



State of North Carolina  
Office of the State Controller

# General Fund Monthly Financial Report



Wil-Cox Bridge  
Davidson & Rowan County, NC  
Stewart Roberts

April 2023



## State of North Carolina Office of the State Controller

**NELS C. ROSELAND**  
**STATE CONTROLLER**

May 11, 2023

Enclosed is the General Fund Monthly Financial Report for the period ended April 30, 2023 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 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, surrounded by the text "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA". 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, 2023**

*Expressed in Millions*

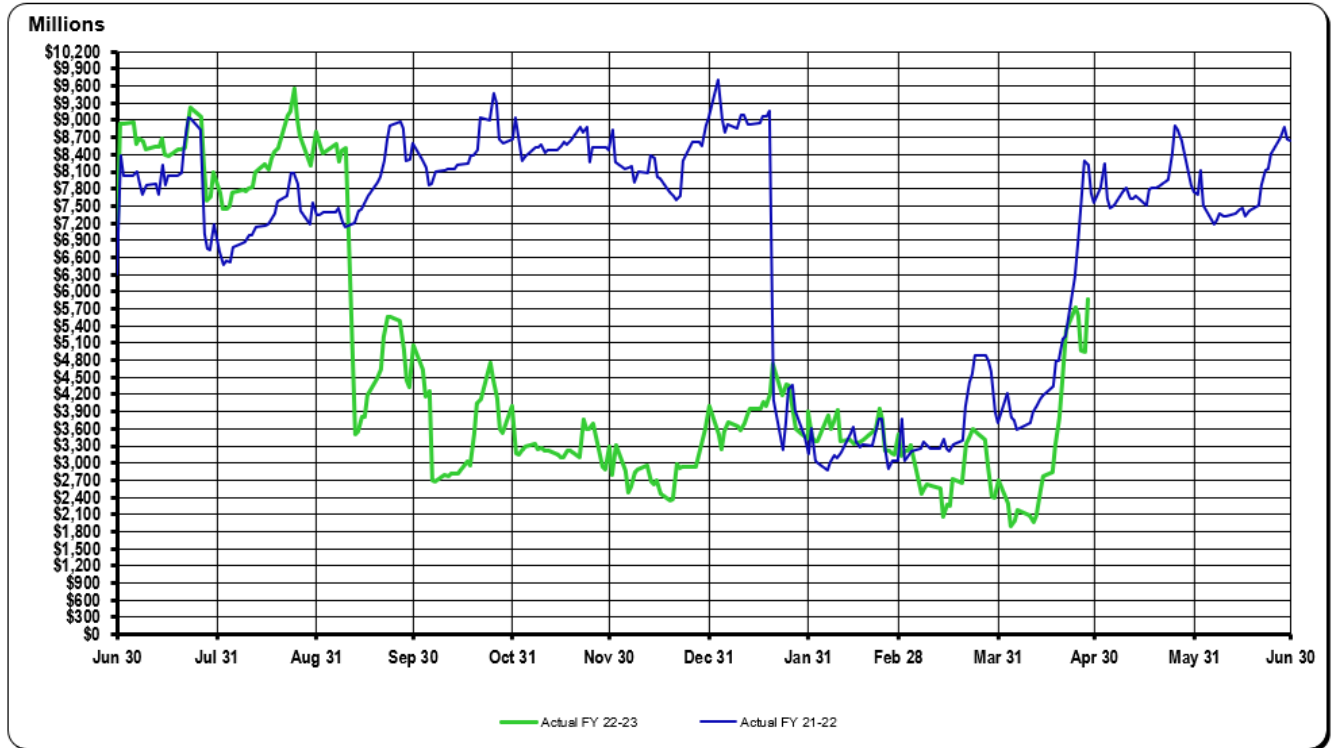
Assets		Liabilities and Fund Balance	
<b>Deposits with State Treasurer:</b>		<b>Liabilities</b>	
Cash and Investments	\$ 25,986.4	Beverage Tax	\$ 43.7
		Sales & Use Tax	352.8
		Scrap Tire Disposal Tax	4.6
		Solid Waste Disposal Tax	5.3
		White Goods Tax	0.7
		<b>Total Liabilities</b>	<b>\$ 407.1</b>
		<b>Fund Balance</b>	
		<b>Reserved:</b>	
		American Recovery Plan Act Reserve	\$ 75.3
		Carry Forward Reserve	283.6
		Clean Water Drinking Water Reserve	-
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	631.9
		Federal Infrastructure Match Reserve	95.3
		Housing Reserve	-
		Hurricane Florence Disaster Recovery Reserve	60.7
		Information Technology Reserve	108.9
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Local Project Reserve	-
		Medicaid Contingency Reserve	326.5
		Medicaid Transformation Reserve	155.6
		NC GREAT Reserve	-
		Opioid Abatement Reserve	0.8
		Public School Contingency Reserve	-
		Public School Need Based Capital Reserve	-
		Repairs and Renovations Reserve	-
		Retiree Supplement Reserve	-
		SCIF General Fund Reserve	-
		Savings Reserve	4,750.0
		Stabilization and Inflation Reserve	1,000.0
		State Emergency Response/Disaster Reserve	748.8
		Unfunded Liability Solvency Reserve	-
		Wilmington Harbor Enhancements Reserve	283.8
		World University Games Reserve	25.0
		Non-Reverting Departmental Funds	11,162.0
		<b>Total Reserved</b>	<b>\$ 19,708.2</b>
		<b>Unreserved:</b>	
		Fund Balance - July 01, 2022	\$ 7,165.7
		Transfer to Reserves	(9,096.6)

		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	7,802.1
		<b>Total Unreserved</b>	5,871.2
		<b>Total Fund Balance</b>	\$ 25,579.4
<b>Total Assets</b>	<b>25,986,356,611.27</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 25,986.5</b>

**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**

FISCAL YEAR TO DATE APRIL 30, 2023 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 April 30, 2023 and April 30, 2022**

*Expressed in Millions*

Fund Balance	FY 2023	FY 2022	Change	% Change
<b>Reserved:</b>				
American Recovery Plan Act Reserve	\$ 75.3	\$ -	\$ 75.3	100.0%
Carry Forward Reserve	283.6	330.8	(47.2)	(14.3%)
Clean Water Drinking Water Reserve	-	-	-	-
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	-	-	-
Economic Development Project Reserve	631.9	203.0	428.9	211.3%
Federal Infrastructure Match Reserve	95.3	-	95.3	-
Housing Reserve	-	-	-	-
Hurricane Florence Disaster Recovery Reserve	60.7	75.5	(14.8)	(19.6%)
Information Technology Reserve	108.9	-	108.9	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Local Project Reserve	-	-	-	-
Medicaid Contingency Reserve	326.5	175.4	151.1	86.1%
Medicaid Transformation Reserve	155.6	63.9	91.7	143.5%
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	0.8	-	0.8	-
Public School Contingency Reserve	-	-	-	-
Public School Need Based Capital Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Retiree Supplement Reserve	-	-	-	-
SCIF General Fund Reserve	-	-	-	-
Savings Reserve	4,750.0	3,116.0	1,634.0	52.4%
Stabilization and Inflation Reserve	1,000.0	-	1,000.0	-
State Emergency Response/Disaster Reserve	748.8	20.7	728.1	3,517.4%
Unfunded Liability Solvency Reserve	-	43.3	(43.3)	(100.0%)
Wilmington Harbor Enhancements Reserve	283.8	283.8	-	0.0%
World University Games Reserve	25.0	-	25.0	-
Non-Reverting Departmental Funds	11,162.0	7,691.9	3,470.1	45.1%
<b>Total Reserved</b>	<b>\$ 19,708.2</b>	<b>\$ 12,004.3</b>	<b>\$ 7,703.9</b>	<b>64.2%</b>

<b>Unreserved:</b>				
Fund Balance - July 01	\$ 7,165.7	\$ 6,313.1	\$ 852.6	13.5%
Transfers to Reserves	(9,096.6)	(6,335.6)	(2,761.0)	43.6%
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	7,802.1	8,263.5	(461.4)	(5.6%)
<b>Total Unreserved</b>	\$ 5,871.2	\$ 8,241.0	\$ (2,369.8)	(28.8%)
<b>Total Fund Balance</b>	\$ 25,579.4	\$ 20,245.3	\$ 5,334.1	26.3%





**North Carolina Financial System**  
**Office of State Controller**  
**General Fund Reverting – Schedule of Operations**  
**Monthly & Fiscal Year-To-Date as of April 30, 2023**  
*Expressed in Millions*

							Percent of Budget Realized/Expended YTD	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
<b>Beg. Unreserved Fund Balance</b>	\$ 2,708.1	\$ 4,218.7	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
Transfer to Reserves	-	-	-	-	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
<b>Total</b>	\$ 2,708.1	\$ 4,218.7	\$ 7,165.7	\$ 6,313.1	\$ 7,165.7	\$ 6,313.1		
<b>Revenues</b>								
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ -	\$ -	\$ 130.2	\$ 115.4	\$ 161.5	\$ 146.7	80.6%	78.7%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	1.4	12.2	70.7	95.8	116.1	100.5	60.9%	95.3%
Judicial Fees	16.3	17.5	178.0	171.2	222.8	216.6	79.9%	79.0%
Master Settlement Agreement	139.1	154.1	139.1	176.9	144.6	139.4	96.2%	126.9%
Other	45.3	48.8	222.1	210.3	244.2	220.3	91.0%	95.5%
Treasurer Investments	47.6	3.6	346.9	19.4	60.9	29.6	569.6%	65.5%
<b>Total Non-Tax Revenue</b>	\$ 249.7	\$ 236.2	\$ 1,087.0	\$ 789.0	\$ 950.1	\$ 853.1	114.4%	92.5%
<b>Tax Revenues</b>								
Beverage	\$ 36.7	\$ 41.7	\$ 445.5	\$ 432.0	\$ 552.5	\$ 453.3	80.6%	95.3%
Corporate Income	753.1	539.1	1,673.6	1,229.3	1,155.5	1,119.9	144.8%	109.8%
Estate	-	-	-	0.2	-	-	-	-
Franchise	232.9	265.4	777.3	805.3	690.9	840.0	112.5%	95.9%
Freight Car Lines	-	-	0.1	0.1	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	2,307.9	3,368.6	13,938.7	15,060.0	15,470.9	14,308.8	90.1%	105.2%
Insurance	314.8	279.8	808.2	735.4	1,033.5	809.4	78.2%	90.9%
Mill Machinery	-	-	(0.3)	1.3	0.2	0.1	(150.0%)	1,300.0%
Other	0.1	-	0.2	-	0.3	0.4	66.7%	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	6.2	3.9	32.7	30.8	39.6	39.3	82.6%	78.4%
Real Estate Conveyance Excise	8.5	10.9	100.5	126.2	149.6	103.2	67.2%	122.3%
Sales and Use	1,192.3	1,130.7	9,594.7	8,939.4	10,183.4	9,611.3	94.2%	93.0%
Scrap Tire Disposal	(3.1)	0.9	7.9	10.4	6.5	6.3	121.5%	165.1%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.4)	1.9	5.4	9.3	3.1	3.0	174.2%	310.0%
Tobacco	20.0	18.4	217.9	207.2	270.2	258.3	80.6%	80.2%
White Goods Disposal	(0.2)	(0.1)	3.5	3.4	3.6	3.5	97.2%	97.1%

<b>Total Tax Revenues</b>	\$ 4,866.8	\$ 5,661.2	\$ 27,605.9	\$ 27,590.3	\$ 29,559.8	\$ 27,556.8	93.4%	100.1%
<b>Total Revenues</b>	\$ 5,116.5	\$ 5,897.4	\$ 28,692.9	\$ 28,379.3	\$ 30,509.9	\$ 28,409.9	94.0%	99.9%
<b>Total Availability</b>	\$ 7,824.6	\$ 10,116.1	\$ 35,858.6	\$ 34,692.4	\$ 37,675.6	\$ 34,723.0	95.2%	99.9%
<b>Appropriation Expenditures</b>								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,153.5	2,104.8	21,092.4	20,343.5	27,902.2	26,081.0	75.6%	78.0%
Debt Service	(200.0)	(229.6)	(201.6)	(228.0)	-	-	-	-
<b>Total Appropriation Expenditures</b>	\$ 1,953.5	\$ 1,875.2	\$ 20,890.8	\$ 20,115.5	\$ 27,902.2	\$ 26,081.0	74.9%	77.1%
<b>Unreserved Fund Balance – Before Statutory Reservations</b>	\$ 5,871.1	\$ 8,240.9	\$ 14,967.8	\$ 14,576.9	\$ 9,773.4	\$ 8,642.0		
<b>Reserved</b>								
Clean Water Drinking Water Reserve	\$ -	\$ -	\$ (326.0)	\$ -	\$ -	\$ -		
Federal Infrastructure Match Reserve	-	-	(106.0)	-	-	-		
Housing Reserve	-	-	(205.0)	-	-	-		
Local Project Reserve	-	-	(80.1)	-	-	-		
Public School Need Based Capital Reserve	-	-	(100.0)	-	-	-		
Retiree Supplement Reserve	-	-	(36.0)	-	-	-		
Stabilization and Inflation Reserve	-	-	(1,000.0)	-	-	-		
World University Games Reserve	-	-	(25.0)	-	-	-		
American Recovery Plan Act Reserve	-	-	-	-	-	-		
Carry Forward Reserve	-	-	-	-	-	-		
Coronavirus Capital Projects Reserve	-	-	-	-	-	-		
Coronavirus Relief Reserve	-	-	-	-	-	-		
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-		
Economic Development Project Reserve	-	-	(876.0)	(338.0)	-	-		
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-		
Information Technology Reserve	-	-	(184.0)	(109.7)	-	-		
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	-	-	(151.1)	(125.0)	-	-		
Medicaid Transformation Reserve	-	-	(246.0)	(215.8)	-	-		
NC GREAT Reserve	-	-	-	(15.0)	-	-		
Opioid Abatement Reserve	-	-	-	-	-	-		
Public School Contingency Reserve	-	-	-	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
SCIF General Fund Reserve	-	-	(3,182.2)	(3,649.3)	-	-		
Savings Reserve	-	-	(1,634.0)	(1,134.0)	-	-		
State Emergency Response/Disaster Reserve	-	-	(945.2)	(425.0)	-	-		
Unfunded Liability Solvency Reserve	-	-	-	(40.0)	-	-		
Wilmington Harbor Enhancements Reserve	-	-	-	(283.8)	-	-		
<b>Unreserved Fund Balance</b>	\$ 5,871.1	\$ 8,240.9	\$ 5,871.2	\$ 8,241.3	\$ 9,773.4	\$ 8,642.0		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

*The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.*

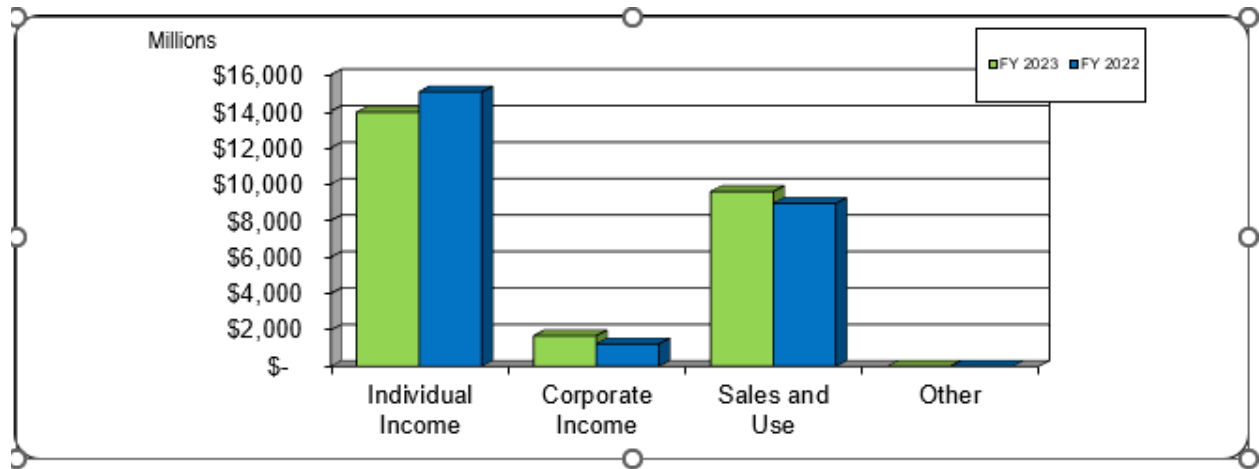


**North Carolina Financial System**  
**Office of State Controller**  
**General Fund Reverting Net Tax and Non-Tax Revenues**  
**Monthly & Fiscal Year-To-Date as of April 30, 2023 and April 30, 2022**  
*Expressed in Millions*

	April				Year-To-Date Through April			
	FY 2023	FY 2022	Change	Percent of Change	FY 2023	FY 2022	Change	Percent of Change
<b>Tax Revenues</b>								
Beverage	\$ 36.7	\$ 41.7	\$ (5.0)	(12.0%)	\$ 445.5	\$ 432.0	\$ 13.5	3.1%
Corporate Income	753.1	539.1	214.0	39.7%	1,673.6	1,229.3	444.3	36.1%
Estate	-	-	-	-	-	0.2	(0.2)	(100.0%)
Franchise	232.9	265.4	(32.5)	(12.2%)	777.3	805.3	(28.0)	(3.5%)
Freight Car Lines	-	-	-	-	0.1	0.1	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	2,307.9	3,368.6	(1,060.7)	(31.5%)	13,938.7	15,060.0	(1,121.3)	(7.4%)
Insurance	314.8	279.8	35.0	12.5%	808.2	735.4	72.8	9.9%
Mill Machinery	-	-	-	-	(0.3)	1.3	(1.6)	(123.1%)
Other	0.1	-	0.1	-	0.2	-	0.2	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	6.2	3.9	2.3	59.0%	32.7	30.8	1.9	6.2%
Real Estate Conveyance Excise	8.5	10.9	(2.4)	(22.0%)	100.5	126.2	(25.7)	(20.4%)
Sales and Use	1,192.3	1,130.7	61.6	5.4%	9,594.7	8,939.4	655.3	7.3%
Scrap Tire Disposal	(3.1)	0.9	(4.0)	(444.4%)	7.9	10.4	(2.5)	(24.0%)
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.4)	1.9	(4.3)	-	5.4	9.3	(3.9)	(41.9%)
Tobacco	20.0	18.4	1.6	8.7%	217.9	207.2	10.7	5.2%
White Goods Disposal	(0.2)	(0.1)	(0.1)	100.0%	3.5	3.4	0.1	2.9%
<b>Total Tax Revenues</b>	<b>\$ 4,866.8</b>	<b>\$ 5,661.2</b>	<b>\$ (794.4)</b>	<b>(14.0%)</b>	<b>\$ 27,605.9</b>	<b>\$ 27,590.3</b>	<b>\$ 15.6</b>	<b>0.1%</b>
<b>Non-Tax Revenue</b>								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ 130.2	\$ 115.4	\$ 14.8	12.8%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	1.4	12.2	(10.8)	(88.5%)	70.7	95.8	(25.1)	(26.2%)
Judicial Fees	16.3	17.5	(1.2)	(6.9%)	178.0	171.2	6.8	4.0%
Master Settlement Agreement	139.1	154.1	(15.0)	-	139.1	176.9	(37.8)	(21.4%)
Other	45.3	48.8	(3.5)	(7.2%)	222.1	210.3	11.8	5.6%
Treasurer Investments	47.6	3.6	44.0	1,222.2%	346.9	19.4	327.5	1,688.1%
<b>Total Non-Tax Revenue</b>	<b>\$ 249.7</b>	<b>\$ 236.2</b>	<b>\$ 13.5</b>	<b>5.7%</b>	<b>\$ 1,087.0</b>	<b>\$ 789.0</b>	<b>\$ 298.0</b>	<b>37.8%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 5,116.5</b>	<b>\$ 5,897.4</b>	<b>\$ (780.9)</b>	<b>(13.2%)</b>	<b>\$ 28,692.9</b>	<b>\$ 28,379.3</b>	<b>\$ 313.6</b>	<b>1.1%</b>

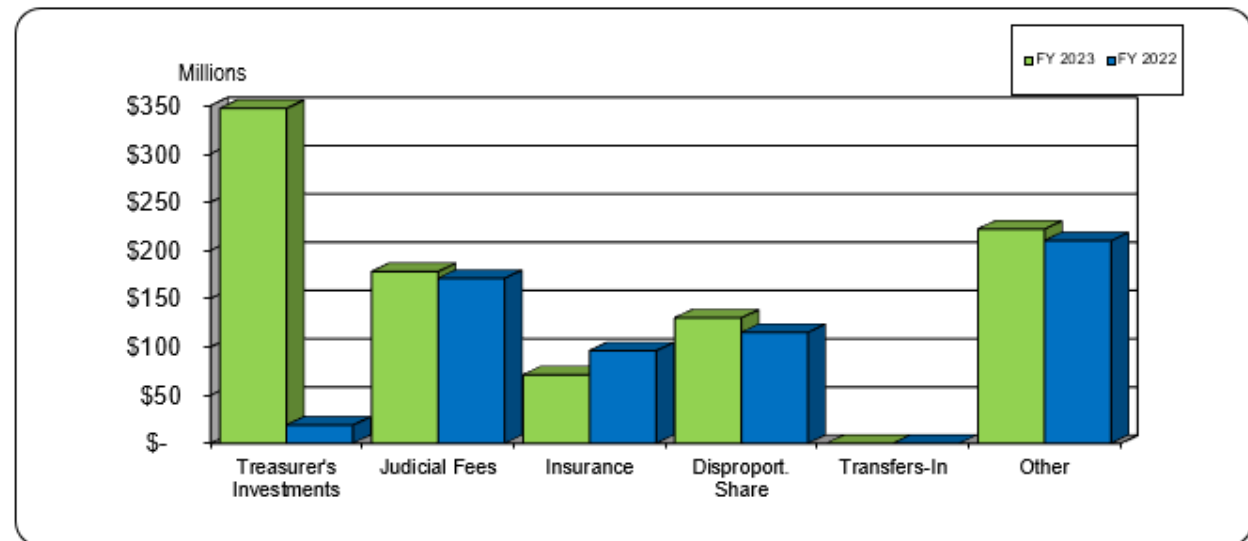
**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

FISCAL YEAR-TO-DATE APRIL 30, 2023 AND APRIL 30, 2022



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 MARCH 31, 2023 AND MARCH 31, 2022

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



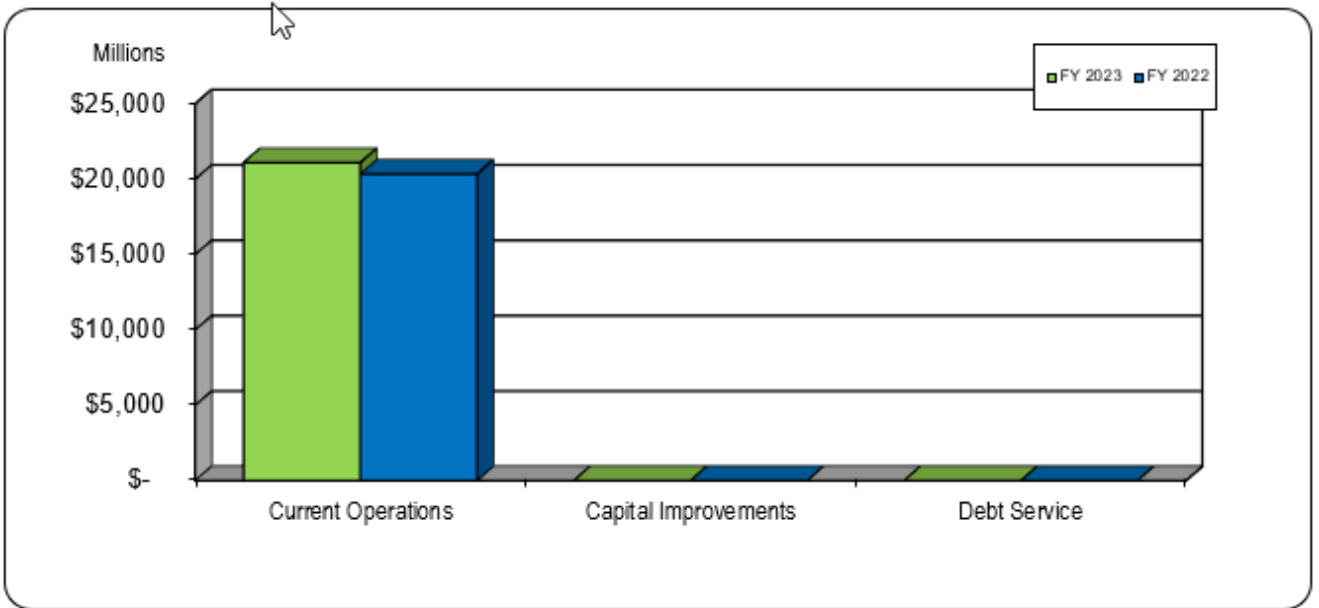
**North Carolina Financial System**  
**Office of State Controller**  
**General Fund - Reverting**  
**Appropriation Expenditures**  
**Fiscal Year-to-Date**  
*Expressed in Millions*

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2023	FY 2022	Change	Percent Change	FY 2023	FY 2022
<b>Capital Improvements</b>						
Funded by General Fund	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Total Capital Improvements</b>	\$ -	\$ -	\$ -	-	0.0%	0.0%
<b>Current Operations</b>						
Agriculture	\$ 126.4	\$ 107.1	\$ 19.3	18.0%	0.6%	0.5%
Economic Development	189.2	208.4	(19.2)	(9.2%)	0.9%	1.0%
Education	12,865.4	12,186.4	679.0	5.6%	61.6%	60.6%
Environment & Natural Resources	297.4	275.8	21.6	7.8%	1.4%	1.4%
General Government	392.6	433.8	(41.2)	(9.5%)	1.9%	2.2%
Health and Human Services	4,680.2	4,502.2	178.0	4.0%	22.4%	22.4%
Operating Reserves/Rounding	(151.5)	-	(151.5)	-	(0.7%)	0.0%
Public Safety, Correction, and Regulation	2,692.7	2,629.8	62.9	2.4%	12.9%	13.1%
<b>Total Current Operations</b>	\$ 21,092.4	\$ 20,343.5	\$ 748.9	3.7%	101.0%	101.1%
<b>Debt Service</b>						
Debt Service	\$ (201.6)	\$ (228.0)	\$ 26.4	(11.6%)	(1.0%)	(1.1%)
<b>Total Debt Service</b>	\$ (201.6)	\$ (228.0)	\$ 26.4	(11.6%)	(1.0%)	(1.1%)
<b>Total Appropriation Expenditures</b>	\$ 20,890.8	\$ 20,115.5	\$ 775.3	3.9%	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 APRIL 30, 2023 AND APRIL 30, 2022



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

Actual appropriation expenditures through April 2023 were more than actual appropriation expenditures through April 2022 by \$775.3 million, or 3.9%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2023 were more than appropriation expenditures through April 2022 by \$748.9 million, or 3.7%.





# 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, 2023 and April 30, 2022

*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 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022
<b>Current Operations</b>								
<b>General Government</b>								
Administration	\$ 2.4	\$ 6.8	\$ 46.0	\$ 42.0	\$ 62.1	\$ 61.2	74.1%	68.6%
Board of Elections	0.5	0.7	2.3	5.8	8.3	12.9	27.7%	45.0%
General Assembly	7.2	6.4	62.1	63.4	83.6	79.5	74.3%	79.7%
Governor's Office	0.6	0.5	4.8	4.3	6.0	5.7	80.0%	75.4%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	5.2	-	40.7	8.0	40.7	10.7	100.0%	74.8%
Information Technology	0.8	14.0	54.4	81.8	74.7	89.6	72.8%	91.3%
Lieutenant Governor	0.1	0.1	1.0	0.8	1.2	1.2	83.3%	66.7%
Military and Veterans Affairs	0.8	1.1	9.4	8.5	12.5	11.6	75.2%	73.3%
Office of Administrative Hearings	0.6	0.5	5.5	5.1	7.5	6.8	73.3%	75.0%
Office of State Budget	1.0	0.8	9.0	12.2	11.2	14.8	80.4%	82.4%
Office of State Budget - Special	-	(1.5)	(19.5)	30.4	15.5	31.9	(125.8%)	95.3%
Office of State Human Resources	0.4	(0.3)	8.0	7.0	10.1	9.3	79.2%	75.3%
Office of the State Controller	2.9	3.4	24.0	20.4	32.6	28.2	73.6%	72.3%
Revenue	8.1	8.6	84.6	84.9	115.7	110.5	73.1%	76.8%
Secretary of State	1.3	1.3	13.5	12.9	17.8	16.7	75.8%	77.2%
State Auditor	0.9	0.4	10.2	10.3	17.7	16.2	57.6%	63.6%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.5	0.1	3.5	3.3	5.3	5.0	66.0%	66.0%
State Treasurer-Retirement	8.1	7.7	33.1	32.6	33.3	32.9	99.4%	99.1%
<b>Sub-Total</b>	\$ 41.4	\$ 50.6	\$ 392.6	\$ 433.7	\$ 555.8	\$ 544.7	70.6%	79.6%
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)	-	-	-	-	-

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	-	-	-	-	23.5	21.1	0.0%	0.0%	
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	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>	\$ -	\$ -	\$ (151.5)	\$ -	\$ 23.5	\$ 21.1	(644.7%)	0.0%	
<b>Total General Government</b>	\$ 41.4	\$ 50.6	\$ 241.1	\$ 433.7	\$ 579.3	\$ 565.8	41.6%	76.7%	
<b>Education</b>									
Community Colleges	\$ 143.8	\$ 133.4	\$ 1,040.6	\$ 981.5	\$ 1,358.4	\$ 1,316.4	76.6%	74.6%	
Public Instruction	970.1	936.5	9,312.5	9,025.4	11,277.8	10,602.2	82.6%	85.1%	
<b>Sub-Total</b>	\$ 1,113.9	\$ 1,069.9	\$ 10,353.1	\$ 10,006.9	\$ 12,636.2	\$ 11,918.6	81.9%	84.0%	
<b>University System</b>									
Appalachian State University	\$ 22.0	\$ 21.3	\$ 125.8	\$ 110.3	\$ 187.1	\$ 167.1	67.2%	66.0%	
ECU - Health Affairs	6.6	8.6	54.7	58.4	90.8	86.8	60.2%	67.3%	
East Carolina University	24.6	27.5	154.3	132.1	265.0	250.6	58.2%	52.7%	
Elizabeth City State University	3.1	3.2	33.6	28.3	47.0	41.7	71.5%	67.9%	
Fayetteville State University	7.5	7.1	60.8	43.7	80.9	64.3	75.2%	68.0%	
NCSU - Academic Affairs	65.7	58.8	325.5	298.1	513.4	476.5	63.4%	62.6%	
NCSU - Agricultural Extension Service	4.0	3.6	37.1	33.6	44.4	42.6	83.6%	78.9%	
NCSU - Agricultural Research	4.7	5.1	46.3	44.8	59.2	58.5	78.2%	76.6%	
North Carolina A&T University	40.4	2.7	116.7	42.7	127.7	114.1	91.4%	37.4%	
North Carolina Central University	10.5	10.5	61.3	63.6	94.0	90.6	65.2%	70.2%	
North Carolina Sch of Science & Mathematics	2.8	3.1	32.1	22.2	41.2	33.2	77.9%	66.9%	

UNC - Chapel Hill Academic Affairs	(0.6)	30.4	157.4	169.7	327.9	317.8	48.0%	53.4%
UNC - Chapel Hill Area Health Affairs	6.1	4.1	36.2	32.9	55.4	55.0	65.3%	59.8%
UNC - Chapel Hill Health Affairs	12.8	22.8	138.9	138.8	233.0	214.9	59.6%	64.6%
UNC - GA Institutional Programs and Facilities	-	16.0	17.0	17.0	38.9	35.0	43.7%	48.6%
UNC - GA Related Educational Programs	(0.5)	5.1	39.9	38.8	124.8	127.5	32.0%	30.4%
UNC- GA Aid to Private Institutions	0.1	28.8	314.0	221.3	322.4	227.0	97.4%	97.5%
University of North Carolina - General Admin	4.7	4.6	39.9	37.6	48.8	49.8	81.8%	75.5%
University of North Carolina Sch of the Arts	5.1	4.6	29.3	26.1	39.6	37.2	74.0%	70.2%
University of North Carolina at Asheville	5.0	4.5	35.2	31.6	51.0	52.2	69.0%	60.5%
University of North Carolina at Charlotte	36.5	28.5	167.5	150.0	310.5	291.6	53.9%	51.4%
University of North Carolina at Greensboro	25.0	24.6	125.6	121.3	198.6	188.8	63.2%	64.2%
University of North Carolina at Pembroke	10.6	10.5	71.1	62.4	100.0	95.0	71.1%	65.7%
University of North Carolina at Wilmington	26.7	14.5	148.3	110.0	192.4	179.8	77.1%	61.2%
Western Carolina University	14.3	16.9	105.8	97.9	153.5	148.0	68.9%	66.1%
Winston-Salem State University	7.4	13.6	37.8	46.3	71.7	66.8	52.7%	69.3%
<b>Total University System</b>	\$ 345.1	\$ 381.0	\$ 2,512.1	\$ 2,179.5	\$ 3,819.2	\$ 3,512.4	65.8%	62.1%
<b>Total Education</b>	\$ 1,459.0	\$ 1,450.9	\$ 12,865.2	\$ 12,186.4	\$ 16,455.4	\$ 15,431.0	78.2%	79.0%
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 11.9	\$ 7.3	\$ 126.4	\$ 107.1	\$ 176.6	\$ 169.6	71.6%	63.1%
<b>Total Agriculture</b>	\$ 11.9	\$ 7.3	\$ 126.4	\$ 107.1	\$ 176.6	\$ 169.6	71.6%	63.1%
<b>Economic Development</b>								
Commerce	\$ 1.2	\$ 1.0	\$ 10.3	\$ 9.2	\$ 13.8	\$ 12.3	74.6%	74.8%
Commerce-Economic Development	41.3	5.0	164.1	173.5	164.1	276.8	100.0%	62.7%
Commerce-State Aid	2.1	5.5	14.8	25.7	21.7	34.3	68.2%	74.9%
<b>Total Economic Development</b>	\$ 44.6	\$ 11.5	\$ 189.2	\$ 208.4	\$ 199.6	\$ 323.4	94.8%	64.4%
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 9.2	\$ 11.9	\$ 90.9	\$ 84.9	\$ 106.1	\$ 107.0	85.7%	79.3%
Natural and Cultural Resources	17.4	37.7	191.7	181.3	238.8	226.8	80.3%	79.9%
Roanoke Island Commission	-	-	-	-	-	-	-	-
Wildlife Resources	2.0	2.3	14.8	9.5	23.7	12.8	62.4%	74.2%
<b>Total Environment &amp; Natural Resources</b>	\$ 28.6	\$ 51.9	\$ 297.4	\$ 275.7	\$ 368.6	\$ 346.6	80.7%	79.5%
<b>Health and Human Services</b>								
Aging	\$ 4.3	\$ 5.3	\$ 46.2	\$ 41.2	\$ 52.6	\$ 50.5	87.8%	81.6%
Child Development	(13.5)	24.5	158.4	165.1	251.9	242.7	62.9%	68.0%
Child and Family Well-Being	1.3	-	(4.8)	-	-	-	-	-
DHHS-Administration	(75.3)	(52.3)	12.7	89.9	197.3	200.7	6.4%	44.8%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	12.5	13.2	138.5	154.4	173.9	168.0	79.6%	91.9%
Health Services Regulations	2.4	2.5	8.7	9.1	23.2	25.0	37.5%	36.4%
Medical Assistance	272.2	161.0	3,442.5	3,281.8	4,724.7	4,040.2	72.9%	81.2%
Mental Health/DD/SAS	70.4	63.4	698.0	594.7	845.4	824.7	82.6%	72.1%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	1.8	0.5	8.9	6.0	9.1	8.9	97.8%	67.4%
Social Services	13.0	10.4	136.3	132.4	227.5	218.3	59.9%	60.7%
Vocational Rehabilitation	4.4	3.3	34.6	27.7	42.6	41.6	81.2%	66.6%
<b>Total Health and Human Services</b>	\$ 293.5	\$ 231.8	\$ 4,680.0	\$ 4,502.3	\$ 6,548.2	\$ 5,820.6	71.5%	77.4%
<b>Public Safety, Correction, and Regulation</b>								
Adult Correction	\$ 146.4	\$ -	\$ 1,415.3	\$ -	\$ 1,924.3	\$ -	73.5%	-

Insurance	4.6	11.5	43.6	42.8	67.0	53.5	65.1%	80.0%
Insurance-GF	0.4	0.2	4.5	3.4	11.2	9.0	40.2%	37.8%
Judicial	59.4	54.3	594.3	553.7	718.2	672.6	82.7%	82.3%
Judicial-Indigent Defense	10.0	9.8	106.5	101.8	140.4	136.7	75.9%	74.5%
Justice	4.9	14.3	53.4	55.4	63.5	65.0	84.1%	85.2%
Labor	2.0	1.6	18.5	15.9	24.7	21.4	74.9%	74.3%
Public Safety	46.7	209.4	456.6	1,856.7	625.3	2,465.6	73.0%	75.3%
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 274.4</b>	<b>\$ 301.1</b>	<b>\$ 2,692.7</b>	<b>\$ 2,629.7</b>	<b>\$ 3,574.6</b>	<b>\$ 3,423.8</b>	<b>75.3%</b>	<b>76.8%</b>
<b>Rounding [*]</b>	0.1		0.4	0.2				
<b>Total Current Operations</b>	<b>\$ 2,153.5</b>	<b>\$ 2,105.1</b>	<b>\$ 21,092.4</b>	<b>\$ 20,343.5</b>	<b>\$ 27,902.3</b>	<b>\$ 26,080.8</b>	<b>75.6%</b>	<b>78.0%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
<b>Total Capital Improvements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Debt Service</b>								
Debt Service	(200.0)	\$ (229.6)	\$ (201.6)	(229.6)	\$ -	\$ -	-	-
Debt Service-Federal	-	-	-	1.6	-	-	-	-
<b>Total Debt Service</b>	<b>\$ (200.0)</b>	<b>\$ (229.6)</b>	<b>\$ (201.6)</b>	<b>\$ (228.0)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,953.5</b>	<b>\$ 1,875.5</b>	<b>\$ 20,890.8</b>	<b>\$ 20,115.5</b>	<b>\$ 27,902.3</b>	<b>\$ 26,080.8</b>	<b>74.9%</b>	<b>77.1%</b>

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

[\*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.



# 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, 2023

*Expressed in Thousands*

	Receipts		Disbursements	
	April	Year-To-Date	April	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 9,904	\$ 94,444	\$ 21,850	\$ 220,877
<b>Total Agriculture</b>	\$ 9,904	\$ 94,444	\$ 21,850	\$ 220,877
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total Capital Improvement</b>	\$ -	\$ -	\$ -	\$ -
<b>Debt Service</b>				
Debt Service	\$ -	\$ 276,743	\$ -	\$ 75,190
Debt Service-Federal	-	-	-	-
<b>Total Debt Service</b>	\$ -	\$ 276,743	\$ -	\$ 75,190
<b>Economic Development</b>				
Commerce	\$ 3,763	\$ 39,166	\$ 4,986	\$ 49,423
Commerce-Economic Development	10,375	56,890	51,662	221,038
Commerce-State Aid	-	63,281	2,075	78,065
<b>Total Economic Development</b>	\$ 14,138	\$ 159,337	\$ 58,723	\$ 348,526
<b>Education</b>				
Community Colleges	\$ 33,420	\$ 634,740	\$ 177,203	\$ 1,675,321
Public Instruction	411,336	3,839,468	1,381,389	13,152,017
UNC System	123,745	3,032,971	468,871	5,545,248
<b>Total Education</b>	\$ 568,501	\$ 7,507,179	\$ 2,027,463	\$ 20,372,586
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 5,300	\$ 78,481	\$ 14,477	\$ 169,424
Natural and Cultural Resources	4,222	72,101	21,656	263,763
Roanoke Island Commission	-	-	-	-
Wildlife Resources	7,244	78,472	9,209	93,241
<b>Total Environment &amp; Natural Resources</b>	\$ 16,766	\$ 229,054	\$ 45,342	\$ 526,428
<b>General Government</b>				
Administration	\$ 2,281	\$ 16,251	\$ 4,707	\$ 62,282
Board of Elections	1,003	6,666	1,543	8,988
General Assembly	78	832	7,297	62,941
Governor's Office	165	1,265	756	6,045
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	5,165	40,660
Information Technology	28	8,743	800	63,143
Lieutenant Governor	-	5	100	1,010

Military and Veterans Affairs	-	1,316	797	10,705
Office of Administrative Hearings	1	799	627	6,379
Office of State Budget	24	1,564	1,055	10,600
Office of State Budget - Special	-	83,300	-	63,817
Office of State Human Resources	300	1,186	662	9,144
Office of the State Controller	168	2,659	3,061	26,631
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	25,000	-	25,000
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Fund Reverting Funds	-	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	5,088	50,674	13,173	135,287
SCIF	-	-	-	-
Secretary of State	47	1,220	1,380	14,707
State Auditor	717	7,443	1,628	17,626
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	4,188	37,177	4,676	40,643
State Treasurer-Retirement	-	322	8,083	33,434
<b>Total General Government</b>	<b>\$ 14,088</b>	<b>\$ 397,946</b>	<b>\$ 55,510</b>	<b>\$ 639,042</b>
<b>Health and Human Services</b>				
Aging	\$ 8,960	\$ 72,197	\$ 13,226	\$ 118,434
Child Development	133,043	887,394	119,545	1,045,804
Child and Family Well-Being	41,806	331,454	43,150	326,691



DHHS-Administration	106,457	1,450,459	31,149	1,463,164
Education Services - Inactive	-	-	-	-
Health Services	31,950	391,698	44,457	530,218
Health Services Regulations	2,922	49,126	5,337	57,865
Medical Assistance	1,642,951	16,166,965	1,915,158	19,609,489
Mental Health/DD/SAS	53,289	792,166	123,784	1,490,164
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	1,651	25,117	3,477	34,052
Social Services	121,940	1,066,883	134,985	1,203,138
Vocational Rehabilitation	6,982	82,725	11,417	117,357
<b>Total Health and Human Services</b>	<b>\$ 2,151,951</b>	<b>\$ 21,316,184</b>	<b>\$ 2,445,685</b>	<b>\$ 25,996,376</b>
<b>Public Safety, Correction, and Regulation</b>				
Adult Correction	\$ 7,456	\$ 16,439	\$ 153,848	\$ 1,431,779
Insurance	19	34,551	4,572	78,157
Insurance-GF	882	9,532	1,284	14,058
Judicial	535	19,510	59,934	613,827
Judicial-Indigent Defense	2,551	24,761	12,568	131,273
Justice	3,569	36,714	8,428	90,080
Labor	1,100	15,377	3,098	33,839
Public Safety	29,380	859,542	76,031	1,316,127
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 45,492</b>	<b>\$ 1,016,426</b>	<b>\$ 319,763</b>	<b>\$ 3,709,140</b>
<b>Non-Tax Revenue</b>				
Disproportionate Share	\$ -	\$ 130,175	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	6,575	-	-
License & Fees-Nontax	4,347	72,006	2,900	7,854
Judicial Fees	16,251	178,305	-	125
Master Settlement Agreement	156,628	156,628	17,500	17,500
ABC Board	-	-	-	-
Banking & Investment Fees	323	2,641	-	-
Board of Elections	14	122	26	109
CI Appropriation	-	-	-	-
DHHS	702	3,586	-	-
DPS - ABC Board	7,576	22,006	91	913
DWI Restoration Fees	-	-	-	-
DWI Service Fees	244	2,557	-	-
Deed Mortgage Registration Fee	575	5,743	460	4,595
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	512	5,479	831	4,989
Gas & Oil Inspection	106	2,226	-	1,192
Intra State Transfer	131	1,901	-	-
Miscellaneous	-	115	-	-
Parole Supervision Fees	73	768	-	-
Probation Supervision Fees	582	6,013	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	-	11,365	-	-

Sales Tax Refund	-	600	-	-
Secretary of State-Nontax	36,008	169,494	127	733
Treasurer Investments	47,623	379,380	-	32,525
<b>Total Non-Tax Revenue</b>	<b>\$ 271,695</b>	<b>\$ 1,157,685</b>	<b>\$ 21,935</b>	<b>\$ 70,535</b>
<b>Tax Revenues</b>				
Beverage	\$ 49,140	\$ 489,686	\$ 12,464	\$ 44,228
Corporate Income	760,082	1,856,816	6,935	183,260
Estate	-	-	-	-
Franchise	235,219	806,626	2,318	29,318
Freight Car Lines	3	72	-	5
Gift	-	9	-	-
Individual Income	2,806,723	15,573,080	498,782	1,634,404
Insurance	330,973	878,627	16,147	70,396
Mill Machinery	-	34	1	313
Miscellaneous	-	-	-	-
Severance	66	225	-	-
Piped Natural Gas	-	-	-	-
Privilege License	6,207	33,172	52	484
Real Estate Conveyance Excise	8,464	100,508	-	-
Sales and Use	1,608,500	15,199,074	416,172	5,604,379
Scrap Tire Disposal	1,572	23,243	4,626	15,359
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	2,971	23,234	5,327	17,867
Tobacco	20,014	235,683	43	17,802
White Goods Disposal	473	6,361	714	2,847
<b>Total Tax Revenues</b>	<b>\$ 5,830,407</b>	<b>\$ 35,226,450</b>	<b>\$ 963,581</b>	<b>\$ 7,620,662</b>
<b>Total Reverting</b>	<b>\$ 8,922,942</b>	<b>\$ 67,381,448</b>	<b>\$ 5,959,852</b>	<b>\$ 59,579,362</b>
Beginning Unreserved Cash	\$ 7,165,723			
Year-To-Date Receipts	67,381,438			
Year-To-Date Disbursements	59,579,359			
<b>Reservations</b>				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Clean Water Drinking Water Reserve	(325,980)			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Economic Development Project Reserve	(876,000)			
Federal Infrastructure Match Reserve	(106,000)			
Housing Reserve	(205,000)			
Hurricane Florence Disaster Recovery Reserve	-			
Information Technology Reserve	(184,000)			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Local Project Reserve	(80,115)			
Medicaid Contingency Reserve	(151,140)			

Medicaid Transformation Reserve	(246,000)			
NC GREAT Reserve	-			
Opioid Abatement Reserve	-			
Public School Contingency Reserve	-			
Public School Need Based Capital Reserve	(100,000)			
Repairs and Renovations Reserve	-			
Retiree Supplement Reserve	(35,955)			
SCIF General Fund Reserve	(3,182,206)			
Savings Reserve	(1,634,007)			
Stabilization and Inflation Reserve	(1,000,000)			
State Emergency Response/Disaster Reserve	(945,199)			
Unfunded Liability Solvency Reserve	-			
Wilmington Harbor Enhancements Reserve	-			
World University Games Reserve	(25,000)			
<b>Ending Unreserved Cash</b>	<b>\$ 5,871,200</b>			



# 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, 2023

*Expressed in Thousands*

	Beginning	Receipts		Expenditures		Year-To-Date
	Cash	April	Year-To-Date	April	Year-To-Date	Ending Cash
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 127,281	\$ 497	\$ 79,382	\$ 6,580	\$ 86,275	\$ 120,388
<b>Total Agriculture</b>	\$ 127,281	\$ 497	\$ 79,382	\$ 6,580	\$ 86,275	\$ 120,388
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	48,208	4	48,208	-
<b>Total Debt Service</b>	\$ -	\$ -	\$ 48,208	\$ 4	\$ 48,208	\$ -
<b>Economic Development</b>						
Commerce-CDBG	\$ 14,215	\$ 37	\$ 208	\$ -	\$ -	\$ 14,423
Commerce-Div of Employ Sec	34,712	16,399	122,174	9,171	109,847	47,039
Commerce-Floyd Relief	1	-	-	-	1	-
Commerce-IT Projects	969	-	1,176	8	527	1,618
Commerce-Special Revenue	339,196	43,873	709,398	34,039	583,710	464,884
Commerce-Trust	77	-	-	-	-	77
<b>Total Economic Development</b>	\$ 389,170	\$ 60,309	\$ 832,956	\$ 43,218	\$ 694,085	\$ 528,041
<b>Education</b>						
Community Colleges-IT Projects	\$ 51,736	\$ -	\$ 4,054	\$ 549	\$ 3,544	\$ 52,246
Community Colleges-Special Rev	12,978	10,822	31,363	2,033	22,031	22,310
Community Colleges-Trust	22,912	36	2,444	2,205	15,940	9,416
Public Instruction-IT Projects	57,955	-	37,859	106	8,900	86,914
Public Instruction-Internal Service	144,519	12,011	113,157	988	66,536	191,140
Public Instruction-Local Payroll	769	5,330	56,415	5,714	55,272	1,912
Public Instruction-Pub Sch Bldg Fund	763,628	46,666	551,307	31,991	147,922	1,167,013
Public Instruction-School Technology	16,341	285	19,613	438	13,772	22,182
Public Instruction-Special Revenue	23,789	785	18,278	766	10,905	31,162
Public Instruction-Trust	13,703	217	18,576	10,000	18,165	14,114
<b>Total Education</b>	\$ 1,108,330	\$ 76,152	\$ 853,066	\$ 54,790	\$ 362,987	\$ 1,598,409
<b>Environment &amp; Natural Resources</b>						
Aquariums	\$ 3,589	\$ -	\$ 25	\$ 16	\$ 96	\$ 3,518
C W M T F	77,102	1,627	50,375	1,865	23,585	103,892
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761

Environmental Quality	94,759	106	89,055	9,513	91,180	92,634
Environmental Quality-Disaster	38,434	-	114	70	1,964	36,584
Land & Water Conservation Fund	-	-	19,470	621	5,993	13,477
Natural & Cultural Res-LWS	1,523	149	2,688	139	139	4,072
Natural and Cultural Res-Int Bearing	22	-	44	5	40	26
Natural and Cultural Resources	3,872	372	27,532	818	24,593	6,811
Parks & Recreation Trust Fund	15,933	1,080	37,487	11	20,378	33,042
Wildlife	18,209	5,193	54,559	4,932	54,911	17,857
<b>Total Environment &amp; Natural Resources</b>	<b>\$ 254,204</b>	<b>\$ 8,527</b>	<b>\$ 281,349</b>	<b>\$ 17,990</b>	<b>\$ 222,879</b>	<b>\$ 312,674</b>
<b>General Government</b>						
Administration	\$ 74,314	\$ 3,387	\$ 81,282	\$ 540	\$ 67,984	\$ 87,612
Board of Elections	2,760	77	652	55	3,369	43
DMVA - Special Revenue	15,811	39	470	-	383	15,898
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	16,064	2	19,903	34	5,619	30,348
Governor's Office	167,643	125,457	1,141,376	129,224	1,132,789	176,230
Governor's Office-Disaster Relief	-	6	217,062	5	217,059	3
Information Technology	36,179	406	36,399	5,081	27,649	44,929
NC Infrastructure Finance Corp	-	-	26,982	-	26,982	-
OSBM ECONOMIC DEVELOPMENT ADMINISTRATION (EDA-ARPA)	-	26	203	26	202	1
OSBM-ARP Homeowners Assistance Fund	246,245	349	2,825	37,329	155,453	93,617
OSBM-ARP State & Local Fiscal Recovery Fund	4,137,152	9,155	52,585	41,377	700,979	3,488,758
OSBM-Covid 19 Recovery Act	40,986	-	7,088	18	48,073	1
OSBM-Earthquake Disaster Recovery	11,633	13	119	351	7,166	4,586
OSBM-Emergency Rental Assistance	149,122	259	36,501	2,015	86,505	99,118
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	8,191	21	120	-	-	8,311
OSBM-SCIF	1,661,845	30,781	3,251,578	260,850	1,356,821	3,556,602
OSBM-Tropical Storm Fred DR	35,506	-	5,168	392	12,788	27,886
Office of Administrative Hearings	2,236	-	269	-	21	2,484
Payroll Imprest Fund	-	1,121,951	12,524,864	1,121,951	12,524,864	-
Revenue-E 911 Fee	3,356	1,334	12,558	1,233	13,721	2,193
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	47,906	6,331	42,892	3,349	32,489	58,309
Revenue-Tax Distribution	14,746	440,760	5,444,269	440,763	5,456,025	2,990
Revenue-Tax Transfer Fees	5,651	867	3,260	32	2,046	6,865
State Controller	47,392	1,143	65,860	3,253	48,755	64,497
State Treasurer	7,243	663	7,193	246	5,267	9,169
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-

Statewide-Worker's Comp Plan	5,500	3,115	56,861	5,056	59,007	3,354
<b>Total General Government</b>	<b>\$ 6,738,557</b>	<b>\$ 1,746,142</b>	<b>\$ 23,038,339</b>	<b>\$ 2,053,180</b>	<b>\$ 21,992,016</b>	<b>\$ 7,784,880</b>
<b>Health and Human Services</b>						
Aging	\$ 58	\$ -	\$ 240	\$ -	\$ 240	\$ 58
Child Development	-	-	-	-	-	-
Child and Family Well-Being	-	15,806	132,056	15,806	132,056	-
DHHS-Administration	111,977	3,270	96,762	9,034	78,194	130,545
Health Services	62,751	532	36,766	1,745	44,000	55,517
Health Services Regulations	38,465	685	2,462	150	3,635	37,292
Medical Assistance	515,306	5,180	162,060	25,930	231,237	446,129
Mental Health/DD/SAS	450	-	5	31	86	369
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	10,721	528	18,040	1,983	17,743	11,018
Vocational Rehabilitation	-	-	-	-	-	-
<b>Total Health and Human Services</b>	<b>\$ 739,728</b>	<b>\$ 26,001</b>	<b>\$ 448,391</b>	<b>\$ 54,679</b>	<b>\$ 507,191</b>	<b>\$ 680,928</b>
<b>Public Safety, Correction, and Regulation</b>						
Adult Correction	\$ -	\$ 28	\$ 65,602	\$ 150	\$ 14,193	\$ 51,409
Insurance	6,085	-	1,138	15	4,155	3,068
Labor	-	-	1,500	375	1,500	-
Office of the Courts	5,790	2,965	11,909	1,290	9,474	8,225
Public Safety	256,740	27,294	818,763	119,802	1,001,533	73,970
<b>Total Public Safety, Correction, and Regulation</b>	<b>\$ 268,615</b>	<b>\$ 30,287</b>	<b>\$ 898,912</b>	<b>\$ 121,632</b>	<b>\$ 1,030,855</b>	<b>\$ 136,672</b>
<b>Total Non-reverting</b>	<b>\$ 9,625,885</b>	<b>\$ 1,947,915</b>	<b>\$ 26,480,603</b>	<b>\$ 2,352,073</b>	<b>\$ 24,944,496</b>	<b>\$ 11,161,992</b>



## 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.