



State of North Carolina
Office of the State Controller

General Fund

Monthly Financial Report



State of North Carolina Office of the State Controller

**LINDA COMBS
STATE CONTROLLER**

June 1, 2021

Enclosed is the General Fund Monthly Financial Report for the period ended April 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 in a pink dress holding a scale, with a plow and sheaf of wheat below her. The text 'OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA' is written around the top inner edge. The date 'MAY 20, 1775' is at the top, and 'APRIL 12, 1776' is at the bottom. The motto 'ESSE QUAM VIDERI' is written across the bottom, flanked by two stars. Below the motto, the words 'Integrity • Accountability' are written in a larger font.

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.



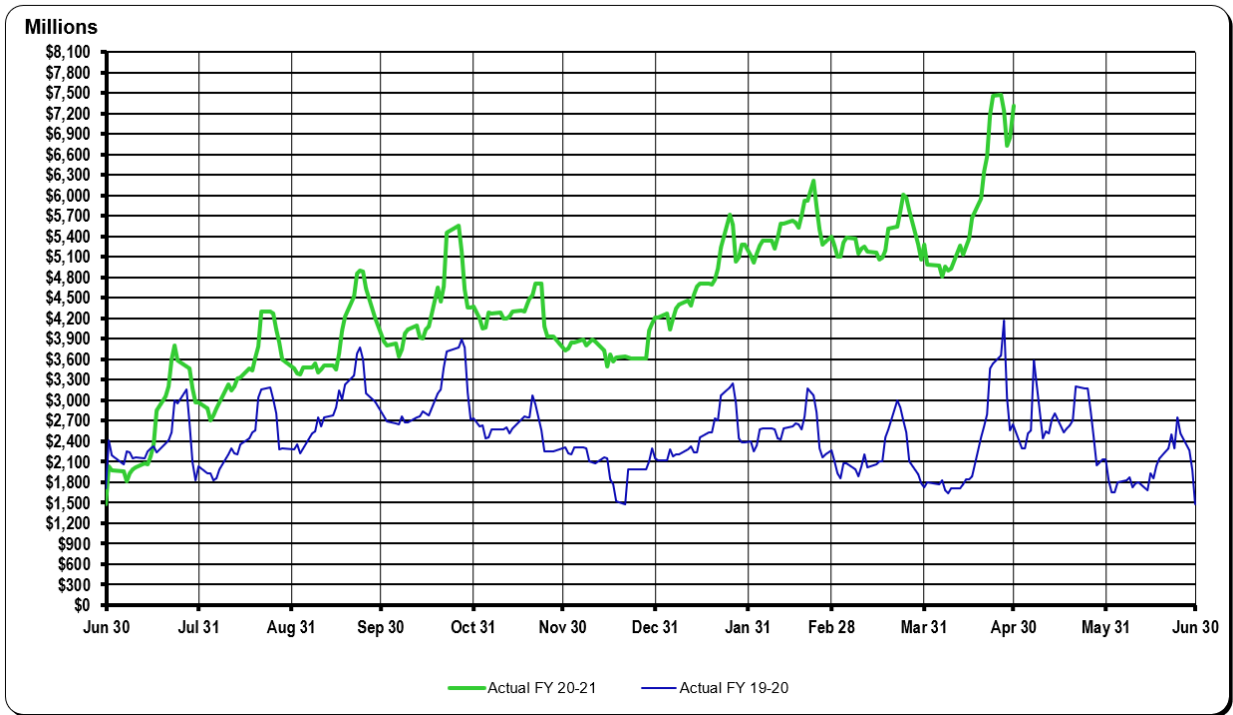
North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

April 30, 2021

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 12,199.6	Beverage Tax	\$ 39.5
		Sales & Use Tax	285.4
		Scrap Tire Disposal Tax	4.2
		Solid Waste Disposal Tax	5.1
		White Goods Tax	1.0
		Total Liabilities	\$ 335.2
		Fund Balance	
		Reserved:	
		Carry Forward Reserve	\$ 150.0
		Coronavirus Relief Reserve	0.0
		Earthquake Disaster Recovery Reserve	15.3
		Hurricane Florence Disaster Recovery Reserve	95.1
		Local Govt Coronavirus Relief Reserve	0.0
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Reserve	290.7
		NC GREAT Reserve	0.0
		Repairs and Renovations Reserve	0.0
		Savings Reserve	1,104.3
		State Emergency Response/Disaster Reserve	65.8
		Non-Reverting Departmental Funds	2,781.4
		Total Reserved	\$ 4,553.0
		Unreserved:	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(15.0)
		Transfer to Non-reserved Funds	0.00
		Excess of Receipts over (under) Disbursements	5,855.3
		Total Unreserved	\$ 7,311.4
		Total Fund Balance	\$ 11,864.4
Total Assets	\$ 12,199.6	Total Liabilities and Fund Balance	\$ 12,199.6

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 April 30, 2021 and April 30, 2020

Expressed in Millions

Fund Balance	FY 2021	FY 2020	Change	% Change
Reserved:				
Carry Forward Reserve	\$ 150.0	\$ 162.7	\$ (12.7)	-7.8%
Coronavirus Relief Reserve	0.0	3,585.4	(3,585.4)	-100.0%
Earthquake Disaster Recovery Reserve	15.3	0.0	15.3	0.0%
Hurricane Florence Disaster Recovery Reserve	95.1	149.0	(53.9)	-36.2%
Local Govt Coronavirus Relief Reserve	0.0	0.0	0.0	0.0%
Medicaid Contingency Reserve	50.4	186.4	(136.0)	-73.0%
Medicaid Transformation Reserve	290.7	425.3	(134.6)	-31.6%
NC GREAT Reserve	0.0	0.0	0.0	0.0%
Repairs and Renovations Reserve	0.0	11.6	(11.6)	-100.0%
Savings Reserve	1,104.3	1,169.3	(65.0)	-5.6%
State Emergency Response/Disaster Reserve	65.8	65.7	0.1	0.2%
Non-Reverting Departmental Funds	2,781.4	1,644.7	1,136.6	69.1%
Total Reserved	\$ 4,553.0	\$ 7,400.1	\$ (2,847.1)	-38.5%
Unreserved:				
Fund Balance - July 01	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	-13.9%
Transfers to Reserves	(15.0)	(51.6)	36.6	-70.9%
Transfer from Reserves	0.0	(64.0)	64.0	-100.0%
Transfer to Non-reserved Funds	0.0	0.0	0.0	0.0%
Excess of Revenues Over (Under) Appropriation Expenditures	5,855.3	1,056.7	4,798.6	454.1%
Total Unreserved	\$ 7,311.4	\$ 2,650.4	\$ 4,661.0	175.9%
Total Fund Balance	\$ 11,864.4	\$ 10,050.5	\$ 1,813.9	18.0%



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

Expressed in Millions

							Percent of Budget Realized/ Expended YTD	
	April		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	\$ 5,283.2	\$ 1,787.8	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3		
Transfer to Reserves	0.0	0.0	0.0	0.0	0.0	0.0		
Transfer to Non-reserved Funds	0.0	0.0	0.0	0.0	0.0	0.0		
Transfer from Reserved Fund Balance	0.0	0.0	0.0	(79.0)	0.0	0.0		
Total	\$ 5,283.2	\$ 1,787.8	\$ 1,471.1	\$ 1,630.3	\$ 1,471.1	\$ 1,709.3		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ 177.6	\$ 145.2	\$ 177.6	\$ 165.3	100.0%	87.8%
Highway Fund Transfer In	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Insurance-Nontax	1.5	0.9	79.3	79.7	83.1	87.8	95.4%	90.8%
Judicial Fees	18.6	9.0	145.1	182.3	150.6	228.8	96.3%	79.7%
Master Settlement Agreement	149.7	131.7	149.7	131.7	129.5	136.2	115.6%	96.7%
Other	39.4	37.5	191.9	179.3	207.2	204.1	92.6%	87.8%
Treasurer Investments	2.0	6.2	19.1	127.0	24.3	167.2	78.7%	76.0%
Total Non-Tax Revenue	\$ 211.2	\$ 185.3	\$ 762.7	\$ 845.2	\$ 772.3	\$ 989.4	98.8%	85.4%
Tax Revenues								
Beverage	\$ 33.7	\$ 20.8	\$ 399.0	\$ 336.1	\$ 498.2	\$ 411.5	80.1%	81.7%
Corporate Income	464.3	178.2	1,131.5	519.1	1,037.2	735.6	109.1%	70.6%
Estate	(0.0)	0.0	0.0	1.2	0.0	0.0	0.0%	0.0%
Franchise	280.3	125.1	817.5	561.4	808.2	745.7	101.2%	75.3%
Freight Car Lines	0.0	0.2	0.0	0.2	0.0	0.0	0.0%	0.0%
Gift	0.0	0.0	0.0	0.1	0.0	0.0	0.0%	0.0%
Individual Income	1,994.1	1,302.8	12,488.5	10,436.9	14,821.6	13,030.1	84.3%	80.1%
Insurance	204.7	170.4	506.8	466.2	640.0	565.3	79.2%	82.5%
Mill Machinery	0.2	(0.1)	1.1	0.3	0.9	0.0	117.5%	0.0%
Other	0.0	0.3	0.0	0.1	0.4	0.3	0.0%	33.3%
Piped Natural Gas	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Privilege License	8.0	2.6	36.8	27.4	37.1	35.6	99.2%	77.0%
Real Estate Conveyance Excise	9.8	5.2	91.5	74.0	95.3	85.1	96.0%	87.0%
Sales and Use	1,068.5	668.3	7,874.6	6,656.2	8,623.7	8,203.3	91.3%	81.1%
Scrap Tire Disposal	(2.1)	(3.1)	6.9	5.2	6.0	6.2	114.4%	83.9%
Soft Drinks Tax - Inactive	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%

Solid Waste	(0.7)	(4.0)	6.6	3.4	2.9	2.8	229.1%	121.4%
Tobacco	23.3	16.3	219.4	203.8	255.7	256.2	85.8%	79.5%
White Goods Disposal	(0.2)	(0.6)	3.4	2.8	3.1	2.7	109.3%	103.7%
Total Tax Revenues	\$ 4,083.9	\$ 2,482.4	\$ 23,583.6	\$ 19,294.4	\$ 26,830.3	\$ 24,080.4	87.9%	80.1%
Total Revenues	\$ 4,295.1	\$ 2,667.7	\$ 24,346.3	\$ 20,139.6	\$ 27,602.6	\$ 25,069.8	88.2%	80.3%
Total Availability	\$ 9,578.3	\$ 4,455.5	\$ 25,817.4	\$ 21,769.9	\$ 29,073.7	\$ 26,779.1	88.8%	81.3%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,266.9	1,767.2	18,350.2	18,932.5	23,764.9	23,689.3	74.9%	79.9%
Debt Service	0.0	37.9	140.8	150.4	722.6	717.5	0.6%	21.0%
Total Appropriation Expenditures	\$ 2,266.9	\$ 1,805.1	\$ 18,491.0	\$ 19,082.9	\$ 24,487.5	\$ 24,406.8	75.5%	78.2%
Unreserved Fund Balance – Before Statutory Reservations	\$ 7,311.4	\$ 2,650.4	\$ 7,326.4	\$ 2,687.0	\$ 4,586.2	\$ 2,372.3		
Reserved								
Carry Forward Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Coronavirus Relief Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Earthquake Disaster Recovery Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Hurricane Florence Disaster Recovery Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Local Govt Coronavirus Relief Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Medicaid Contingency Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Medicaid Transformation Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
NC GREAT Reserve	0.0	0.0	(15.0)	0.0	0.0	0.0	-	-
Repairs and Renovations Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Savings Reserve	0.0	0.0	0.0	(36.6)	0.0	0.0	-	-
State Emergency Response/Disaster Reserve	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Unreserved Fund Balance	\$ 7,311.4	\$ 2,650.4	\$ 7,311.4	\$ 2,650.4	\$ 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 April 30, 2021 and April 30, 2020

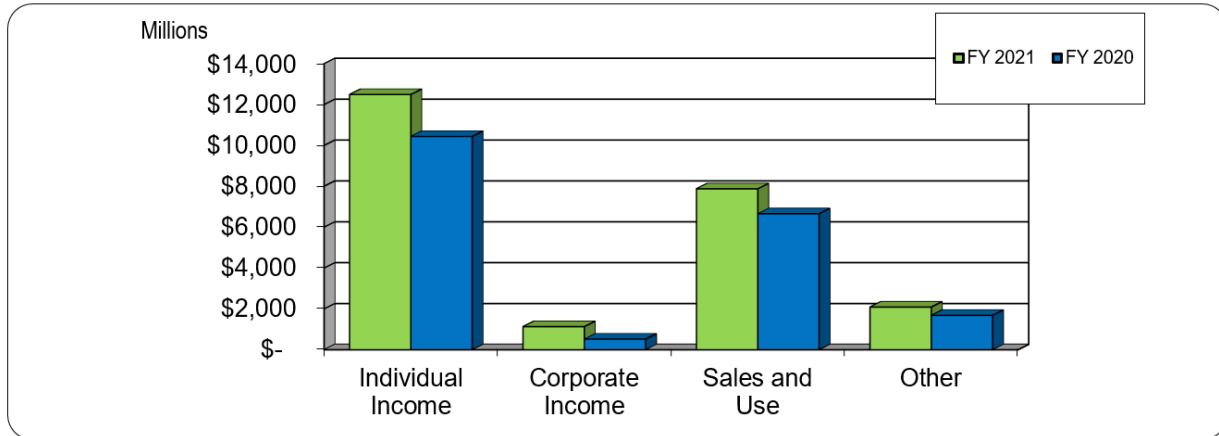
Expressed in Millions

	April				Year-To-Date Through April			
	FY 2021	FY 2020	Change	Percent of Change	FY 2021	FY 2020	Change	Percent of Change
Tax Revenues								
Beverage	\$ 33.7	\$ 20.8	\$ 12.8	61.7%	\$ 399.0	\$ 336.1	\$ 62.8	18.7%
Corporate Income	464.3	178.2	286.1	160.5%	1,131.5	519.1	612.4	118.0%
Estate	(0.0)	0.0	(0.0)	0.0%	0.0	1.2	(1.1)	(97.2%)
Franchise	280.3	125.1	155.2	124.1%	817.5	561.4	256.1	45.6%
Freight Car Lines	0.0	0.2	(0.2)	(99.9%)	0.0	0.2	(0.2)	(99.3%)
Gift	0.0	0.0	0.0	0.0%	0.0	0.1	(0.1)	(96.7%)
Individual Income	1,994.1	1,302.8	691.3	53.1%	12,488.5	10,436.9	2,051.6	19.7%
Insurance	204.7	170.4	34.3	20.2%	506.8	466.2	40.6	8.7%
Mill Machinery	0.2	(0.1)	0.3	(258.7%)	1.1	0.3	0.7	217.0%
Other	0.0	0.3	(0.3)	(100.0%)	0.0	0.0	(0.0)	(100.0%)
Piped Natural Gas	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%
Privilege License	8.0	2.6	5.4	209.6%	36.8	27.4	9.4	34.1%
Real Estate Conveyance Excise	9.8	5.2	4.6	87.6%	91.5	74.0	17.5	23.6%
Sales and Use	1,068.5	668.3	400.2	59.9%	7,874.6	6,656.2	1,218.4	18.3%
Scrap Tire Disposal	(2.1)	(3.1)	1.0	(31.3%)	6.9	5.2	1.7	32.6%
Soft Drinks Tax - Inactive	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%
Solid Waste	(0.7)	(4.0)	3.3	(83.5%)	6.6	3.4	3.2	93.2%
Tobacco	23.3	16.3	7.0	42.8%	219.4	203.8	15.6	7.6%
White Goods Disposal	(0.2)	(0.6)	0.4	(63.6%)	3.4	2.8	0.5	18.9%
Total Tax Revenues	\$ 4,083.9	\$ 2,482.4	\$ 1,601.5	64.5%	\$ 23,583.6	\$ 19,294.4	\$ 4,289.2	22.2%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	0.0%	\$ 177.6	\$ 145.2	\$ 32.4	22.3%
Highway Fund Transfer In	0.0	0.0	0.0	0.0%	0.0	0.0	0.0	0.0%
Insurance-Nontax	1.5	0.9	0.6	71.9%	79.3	79.7	(0.4)	(0.5%)
Judicial Fees	18.6	9.0	9.6	107.3%	145.1	182.3	(37.2)	(20.4%)
Master Settlement Agreement	149.7	131.7	18.0	13.7%	149.7	131.7	18.0	13.7%
Other	39.4	37.5	1.9	5.1%	191.9	179.3	12.6	7.0%
Treasurer Investments	2.0	6.2	(4.2)	(67.5%)	19.1	127.0	(107.9)	(85.0%)
Total Non-Tax Revenue	\$ 211.2	\$ 185.3	\$ 25.9	14.0%	\$ 762.7	\$ 845.2	\$ (82.5)	(9.8%)
Total Tax and Non-Tax Revenue	\$ 4,295.1	\$ 2,667.7	\$ 1,627.4	61.0%	\$ 24,346.3	\$ 20,139.6	\$ 4,206.7	20.9%

GENERAL FUND – REVERTING

ACTUAL TAX REVENUES

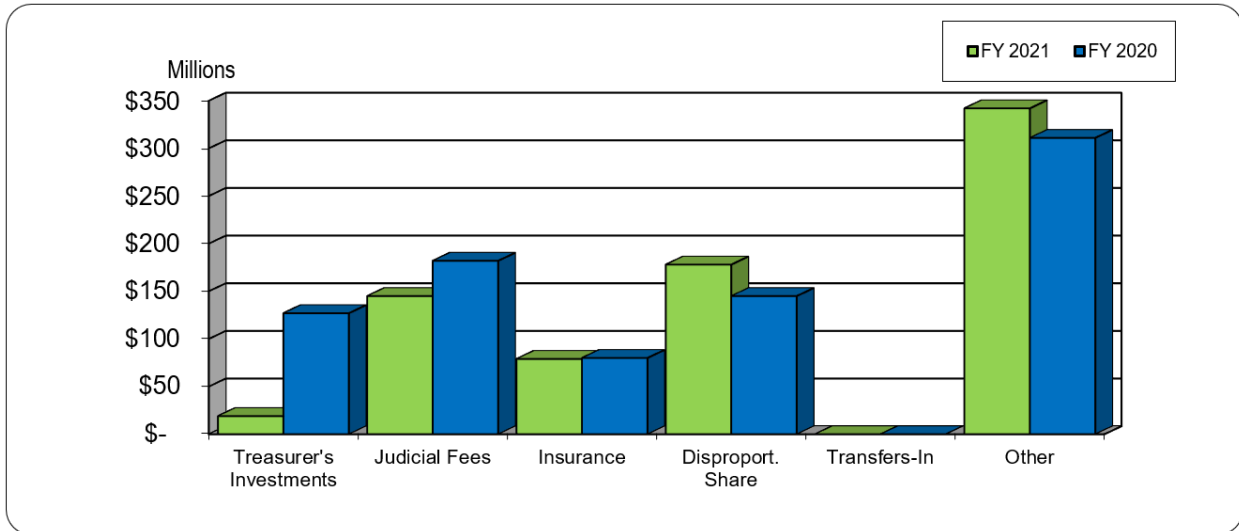
FISCAL YEAR-TO-DATE APRIL 30, 2021 AND APRIL 30, 2020



GENERAL FUND – REVERTING

ACTUAL NON-TAX REVENUES

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





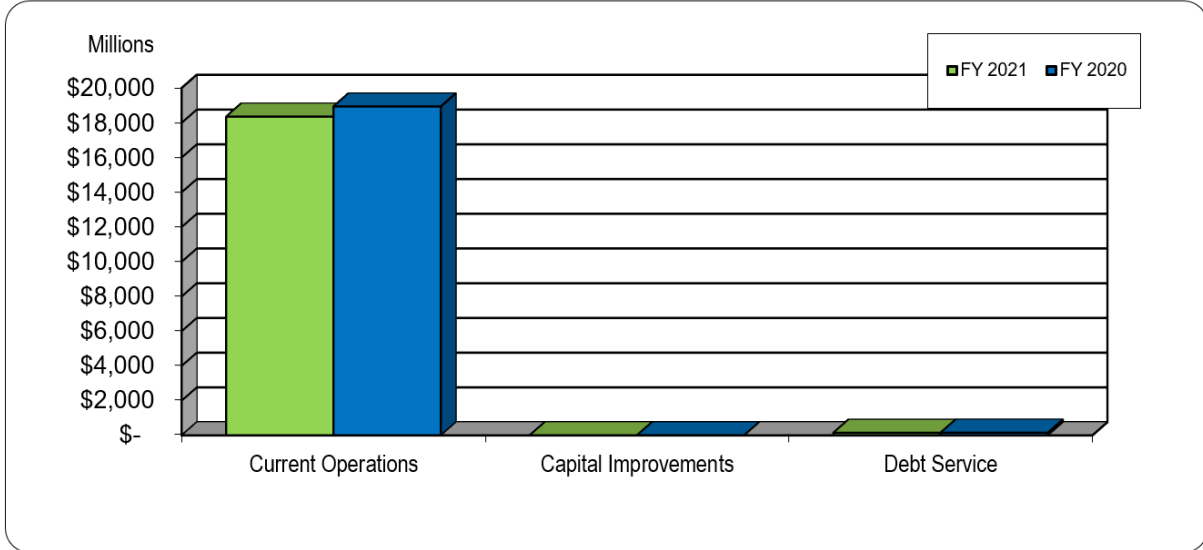
North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures

Fiscal Year-to-Date April 30, 2021 and April 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	\$ 96.2	\$ 102.0	\$ (5.9)	-5.7%	0.5%	0.5%
Economic Development	171.9	160.3	11.7	7.3%	0.9%	0.8%
Education	11,180.4	11,182.1	(1.7)	0.0%	60.5%	58.6%
Environment & Natural Resources	242.9	222.8	20.0	9.0%	1.3%	1.2%
General Government	355.6	328.1	27.5	8.4%	1.9%	1.7%
Health and Human Services	4,133.2	4,450.4	(317.2)	-7.1%	22.4%	23.3%
Operating Reserves/Rounding	178.6	28.5	150.1	526.7%	1.0%	0.1%
Public Safety, Correction, and Regulation	1,991.4	2,458.3	(466.9)	-19.0%	10.8%	12.9%
Total Current Operations	\$ 18,350.2	\$ 18,932.5	\$ (582.3)	-3.1%	99.2%	99.2%
Debt Service						
Debt Service	\$ 140.8	\$ 150.4	\$ (9.6)	-6.4%	0.8%	0.8%
Total Debt Service	\$ 140.8	\$ 150.4	\$ (9.6)	-6.4%	0.8%	0.8%
Total Appropriation Expenditures	\$ 18,491.0	\$ 19,082.9	\$ (591.9)	-3.1%	100.0%	100.0%

GENERAL FUND-REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE APRIL 30, 2021 AND APRIL 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 April 30, 2021 and April 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	
	April		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	\$ 6.9	\$ 7.5	\$ 46.7	\$ 49.1	\$ 65.7	\$ 64.2	71.1%	76.5%
Board of Elections	0.7	0.6	4.6	5.2	7.4	8.5	62.1%	60.7%
General Assembly	6.6	5.1	60.6	61.1	74.1	71.9	81.7%	85.0%
Governor's Office	0.5	0.5	4.2	4.1	5.5	5.4	76.6%	75.4%
Governor-Special Projects	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Housing Finance Authority	7.7	0.9	30.7	8.9	30.7	10.7	99.9%	83.0%
Information Technology	5.0	2.8	37.9	39.1	54.4	54.1	69.6%	72.2%
Lieutenant Governor	0.1	0.1	0.7	0.6	0.9	0.9	78.1%	67.4%
Military and Veterans Affairs	2.0	0.5	8.3	7.7	9.6	9.4	86.9%	82.4%
Office of Administrative Hearings	0.5	0.5	5.2	5.0	6.5	6.3	80.4%	79.4%
Office of State Budget	0.6	0.9	6.8	7.0	8.7	8.5	77.9%	81.9%
Office of State Budget and Management - Special	0.0	0.0	0.0	0.0	17.6	0.0	0.0%	0.0%
Office of the State Controller	1.6	1.7	18.2	18.4	25.7	25.1	70.9%	73.2%
Revenue	11.6	6.6	76.3	71.1	92.0	89.2	82.9%	79.7%
Secretary of State	1.3	1.0	11.8	11.8	14.6	14.2	81.1%	83.2%
State Auditor	1.2	1.8	10.2	10.1	14.9	14.3	68.5%	70.7%
State Planning - Inactive	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
State Treasurer-Administration	0.3	0.3	3.2	3.0	5.0	4.9	63.2%	61.2%
State Treasurer-Retirement	7.5	2.6	30.2	25.9	32.0	31.7	94.5%	81.7%
Sub-Total	\$ 54.1	\$ 33.4	\$ 355.6	\$ 328.1	\$ 465.3	\$ 419.3	76.4%	78.2%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Reserve - Compensation Increase	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Contingency/Emergency	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Data Processing	0.0	0.0	0.0	15.0	0.0	15.0	0.0%	0.0%
Reserve - ERP	0.0	0.0	0.0	(34.6)	0.0	0.0	0.0%	0.0%
Reserve - Eugenic Sterilization Compensation	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Film & Entertainment	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%

Reserve - Future Benefit Needs	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - General Assembly	0.0	0.0	8.6	17.2	0.0	17.2	0.0%	0.0%
Reserve - General Fund Reverting Funds	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Golden LEAF	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - IT Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - JDIG	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Minimum of Market Adj	0.0	0.0	0.0	0.4	2.6	2.4	0.0%	17.7%
Reserve - NC GEAR	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - NCGA Litigation	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - One NC Fund	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Pay Plan	0.0	0.0	0.0	0.0	(1.9)	0.0	0.0%	0.0%
Reserve - Pending Legislation	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Public Schools ADM	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Retirement Rate Adj	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Review of Compensation Plan	0.0	0.0	(16.2)	0.0	0.0	(3.9)	0.0%	0.0%
Reserve - Salary Adjustment	0.0	0.0	16.2	0.0	0.0	9.5	0.0%	0.0%
Reserve - Severance	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - St Emp Comprehensive	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - State Emergency Resp & Disaster	0.0	0.0	0.0	5.0	0.0	5.0	0.0%	100.0%
Reserve - Transfer to DOT	0.0	0.0	0.0	25.6	0.0	36.0	0.0%	71.0%
Reserve - UI Insurance Reserve	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - UNC Enrollment Growth	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Workers' Compensation	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Automated Fraud Detection Development	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Continuation/Justification	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Controller Fraud Detection	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Eliminated Positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Global Trans Park Loan Repayment	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Management Flexibility	0.0	0.0	0.0	0.0	(699.4)	0.0	0.0%	0.0%
Reserve - Medicaid Risk	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - NC Promise Tuition Plan	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Retirees Premium	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Statewide Compensation Study	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Reserve - Voter Information Verification Act	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
SCIF	45.0	0.0	170.0	0.0	170.0	0.0	100.0%	0.0%
Sub-Total	\$ 45.0	\$ -	\$ 178.6	\$ 28.6	\$ (528.7)	\$ 81.2	(33.8%)	35.2%
Total General Government	\$ 99.1	\$ 33.4	\$ 534.2	\$ 356.7	\$ (63.4)	\$ 500.5	(842.6%)	71.3%
Education								
Community Colleges	\$ 129.2	\$ 125.3	\$ 895.3	\$ 927.4	\$ 1,230.5	\$ 1,212.3	72.8%	76.5%
Public Instruction	839.1	792.9	8,131.5	8,100.8	9,988.5	9,754.7	81.4%	83.0%
Sub-Total	\$ 968.3	\$ 918.2	\$ 9,026.8	\$ 9,028.2	\$ 11,219.0	\$ 10,967.0	80.5%	82.3%
University System								
Appalachian State University	\$ 18.6	\$ 14.6	\$ 99.8	\$ 107.0	\$ 147.8	\$ 150.2	67.5%	71.3%
ECU - Health Affairs	7.5	8.0	62.7	53.0	77.9	78.4	80.4%	67.6%
East Carolina University	22.5	29.8	135.1	148.1	232.2	233.9	58.2%	63.3%
Elizabeth City State University	2.5	1.1	27.1	32.5	35.4	40.8	76.6%	79.7%

Fayetteville State University	5.7	5.7	41.4	44.3	53.9	55.4	76.8%	80.0%
NCSU - Academic Affairs	43.4	50.3	285.4	280.8	420.3	426.7	67.9%	65.8%
NCSU - Agricultural Extension Service	3.6	3.7	34.0	34.2	40.7	41.0	83.5%	83.4%
NCSU - Agricultural Research	5.2	5.7	45.0	44.1	54.8	55.1	82.1%	80.1%
North Carolina A&T University	18.3	19.4	55.3	71.7	92.6	95.5	59.7%	75.1%
North Carolina Central University	12.2	9.8	58.5	60.5	84.8	86.4	69.0%	70.1%
North Carolina Sch of Science & Mathematics	2.2	1.9	19.1	18.6	22.6	22.8	84.6%	81.7%
UNC - Chapel Hill Academic Affairs	30.2	35.9	168.9	183.8	277.5	282.4	60.9%	65.1%
UNC - Chapel Hill Area Health Affairs	3.8	4.6	32.8	32.4	49.9	49.9	65.8%	64.9%
UNC - Chapel Hill Health Affairs	23.3	32.7	145.2	154.5	200.3	202.4	72.5%	76.3%
UNC - GA Institutional Programs and Facilities	0.0	0.0	9.5	1.0	116.4	17.6	8.1%	5.5%
UNC - GA Related Educational Programs	40.3	0.0	109.6	31.5	110.0	110.0	99.6%	28.6%
UNC- GA Aid to Private Institutions	0.3	5.0	184.1	165.3	191.3	181.3	96.3%	91.2%
University of North Carolina - General Admin	4.4	4.0	37.6	38.9	42.5	47.6	88.4%	81.8%
University of North Carolina Sch of the Arts	(0.4)	2.8	20.5	23.0	33.3	33.8	61.7%	67.9%
University of North Carolina at Asheville	3.8	4.5	29.3	32.1	39.8	40.9	73.6%	78.5%
University of North Carolina at Charlotte	20.2	40.3	152.7	178.2	256.3	261.5	59.6%	68.2%
University of North Carolina at Greensboro	21.5	15.9	121.8	124.3	178.1	181.4	68.4%	68.5%
University of North Carolina at Pembroke	9.3	7.0	53.8	60.7	76.9	78.3	69.9%	77.6%
University of North Carolina at Wilmington	8.7	14.1	99.0	100.0	145.6	148.5	68.0%	67.4%
Western Carolina University	14.8	13.8	90.5	93.2	132.7	133.5	68.2%	69.8%
Winston-Salem State University	2.0	5.3	34.9	40.2	63.7	64.6	54.7%	62.2%
Total University System	\$ 323.9	\$ 335.9	\$ 2,153.6	\$ 2,153.9	\$ 3,177.3	\$ 3,119.9	67.8%	69.0%
Total Education	\$ 1,292.2	\$ 1,254.1	\$ 11,180.4	\$ 11,182.1	\$ 14,396.3	\$ 14,086.9	77.7%	79.4%
Agriculture								
Agriculture and Consumer Services	\$ 11.4	\$ 10.8	\$ 96.2	\$ 102.0	\$ 133.2	\$ 134.6	72.2%	75.8%
Total Agriculture	\$ 11.4	\$ 10.8	\$ 96.2	\$ 102.0	\$ 133.2	\$ 134.6	72.2%	75.8%
Economic Development								
Commerce	\$ 0.7	\$ 1.2	\$ 8.4	\$ 7.2	\$ 11.7	\$ 11.4	71.7%	63.2%
Commerce-Economic Development	59.3	4.8	150.1	139.6	150.2	150.2	99.9%	92.9%
Commerce-State Aid	1.3	1.4	13.4	13.5	16.2	16.2	82.7%	83.1%
Total Economic Development	\$ 61.3	\$ 7.4	\$ 171.9	\$ 160.3	\$ 178.1	\$ 177.8	96.5%	90.2%
Environment & Natural Resources								
Environmental Quality	\$ 6.0	\$ 6.8	\$ 87.0	\$ 65.2	\$ 100.6	\$ 84.1	86.5%	77.6%
Natural and Cultural Resources	18.9	16.4	145.8	147.2	187.2	181.4	77.9%	81.1%
Roanoke Island Commission	0.1	0.1	0.6	0.5	0.6	0.6	98.4%	83.3%
Wildlife Resources	2.6	0.9	9.5	9.9	11.9	12.0	79.7%	82.5%
Total Environment & Natural Resources	\$ 27.6	\$ 24.2	\$ 242.9	\$ 222.8	\$ 300.3	\$ 278.1	80.9%	80.1%
Health and Human Services								
Aging	\$ 2.9	\$ 1.4	\$ 34.6	\$ 30.4	\$ 45.2	\$ 44.6	76.5%	68.2%
Child Development	(2.3)	27.7	160.4	189.3	228.5	228.4	70.2%	82.9%
DHHS-Administration	(0.8)	14.4	127.8	108.4	126.3	125.6	101.2%	86.3%
Education Services - Inactive	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Health Services	12.4	17.5	97.6	108.5	157.7	155.1	61.9%	70.0%
Health Services Regulations	1.1	1.2	10.1	11.0	20.4	19.6	49.6%	56.1%

Medical Assistance	388.5	71.3	2,824.4	3,105.5	4,140.4	3,920.8	68.2%	79.2%
Mental Health/DD/SAS	51.6	35.9	663.5	710.5	762.4	749.2	87.0%	94.8%
NC Health Choice	0.0	0.0	0.0	0.0	0.0	0.0	0.0%	0.0%
Services for the Blind and Deaf/HH	1.0	1.0	6.0	5.8	8.8	8.6	68.7%	67.4%
Social Services	62.1	16.7	182.0	153.1	194.9	194.5	93.4%	78.7%
Vocational Rehabilitation	2.7	2.9	26.8	27.9	40.4	39.7	66.2%	70.3%
Total Health and Human Services	\$ 519.2	\$ 189.9	\$ 4,133.2	\$ 4,450.4	\$ 5,725.0	\$ 5,486.1	72.2%	81.1%
Public Safety, Correction, and Regulation								
Insurance	\$ 3.3	\$ 2.7	\$ 34.3	\$ 35.0	\$ 43.6	\$ 42.2	78.8%	82.9%
Insurance-GF	2.9	(2.5)	8.0	1.6	9.6	9.5	82.8%	16.8%
Judicial	49.0	56.4	496.8	475.5	598.2	578.4	83.0%	82.2%
Judicial-Indigent Defense	9.4	0.0	98.3	105.3	127.6	125.5	77.0%	83.9%
Justice	5.3	3.3	44.7	44.6	53.8	52.0	83.1%	85.8%
Labor	2.1	1.1	15.2	14.2	19.4	18.7	78.5%	75.9%
Public Safety	184.2	186.6	1,294.1	1,782.1	2,243.2	2,199.0	57.7%	81.0%
Total Public Safety, Correction, and Regulation	\$ 256.2	\$ 247.5	\$ 1,991.4	\$ 2,458.3	\$ 3,095.4	\$ 3,025.3	64.3%	81.3%
Total Current Operations	\$ 2,266.9	\$ 1,767.2	\$ 18,350.2	\$ 18,932.5	\$ 23,764.9	\$ 23,689.3	77.2%	79.9%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	0.0%
Debt Service								
Debt Service	\$ -	\$ -	\$ 139.2	\$ 148.9	\$ 721.0	\$ 715.9	19.3%	20.8%
Debt Service-Federal	0.0	37.9	1.6	1.5	1.6	1.6	101.0%	90.8%
Total Debt Service	\$ -	\$ 37.9	\$ 140.8	\$ 150.4	\$ 722.6	\$ 717.5	19.5%	21.0%
Total Appropriation Expenditures	\$ 2,266.9	\$ 1,805.1	\$ 18,491.0	\$ 19,082.9	\$ 24,487.5	\$ 24,406.8	75.5%	78.2%



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 April 30, 2021

Expressed in Thousands

	Receipts		Disbursements	
	April	Year-To-Date	April	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 6,254	\$ 78,782	\$ 17,612	\$ 174,934
Total Agriculture	\$ 6,254	\$ 78,782	\$ 17,612	\$ 174,934
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ -	\$ 1,706	\$ -	\$ 140,909
Debt Service-Federal	0	0	0	1,616
Total Debt Service	\$ -	\$ 1,706	\$ -	\$ 142,524
Economic Development				
Commerce	\$ 4,357	\$ 81,312	\$ 5,086	\$ 89,702
Commerce-Economic Development	30	310	59,334	150,461
Commerce-State Aid	0	0	1,346	13,397
Total Economic Development	\$ 4,387	\$ 81,622	\$ 65,766	\$ 253,559
Education				
Community Colleges	\$ 31,067	\$ 637,106	\$ 160,225	\$ 1,532,450
Public Instruction	264,676	2,207,334	1,103,772	10,338,871
UNC System	99,247	3,037,034	423,025	5,190,545
Total Education	\$ 394,990	\$ 5,881,474	\$ 1,687,022	\$ 17,061,866
Environment & Natural Resources				
Environmental Quality	\$ 5,976	\$ 75,877	\$ 11,925	\$ 162,849
Natural and Cultural Resources	4,771	44,992	23,690	190,821
Roanoke Island Commission	0	0	148	590
Wildlife Resources	4,604	64,121	7,168	73,607
Total Environment & Natural Resources	\$ 15,352	\$ 184,990	\$ 42,931	\$ 427,866
General Government				
Administration	\$ 670	\$ 15,762	\$ 7,615	\$ 62,457
Board of Elections	0	3,194	710	7,792
General Assembly	35	1,849	6,586	62,413
Governor's Office	18	942	491	5,155
Governor-Special Projects	0	0	0	0
Housing Finance Authority	0	0	7,665	30,660
Information Technology	10	8,890	5,054	46,756
Lieutenant Governor	0	0	72	703

Military and Veterans Affairs	131	59,576	2,169	67,916
Office of Administrative Hearings	101	913	608	6,136
Office of State Budget	39	257	671	7,031
Office of the State Controller	281	1,943	1,858	20,160
Reserve - Budget Transparency	0	0	0	0
Reserve - Compensation Increase	0	0	0	0
Reserve - Contingency/Emergency	0	0	0	0
Reserve - ERP	0	30,417	0	30,417
Reserve - Eugenic Sterlization Compensation	0	0	0	0
Reserve - Film & Entertainment	0	0	0	0
Reserve - Future Benefit Needs	0	0	0	0
Reserve - General Assembly	0	0	0	8,603
Reserve - General Fund Reverting Funds	0	0	0	0
Reserve - Golden LEAF	0	0	0	0
Reserve - IT Fund	0	0	0	0
Reserve - JDIG	0	0	0	0
Reserve - Minimum of Market Adj	0	0	0	0
Reserve - NC GEAR	0	0	0	0
Reserve - NCGA Litigation	0	0	0	0
Reserve - One NC Fund	0	0	0	0
Reserve - Pending Legislation	0	0	0	0
Reserve - Public Schools ADM	0	0	0	0
Reserve - Retirement Rate Adj	0	0	0	0
Reserve - Review of Compensation Plan	0	16,176	0	0
Reserve - Salary Adjustment	0	6	0	16,182
Reserve - Severance	0	0	0	0
Reserve - St Emp Comprehensive	0	0	0	0
Reserve - State Emergency Resp & Disaster	0	0	0	0
Reserve - Transfer to DOT	0	0	0	0
Reserve - UI Insurance Reserve	0	0	0	0
Reserve - UNC Enrollment Growth	0	0	0	0
Reserve - Workers' Compensation	0	0	0	0
Reserve-Other	0	0	0	0
Revenue	771	48,885	12,384	125,139
SCIF	0	0	45,000	170,000
Secretary of State	40	955	1,346	12,801
State Auditor	375	6,218	1,570	16,503
State Planning - Inactive	0	0	0	0
State Treasurer-Administration	3,197	33,664	3,471	36,826
State Treasurer-Retirement	0	1,200	7,508	31,434
Total General Government	\$ 5,668	\$ 230,846	\$ 104,779	\$ 765,083
Health and Human Services				
Aging	\$ 8,968	\$ 67,903	\$ 11,852	\$ 102,491
Child Development	72,099	666,798	69,836	827,237
DHHS-Administration	54,309	219,904	53,547	347,620
Education Services - Inactive	0	0	0	0
Health Services	54,503	519,825	66,858	617,426

Health Services Regulations	4,714	43,047	5,798	53,171
Medical Assistance	1,075,561	12,611,044	1,464,051	15,435,489
Mental Health/DD/SAS	67,238	857,582	118,800	1,521,052
NC Health Choice	0	0	0	0
Services for the Blind and Deaf/HH	1,926	24,356	2,938	30,398
Social Services	47,289	933,533	109,388	1,115,535
Vocational Rehabilitation	7,748	77,666	10,421	104,426
Total Health and Human Services	\$ 1,394,355	\$ 16,021,659	\$ 1,913,488	\$ 20,154,844
Public Safety, Correction, and Regulation				
Insurance	\$ 732	\$ 10,819	\$ 4,035	\$ 45,156
Insurance-GF	5,183	14,792	8,066	22,746
Judicial	166	22,265	49,215	519,029
Judicial-Indigent Defense	1,596	9,880	11,013	108,163
Justice	2,620	38,504	7,925	83,209
Labor	574	12,902	2,720	28,137
Public Safety	19,327	889,455	203,523	2,183,544
Total Public Safety, Correction, and Regulation	\$ 30,198	\$ 998,618	\$ 286,497	\$ 2,989,983
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 177,606	\$ -	\$ -
Highway Fund Transfer In	0	0	0	0
Insurance-Nontax	0	24,671	0	0
Judicial Fees	18,613	145,128	1	32
Master Settlement Agreement	167,234	167,234	17,500	17,500
ABC Board	0	0	0	0
Banking & Investment Fees	0	2,856	0	0
Board of Elections	12	52	0	1
CI Appropriation	0	0	0	0
DHHS	353	2,600	0	0
DPS - ABC Board	313	5,257	17	1,137
DWI Restoration Fees	0	0	0	0
DWI Service Fees	380	2,717	0	0
Deed Mortgage Registration Fee	909	7,635	727	6,108
Eastern Region Eco Dev Comm	0	0	0	0
Fees & Penalties	(20)	3,371	398	3,392
Gas & Oil Inspection	81	714	0	0
Intra State Transfer	110	12,854	0	0
License & Fees-Nontax	3,192	62,128	1,741	7,586
Miscellaneous	0	365	0	0
Parole Supervision Fees	90	789	0	0
Probation Supervision Fees	958	7,512	0	0
Risk Pool Reversion	0	0	0	0
Rural Center Reversion	0	0	0	0
Sales & Use	1,063	12,151	0	0
Sales Tax Refund	490	1,881	0	0
Secretary of State-Nontax	35,951	142,513	188	767
Treasurer Investments	2,010	19,858	0	737
Total Non-Tax Revenue	\$ 231,741	\$ 799,892	\$ 20,571	\$ 37,260

Tax Revenues				
Beverage	\$ 44,716	\$ 438,593	\$ 11,046	\$ 39,601
Corporate Income	471,077	1,302,274	6,834	170,799
Estate	(1)	6,925	0	6,893
Franchise	285,224	847,173	4,936	29,650
Freight Car Lines	0	2	0	0
Gift	0	3	0	0
Individual Income	2,233,296	13,747,180	239,168	1,258,655
Insurance	207,262	514,400	2,560	7,602
Mill Machinery	160	1,144	2	87
Miscellaneous	0	0	0	0
Severance	0	0	0	0
Piped Natural Gas	0	0	0	0
Privilege License	8,129	37,307	79	502
Real Estate Conveyance Excise	9,818	91,506	0	0
Sales and Use	1,720,482	12,563,791	651,956	4,689,160
Scrap Tire Disposal	2,199	18,270	4,315	11,404
Soft Drinks Tax - Inactive	0	0	0	0
Solid Waste	4,465	21,893	5,123	15,250
Tobacco	26,768	254,297	3,488	34,932
White Goods Disposal	737	6,738	956	3,350
Total Tax Revenues	\$ 5,014,333	\$ 29,851,495	\$ 930,462	\$ 6,267,885
Total Reverting	\$ 7,097,278	\$ 54,131,083	\$ 5,069,128	\$ 48,275,805
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	54,131,083			
Year-To-Date Disbursements	48,275,805			
Reservations				
Carry Forward Reserve	0			
Coronavirus Relief Reserve	0			
Earthquake Disaster Recovery Reserve	0			
Hurricane Florence Disaster Recovery Reserve	0			
Local Govt Coronavirus Relief Reserve	0			
Medicaid Contingency Reserve	0			
Medicaid Transformation Reserve	0			
NC GREAT Reserve	(15,000)			
Repairs and Renovations Reserve	0			
Savings Reserve	0			
State Emergency Response/Disaster Reserve	0			
Ending Unreserved Cash	\$ 7,311,359			



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 April 30, 2021

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		April	Year-To-Date	April	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 71,014	\$ 15,001	\$ 63,274	\$ 8,643	\$ 80,805	\$ 53,482
Total Agriculture	\$ 71,014	\$ 15,001	\$ 63,274	\$ 8,643	\$ 80,805	\$ 53,482
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	0	0	57,349	0	57,349	0
Total Debt Service	\$ -	\$ -	\$ 57,349	\$ -	\$ 57,349	\$ -
Economic Development						
Commerce-CDBG	\$ 12,532	\$ 3	\$ 635	\$ -	\$ -	\$ 13,167
Commerce-Div of Employ Sec	24,062	13,789	377,175	22,193	334,518	66,720
Commerce-Floyd Relief	0	0	9	0	0	9
Commerce-IT Projects	1,167	0	189	12	514	841
Commerce-Special Revenue	221,125	68,705	517,480	14,700	443,133	295,472
Commerce-Trust	77	0	0	0	0	77
Total Economic Development	\$ 258,961	\$ 82,497	\$ 895,489	\$ 36,906	\$ 778,166	\$ 376,285
Education						
Community Colleges-IT Projects	\$ 19,076	\$ -	\$ 9,050	\$ 462	\$ 3,247	\$ 24,879
Community Colleges-Special Rev	33,386	2,654	68,100	371	87,529	13,957
Community Colleges-Trust	1,949	3	17,126	384	15,588	3,487
Public Instruction-IT Projects	4,774	0	19,603	288	5,165	19,212
Public Instruction-Internal Service	117,339	340	131,319	457	124,244	124,414
Public Instruction-Local Payroll	1,404	4,862	47,050	4,507	46,889	1,565
Public Instruction-Pub Sch Bldg Fund	337,592	29,621	200,805	0	105,460	432,936
Public Instruction-School Technology	16,108	12	454	(158)	4,541	12,021
Public Instruction-Special Revenue	203,923	2,223	116,026	9,621	274,497	45,452
Public Instruction-Trust	15,897	1,354	37,993	508	43,465	10,425
Total Education	\$ 751,447	\$ 41,071	\$ 647,525	\$ 16,440	\$ 710,625	\$ 688,348
Environment & Natural Resources						
Aquariums	\$ 1,331	\$ 1,625	\$ 1,959	\$ 1,650	\$ 2,600	\$ 689
C W M T F	44,396	3,822	17,878	1,353	14,407	47,867
EQ-Clean Water Mgmt Trust Fund	0	0	0	0	0	0
EQ-Loans for Water & Wastewater	761	0	0	0	0	761
Environmental Quality	12,805	40	14,142	1,783	7,172	19,775
Environmental Quality-Disaster	12,072	5,309	5,729	5,713	8,267	9,534

Land & Water Conservation Fund	999	25	3,058	0	3,571	486
Natural & Cultural Res-LWS	1,124	0	97	0	32	1,188
Natural and Cultural Res-Int Bearing	49	0	35	2	28	56
Natural and Cultural Resources	4,014	516	52,054	631	44,013	12,055
Parks & Recreation Trust Fund	14,595	4,229	17,760	78	17,373	14,982
Wildlife	12,706	6,282	54,590	3,578	50,699	16,596
Total Environment & Natural Resources	\$ 104,851	\$ 21,849	\$ 167,302	\$ 14,787	\$ 148,164	\$ 123,989
General Government						
Administration	\$ 65,302	\$ 4,440	\$ 90,479	\$ 2,212	\$ 85,117	\$ 70,664
Board of Elections	31,334	97	15,172	1,184	29,522	16,984
DMVA-Special Revenue	396	0	0	0	396	0
General Assembly	14,240	4	3,534	0	2,293	15,482
Governor's Office	226,986	153,126	902,975	137,903	962,669	167,292
Governor's Office-Disaster Relief	0	951	12,131	951	12,131	0
Information Technology	40,319	2,061	59,791	464	36,826	63,284
NC Infrastructure Finance Corp	0	0	83,559	0	83,559	0
OSBM-Covid 19 Recovery Act	1,303,501	9,017	1,697,985	24,101	2,908,084	93,402
OSBM-Earthquake Disaster Recovery	0	1	8,678	609	3,156	5,523
OSBM-Emergency Rental Assistance	0	113	546,841	97,361	97,511	449,330
OSBM-IT Projects	661	0	0	0	0	661
OSBM-Rural Health Care Stabilization	13,476	4	6,677	0	0	20,153
OSBM-SCIF	15,000	45,000	185,000	9,982	88,599	111,401
Office of Administrative Hearings	1,819	0	262	6	96	1,985
Payroll Imprest Fund	0	892,559	9,701,103	894,895	9,703,440	(2,337)
Revenue-E 911 Fee	3,223	1,404	13,252	1,275	13,872	2,603
Revenue-IT Project	121	0	0	0	0	121
Revenue-Lee Act Credits	294	0	0	0	0	294
Revenue-Project Collect	37,758	7,296	35,733	0	37,647	35,845
Revenue-Tax Distribution	0	349,303	4,460,750	350,968	4,451,020	9,729
Revenue-Tax Transfer Fees	5,351	388	2,623	180	2,020	5,955
State Controller	35,392	1,289	44,956	5,136	45,838	34,511
State Treasurer	7,055	811	7,657	261	6,626	8,085
State Treasurer-Basis Swap	0	0	0	0	0	0
State Treasurer-Blount St. Properties	0	0	0	0	0	0
Statewide-Worker's Comp Plan	5,191	6,791	61,387	6,701	62,371	4,207
Total General Government	\$ 1,807,420	\$ 1,474,656	\$ 17,940,546	\$ 1,534,191	\$ 18,632,792	\$ 1,115,174
Health and Human Services						
Aging	\$ -	\$ -	\$ 74	\$ -	\$ 74	\$ -
DHHS-Administration	166,930	20,383	372,251	32,272	475,487	63,694
Health Services	5,872	8,933	129,402	9,231	127,651	7,623
Health Services Regulations	37,051	747	2,888	0	1,539	38,400
Medical Assistance	22,588	17,148	126,923	10,159	117,951	31,560
Services for the Blind and Deaf/HH	0	0	0	0	0	0
Social Services	11,741	559	35,754	457	44,502	2,993
Total Health and Human Services	\$ 244,182	\$ 47,770	\$ 667,291	\$ 52,119	\$ 767,204	\$ 144,269

Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 504	\$ 25,890	\$ 13	\$ 21,047	\$ 5,062
Public Safety	166,394	169,282	930,366	37,366	822,015	274,744
Total Public Safety, Correction, and Regulation	\$ 166,613	\$ 169,785	\$ 956,256	\$ 37,378	\$ 843,062	\$ 279,807
Total Non-reverting	\$ 3,404,487	\$ 1,852,629	\$ 21,395,032	\$ 1,700,465	\$ 22,018,167	\$ 2,781,352

GLOSSARY

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

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

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

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

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

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%).