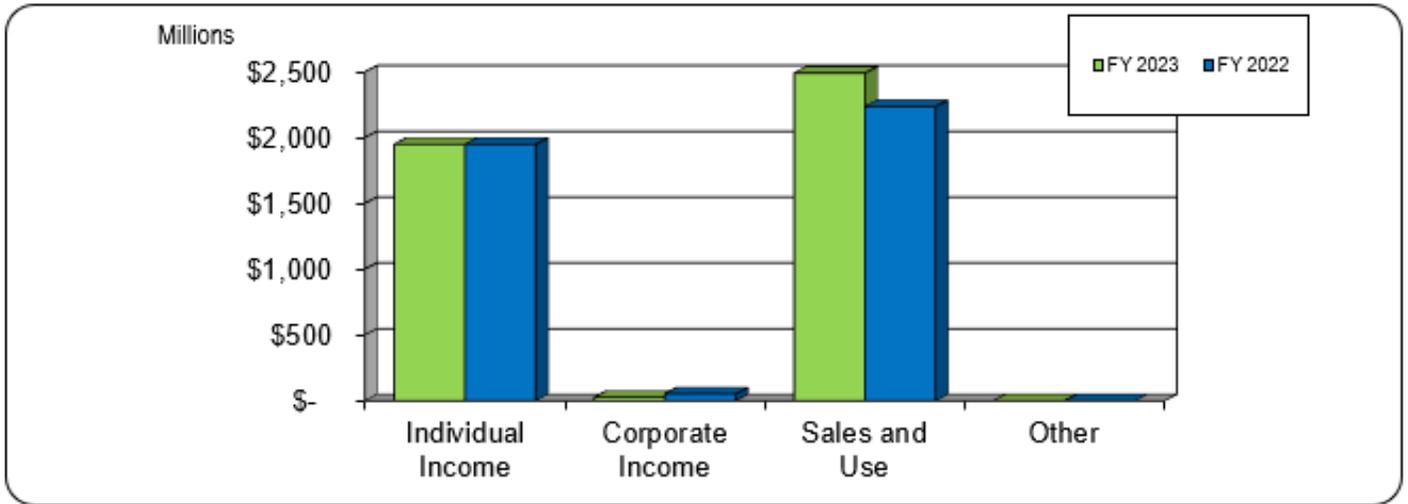
Monthly & Fiscal Year-To-Date as of August 31, 2022 and August 31, 2021

Expressed in Millions

	August				Year-To-Date Through August			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
Tax Revenues								
Beverage	\$ 49.0	\$ 48.4	\$ 0.5	9.7%	\$ 94.2	\$ 89.7	\$ 4.6	5.1%
Corporate Income	9.3	18.0	(8.8)	(53.9%)	24.7	51.5	(26.8)	(52.0%)
Estate	0.0	0.0	0.0	(100.1%)	0.0	0.2	(0.2)	(100.1%)
Franchise	23.4	26.2	(2.7)	44.1%	69.1	57.8	11.2	19.4%
Freight Car Lines	0.0	0.0	0.0	2,632.4%	0.0	0.0	0.0	15,836.2%
Gift	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Individual Income	1,041.4	1,031.3	10.0	(1.1%)	1,947.8	1,948.3	(0.5)	(0.0%)
Insurance	(13.4)	(11.6)	(1.8)	42.6%	6.1	2.1	4.0	192.9%
Mill Machinery	0.0	0.0	0.0	(101.3%)	0.0	0.2	(0.2)	(100.9%)
Other	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Piped Natural Gas	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Privilege License	0.8	0.4	0.4	(12.3%)	9.6	10.5	(0.9)	(8.4%)
Real Estate Conveyance Excise	11.6	13.3	(1.6)	14.9%	26.4	26.1	0.3	1.1%
Sales and Use	971.9	830.5	141.4	8.0%	2,488.6	2,234.8	253.8	11.4%
Scrap Tire Disposal	1.9	2.0	(0.1)	8.6%	4.4	4.3	0.1	2.9%
Soft Drinks Tax - Inactive	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Solid Waste	2.4	1.9	0.6	(15.3%)	6.0	6.1	(0.1)	(0.9%)
Tobacco	25.1	23.5	1.6	(4.1%)	47.0	46.3	0.7	1.5%
White Goods Disposal	0.8	0.7	0.1	(4.9%)	1.5	1.5	0.0	2.5%
Total Tax Revenues	\$ 2,124.2	\$ 1,984.6	\$ 139.6	4.3%	\$ 4,725.4	\$ 4,479.4	\$ 246.0	5.5%
Non-Tax Revenue								
Disproportionate Share	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Highway Fund Transfer In	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Insurance-Nontax	2.3	2.9	(0.6)	12.1%	4.5	4.9	(0.4)	(7.9%)
Judicial Fees	20.2	17.4	2.8	(5.4%)	36.3	34.4	1.9	5.5%
Master Settlement Agreement	0.0	0.0	0.0	-	0.0	0.0	0.0	-
Other	12.1	10.5	1.7	(12.1%)	19.8	19.2	0.6	3.1%
Treasurer Investments	25.3	6.2	19.1	(231.0%)	34.8	(1.1)	35.9	(3,334.8%)
Total Non-Tax Revenue	\$ 59.9	\$ 37.0	\$ 23.0	73.4%	\$ 95.4	\$ 57.4	\$ 38.0	66.2%
Total Tax and Non-Tax Revenue	\$ 2,184.1	\$ 2,021.6	\$ 162.6	4.8%	\$ 4,820.8	\$ 4,536.8	\$ 284.0	6.3%

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

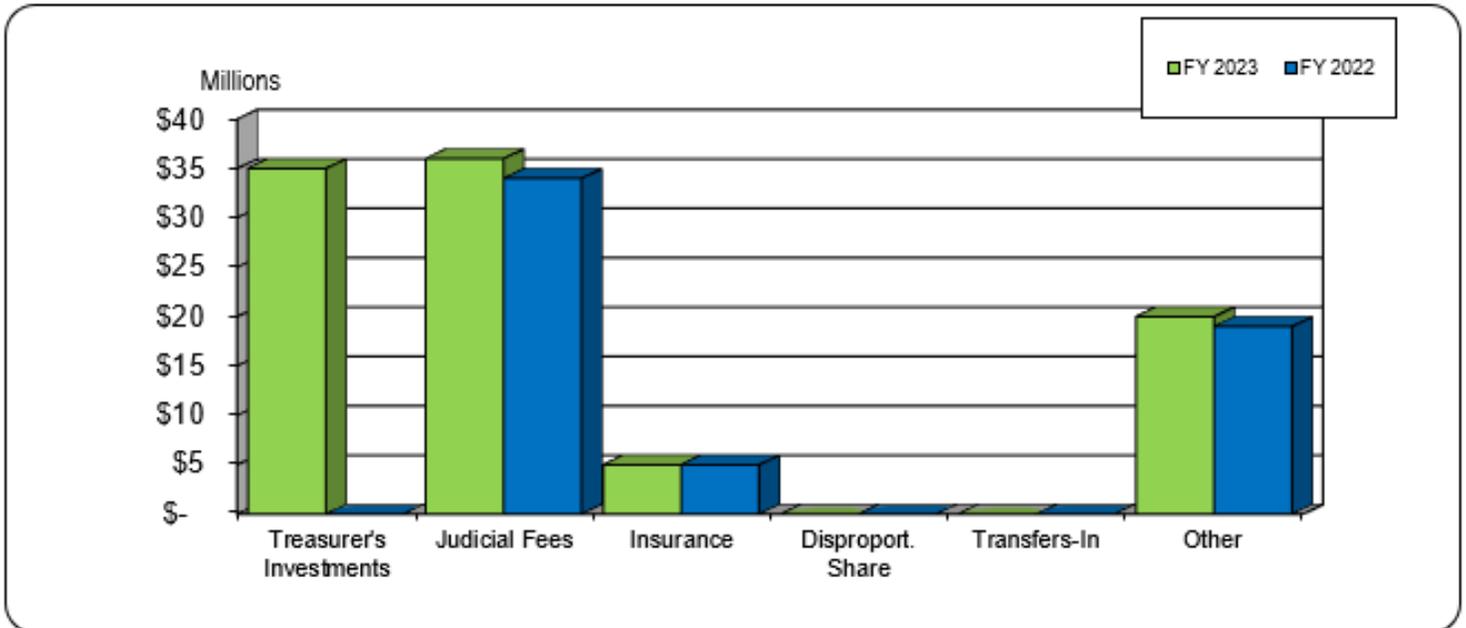
FISCAL YEAR-TO-DATE AUGUST 31, 2022 AND AUGUST 31, 2021



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

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

FISCAL YEAR-TO-DATE AUGUST 30, 2022 AND AUGUST 30, 2021



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



North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures
Fiscal Year-to-Date August 31, 2022 and August 31, 2021

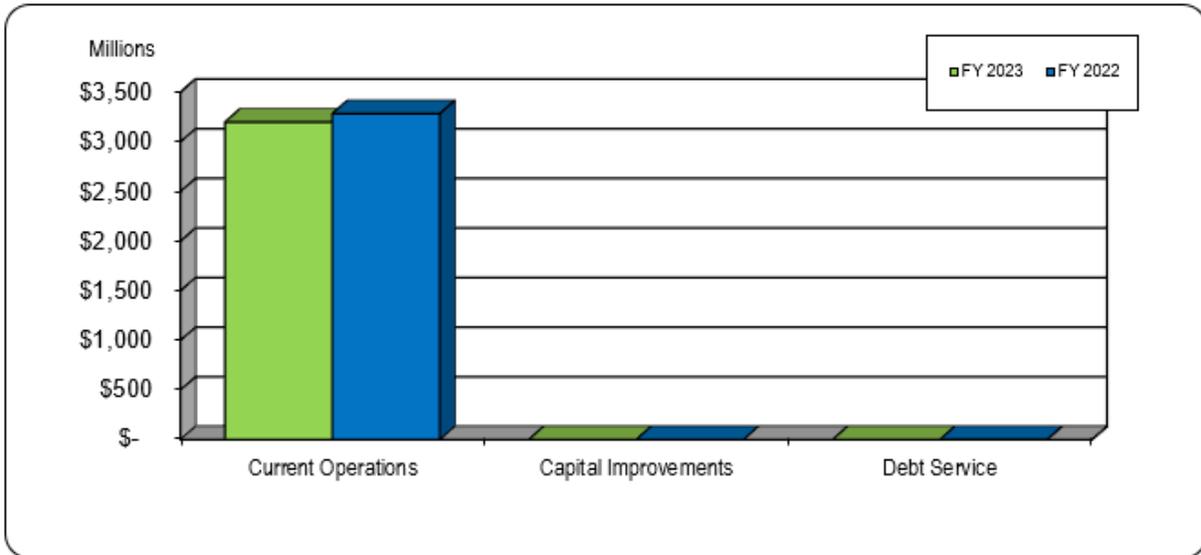
Expressed in Millions

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2023	FY 2022	Change	Percent Change	FY 2023	FY 2022
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	0.0%	0.0%
Total Capital Improvements	\$ -	\$ -	\$ -	-	0.0%	0.0%
Current Operations						
Agriculture	\$ 11.5	\$ 11.9	\$ (0.4)	3.6%	0.4%	0.4%
Economic Development	12.4	39.5	(27.1)	(57.5%)	0.4%	1.2%
Education	1,663.8	1,780.5	(116.7)	(49.0%)	52.0%	54.2%
Environment & Natural Resources	9.7	21.2	(11.5)	(17.8%)	0.3%	0.6%
General Government	49.8	60.1	(10.3)	8.3%	1.6%	1.8%
Health and Human Services	1,148.5	915.5	233.0	108.3%	35.9%	27.9%
Operating Reserves/Rounding	(151.5)	0.0	(151.5)	-	(4.7%)	0.0%
Public Safety, Correction, and Regulation	454.4	455.2	(0.8)	10.0%	14.2%	13.9%
Total Current Operations	\$ 3,198.6	\$ 3,283.9	\$ (85.3)	3.2%	100.0%	100.0%
Debt Service						
Debt Service	\$ -	\$ 1.6	\$ (1.6)	(100.0%)	0.0%	0.0%
Total Debt Service	\$ -	\$ 1.6	\$ (1.6)	(100.0%)	0.0%	0.0%
Total Appropriation Expenditures	\$ 3,198.6	\$ 3,285.5	\$ (86.9)	3.1%	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 AUGUST 31, 2022 AND AUGUST 31, 2021



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

Actual appropriation expenditures through August 2022 were less than actual appropriation expenditures through August 2021 by \$86.9 million, or 3.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through August 2022 were less than appropriation expenditures through August 2021 by \$85.3 million, or 3.2%.



North Carolina Financial System

Office of State Controller

General Fund - Reverting

Appropriation Expenditures, Budget, and Percent Expended

Monthly & Fiscal Year-To-Date as of August 31, 2022 and August 31, 2021

Expressed in Millions

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

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		Year-To-Date				Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
Current Operations								
General Government								
Administration	\$ (0.5)	\$ (1.6)	\$ 4.2	\$ 3.3	\$ 62.3	\$ 61.2	6.8%	5.3%
Board of Elections	(4.9)	(1.1)	(3.8)	(0.5)	8.3	12.9	(46.2%)	(4.3%)
General Assembly	6.4	6.8	10.9	12.1	83.6	79.5	13.0%	15.2%
Governor's Office	0.2	0.4	0.7	0.8	6.0	5.7	11.3%	14.8%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	-	-	-	-	10.7	-	0.0%
Information Technology	(1.3)	6.6	3.5	9.3	74.4	89.4	4.7%	10.4%
Lieutenant Governor	0.1	0.1	0.2	0.1	1.2	1.2	17.2%	11.8%
Military and Veterans Affairs	(0.6)	0.1	-	0.7	12.5	11.6	0.0%	5.9%
Office of Administrative Hearings	0.4	0.5	0.9	1.1	7.5	6.8	12.2%	15.6%
Office of State Budget	0.7	0.8	1.5	1.5	11.1	14.8	13.4%	9.9%
Office of State Budget - Special	-	-	-	-	15.5	31.9	0.0%	0.0%
Office of State Human Resources	2.1	-	2.7	-	10.0	9.3	26.9%	0.0%
Office of the State Controller	1.8	1.7	3.9	3.6	32.6	28.2	12.1%	12.7%
Revenue	4.5	7.2	13.2	15.0	116.0	110.7	11.4%	13.5%
Secretary of State	1.2	1.1	2.2	2.2	17.8	16.7	12.6%	13.3%
State Auditor	0.4	0.3	1.7	2.1	-	16.2	-	13.2%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.1	(0.1)	0.4	0.5	5.3	5.0	7.1%	9.8%
State Treasurer-Retirement	(0.2)	0.7	7.6	8.3	33.3	32.9	22.7%	25.2%
Sub-Total	\$ 10.4	\$ 23.5	\$ 49.8	\$ 60.1	\$ 497.4	\$ 544.7	10.0%	11.0%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - ERP	-	-	-	-	-	-	-	-
Reserve - Enrollment	-	-	-	-	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-	-	-	-	-

Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-	-
Reserve - General Fund Reverting Funds	(151.5)	-	(151.5)	-	-	-	-	-	-
Reserve - Golden LEAF	-	-	-	-	-	-	-	-	-
Reserve - IT Fund	-	-	-	-	-	-	-	-	-
Reserve - JDIG	-	-	-	-	-	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-	-	-	-	-	-
Reserve - NC GEAR	-	-	-	-	-	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-	-	-	-	-	-
Reserve - One NC Fund	-	-	-	-	-	-	-	-	-
Reserve - Pending Legislation	-	-	-	-	-	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-	-	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-	-	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-	-	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-	-	-	-	-	-
Reserve - Severance	-	-	-	-	-	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-	-	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-	-	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-	-	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-	-	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-	-	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-	-	-	-	-	-
Reserve - Automated Fraud Detection Development	-	-	-	-	-	-	-	-	-
Reserve - Continuation/Justification	-	-	-	-	-	-	-	-	-
Reserve - Controller Fraud Detection	-	-	-	-	-	-	-	-	-
Reserve - Eliminated Positions	-	-	-	-	-	-	-	-	-
Reserve - Global Trans Park Loan Repayment	-	-	-	-	-	-	-	-	-
Reserve - Management Flexibility	-	-	-	-	-	-	-	-	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-	-
SCIF	-	-	-	-	-	-	-	-	-
Sub-Total	\$ (151.5)	\$ -	\$ (151.5)	\$ -	\$ -	\$ -	\$ -	-	-
Total General Government	\$ (141.1)	\$ 23.5	\$ (101.7)	\$ 60.1	\$ 497.4	\$ 544.7	(20.5%)	11.0%	
Education									
Community Colleges	\$ (10.1)	\$ 37.2	\$ 123.6	\$ 134.5	\$ 1,357.6	\$ 1,316.2	9.1%	10.2%	
Public Instruction	973.7	877.3	1,323.9	1,496.6	11,278.6	10,602.8	11.7%	14.1%	
Sub-Total	\$ 963.6	\$ 914.5	\$1,447.5	\$1,631.1	\$ 12,636.2	\$ 11,919.0	11.5%	13.7%	
University System									
Appalachian State University	\$ 12.2	\$ 6.3	\$ 13.6	\$ 0.3	\$ -	\$ 150.3	-	0.2%	
ECU - Health Affairs	3.8	4.3	6.0	4.3	-	81.8	-	5.2%	
East Carolina University	49.5	18.5	40.5	11.7	-	237.0	-	4.9%	
Elizabeth City State University	2.4	4.8	3.6	5.6	-	35.8	-	15.8%	
Fayetteville State University	(2.3)	3.1	5.5	4.9	-	55.2	-	8.8%	
NCSU - Academic Affairs	17.5	16.3	(38.0)	(20.9)	-	443.0	-	(4.7%)	

NCSU - Agricultural Extension Service	3.6	2.9	5.7	6.6	-	41.5	-	15.9%
NCSU - Agricultural Research	4.7	3.0	7.5	7.7	-	55.8	-	13.8%
North Carolina A&T University	(25.4)	(25.7)	(13.8)	(17.0)	-	106.3	-	(16.0%)
North Carolina Central University	12.2	(4.4)	22.1	5.2	-	91.0	-	5.7%
North Carolina Sch of Science & Mathematics	2.1	2.7	5.3	3.3	-	30.4	-	10.8%
UNC - Chapel Hill Academic Affairs	(40.0)	(40.8)	(62.3)	(27.6)	-	304.4	-	(9.1%)
UNC - Chapel Hill Area Health Affairs	1.1	1.9	0.5	1.9	-	54.7	-	3.5%
UNC - Chapel Hill Health Affairs	22.2	7.1	32.5	23.0	-	207.1	-	11.1%
UNC - GA Institutional Programs and Facilities	-	-	-	-	-	272.9	-	0.0%
UNC - GA Related Educational Programs	25.0	0.8	24.5	13.1	-	122.9	-	10.7%
UNC- GA Aid to Private Institutions	141.8	22.3	118.7	116.8	-	231.6	-	50.4%
University of North Carolina - General Admin	5.4	3.2	6.3	5.2	-	46.9	-	11.1%
University of North Carolina Sch of the Arts	1.4	-	1.2	(0.7)	-	33.9	-	(2.0%)
University of North Carolina at Asheville	(9.4)	(7.1)	(3.7)	(3.9)	-	50.6	-	(7.8%)
University of North Carolina at Charlotte	24.5	(31.5)	(3.5)	(22.6)	-	265.8	-	(8.5%)
University of North Carolina at Greensboro	13.3	13.7	17.3	14.2	-	184.1	-	7.7%
University of North Carolina at Pembroke	3.4	0.3	3.2	(0.1)	-	78.3	-	(0.2%)
University of North Carolina at Wilmington	(2.9)	(1.4)	11.0	10.8	-	147.9	-	7.3%
Western Carolina University	(0.8)	7.4	11.7	6.8	-	133.7	-	5.1%
Winston-Salem State University	(4.5)	(3.8)	0.8	0.8	-	65.0	-	1.3%
Total University System	\$ 260.8	\$ 3.9	\$ 216.2	\$ 149.4	\$ -	\$ 3,527.9	-	4.2%
Total Education	\$1,224.4	\$ 918.4	\$1,663.7	\$1,780.5	\$ 12,636.2	\$ 15,446.9	13.2%	11.5%
Agriculture								
Agriculture and Consumer Services	\$ 0.9	\$ 1.7	\$ 11.5	\$ 11.9	\$ 176.9	\$ 169.8	6.5%	7.0%
Total Agriculture	\$ 0.9	\$ 1.7	\$ 11.5	\$ 11.9	\$ 176.9	\$ 169.8	6.5%	7.0%
Economic Development								
Commerce	\$ (0.3)	\$ 0.6	\$ 0.7	\$ 1.9	\$ 13.8	\$ 12.3	5.2%	15.4%
Commerce-Economic Development	(0.3)	-	15.2	37.6	164.1	276.8	9.2%	13.6%
Commerce-State Aid	(3.5)	-	(3.5)	-	21.7	34.3	(16.0%)	0.0%
Total Economic Development	\$ (4.1)	\$ 0.6	\$ 12.4	\$ 39.5	\$ 199.6	\$ 323.4	6.2%	12.2%
Environment & Natural Resources								
Environmental Quality	\$ (4.8)	\$ (3.8)	\$ 5.5	\$ 6.6	\$ -	\$ 106.9	-	6.2%
Natural and Cultural Resources	(3.0)	2.9	3.3	12.4	239.1	227.1	1.4%	5.5%
Roanoke Island Commission	-	-	-	0.1	-	-	-	-
Wildlife Resources	0.1	1.0	0.9	2.0	23.9	12.9	3.6%	15.3%
Total Environment & Natural Resources	\$ (7.7)	\$ 0.1	\$ 9.7	\$ 21.1	\$ 263.0	\$ 346.9	3.7%	6.1%
Health and Human Services								
Aging	\$ 0.9	\$ 7.5	\$ 11.1	\$ 15.2	\$ -	\$ 50.5	-	30.1%
Child Development	7.0	6.3	34.3	28.0	251.9	242.7	13.6%	11.6%
Child and Family Well-Being	(8.9)	-	(4.1)	-	-	-	-	-
DHHS-Administration	(3.8)	22.1	20.7	52.5	186.3	192.2	11.1%	27.3%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	4.6	10.9	24.5	20.1	177.6	168.5	13.8%	11.9%
Health Services Regulations	-	(3.5)	(0.7)	(5.0)	23.2	25.0	(3.0%)	(20.0%)
Medical Assistance	174.0	356.8	907.0	626.1	-	4,030.1	-	15.5%
Mental Health/DD/SAS	25.5	45.2	132.2	149.4	866.2	843.1	15.3%	17.7%

NC Health Choice	34.5	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	0.2	0.3	1.0	1.4	-	8.9	-	15.3%
Social Services	3.0	30.2	16.9	22.1	229.1	219.7	7.4%	10.1%
Vocational Rehabilitation	1.0	2.6	5.6	5.7	42.3	41.7	13.2%	13.6%
Total Health and Human Services	\$ 238.0	\$ 478.4	\$1,148.5	\$ 915.5	\$ 1,776.6	\$ 5,822.4	64.6%	15.7%
Public Safety, Correction, and Regulation								
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Insurance	3.4	3.0	6.7	5.4	67.1	53.5	10.0%	10.1%
Insurance-GF	0.5	0.2	1.4	1.0	11.1	9.0	12.3%	11.7%
Judicial	44.1	48.4	111.1	99.3	712.8	672.4	15.6%	14.8%
Judicial-Indigent Defense	1.4	5.2	14.5	15.1	139.9	136.7	10.4%	11.1%
Justice	4.0	5.1	7.5	10.4	63.7	65.1	11.8%	16.0%
Labor	0.7	0.1	2.2	1.7	24.7	21.4	8.8%	7.7%
Public Safety	129.9	147.5	311.1	322.2	-	2,468.4	-	13.1%
Total Public Safety, Correction, and Regulation	\$ 184.0	\$ 209.5	\$ 454.5	\$ 455.1	\$ 1,019.3	\$ 3,426.5	44.6%	13.3%
Total Current Operations	\$1,494.4	\$1,632.2	\$3,198.6	\$3,283.7	\$ 16,569.0	\$ 26,080.6	19.3%	12.6%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	-	-				
Debt Service								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	1.6	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ 1.6	\$ -	\$ -	-	-
Total Appropriation Expenditures	\$1,494.4	\$1,632.2	\$3,198.6	\$3,285.3	\$ 16,569.0	\$26,080.6	19.3%	12.6%



North Carolina Financial System

Office of State Controller

General Fund Unreserved Cash

Schedule of Receipts and Disbursements by Function and Agency

Monthly & Fiscal Year-To-Date as of August 31, 2022

Expressed in Thousands

	Receipts		Disbursements	
	August	Year-To-Date	August	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 18,584	\$ 31,396	\$ 19,443	\$ 42,889
Total Agriculture	\$ 18,584	\$ 31,396	\$ 19,443	\$ 42,889
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service-Federal	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Economic Development				
Commerce	\$ 6,802	\$ 10,057	\$ 6,454	\$ 10,776
Commerce-Economic Development	300	300	-	15,458
Commerce-State Aid	60,856	60,856	57,381	57,381
Total Economic Development	\$ 67,958	\$ 71,213	\$ 63,835	\$ 83,615
Education				
Community Colleges	\$ 160,727	\$ 196,831	\$ 150,639	\$ 320,419
Public Instruction	339,194	493,871	1,312,920	1,817,801
UNC System	551,440	980,237	812,243	1,196,527
Total Education	\$ 1,051,361	\$ 1,670,939	\$ 2,275,802	\$ 3,334,747
Environment & Natural Resources				
Environmental Quality	\$ 16,641	\$ 18,980	\$ 11,872	\$ 24,501
Natural and Cultural Resources	24,040	36,997	21,074	40,292
Roanoke Island Commission	-	-	-	-
Wildlife Resources	10,294	17,684	10,421	18,542
Total Environment & Natural Resources	\$ 50,975	\$ 73,661	\$ 43,367	\$ 83,335
General Government				
Administration	\$ 5,424	\$ 5,865	\$ 4,902	\$ 10,088
Board of Elections	5,515	5,534	587	1,705
General Assembly	37	77	6,463	10,938
Governor's Office	366	440	557	1,114
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	-
Information Technology	2,794	3,018	1,462	6,529
Lieutenant Governor	-	-	106	209
Military and Veterans Affairs	1,211	1,211	618	1,214
Office of Administrative Hearings	241	317	616	1,231
Office of State Budget	276	422	952	1,910

Office of State Budget - Special	-	-	-	-
Office of State Human Resources	221	254	2,302	2,955
Office of the State Controller	520	520	2,347	4,450
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	-	-	-
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	151,524	151,524	-	-
Reserve - Golden LEAF	-	-	-	-
Reserve - IT Fund	-	-	-	-
Reserve - JDIG	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - One NC Fund	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-
Reserve - Severance	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-
Reserve-Other	-	-	-	-
Revenue	8,631	12,003	13,095	25,184
SCIF	-	-	-	-
Secretary of State	364	493	1,517	2,726
State Auditor	1,297	1,626	1,741	3,355
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,852	7,235	3,993	7,612
State Treasurer-Retirement	322	322	100	7,883
Total General Government	\$ 182,595	\$ 190,861	\$ 41,358	\$ 89,103
Health and Human Services				
Aging	\$ 8,669	\$ 14,678	\$ 9,541	\$ 25,730
Child Development	44,512	216,193	51,550	250,534
Child and Family Well-Being	14,249	14,249	5,329	10,115
DHHS-Administration	102,650	407,686	98,884	428,357
Education Services - Inactive	-	-	-	-
Health Services	75,579	130,574	80,166	155,119
Health Services Regulations	8,120	15,175	8,085	14,487
Medical Assistance	1,779,720	3,150,754	1,953,671	4,057,759

Mental Health/DD/SAS	96,410	126,466	121,873	258,625
NC Health Choice	(34,477)	-	-	-
Services for the Blind and Deaf/HH	2,784	4,812	2,980	5,805
Social Services	129,627	242,260	132,620	259,179
Vocational Rehabilitation	9,217	16,249	10,252	21,837
Total Health and Human Services	\$ 2,237,060	\$ 4,339,096	\$ 2,474,951	\$ 5,487,547
Public Safety, Correction, and Regulation				
Adult Correction	\$ -	\$ -	\$ -	\$ -
Insurance	424	1,112	3,844	7,803
Insurance-GF	739	1,343	1,277	2,705
Judicial	13,648	13,803	57,778	124,869
Judicial-Indigent Defense	11,786	12,563	13,229	27,079
Justice	3,878	8,129	7,855	15,618
Labor	2,746	4,177	3,422	6,343
Public Safety	87,399	110,257	217,278	421,334
Total Public Safety, Correction, and Regulation	\$ 120,620	\$ 151,384	\$ 304,683	\$ 605,751
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ -	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	-	-	-
License & Fees-Nontax	3,446	6,268	1,174	1,721
Judicial Fees	20,271	36,336	71	71
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	234	234	-	-
Board of Elections	18	35	18	18
CI Appropriation	-	-	-	-
DHHS	444	1,043	-	-
DPS - ABC Board	849	1,384	67	154
DWI Restoration Fees	-	-	-	-
DWI Service Fees	282	522	-	-
Deed Mortgage Registration Fee	621	1,342	497	1,074
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	622	974	378	378
Gas & Oil Inspection	1,418	1,418	-	-
Intra State Transfer	218	218	-	-
Miscellaneous	-	-	-	-
Parole Supervision Fees	87	161	-	-
Probation Supervision Fees	662	1,204	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,404	1,404	-	-
Sales Tax Refund	75	117	-	-
Secretary of State-Nontax	6,200	11,525	52	128
Treasurer Investments	25,317	34,833	-	-
Total Non-Tax Revenue	\$ 62,168	\$ 99,018	\$ 2,257	\$ 3,544
Tax Revenues				
Beverage	\$ 49,040	\$ 98,941	\$ 54	\$ 4,694
Corporate Income	19,095	44,842	9,840	20,134

Estate	-	-	-	-
Franchise	24,778	72,848	1,353	3,769
Freight Car Lines	37	39	-	-
Gift	-	-	-	-
Individual Income	1,121,810	2,118,234	80,454	170,418
Insurance	6,353	25,886	19,718	19,744
Mill Machinery	1	4	-	6
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	855	9,691	50	75
Real Estate Conveyance Excise	11,641	26,407	-	-
Sales and Use	1,500,384	3,065,628	528,466	576,991
Scrap Tire Disposal	1,982	4,513	76	113
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	3,255	6,824	815	824
Tobacco	30,896	56,641	5,749	9,651
White Goods Disposal	802	1,570	34	65
Total Tax Revenues	\$ 2,770,929	\$ 5,532,068	\$ 646,609	\$ 806,484
Total Reverting	\$ 6,562,250	\$ 12,159,636	\$ 5,872,305	\$ 10,537,015
Beginning Unreserved Cash	\$ 7,165,723			
Year-To-Date Receipts	12,159,637			
Year-To-Date Disbursements	10,537,017			
Reservations				
American Recovery Plan Act Reserve	\$ -			
Carry Forward Reserve	-			
Clean Water Drinking Water Reserve	-			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Economic Development Project Reserve	-			
Federal Infrastructure Match Reserve	-			
Housing Reserve	-			
Hurricane Florence Disaster Recovery Reserve	-			
Information Technology Reserve	-			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Local Project Reserve	-			
Medicaid Contingency Reserve	-			
Medicaid Transformation Reserve	-			
NC GREAT Reserve	-			
Opioid Abatement Reserve	-			
Public School Contingency Reserve	-			
Public School Need Based Capital Reserve	-			
Repairs and Renovations Reserve	-			
Retiree Supplement Reserve	-			
SCIF General Fund Reserve	-			
Savings Reserve	-			

Stabilization and Inflation Reserve	-			
State Emergency Response/Disaster Reserve	-			
Unfunded Liability Solvency Reserve	-			
Wilmington Harbor Enhancements Reserve	-			
World University Games Reserve	-			
Ending Unreserved Cash	\$ 8,788,343			



North Carolina Financial System
Office of State Controller
General Fund Non-reverting Departmental Cash
Schedule of Receipts and Disbursements by Function and Agency
Monthly & Fiscal Year-to-Date as of August 31, 2022

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		August	Year-To-Date	August	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 127,281	\$ 11	\$ 7,859	\$ 9,063	\$ 18,202	\$ 116,938
Total Agriculture	\$ 127,281	\$ 11	\$ 7,859	\$ 9,063	\$ 18,202	\$ 116,938
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development						
Commerce-CDBG	\$ 14,215	\$ 11	\$ 18	\$ -	\$ -	\$ 14,233
Commerce-Div of Employ Sec	34,712	14,130	25,522	11,813	22,361	37,873
Commerce-Floyd Relief	1	-	-	1	1	-
Commerce-IT Projects	969	-	-	19	19	949
Commerce-Special Revenue	339,196	12,504	26,389	16,986	32,226	333,360
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 389,170	\$ 26,645	\$ 51,929	\$ 28,819	\$ 54,607	\$ 386,492
Education						
Community Colleges-IT Projects	\$ 51,736	\$ -	\$ -	\$ 467	\$ 768	\$ 50,968
Community Colleges-Special Rev	12,978	6,283	6,535	1,290	1,470	18,042
Community Colleges-Trust	22,912	344	359	129	146	23,125
Public Instruction-IT Projects	57,955	-	-	140	242	57,713
Public Instruction-Internal Service	144,519	430	580	1,122	2,601	142,498
Public Instruction-Local Payroll	769	6,587	12,086	5,822	11,524	1,331
Public Instruction-Pub Sch Bldg Fund	763,628	32,218	32,618	24,231	24,607	771,638
Public Instruction-School Technology	16,341	69	110	2,519	2,594	13,857
Public Instruction-Special Revenue	23,789	1,845	3,040	2,892	2,941	23,889
Public Instruction-Trust	13,703	1,165	1,464	-	-	15,167
Total Education	\$ 1,108,330	\$ 48,941	\$ 56,792	\$ 38,612	\$ 46,893	\$ 1,118,228
Environment & Natural Resources						
Aquariums	\$ 3,589	\$ 25	\$ 25	\$ -	\$ 19	\$ 3,596
C W M T F	77,102	499	1,001	656	1,607	76,496
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	94,759	55	2,904	6,224	7,601	90,062
Environmental Quality-Disaster	38,434	8	9	679	762	37,681

Land & Water Conservation Fund	-	7,313	8,313	295	295	8,017
Natural & Cultural Res-LWS	1,523	1	2	-	-	1,525
Natural and Cultural Res-Int Bearing	22	2	3	6	11	14
Natural and Cultural Resources	3,872	408	1,054	1,273	1,435	3,491
Parks & Recreation Trust Fund	15,933	5,479	5,640	259	1,385	20,187
Wildlife	18,209	6,901	10,981	4,175	14,015	15,175
Total Environment & Natural Resources	\$ 254,204	\$ 20,691	\$ 29,932	\$ 13,567	\$ 27,130	\$ 257,005
General Government						
Administration	\$ 74,314	\$ 10,441	\$ 14,589	\$ 1,041	\$ 3,276	\$ 85,627
Board of Elections	2,760	82	99	238	557	2,302
DMVA - Special Revenue	15,811	11	19	-	25	15,805
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	1,071	1,072	670	1,075	16,061
Governor's Office	167,643	96,477	104,558	82,388	86,446	185,755
Governor's Office-Disaster Relief	-	1	1	-	-	1
Information Technology	36,179	516	786	1,002	2,760	34,205
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	52	52	52	52	-
OSBM-ARP Homeowners Assistance Fund	246,245	214	341	-	15,127	231,459
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	2,677	3,423	33,593	70,674	4,069,901
OSBM-Covid 19 Recovery Act	40,986	1,679	4,035	-	-	45,021
OSBM-Earthquake Disaster Recovery	11,633	9	15	703	1,749	9,899
OSBM-Emergency Rental Assistance	149,122	108	188	5,706	15,972	133,337
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	6	10	-	-	8,202
OSBM-SCIF	1,661,845	-	-	162,784	200,550	1,461,296
OSBM-Tropical Storm Fred DR	35,506	3	3	583	2,073	33,435
Office of Administrative Hearings	2,236	56	56	4	8	2,284
Payroll Imprest Fund	-	1,313,007	2,554,862	1,313,007	2,554,862	-
Revenue-E 911 Fee	3,356	1,362	2,723	1,670	3,436	2,643
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	3,872	9,979	3,084	6,015	51,870
Revenue-Tax Distribution	14,746	466,877	913,515	466,153	912,790	15,471
Revenue-Tax Transfer Fees	5,651	297	526	593	614	5,563
State Controller	47,392	1,596	2,940	580	3,819	46,514
State Treasurer	7,243	382	1,065	258	642	7,666
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,500	5,633	12,466	6,349	11,970	5,996
Total General Government	\$ 6,738,557	\$ 1,906,429	\$ 3,627,323	\$ 2,080,458	\$ 3,894,492	\$ 6,471,389
Health and Human Services						
Aging	\$ 58	\$ 60	\$ 90	\$ 60	\$ 90	\$ 58

Child Development	-	-	-	-	-	-
Child and Family Well-Being	-	-	-	-	-	-
DHHS-Administration	111,977	3,687	7,236	6,664	11,243	107,970
Health Services	62,751	14,660	33,807	14,613	33,545	63,013
Health Services Regulations	38,465	170	173	220	719	37,919
Medical Assistance	515,306	17,532	24,439	17,237	57,424	482,321
Mental Health/DD/SAS	450	-	-	-	-	450
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	192	236	1,725	3,429	7,528
Vocational Rehabilitation	-	-	-	-	-	-
Total Health and Human Services	\$ 739,728	\$ 36,301	\$ 65,981	\$ 40,519	\$ 106,450	\$ 699,259
Public Safety, Correction, and Regulation						
Adult Correction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	6,085	249	249	333	2,961	3,373
Labor	-	-	-	-	-	-
Office of the Courts	5,790	117	176	95	579	5,386
Public Safety	256,740	51,916	75,783	64,297	94,367	238,156
Total Public Safety, Correction, and Regulation	\$ 268,615	\$ 52,282	\$ 76,208	\$ 64,725	\$ 97,907	\$ 246,915
Total Non-reverting	\$ 9,625,885	\$ 2,091,300	\$ 3,916,024	\$ 2,275,763	\$ 4,245,681	\$ 9,296,226

GLOSSARY

American Recovery Plan Act Reserve (Senate Bill 172, Session Law 2021-25) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the American Rescue Plan Act, P.L. 117-2, which provides additional relief to address the continued impact of COVID-19.

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.

Clean Water and Drinking Water Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(p)) – Established as a reserve in the General Fund. This Reserve shall make funds available to the Department of Environmental Quality (Department) to use for clean water and drinking water projects. Funds in excess of the amounts needed for the projects listed in subsection (e) of Section 12.9 may be used by the Department for other water and sewer infrastructure projects eligible for funding from the Drinking Water Reserve or Wastewater Reserve and subject to the applicable directives set forth in Section 12.9.

Coronavirus Capital Projects Reserve (Senate Bill 172, Session Law 2021-25, Section 2.3) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the American Rescue Plan Act, P.L. 117-2, for capital projects allowed under federal law.

Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak in North Carolina.

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.

Earthquake Disaster Recovery Reserve (House Bill 1105, Session Law 2020-97) – Established as a reserve in the General Fund. Funds appropriated to provide necessary and appropriate relief and assistance from the effects of earthquakes.

Economic Development Project Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for expenditures associated with economic development projects meeting or exceeding high-yield project metrics.

Federal Infrastructure Match Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(m)) – Established as a reserve in the General Fund. This Reserve shall make funds available to State agencies and departments to use for State match requirements when procuring federal aid made available under the federal Infrastructure Investment and Jobs Act (P.L. 117-58).

Housing Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(k)) – Established as a reserve in the General Fund. This Reserve shall make funds available upon appropriation for the Workforce Housing Loan Program in accordance with Section 29.1 of S.L. 2022-74 and the Dare County Affordable Housing Project in accordance with Section 24.1 of S.L. 2022-74.

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.

Information Technology Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for information technology project expenditures.

Local Fiscal Recovery Reserve (ARPA) (Senate Bill 172, Session Law 2021-25) – Established as a reserve in the General Fund to maintain federal funds received from the Coronavirus Local Fiscal Recovery Fund, pursuant to the authorization set forth in the Social Security Act.

Local Government Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak on local governments in North Carolina.

Local Project Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(l)) – Established as a reserve in the General Fund that shall make funds available for local project expenditures.

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.

NC GREAT Reserve (House Bill 387, Session Law 2019-230) – The Growing Rural Economies with Access to Technology (GREAT) program was established to fund the terrestrial deployment of broadband within unserved areas of economically distressed counties. The NC GREAT Reserve was established as a reserve in the General Fund to provide funding for the program.

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.

Opioid Abatement Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to maintain funds received by the State as a beneficiary of the final consent judgment resolving the case, *State of North Carolina, ex rel. Joshua H. Stein, Plaintiff v. McKinsey and Company, Inc.*, and any other funds received by the State as a result of the settlement.

Public School Contingency Reserve (House Bill 103, Session Law 2022-74, Section 4.5) – Established as a reserve in the General Fund. This reserve shall make funds available to the Department of Public Instruction to provide sufficient State net General Fund appropriations and necessary budget authority to close out the 2021-2022 fiscal year. Unexpended funds in the Reserve shall revert at the end of the 2021-2022 fiscal year closeout process.

Public School Needs-Based Capital Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(o)) – Established as a reserve in the General Fund to make funds available to the Department of Public Instruction (Department). The Department awards grants from the Needs-Based Public School Capital Fund to counties to assist with their critical public school building capital needs.

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.

Retiree Supplement Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(n)) – Established as a reserve in the General Fund. This Reserve shall make funds available to provide a one percent (1%) retiree supplement for retirees of the Teachers' and State Employees' Retirement System, the Consolidated Judicial Retirement System, and the Legislative Retirement System.

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%).

Stabilization and Inflation Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(q)) – Established as a reserve in the General Fund. This Reserve shall make, only upon an act of appropriation by the General Assembly, funds available to be used for costs associated with inflation and other measures necessary to stabilize the State economy.

State Capital and Infrastructure Fund (SCIF) Reserve (G.S. 143C-4-3.1) – Established as a reserve in the General Fund to reserve an unappropriated balance to transfer funds to the State Capital and Infrastructure Fund (Fund) upon appropriation by the General Assembly. The Fund was established to address the ongoing capital and infrastructure needs of the State.

State Emergency Response/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.

Tax and Non-Tax Revenues – Presented in this report net of refunds to taxpayers and various distributions to state and local entities.

Unfunded Liability Solvency Reserve (House Bill 651, Session Law 2018-30) – Established as a reserve in the General Fund. The funds in the Reserve shall be used only for transfers to the Health Benefit Fund or the Retirement System for the purpose of reducing the unfunded liabilities of those two funds.

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%).

Wilmington Harbor Enhancement Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for expenditures associated with the Wilmington Harbor Enhancement project.

World University Games Reserve (House Bill 103, Session Law 2022-74, Section 2.2.(j)) – Established as a reserve in the General Fund. This Reserve shall make funds available to support the State of North Carolina as a host of the 2027 World University Games upon an act of appropriation by the General Assembly. Funds in the reserve that have not been appropriated by June 30, 2026 shall revert to the General Fund and the World University Games Reserve shall be eliminated.