



State of North Carolina

General Fund Monthly Financial Report

Macon County Waterfall
Michael Euliss - OSC

June 2021



State of North Carolina Office of the State Controller

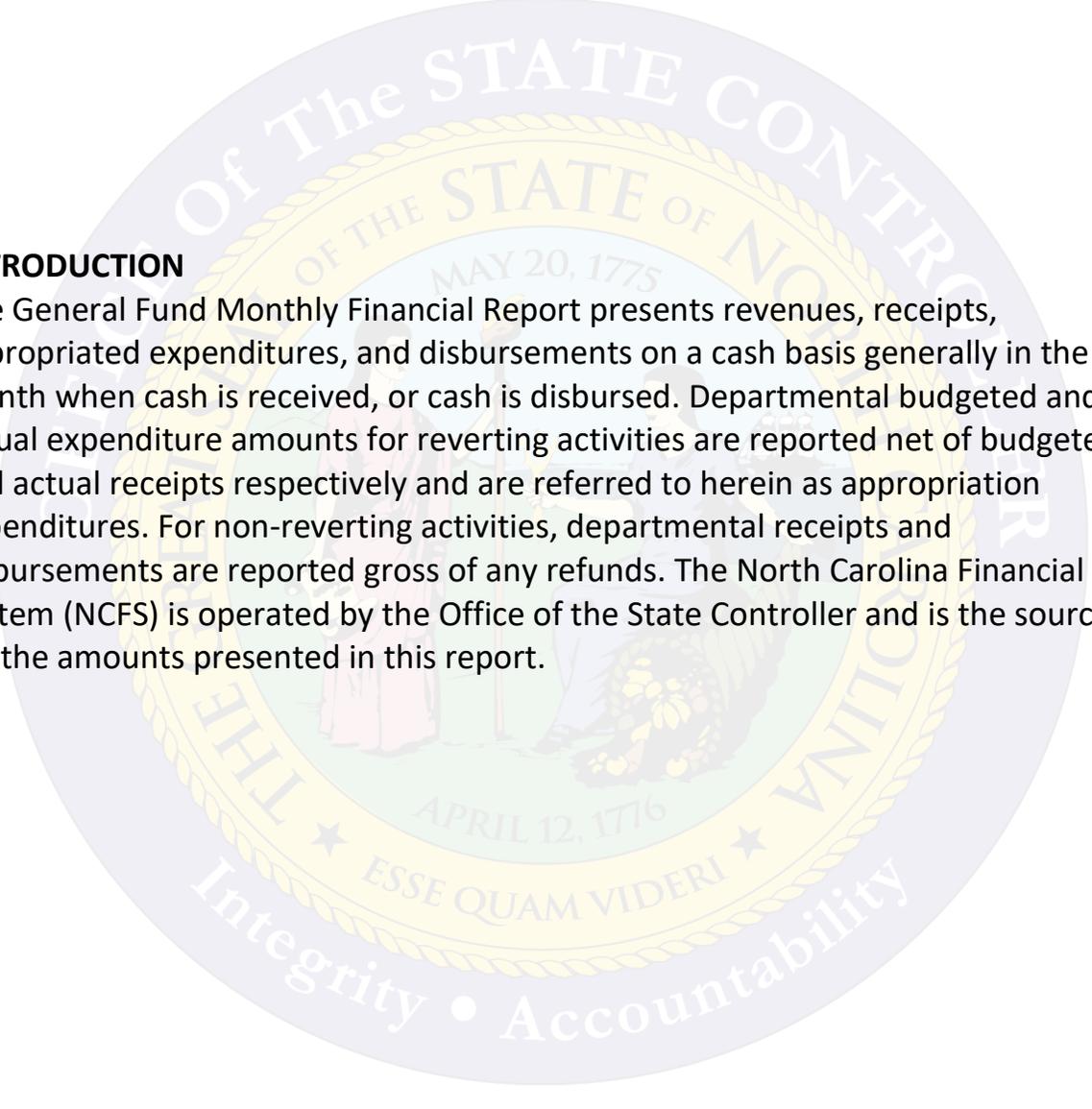
**LINDA COMBS
STATE CONTROLLER**

August 10, 2021

Enclosed is the updated General Fund Monthly Financial Report for the period ended June 30, 2021 of the 2021 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,

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.



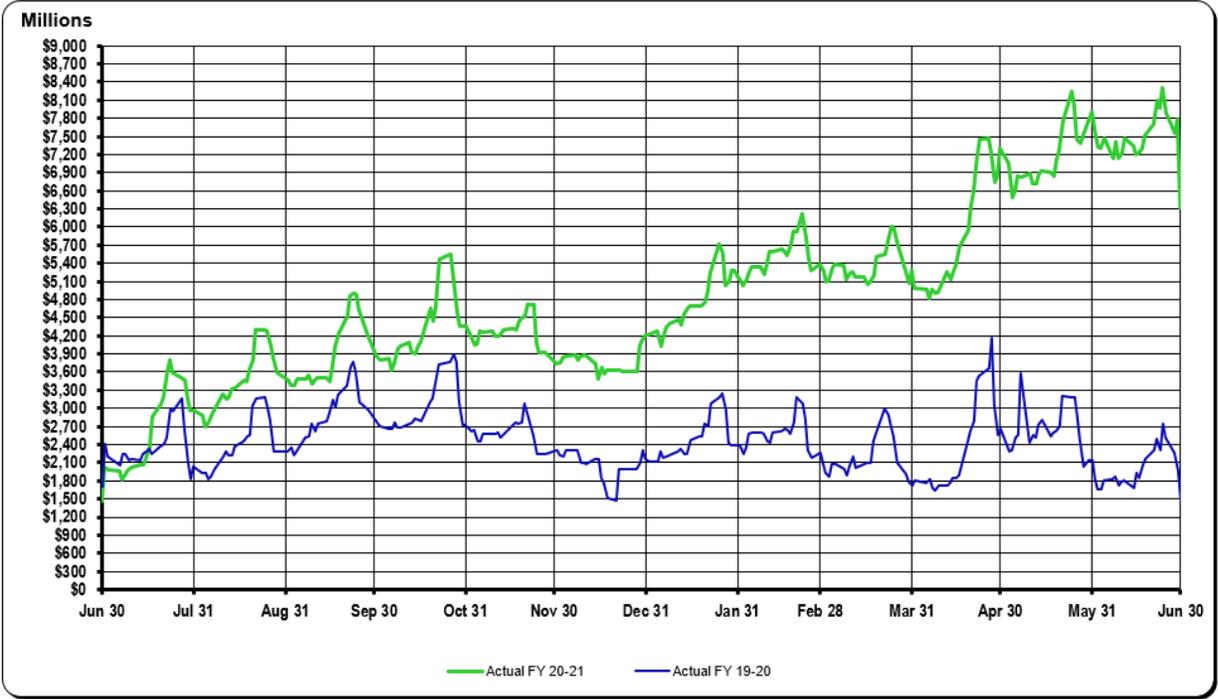
North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

June 30, 2021

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 16,007.6	Beverage Tax	\$ -
		Sales & Use Tax	764.2
		Scrap Tire Disposal Tax	4.2
		Solid Waste Disposal Tax	5.0
		White Goods Tax	1.0
		Total Liabilities	\$ 774.4
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 2,719.7
		Carry Forward Reserve	698.8
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	15.3
		Hurricane Florence Disaster Recovery Reserve	92.0
		Local Fiscal Recovery Reserve-ARPA	352.7
		Local Govt Coronavirus Relief Reserve	-
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Reserve	278.8
		NC GREAT Reserve	-
		Repairs and Renovations Reserve	-
		Savings Reserve	1,982.0
		State Emergency Response/Disaster Reserve	60.6
		Unfunded Liability Solvency Reserve	-
		Non-Reverting Departmental Funds	2,669.8
		Total Reserved	\$ 8,920.1
		Unreserved:	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(892.7)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	5,734.7
		Total Unreserved	\$ 6,313.1
		Total Fund Balance	\$ 15,233.2
Total Assets	\$ 16,007.6	Total Liabilities and Fund Balance	\$ 16,007.6

General Fund Unreserved Fund Balance (Budgetary Basis)





North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Reserved and Unreserved Fund Balance
Fiscal Year-to-Date June 30, 2021 and June 30, 2020

Expressed in Millions

Fund Balance	FY 2021	FY 2020	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ 2,719.7	\$ -	\$ 2,719.7	100.0%
Carry Forward Reserve	698.8	461.7	237.1	51.4%
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	1,492.4	(1,492.4)	(100.0%)
Earthquake Disaster Recovery Reserve	15.3	-	15.3	100.0%
Hurricane Florence Disaster Recovery Reserve	92.0	127.4	(35.4)	(27.8%)
Local Fiscal Recovery Reserve-ARPA	352.7	-	352.7	100.0%
Local Govt Coronavirus Relief Reserve	-	0.1	(0.1)	(100.0%)
Medicaid Contingency Reserve	50.4	186.4	(136.0)	(73.0%)
Medicaid Transformation Reserve	278.8	425.3	(146.5)	(34.4%)
NC GREAT Reserve	-	-	-	-
Repairs and Renovations Reserve	-	11.6	(11.6)	(100.0%)
Savings Reserve	1,982.0	1,169.3	812.7	69.5%
State Emergency Response/Disaster Reserve	60.6	64.7	(4.1)	(6.3%)
Unfunded Liability Solvency Reserve	-	-	-	-
Non-Reverting Departmental Funds	2,669.8	3,289.8	(620.0)	(18.8%)
Total Reserved	\$ 8,920.1	\$ 7,228.7	\$ 1,691.4	23.4%
Unreserved:				
Fund Balance - July 1	\$ 1,471.1	\$ 1,709.30	\$ (238.20)	(13.9%)
Transfers to Reserves	(892.7)	(51.6)	(841.1)	1630.0%
Transfer to Non-reserved Funds	-	-	-	-
Transfers from Reserves	-	(64.0)	64.0	(100.0%)
Nonrecurring Transfers from Other Funds	-	(122.6)	122.6	(100.0%)
Excess of Revenues Over (Under) Appropriation Expenditures	5,734.7	-	5,734.7	100.0%
Total Unreserved	\$ 6,313.1	\$ 1,471.1	\$ 4,842.0	329.1%
Total Fund Balance	\$ 15,233.2	\$ 8,699.8	\$ 6,533.4	75.1%



North Carolina Financial System
Office of State Controller
General Fund Reverting – Schedule of Operations
Monthly & Fiscal Year-To-Date as of June 30, 2021
Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	June		Year-To-Date		Budget		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Beg. Unreserved Fund Balance	\$ 7,913.6	\$ 2,141.1	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3		
Transfer to Reserves	-	-	-	-	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
Transfer from Reserved Fund Balance	-	-	-	(79.0)	-	-		
Total	\$ 7,913.6	\$ 2,141.1	\$ 1,471.1	\$ 1,630.3	\$ 1,471.1	\$ 1,709.3		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ 177.6	\$ 165.3	\$ 177.6	\$ 165.3	100.0%	100.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	8.8	12.6	100.0	92.4	83.1	87.8	120.3%	105.2%
Judicial Fees	16.6	11.7	178.6	203.3	150.6	228.8	118.6%	88.9%
Master Settlement Agreement	-	-	149.7	131.7	129.5	136.2	115.6%	96.7%
Other	16.6	23.2	222.5	215.5	207.2	204.1	107.4%	105.6%
Treasurer Investments	3.5	1.2	23.3	135.5	24.3	167.2	95.9%	81.0%
Total Non-Tax Revenue	\$ 45.5	\$ 48.7	\$ 851.7	\$ 943.7	\$ 772.3	\$ 989.4	110.3%	95.4%
Tax Revenues								
Beverage	\$ 47.0	\$ 44.7	\$ 492.6	\$ 410.6	\$ 498.2	\$ 411.5	98.9%	99.8%
Corporate Income	328.8	119.0	1,511.5	657.8	1,037.2	735.6	145.7%	89.4%
Estate	-	-	-	1.2	-	-	-	-
Franchise	10.1	20.5	869.8	646.0	808.2	745.7	107.6%	86.6%
Freight Car Lines	-	-	0.2	0.2	-	-	-	-
Gift	-	-	-	0.1	-	-	-	-
Individual Income	1,436.5	1,023.6	15,822.6	12,414.7	14,821.6	13,030.1	106.8%	95.3%
Insurance	172.2	175.5	692.6	656.2	640.0	565.3	108.2%	116.1%
Mill Machinery	-	0.8	1.1	1.1	0.9	-	122.2%	-
Other	0.1	(0.1)	0.1	-	0.4	0.3	25.0%	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	4.0	3.8	41.3	35.1	37.1	35.6	111.3%	98.6%
Real Estate Conveyance Excise	10.9	6.0	113.6	87.9	95.3	85.1	119.2%	103.3%
Sales and Use	333.0	563.9	9,023.6	7,820.6	8,623.7	8,203.3	104.6%	95.3%
Scrap Tire Disposal	(2.4)	(1.5)	6.5	6.1	6.0	6.2	108.3%	98.4%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(5.0)	(4.8)	2.9	2.9	2.9	2.8	100.0%	103.6%
Tobacco	21.7	20.4	265.2	251.9	255.7	256.2	103.7%	98.3%

White Goods Disposal	(0.4)	(0.3)	3.6	3.3	3.1	2.7	116.1%	122.2%
Total Tax Revenues	\$ 2,356.5	\$ 1,971.5	\$ 28,847.2	\$ 22,995.7	\$ 26,830.3	\$ 24,080.4	107.5%	95.5%
Total Revenues	\$ 2,402.0	\$ 2,020.2	\$ 29,698.9	\$ 23,939.4	\$ 27,602.6	\$ 25,069.8	107.6%	95.5%
Total Availability	\$ 10,315.6	\$ 4,161.3	\$ 31,170.0	\$ 25,569.7	\$ 29,073.7	\$ 26,779.1	107.2%	95.5%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,829.0	2,459.1	23,268.4	23,354.7	23,764.9	23,689.3	97.9%	98.6%
Debt Service	295.8	231.1	695.8	707.3	722.6	717.5	96.3%	98.6%
Total Appropriation Expenditures	\$ 3,124.8	\$ 2,690.2	\$ 23,964.2	\$ 24,062.0	\$ 24,487.5	\$ 24,406.8	97.9%	98.6%
Unreserved Fund Balance – Before Statutory Reservations	\$ 7,190.8	\$ 1,471.1	\$ 7,205.8	\$ 1,507.7	\$ 4,586.2	\$ 2,372.3		
Reserved								
American Recovery Plan Act Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Carry Forward Reserve	-	-	-	-	-	-		
Coronavirus Capital Projects Reserve	-	-	-	-	-	-		
Coronavirus Relief Reserve	-	-	-	-	-	-		
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-		
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-		
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	-	-	-	-	-	-		
Medicaid Transformation Reserve	-	-	-	-	-	-		
NC GREAT Reserve	-	-	(15.0)	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
Savings Reserve	(877.7)	-	(877.7)	(36.6)	-	-		
State Emergency Response/Disaster Reserve	-	-	-	-	-	-		
Unfunded Liability Solvency Reserve	-	-	-	-	-	-		
Unreserved Fund Balance	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1	\$ 4,586.2	\$ 2,372.3		

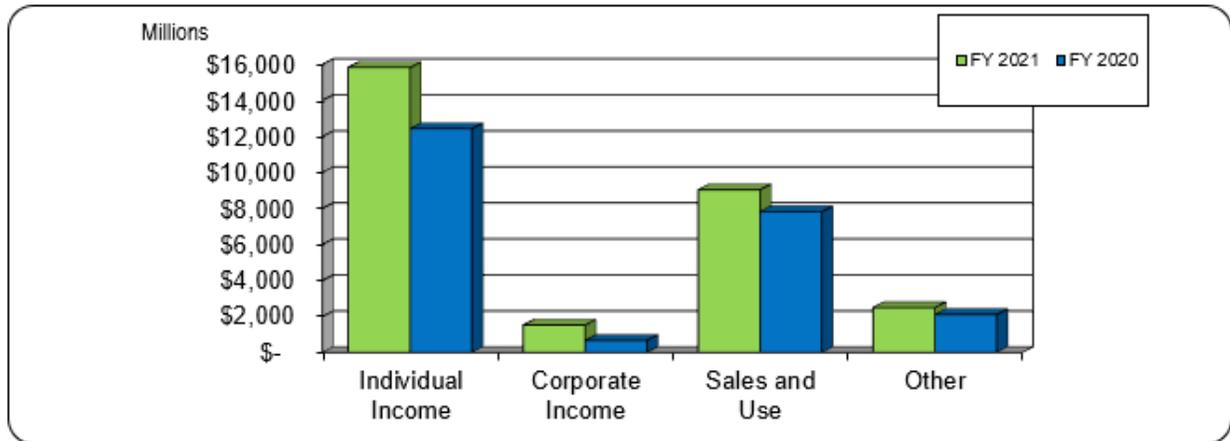


North Carolina Financial System
Office of State Controller
General Fund Reverting Net Tax and Non-Tax Revenues
Monthly & Fiscal Year-To-Date as of June 30, 2021 and June 30, 2020
Expressed in Millions

	June				Year-To-Date Through June			
	FY 2021	FY 2020	Change	Percent of Change	FY 2021	FY 2020	Change	Percent of Change
Tax Revenues								
Beverage	\$ 47.0	\$ 44.7	\$ 2.3	5.1%	\$ 492.6	\$ 410.6	\$ 82.0	20.0%
Corporate Income	328.8	119.0	209.8	176.3%	1,511.5	657.8	853.7	129.8%
Estate	-	-	-	-	-	1.2	(1.2)	(100.0%)
Franchise	10.1	20.5	(10.4)	(50.7%)	869.8	646.0	223.8	34.6%
Freight Car Lines	-	-	-	-	0.2	0.2	-	-
Gift	-	-	-	-	-	0.1	(0.1)	(100.0%)
Individual Income	1,436.5	1,023.6	412.9	40.3%	15,822.6	12,414.7	3,407.9	27.5%
Insurance	172.2	175.5	(3.3)	(1.9%)	692.6	656.2	36.4	5.5%
Mill Machinery	-	0.8	(0.8)	(100.0%)	1.1	1.1	-	-
Other	0.1	(0.1)	0.2	(200.0%)	0.1	-	0.1	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	4.0	3.8	0.2	5.3%	41.3	35.1	6.2	17.7%
Real Estate Conveyance Excise	10.9	6.0	4.9	81.7%	113.6	87.9	25.7	29.2%
Sales and Use	333.0	563.9	(230.9)	(40.9%)	9,023.6	7,820.6	1,203.0	15.4%
Scrap Tire Disposal	(2.4)	(1.5)	(0.9)	60.0%	6.5	6.1	0.4	6.6%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(5.0)	(4.8)	(0.2)	4.2%	2.9	2.9	-	-
Tobacco	21.7	20.4	1.3	6.4%	265.2	251.9	13.3	5.3%
White Goods Disposal	(0.4)	(0.3)	(0.1)	33.3%	3.6	3.3	0.3	9.1%
Total Tax Revenues	\$ 2,356.5	\$ 1,971.5	\$ 385.0	19.5%	\$ 28,847.2	\$ 22,995.7	\$ 5,851.5	25.4%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ 177.6	\$ 165.3	\$ 12.3	7.4%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	8.8	12.6	(3.8)	(30.2%)	100.0	92.4	7.6	8.2%
Judicial Fees	16.6	11.7	4.9	41.9%	178.6	203.3	(24.7)	(12.1%)
Master Settlement Agreement	-	-	-	-	149.7	131.7	18.0	13.7%
Other	16.6	23.2	(6.6)	(28.4%)	222.5	215.5	7.0	3.2%
Treasurer Investments	3.5	1.2	2.3	191.7%	23.3	135.5	(112.2)	(82.8%)
Total Non-Tax Revenue	\$ 45.5	\$ 48.7	\$ (3.2)	(6.6%)	\$ 851.7	\$ 943.7	\$ (92.0)	(9.7%)
Total Tax and Non-Tax Revenue	\$ 2,402.0	\$ 2,020.2	\$ 381.8	18.9%	\$ 29,698.9	\$ 23,939.4	\$ 5,759.5	24.1%

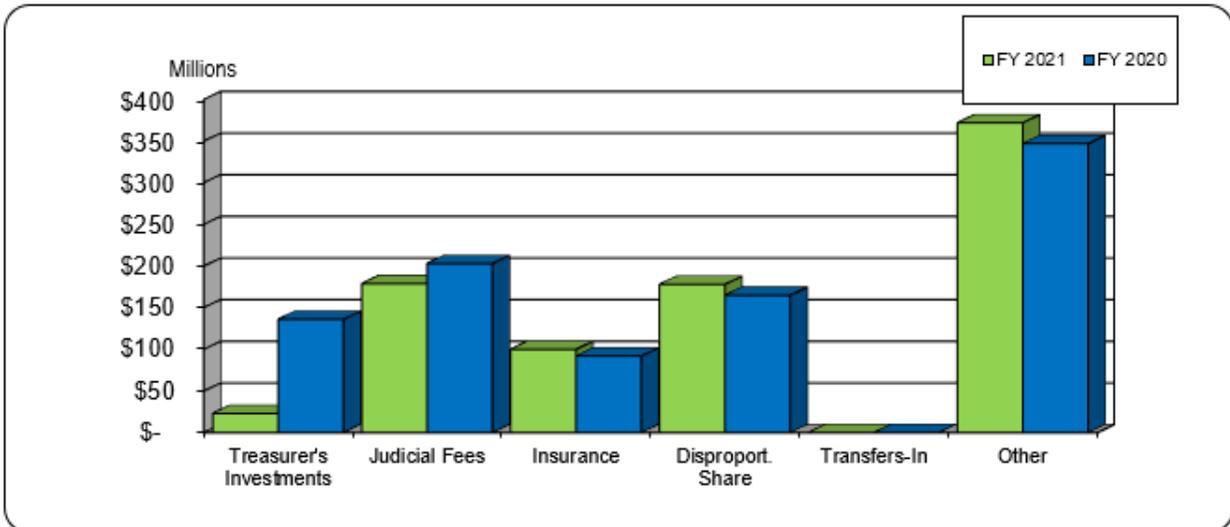
**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

FISCAL YEAR-TO-DATE JUNE 30, 2021 AND JUNE 30, 2020



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

FISCAL YEAR-TO-DATE JUNE 30, 2021 AND JUNE 30, 2020



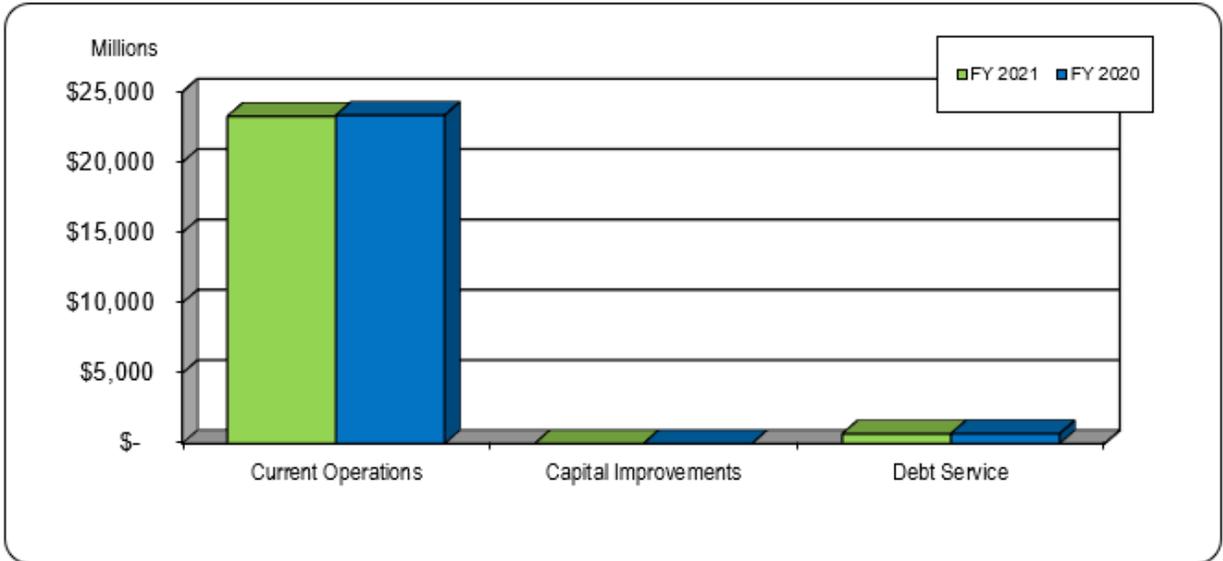


North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures
Fiscal Year-to-Date June 30, 2021 and June 30, 2020

Expressed in Millions

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2021	FY 2020	Change	Percent Change	FY 2021	FY 2020
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	-	-	-
Current Operations						
Agriculture	\$ 127.0	\$ 129.5	\$ (2.5)	(1.9%)	0.5%	0.5%
Economic Development	177.5	175.8	1.7	1.0%	0.7%	0.7%
Education	14,176.7	13,969.9	206.8	1.5%	59.2%	58.1%
Environment & Natural Resources	288.8	275.7	13.1	4.8%	1.2%	1.1%
General Government	435.8	405.7	30.1	7.4%	1.8%	1.7%
Health and Human Services	5,442.4	5,332.1	110.3	2.1%	22.7%	22.2%
Operating Reserves/Rounding	187.0	42.7	144.3	337.9%	0.8%	0.2%
Public Safety, Correction, and Regulation	2,433.2	3,023.3	(590.1)	(19.5%)	10.2%	12.6%
Total Current Operations	\$ 23,268.4	\$ 23,354.7	\$ (86.3)	(0.4%)	97.1%	97.1%
Debt Service						
Debt Service	\$ 695.8	\$ 707.3	\$ (11.5)	(1.6%)	2.9%	2.9%
Total Debt Service	695.8	707.3	(11.5)	(1.6%)	2.9%	2.9%
Total Appropriation Expenditures	\$ 23,964.2	\$ 24,062.0	\$ (97.8)	(0.4%)	100.0%	100.0%

GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE JUNE 30, 2021 AND JUNE 30, 2020





North Carolina Financial System

Office of State Controller

General Fund - Reverting

Appropriation Expenditures, Budget, and Percent Expended

Monthly & Fiscal Year-To-Date as of June 30, 2021 and June 30, 2020

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	
	June		Year-To-Date		Budget		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Current Operations								
General Government								
Administration	\$ 13.9	\$ 11.9	\$ 65.2	\$ 64.0	\$ 65.4	\$ 64.2	99.7%	99.7%
Board of Elections	2.3	0.6	7.6	6.2	7.6	8.5	100.0%	72.9%
General Assembly	5.3	6.6	72.6	71.9	72.6	71.9	100.0%	100.0%
Governor's Office	0.6	0.6	5.4	5.2	5.6	5.4	96.4%	96.3%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	0.9	30.7	10.7	30.7	10.7	100.0%	100.0%
Information Technology	10.9	11.1	54.6	51.5	54.7	54.1	99.8%	95.2%
Lieutenant Governor	0.1	-	0.9	0.7	0.9	0.9	100.0%	77.8%
Military and Veterans Affairs	1.7	1.2	9.5	9.1	9.6	9.4	99.0%	96.8%
Office of Administrative Hearings	0.5	0.4	6.2	5.9	6.5	6.3	95.4%	93.7%
Office of State Budget	0.9	0.8	8.6	8.4	8.8	8.5	97.7%	98.8%
Office of the State Controller	3.5	2.4	23.5	22.5	25.7	25.1	91.4%	89.6%
Revenue	15.6	12.4	88.0	87.2	91.1	89.2	96.6%	97.8%
Secretary of State	1.6	1.2	14.6	14.2	14.6	14.2	100.0%	100.0%
State Auditor	2.2	1.1	13.8	12.8	14.8	14.3	93.2%	89.5%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.6	0.6	4.0	4.0	5.0	4.9	80.0%	81.6%
State Treasurer-Retirement	0.1	2.6	30.5	31.4	32.0	31.7	95.3%	99.1%
Sub-Total	\$ 59.8	\$ 54.4	\$ 435.7	\$ 405.7	\$ 445.6	\$ 419.3	97.8%	96.8%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - Data Processing	-	-	-	15.0	-	15.0	-	100.0%
Reserve - ERP	-	32.5	-	-	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-	-	-	-	-

Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-	-
Reserve - General Assembly	-	-	17.5	17.2	17.6	17.2	99.4%	100.0%	
Reserve - General Fund Reverting Funds	-	(30.8)	-	(30.8)	-	-	-	-	
Reserve - Golden LEAF	-	-	-	-	-	-	-	-	
Reserve - IT Fund	-	-	-	-	-	-	-	-	
Reserve - JDIG	-	-	-	-	-	-	-	-	
Reserve - Minimum of Market Adj	-	-	-	0.4	2.4	2.4	-	16.7%	
Reserve - NC GEAR	-	-	-	-	-	-	-	-	
Reserve - NCGA Litigation	-	-	-	-	-	-	-	-	
Reserve - One NC Fund	-	-	-	-	-	-	-	-	
Reserve - Pay Plan	-	-	-	-	-	-	-	-	
Reserve - Pending Legislation	-	-	-	-	-	-	-	-	
Reserve - Public Schools ADM	-	-	-	-	-	-	-	-	
Reserve - Retirement Rate Adj	-	-	-	-	-	-	-	-	
Reserve - Review of Compensation Plan	-	-	(16.2)	(9.5)	(12.2)	(3.9)	132.8%	243.6%	
Reserve - Salary Adjustment	-	-	16.2	9.5	16.2	9.5	100.0%	100.0%	
Reserve - Severance	-	-	-	-	-	-	-	-	
Reserve - St Emp Comprehensive	-	-	-	-	-	-	-	-	
Reserve - State Emergency Resp & Disaster	-	-	-	5.0	-	5.0	-	100.0%	
Reserve - Transfer to DOT	-	-	-	-	-	36.0	-	0.0%	
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	-	10.4	170.0	36.0	170.0	-	100.0%	-	
Sub-Total	\$ -	\$ 12.1	\$ 187.5	\$ 42.8	\$ 194.0	\$ 81.2	96.6%	52.7%	
Total General Government	\$ 59.8	\$ 66.5	\$ 623.2	\$ 448.5	\$ 639.6	\$ 500.5	97.4%	89.6%	
Education									
Community Colleges	\$ 174.7	\$ 168.6	\$ 1,195.1	\$ 1,188.5	\$ 1,229.6	\$ 1,212.3	97.2%	98.0%	
Public Instruction	831.6	609.9	9,839.1	9,663.6	9,987.4	9,754.7	98.5%	99.1%	
Sub-Total	\$ 1,006.3	\$ 778.5	\$ 11,034.2	\$ 10,852.1	\$ 11,217.0	\$ 10,967.0	98.4%	99.0%	
University System									
Appalachian State University	\$ 32.8	\$ 28.3	\$ 152.6	\$ 150.2	\$ 152.6	\$ 150.2	100.0%	100.0%	
ECU - Health Affairs	10.0	7.5	79.0	78.4	79.0	78.4	100.0%	100.0%	

East Carolina University	77.2	59.1	233.0	233.9	233.1	233.9	100.0%	100.0%
Elizabeth City State University	8.0	4.0	36.3	40.8	36.3	40.8	100.0%	100.0%
Fayetteville State University	9.8	6.1	56.7	55.4	56.7	55.4	100.0%	100.0%
NCSU - Academic Affairs	92.2	86.9	431.3	426.7	431.3	426.7	100.0%	100.0%
NCSU - Agricultural Extension Service	3.9	3.5	41.5	41.0	41.5	41.0	100.0%	100.0%
NCSU - Agricultural Research	6.1	6.1	55.5	55.1	55.5	55.1	100.0%	100.0%
North Carolina A&T University	25.5	20.0	93.6	95.5	93.6	95.5	100.0%	100.0%
North Carolina Central University	14.0	16.7	85.1	86.4	85.1	86.4	100.0%	100.0%
North Carolina Sch of Science & Mathematics	5.5	2.4	26.5	22.8	26.5	22.8	100.0%	100.0%
UNC - Chapel Hill Academic Affairs	64.8	60.6	282.8	282.4	282.8	282.4	100.0%	100.0%
UNC - Chapel Hill Area Health Affairs	12.1	9.3	49.9	49.9	49.9	49.9	100.0%	100.0%
UNC - Chapel Hill Health Affairs	38.0	25.7	204.7	202.4	204.7	202.4	100.0%	100.0%
UNC - GA Institutional Programs and Facilities	(0.2)	-	9.3	17.0	17.6	17.6	52.8%	96.6%
UNC - GA Related Educational Programs	0.1	77.4	109.8	109.4	110.0	110.0	99.8%	99.5%
UNC- GA Aid to Private Institutions	3.3	11.8	189.7	180.7	191.4	181.3	99.1%	99.7%
University of North Carolina - General Admin	7.9	4.6	48.1	47.3	48.1	47.6	100.0%	99.4%
University of North Carolina Sch of the Arts	9.4	7.1	33.9	33.8	33.9	33.8	100.0%	100.0%
University of North Carolina at Asheville	8.0	4.6	40.6	40.9	40.6	40.9	100.0%	100.0%
University of North Carolina at Charlotte	75.4	45.5	264.6	261.5	264.6	261.5	100.0%	100.0%
University of North Carolina at Greensboro	41.5	37.4	179.8	181.4	179.8	181.4	100.0%	100.0%
University of North Carolina at Pembroke	21.5	11.8	81.3	78.3	81.3	78.3	100.0%	100.0%
University of North Carolina at Wilmington	36.8	40.8	156.7	148.5	156.7	148.5	100.0%	100.0%
Western Carolina University	32.2	26.7	135.7	133.5	135.7	133.5	100.0%	100.0%
Winston-Salem State University	22.9	16.2	64.4	64.6	64.4	64.6	100.0%	100.0%
Total University System	\$ 658.7	\$ 620.1	\$ 3,142.4	\$ 3,117.8	\$ 3,152.7	\$ 3,119.9	99.7%	99.9%
Total Education	\$ 1,665.0	\$ 1,398.6	\$ 14,176.6	\$ 13,969.9	\$ 14,369.7	\$ 14,086.9	98.7%	99.2%
Agriculture								
Agriculture and Consumer Services	\$ 17.8	\$ 16.6	\$ 127.0	\$ 129.5	\$ 132.3	\$ 134.6	96.0%	96.2%
Total Agriculture	\$ 17.8	\$ 16.6	\$ 127.0	\$ 129.5	\$ 132.3	\$ 134.6	96.0%	96.2%
Economic Development								
Commerce	\$ 2.2	\$ 1.2	\$ 11.1	\$ 9.4	\$ 11.7	\$ 11.4	94.9%	82.5%
Commerce-Economic Development	-	10.6	150.2	150.2	150.2	150.2	100.0%	100.0%
Commerce-State Aid	1.4	1.4	16.1	16.2	16.2	16.2	99.4%	100.0%
Total Economic Development	\$ 3.6	\$ 13.2	\$ 177.4	\$ 175.8	\$ 178.1	\$ 177.8	99.6%	98.9%
Environment & Natural Resources								
Environmental Quality	\$ 6.0	\$ 9.5	\$ 98.2	\$ 81.9	\$ 98.6	\$ 84.1	99.6%	97.4%
Natural and Cultural Resources	20.3	12.6	180.4	181.2	180.4	181.4	100.0%	99.9%
Roanoke Island Commission	-	0.1	0.6	0.6	0.6	0.6	100.0%	100.0%
Wildlife Resources	0.2	1.5	9.6	12.0	9.6	12.0	100.0%	100.0%
Total Environment & Natural Resources	\$ 26.5	\$ 23.7	\$ 288.8	\$ 275.7	\$ 289.2	\$ 278.1	99.9%	99.1%
Health and Human Services								
Aging	\$ 5.4	\$ 8.9	\$ 43.7	\$ 42.7	\$ 44.3	\$ 44.6	98.6%	95.7%

Child Development	33.7	19.4	228.7	226.6	228.7	228.4	100.0%	99.2%
DHHS-Administration	10.6	12.8	126.8	124.2	139.2	125.6	91.1%	98.9%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	27.6	26.8	143.1	152.3	156.9	155.1	91.2%	98.2%
Health Services Regulations	6.2	7.0	20.4	19.0	20.4	19.6	100.0%	96.9%
Medical Assistance	680.8	498.6	3,928.7	3,804.8	4,129.6	3,920.8	95.1%	97.0%
Mental Health/DD/SAS	45.6	21.5	744.0	739.1	756.7	749.2	98.3%	98.7%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	-	0.8	7.2	7.4	8.8	8.6	81.8%	86.0%
Social Services	48.8	19.8	167.7	178.9	195.0	194.5	86.0%	92.0%
Vocational Rehabilitation	2.0	6.6	32.1	37.1	40.3	39.7	79.7%	93.5%
Total Health and Human Services	\$ 860.7	\$ 622.2	\$ 5,442.4	\$ 5,332.1	\$ 5,719.9	\$ 5,486.1	95.1%	97.2%
Public Safety, Correction, and Regulation								
Insurance	\$ 4.2	\$ 3.4	\$ 41.7	\$ 41.2	\$ 43.6	\$ 42.2	95.6%	97.6%
Insurance-GF	0.9	8.1	9.6	9.2	9.6	9.5	100.0%	96.8%
Judicial	56.8	56.6	604.1	703.9	604.1	578.4	100.0%	121.7%
Judicial-Indigent Defense	19.7	11.1	127.8	-	127.8	125.5	100.0%	0.0%
Justice	1.2	4.7	51.5	52.0	51.5	52.0	100.0%	100.0%
Labor	1.9	1.9	18.3	18.0	19.3	18.7	94.8%	96.3%
Public Safety	111.1	232.1	1,580.2	2,199.0	1,580.2	2,199.0	100.0%	100.0%
Total Public Safety, Correction, and Regulation	\$ 195.8	\$ 317.9	\$ 2,433.2	\$ 3,023.3	\$ 2,436.1	\$ 3,025.3	99.9%	99.9%
Rounding [*]	\$ (0.2)	\$ 0.4	\$ (0.2)	\$ (0.1)	\$ -	\$ -	N/A	N/A
Total Current Operations	\$ 2,829.0	\$ 2,459.1	\$ 23,268.4	\$ 23,354.7	\$ 23,764.9	\$ 23,689.3	97.9%	98.6%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ 295.8	\$ 231.1	\$ 694.2	\$ 705.8	\$ 721.0	\$ 715.9	96.3%	98.6%
Debt Service-Federal	-	-	1.6	1.5	1.6	1.6	100.0%	93.8%
Total Debt Service	\$ 295.8	\$ 231.1	\$ 695.8	\$ 707.3	\$ 722.6	\$ 717.5	96.3%	98.6%
Total Appropriation Expenditures	\$ 3,124.8	\$ 2,690.2	\$ 23,964.2	\$ 24,062.0	\$ 24,487.5	\$ 24,406.8	97.9%	98.6%

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.



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 June 30, 2021

Expressed in Thousands

	Receipts		Disbursements	
	June	Year-To-Date	June	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 10,460	\$ 93,789	\$ 28,248	\$ 220,740
Total Agriculture	\$ 10,460	\$ 93,789	\$ 28,248	\$ 220,740
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ 11,487	\$ 13,543	\$ 307,245	\$ 707,737
Debt Service-Federal	-	-	-	1,616
Total Debt Service	\$ 11,487	\$ 13,543	\$ 307,245	\$ 709,353
Economic Development				
Commerce	\$ 3,681	\$ 87,765	\$ 5,913	\$ 98,840
Commerce-Economic Development	0	310	25	150,486
Commerce-State Aid	-	-	1,413	16,156
Total Economic Development	\$ 3,681	\$ 88,075	\$ 7,351	\$ 265,482
Education				
Community Colleges	\$ 97,176	\$ 778,961	\$ 271,841	\$ 1,974,032
Public Instruction	442,139	2,920,676	1,273,699	12,759,812
UNC System	155,264	3,300,650	813,704	6,443,042
Total Education	\$ 694,579	\$ 7,000,287	\$ 2,359,244	\$ 21,176,886
Environment & Natural Resources				
Environmental Quality	\$ 14,486	\$ 98,871	\$ 20,512	\$ 197,060
Natural and Cultural Resources	11,460	60,433	31,757	240,825
Roanoke Island Commission	-	-	-	590
Wildlife Resources	8,938	80,464	9,166	90,062
Total Environment & Natural Resources	\$ 34,884	\$ 239,768	\$ 61,435	\$ 528,537
General Government				
Administration	\$ 942	\$ 17,583	\$ 14,833	\$ 82,763
Board of Elections	-	3,195	2,344	10,800
General Assembly	1,852	3,738	7,135	76,365
Governor's Office	145	1,159	777	6,561
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	30,660
Information Technology	78	8,978	10,948	63,640
Lieutenant Governor	-	-	84	859

Military and Veterans Affairs	5,447	69,582	7,162	79,122
Office of Administrative Hearings	84	1,105	615	7,309
Office of State Budget	24	306	929	8,873
Office of the State Controller	304	2,399	3,819	25,915
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	30,417	-	30,417
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Assembly	24	24	-	17,603
Reserve - General Fund Reverting Funds	23	23	-	-
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	-	16,176	-	-
Reserve - Salary Adjustment	-	6	-	16,182
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	7,313	73,006	22,946	160,959
SCIF	-	-	-	170,000
Secretary of State	45	1,068	1,623	15,694
State Auditor	876	7,572	3,032	21,337
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,880	40,727	4,495	44,740
State Treasurer-Retirement	-	1,200	100	31,734
Total General Government	\$ 21,037	\$ 278,264	\$ 80,842	\$ 901,533
Health and Human Services				
Aging	\$ 10,409	\$ 87,503	\$ 15,853	\$ 131,232
Child Development	72,865	806,534	106,548	1,035,193
DHHS-Administration	185,801	487,417	196,352	614,213
Education Services - Inactive	-	-	-	-
Health Services	64,615	651,065	92,259	794,145

Health Services Regulations	5,518	52,663	11,737	73,078
Medical Assistance	2,233,322	15,838,618	2,914,131	19,767,310
Mental Health/DD/SAS	99,809	1,043,850	145,437	1,787,815
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	3,426	32,624	3,438	39,780
Social Services	140,339	1,185,733	189,163	1,353,404
Vocational Rehabilitation	7,569	93,811	9,518	125,927
Total Health and Human Services	\$ 2,823,673	\$ 20,279,818	\$ 3,684,436	\$ 25,722,097
Public Safety, Correction, and Regulation				
Insurance	\$ 1,611	\$ 13,714	\$ 5,764	\$ 55,432
Insurance-GF	876	16,406	1,804	26,049
Judicial	554	26,013	57,321	630,084
Judicial-Indigent Defense	958	11,850	20,662	139,631
Justice	7,322	49,622	8,540	101,099
Labor	1,895	16,794	3,823	35,045
Public Safety	150,285	1,059,036	261,343	2,639,255
Total Public Safety, Correction, and Regulation	\$ 163,501	\$ 1,193,435	\$ 359,257	\$ 3,626,595
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 177,606	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	7,140	41,158	-	-
License & Fees-Nontax	2,622	67,450	955	8,592
Judicial Fees	16,583	178,646	-	36
Master Settlement Agreement	-	167,234	-	17,500
ABC Board	-	-	-	-
Banking & Investment Fees	539	3,906	-	-
Board of Elections	8	67	60	60
CI Appropriation	-	-	-	-
DHHS	838	3,888	-	-
DPS - ABC Board	390	5,989	398	1,535
DWI Restoration Fees	-	-	-	-
DWI Service Fees	293	3,316	-	-
Deed Mortgage Registration Fee	772	9,229	618	7,383
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	347	4,564	751	4,564
Gas & Oil Inspection	234	1,158	-	-
Intra State Transfer	2,404	15,488	-	-
Miscellaneous	-	365	-	-
Parole Supervision Fees	87	961	-	-
Probation Supervision Fees	757	8,965	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	4,525	16,676	-	-
Sales Tax Refund	301	2,201	-	-
Secretary of State-Nontax	7,070	160,324	101	1,011
Treasurer Investments	3,542	24,015	-	737
Total Non-Tax Revenue	\$ 48,452	\$ 893,206	\$ 2,883	\$ 41,418

Tax Revenues				
Beverage	\$ 47,024	\$ 532,394	\$ 10	\$ 39,803
Corporate Income	332,999	1,695,085	4,216	183,629
Estate	-	6,925	-	6,893
Franchise	11,767	903,370	1,656	33,544
Freight Car Lines	-	213	-	-
Gift	-	3	-	-
Individual Income	1,514,942	17,377,154	78,458	1,554,593
Insurance	199,810	735,091	27,607	42,443
Mill Machinery	32	1,191	10	98
Miscellaneous	84	84	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	4,015	41,942	110	697
Real Estate Conveyance Excise	10,900	113,616	-	-
Sales and Use	1,022,428	14,908,031	689,436	5,884,440
Scrap Tire Disposal	1,868	22,214	4,233	15,718
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	4	23,146	4,998	20,255
Tobacco	25,306	307,736	3,646	42,562
White Goods Disposal	710	8,133	1,091	4,504
Total Tax Revenues	\$ 3,171,889	\$ 36,676,328	\$ 815,471	\$ 7,829,179
Total Reverting	\$ 6,983,643	\$ 66,756,513	\$ 7,706,412	\$ 61,021,820
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	66,756,513			
Year-To-Date Disbursements	61,021,820			
Reservations				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Hurricane Florence Disaster Recovery Reserve	-			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Medicaid Contingency Reserve	-			
Medicaid Transformation Reserve	-			
NC GREAT Reserve	(15,000)			
Repairs and Renovations Reserve	-			
Savings Reserve	(877,718)			
State Emergency Response/Disaster Reserve	-			
Unfunded Liability Solvency Reserve	-			
Ending Unreserved Cash	\$ 6,313,055			



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 June 30, 2021

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		June	Year-To-Date	June	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 71,014	\$ 1,445	\$ 65,537	\$ 3,264	\$ 87,249	\$ 49,302
Total Agriculture	\$ 71,014	\$ 1,445	\$ 65,537	\$ 3,264	\$ 87,249	\$ 49,302
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	278,411	480,341	278,411	480,341	-
Total Debt Service	\$ -	\$ 278,411	\$ 480,341	\$ 278,411	\$ 480,341	\$ -
Economic Development						
Commerce-CDBG	\$ 12,532	\$ 2	\$ 640	\$ -	\$ -	\$ 13,172
Commerce-Div of Employ Sec	24,062	17,111	411,742	41,409	399,939	35,865
Commerce-Floyd Relief	-	-	10	10	10	-
Commerce-IT Projects	1,167	1,525	1,713	49	563	2,317
Commerce-Special Revenue	221,125	17,197	544,221	22,591	488,595	276,751
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 258,963	\$ 35,835	\$ 958,326	\$ 64,059	\$ 889,107	\$ 328,182
Education						
Community Colleges-IT Projects	\$ 19,076	\$ 91	\$ 9,141	\$ 236	\$ 3,933	\$ 24,284
Community Colleges-Special Rev	33,386	11,448	80,764	9,574	103,010	11,140
Community Colleges-Trust	1,949	388	17,517	1,414	17,086	2,380
Public Instruction-IT Projects	4,774	-	19,603	205	6,130	18,247
Public Instruction-Internal Service	117,339	6,674	140,344	4,408	131,783	125,900
Public Instruction-Local Payroll	1,404	5,115	56,132	4,779	56,048	1,488
Public Instruction-Pub Sch Bldg Fund	337,592	2,053	209,511	26,930	165,228	381,875
Public Instruction-School Technology	16,108	11	476	816	5,625	10,959
Public Instruction-Special Revenue	203,923	2,017	120,022	8,842	288,347	35,598
Public Instruction-Trust	15,897	5,169	43,164	3,484	49,068	9,993
Total Education	\$ 751,448	\$ 32,966	\$ 696,674	\$ 60,688	\$ 826,258	\$ 621,864
Environment & Natural Resources						
Aquariums	\$ 1,331	\$ 1,500	\$ 3,503	\$ -	\$ 2,612	\$ 2,222
C W M T F	44,396	459	18,832	1,602	17,155	46,073
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	12,805	1,174	15,725	801	8,730	19,800
Environmental Quality-Disaster	12,072	16	5,746	201	8,721	9,097

Land & Water Conservation Fund	999	372	4,311	525	4,429	881
Natural & Cultural Res-LWS	1,124	-	97	-	32	1,189
Natural and Cultural Res-Int Bearing	49	-	36	5	40	45
Natural and Cultural Resources	4,014	19	52,088	4,402	48,560	7,542
Parks & Recreation Trust Fund	14,595	646	18,564	1,112	18,485	14,674
Wildlife	12,706	9,014	71,916	7,943	66,339	18,283
Total Environment & Natural Resources	\$ 104,852	\$ 13,200	\$ 190,818	\$ 16,591	\$ 175,103	\$ 120,567
General Government						
Administration	\$ 65,302	\$ 12,645	\$ 120,126	\$ 5,608	\$ 95,461	\$ 89,967
Board of Elections	31,334	418	15,691	6,911	38,039	8,986
DMVA-Special Revenue	396	-	-	-	396	-
General Assembly	14,240	145	3,680	1,800	4,099	13,821
Governor's Office	226,986	27,818	985,007	22,842	1,051,074	160,919
Governor's Office-Disaster Relief	-	2,523	17,333	2,523	17,333	-
Information Technology	40,319	4,650	66,350	46,596	88,936	17,733
NC Infrastructure Finance Corp	-	28,834	227,397	28,834	227,397	-
OSBM-ARP Homeowners Assistance Fund	-	2	27,336	27,334	27,334	2
OSBM-ARP State & Local Fiscal Recovery Fund	-	-	-	-	-	-
OSBM-Covid 19 Recovery Act	1,303,501	39,015	1,737,016	59,500	2,976,096	64,421
OSBM-Earthquake Disaster Recovery	-	1	8,680	619	4,223	4,457
OSBM-Emergency Rental Assistance	-	97	742,961	-	97,511	645,450
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	13,476	3	6,683	-	-	20,159
OSBM-SCIF	15,000	-	185,000	5,895	96,198	103,802
Office of Administrative Hearings	1,819	-	318	13	114	2,023
Payroll Imprest Fund	-	1,290,912	11,927,973	1,290,912	11,927,973	-
Revenue-E 911 Fee	3,223	1,343	15,965	1,396	16,573	2,615
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	37,758	5,354	47,236	4,680	57,649	27,345
Revenue-Tax Distribution	-	531,686	5,332,285	532,038	5,323,440	8,845
Revenue-Tax Transfer Fees	5,351	254	3,454	554	2,873	5,932
State Controller	35,392	2,845	49,151	2,025	48,735	35,808
State Treasurer	7,055	411	8,584	851	7,735	7,904
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,191	6,855	74,833	7,372	76,329	3,695
Total General Government	\$ 1,807,419	\$ 1,955,811	\$ 21,603,059	\$ 2,048,303	\$ 22,185,518	\$ 1,224,960
Health and Human Services						
Aging	\$ -	\$ -	\$ 74	\$ -	\$ 74	\$ -
DHHS-Administration	166,930	28,823	408,833	15,914	530,912	44,851
Health Services	5,872	6,294	152,202	11,911	149,771	8,303
Health Services Regulations	37,051	1,815	4,702	2,166	4,614	37,139
Medical Assistance	22,588	11,058	151,447	10,378	143,118	30,917

Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	11,741	1,138	36,977	680	45,187	3,531
Total Health and Human Services	\$ 244,182	\$ 49,128	\$ 754,235	\$ 41,049	\$ 873,676	\$ 124,741
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 4	\$ 25,898	\$ 12	\$ 21,072	\$ 5,045
Public Safety	166,394	51,600	1,102,413	149,167	1,073,651	195,156
Total Public Safety, Correction, and Regulation	\$ 166,613	\$ 51,604	\$ 1,128,311	\$ 149,179	\$ 1,094,723	\$ 200,201
Total Non-reverting	\$ 3,404,491	\$ 2,418,400	\$ 25,877,301	\$ 2,661,544	\$ 26,611,975	\$ 2,669,817

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.

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.

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.

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.

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.

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.

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.

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%).