



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

September 15, 2020

Enclosed is the *General Fund Monthly Financial Report* for the period ended August 31, 2020 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,

INTRODUCTION

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

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

AUGUST 31, 2020
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 10,584.8	Sales and Use Taxes Payable	\$ 727.3
		Beverage Taxes Payable	7.4
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 734.7</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,169.3
		Repairs and Renovations Reserve Account	—
		Hurricane Florence Disaster Recovery Reserve	124.3
		Emergency Response & Disaster Relief Fund	62.3
		Carryforward Reserve	162.9
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Fund	314.9
		Coronavirus Relief Reserve	592.2
		Local Govt Coronavirus Relief Reserve	0.3
		Non-Reverting Departmental Funds	3,671.9
		Total Reserved	<u>\$ 6,148.5</u>
		Unreserved :	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	2,230.5
		Total Unreserved	<u>\$ 3,701.6</u>
		Total Fund Balance	<u>\$ 9,850.1</u>
Total Assets	<u>\$ 10,584.8</u>	Total Liabilities and Fund Balance	<u>\$ 10,584.8</u>

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

FISCAL YEAR-TO-DATE AUGUST 31, 2020 AND AUGUST 31, 2019

Expressed in Millions

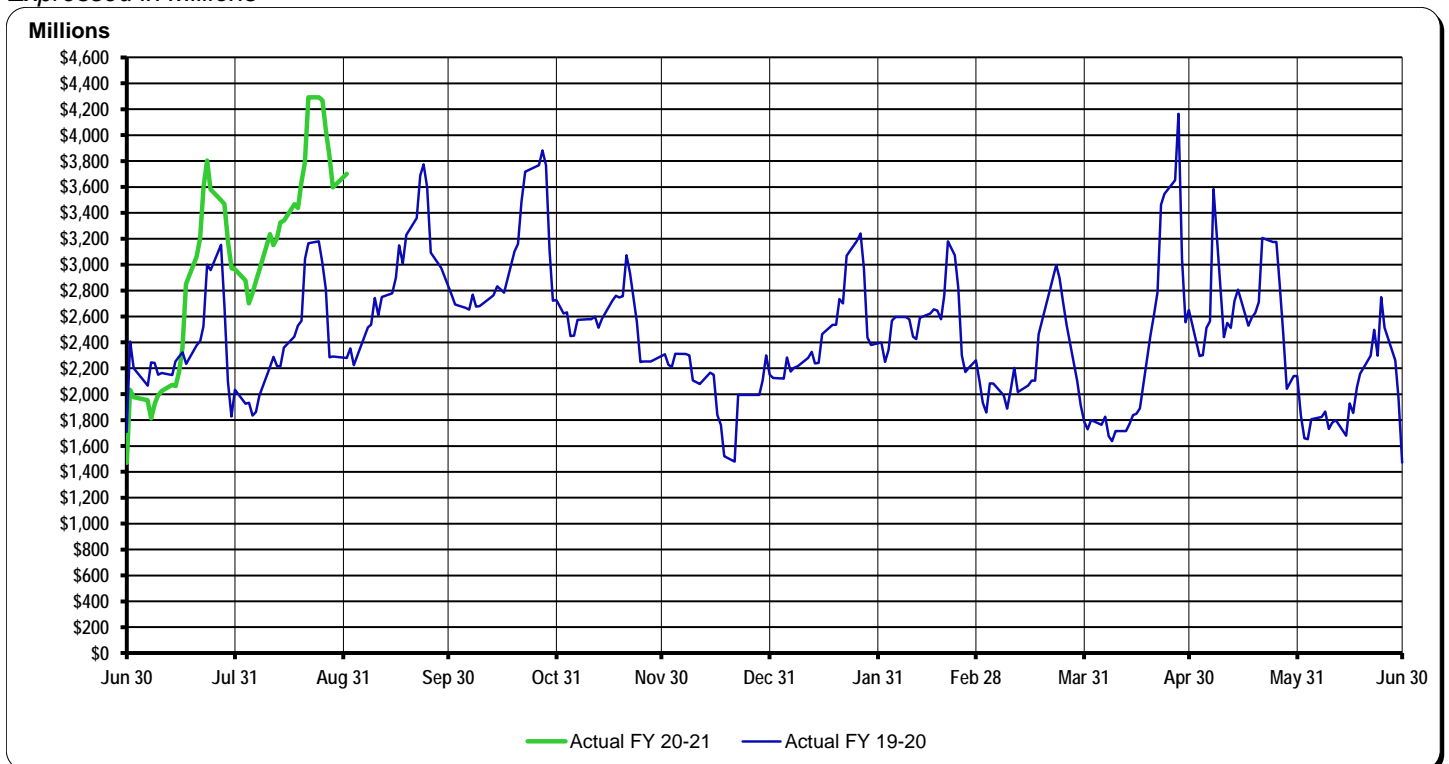
Fund Balance:	2020-21	2019-20	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,169.3	\$ 1,254.3	\$ (85.0)	(6.8)%
Repairs and Renovations Reserve Account.....	—	11.6	(11.6)	(100.0)%
Carry Forward Reserve.....	162.9	200.3	(37.4)	(18.7)%
Emergency Response & Disaster Relief Fd	62.3	49.5	12.8	25.9%
Medicaid Transformation Fund.....	314.9	425.3	(110.4)	(26.0)%
Medicaid Contingency.....	50.4	186.4	(136.0)	(73.0)%
Hurricane Florence Disaster Recovery Reserve.....	124.3	312.4	(188.1)	(60.2)%
Coronavirus Relief Reserve.....	592.2	—	592.2	—
Local Govt Coronavirus Relief Reserve.....	.3	—	.3	—
Non-reverting Departmental Funds.....	<u>3,671.9</u>	<u>1,390.5</u>	<u>2,281.4</u>	164.1%
Total Reserved.....	\$ 6,148.5	\$ 3,830.3	\$ 2,318.2	60.5%
Unreserved:				
Fund Balance - July 1.....	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	(13.9)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>2,230.5</u>	<u>693.1</u>	<u>1,537.4</u>	221.8%
Total Unreserved.....	\$ 3,701.6	\$ 2,402.4	\$ 1,299.2	54.1%
Total Fund Balance.....	\$ 9,850.1	\$ 6,232.7	\$ 3,617.4	58.0%

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE AUGUST 31, 2020 AND FISCAL YEAR ENDED JUNE 30, 2020

Expressed in Millions



**GENERAL FUND REVERTING
SCHEDULE OF OPERATIONS**

FOR THE MONTH OF AUGUST 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	August		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
	Beg. Unreserved Fund Balance	\$ 2,963.3	\$ 2,034.5	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 2,963.3</u>	<u>\$ 2,034.5</u>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 846.4	\$ 856.3	\$ 2,716.7	\$ 1,830.7	\$ —	\$ 13,030.1	—	14.0%
Corporate Income	(18.9)	(9.6)	151.1	8.0	—	735.6	—	1.1%
Sales and Use	793.3	710.5	1,664.4	1,499.1	—	8,203.3	—	18.3%
Franchise	18.0	15.4	124.3	41.2	—	745.7	—	5.5%
Insurance	2.5	(0.2)	(4.3)	8.7	—	565.3	—	1.5%
Beverage	51.7	39.4	92.7	69.4	—	411.5	—	16.9%
Estate	—	—	—	—	—	—	—	—
Privilege License	0.3	0.4	8.2	8.4	—	35.6	—	23.6%
Tobacco Products	23.7	21.9	47.1	44.5	—	256.2	—	17.4%
Real Estate Conveyance Excise	8.8	8.8	16.4	16.8	—	85.1	—	19.7%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	0.4	0.9	5.6	5.8	—	2.8	—	207.1%
White Goods Disposal	0.7	0.5	1.5	1.2	—	2.7	—	44.4%
Scrap Tire Disposal	1.9	2.1	3.8	4.0	—	6.2	—	64.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	—	—	0.1	—	—	—	—
Other	—	0.1	0.1	—	—	0.3	—	—
Total Tax Revenue	<u>\$ 1,728.8</u>	<u>\$ 1,646.5</u>	<u>\$ 4,827.6</u>	<u>\$ 3,537.9</u>	<u>\$ —</u>	<u>\$ 24,080.4</u>	—	14.7%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.0	\$ 15.1	\$ 6.4	\$ 29.1	\$ —	\$ 167.2	—	17.4%
Judicial Fees	13.0	21.0	26.1	40.8	—	228.8	—	17.8%
Insurance	2.2	1.8	4.4	3.5	—	87.8	—	4.0%
Disproportionate Share	—	—	—	—	—	165.3	—	—
Master Settlement Agreement	—	—	—	—	—	136.2	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	19.3	10.0	30.7	17.8	—	204.1	—	8.7%
Total Non-Tax Revenue	<u>\$ 37.5</u>	<u>\$ 47.9</u>	<u>\$ 67.6</u>	<u>\$ 91.2</u>	<u>\$ —</u>	<u>\$ 989.4</u>	—	9.2%
Total Tax and Non-Tax Revenue	<u>\$ 1,766.3</u>	<u>\$ 1,694.4</u>	<u>\$ 4,895.2</u>	<u>\$ 3,629.1</u>	<u>\$ 23,466.3</u>	<u>\$ 25,069.8</u>	20.9%	14.5%
Total Availability	<u>\$ 4,729.6</u>	<u>\$ 3,728.9</u>	<u>\$ 6,366.3</u>	<u>\$ 5,338.4</u>	<u>\$ 24,937.4</u>	<u>\$ 26,779.1</u>	25.5%	19.9%
Appropriation Expenditures:								
Current Operations	\$ 1,028.0	\$ 1,364.5	\$ 2,663.1	\$ 2,972.4	\$ 23,762.6	\$ 23,689.3	11.2%	12.5%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	—	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	(38.0)	1.6	(36.4)	722.5	717.5	0.2%	(5.1%)
Total Appropriation Expenditures	<u>\$ 1,028.0</u>	<u>\$ 1,326.5</u>	<u>\$ 2,664.7</u>	<u>\$ 2,936.0</u>	<u>\$ 24,485.1</u>	<u>\$ 24,406.8</u>	10.9%	12.0%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 3,701.6</u>	<u>\$ 2,402.4</u>	<u>\$ 3,701.6</u>	<u>\$ 2,402.4</u>	<u>\$ 452.3</u>	<u>\$ 2,372.3</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—	—	—
Medicaid Transformation Fund	—	—	—	—	—	—	—	—
Repair and Renovation	—	—	—	—	—	—	—	—
Savings	—	—	—	—	—	—	—	—
Project Reserve	—	—	—	—	—	—	—	—
Transfer to DOT	—	—	—	—	—	—	—	—
Carryforward Reduction trans unreserved	—	—	—	—	—	—	—	—
Revision to Estimated Credit Balance	—	—	—	—	—	—	—	—
Unreserved Fund Balance	<u>\$ 3,701.6</u>	<u>\$ 2,402.4</u>	<u>\$ 3,701.6</u>	<u>\$ 2,402.4</u>	<u>\$ 452.3</u>	<u>\$ 2,372.3</u>		

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

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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NON-TAX REVENUES

FOR THE MONTH OF AUGUST 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

	August				Year-To-Date Through August			
	FY 2021	FY 2020	Change	%Change	FY 2021	FY 2020	Change	%Change
Tax Revenues:								
Individual Income	\$ 846.4	\$ 856.3	\$ (9.9)	(1.2)%	\$ 2,716.7	\$ 1,830.7	\$ 886.0	48.4%
Corporate Income	(18.9)	(9.6)	(9.3)	96.9%	151.1	8.0	143.1	1788.8%
Sales and Use	793.3	710.5	82.8	11.7%	1,664.4	1,499.1	165.3	11.0%
Franchise	18.0	15.4	2.6	16.9%	124.3	41.2	83.1	201.7%
Insurance	2.5	(0.2)	2.7	1350.0%	(4.3)	8.7	(13.0)	(149.4)%
Beverage	51.7	39.4	12.3	31.2%	92.7	69.4	23.3	33.6%
Estate	—	—	—	—	—	—	—	—
Privilege License	0.3	0.4	(0.1)	(25.0)%	8.2	8.4	(0.2)	(2.4)%
Tobacco Products	23.7	21.9	1.8	8.2%	47.1	44.5	2.6	5.8%
Real Estate Conveyance Excise	8.8	8.8	—	—	16.4	16.8	(0.4)	(2.4)%
Gift	—	—	—	—	—	—	—	—
Solid Waste	0.4	0.9	(0.5)	(55.6)%	5.6	5.8	(0.2)	(3.4)%
White Goods Disposal	0.7	0.5	0.2	40.0%	1.5	1.2	0.3	25.0%
Scrap Tire Disposal	1.9	2.1	(0.2)	(9.5)%	3.8	4.0	(0.2)	(5.0)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	—	—	—	—	0.1	(0.1)	(100.0)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	0.1	(0.1)	(100.0)%	0.1	—	0.1	—
Total Tax Revenue	\$ 1,728.8	\$ 1,646.5	\$ 82.3	5.0%	\$ 4,827.6	\$ 3,537.9	\$ 1,289.7	36.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.0	\$ 15.1	\$ (12.1)	(80.1)%	\$ 6.4	\$ 29.1	\$ (22.7)	(78.0)%
Judicial Fees	13.0	21.0	(8.0)	(38.1)%	26.1	40.8	(14.7)	(36.0)%
Insurance	2.2	1.8	0.4	22.2%	4.4	3.5	0.9	25.7%
Disproportionate Share	—	—	—	—	—	—	—	—
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	19.3	10.0	9.3	93.0%	30.7	17.8	12.9	72.5%
Total Non-Tax Revenue	\$ 37.5	\$ 47.9	\$ (10.4)	(21.7)%	\$ 67.6	\$ 91.2	\$ (23.6)	(25.9)%
Total Tax and Non-Tax Revenue	\$ 1,766.3	\$ 1,694.4	\$ 71.9	4.2%	\$ 4,895.2	\$ 3,629.1	\$ 1,266.1	34.9%

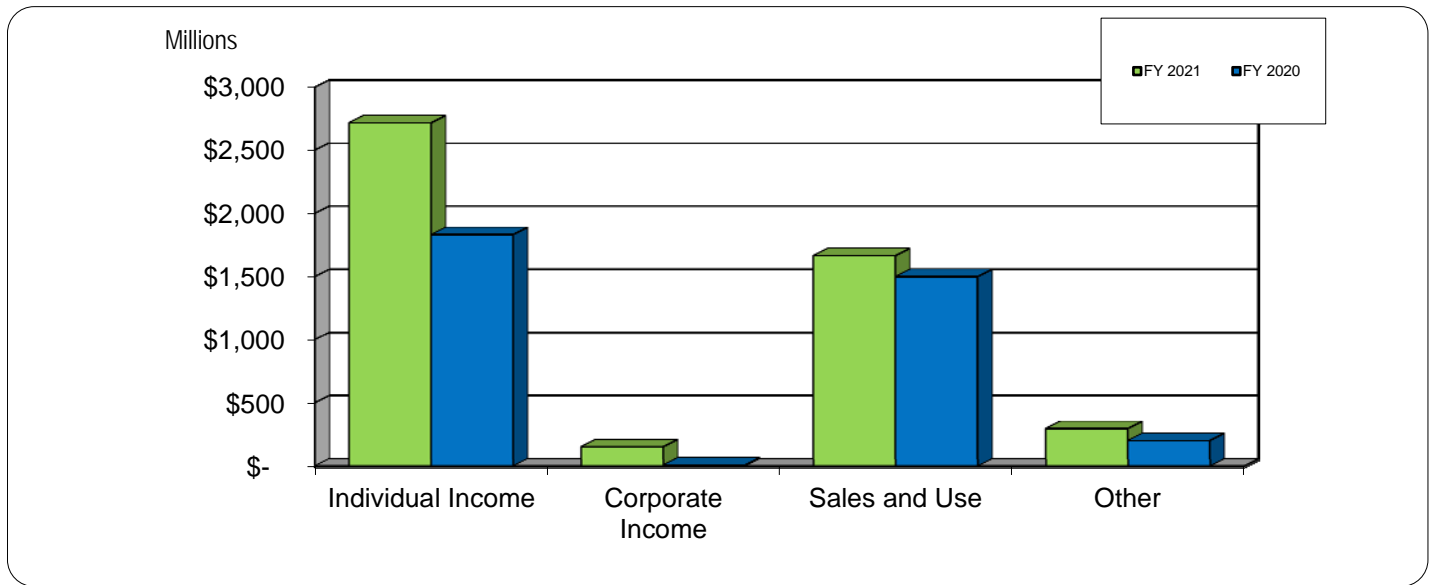
For fiscal year 2021, when compared to the prior year through August 31, actual net tax and non-tax revenues increased by \$1.3 billion, or 34.9%. Tax revenues through August 2020 increased by \$1.3 billion, or 36.5%, and non-tax revenues decreased by \$23.6 million, or 25.9%.

Individual and corporate income taxes as well as franchise tax showed a large increase in relation to the prior fiscal year due to the extension of the filing date as part of the state's response to the COVID-19 pandemic. NC Department of Revenue extended the time to file tax returns and make estimated payments that were due between April 15, 2020 and August 14, 2020 to August 15, 2020 to mirror the extension of the federal tax deadline.

Revenues and expenditures never occur evenly over the course of the fiscal year.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

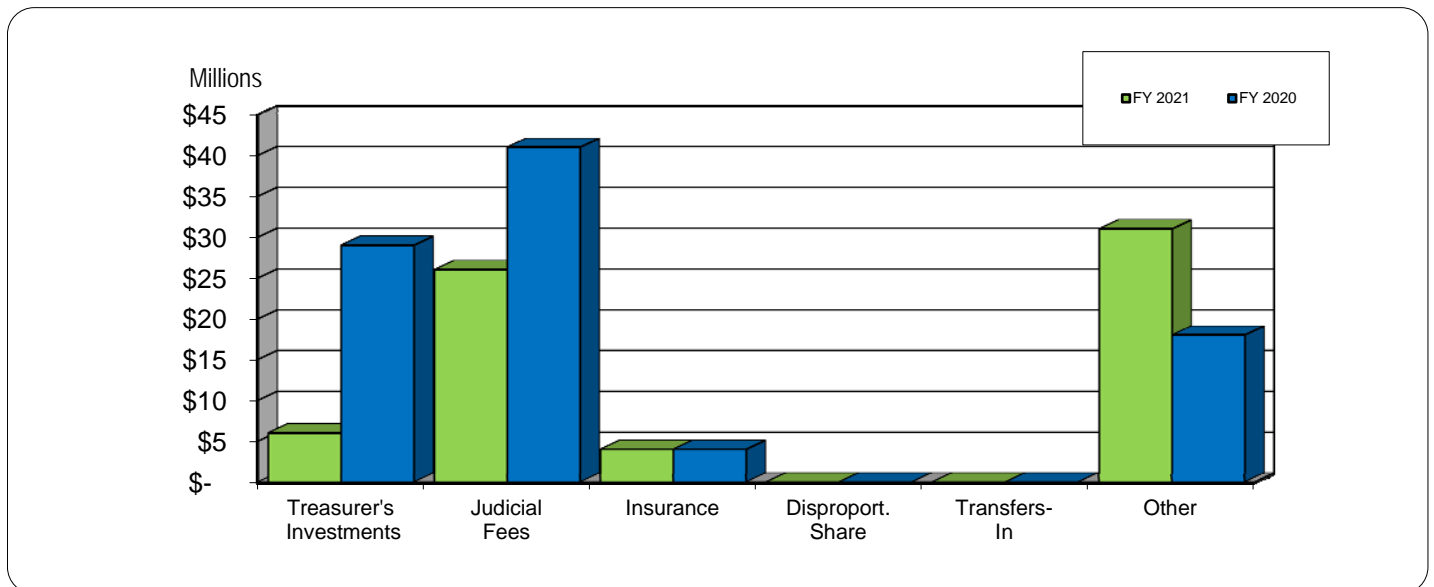
FISCAL YEAR-TO-DATE AUGUST 31, 2020 AND AUGUST 31, 2019



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

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

FISCAL YEAR-TO-DATE AUGUST 31, 2020 AND AUGUST 31, 2019



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE AUGUST 31, 2020 AND AUGUST 31, 2019
Expressed in Millions

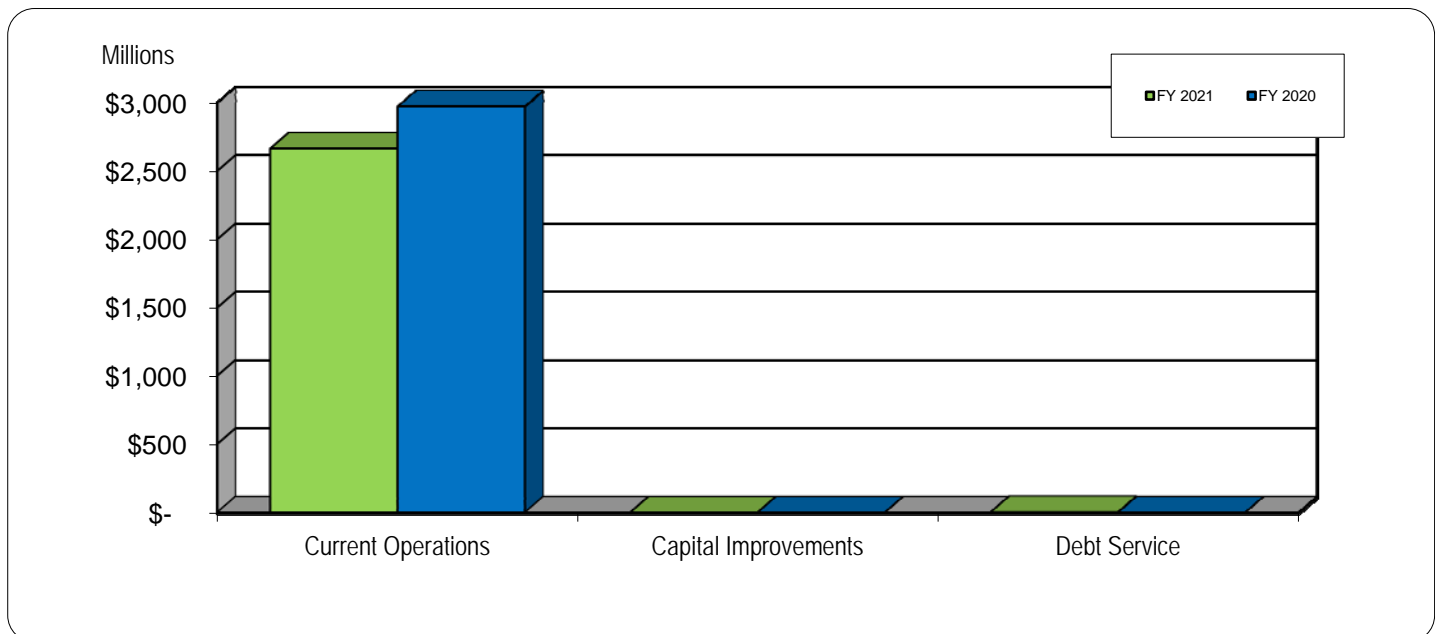
	FY 2021	FY 2020	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2021	FY 2020
Current Operations						
General Government	\$ 49.0	\$ 54.9	\$ (5.9)	(10.7%)	1.8%	1.9%
Education	1,531.6	1,491.0	40.6	2.7%	57.5%	50.8%
Health and Human Services	547.3	962.8	(415.5)	(43.2%)	20.5%	32.8%
Economic Development	17.5	22.0	(4.5)	(20.5%)	0.7%	0.7%
Environment and Natural Resources	39.9	15.3	24.6	160.8%	1.5%	0.5%
Public Safety, Correction, and Regulation	486.3	462.0	24.3	5.3%	18.2%	15.7%
Agriculture	17.1	15.8	1.3	8.2%	0.6%	0.5%
Operating Reserves/Rounding	(25.6)	(51.4)	25.8	50.2%	(1.0%)	(1.8%)
<i>Total Current Operations</i>	<u>\$ 2,663.1</u>	<u>\$ 2,972.4</u>	<u>\$ (309.3)</u>	(10.4%)	99.9%	101.2%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	1.6	(36.4)	38.0	104.4%	0.1%	(1.2%)
Total Appropriation Expenditures	<u>\$ 2,664.7</u>	<u>\$ 2,936.0</u>	<u>\$ (271.3)</u>	(9.2%)	100.0%	100.0%

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

The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE AUGUST 31, 2020 AND AUGUST 31, 2019



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

Actual appropriation expenditures through August 2020 were less than actual appropriation expenditures through August 2019 by \$271.3 million, or 9.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through August 2020 were more than appropriation expenditures through August 2019 by \$309.3 million, or 10.4%.

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

FOR THE MONTH OF AUGUST 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
August		Year-To-Date		Year-To-Date		Year-To-Date	
FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020

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

Current Operations

General Government

General Assembly	\$ 7.8	\$ 5.7	\$ 13.1	\$ 12.1	\$ 74.1	\$ 71.9	17.7%	16.8%
Governor's Office	0.5	0.3	0.9	0.6	5.6	5.4	16.1%	11.1%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.1	(0.3)	0.6	0.2	9.6	9.4	6.3%	2.1%
Office of State Budget	0.6	0.9	1.3	1.5	8.7	8.5	14.9%	17.6%
Housing Finance Agency	4.2	2.7	5.1	2.7	30.7	10.7	16.6%	25.2%
Lieutenant Governor	—	—	0.1	0.1	0.9	0.9	11.1%	11.1%
Secretary of State	1.1	1.1	2.3	2.4	14.6	14.2	15.8%	16.9%
State Auditor	1.5	(0.2)	3.0	1.3	14.9	14.3	20.1%	9.1%
State Treasurer	0.3	0.3	0.5	0.5	5.0	4.9	10.0%	10.2%
Retirement and Employee Benefits Administration	1.3	0.1	3.8	7.1	32.0	31.7	11.9%	22.4%
Office of the State Controller	(1.6)	2.5	4.6	7.1	65.4	64.2	7.0%	11.1%
Information Technology	1.7	1.6	3.3	3.3	25.7	25.1	12.8%	13.1%
Revenue	(5.7)	(3.5)	(3.8)	0.8	54.5	54.1	(7.0%)	1.5%
Board of Elections	4.4	6.9	11.9	13.9	91.8	89.2	13.0%	15.6%
Office of Administrative Hearings	0.7	(0.3)	1.2	0.3	7.6	8.5	15.8%	3.5%
	0.6	0.5	1.1	1.0	6.5	6.3	16.9%	15.9%
	\$ 17.5	\$ 18.3	\$ 49.0	\$ 54.9	\$ 447.6	\$ 419.3	10.9%	13.1%
Reserves - General Assembly	—	—	—	—	8.6	17.2	—	—
Reserves - Contingency & Emergency	—	(0.3)	—	(0.3)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	9.5	9.5	—	—
Reserves - Minimum Market Adj	—	—	—	—	2.4	2.4	—	—
Reserves - Data Proc	—	—	—	—	—	15.0	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	5.0	—	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	(5.9)	(3.9)	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	(30.5)	(39.0)	(25.7)	(38.4)	—	—	—	—
Reserves - Transfer to DOT	—	—	—	—	—	36.0	—	—
Reserves - SCIF	—	(12.5)	—	(12.5)	125.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ (30.5)	\$ (51.8)	\$ (25.7)	\$ (51.2)	\$ (505.8)	\$ 81.2	5.1%	(63.1%)
Total - General Government	\$ (13.0)	\$ (33.5)	\$ 23.3	\$ 3.7	\$ (58.2)	\$ 500.5	(40.0%)	0.7%

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

FOR THE MONTH OF AUGUST 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Education								
Public Instruction	\$ 741.1	\$ 767.4	\$ 1,370.7	\$ 1,364.5	\$ 9,988.4	\$ 9,754.7	13.7%	14.0%
Community Colleges	(24.1)	13.4	84.5	114.0	1,230.1	1,212.3	6.9%	9.4%
	<u>\$ 717.0</u>	<u>\$ 780.8</u>	<u>\$ 1,455.2</u>	<u>\$ 1,478.5</u>	<u>\$ 11,218.5</u>	<u>\$ 10,967.0</u>	13.0%	13.5%
University System								
University of North Carolina - General Admin	\$ 4.4	\$ 3.4	\$ 8.1	\$ 6.6	\$ 44.3	\$ 47.6	18.3%	13.9%
UNC - GA Institutional Programs and Facilities	(21.7)	—	(21.7)	—	88.7	17.6	(24.5%)	—
UNC - GA Related Educational Programs	0.4	6.4	13.3	6.7	110.0	110.0	12.1%	6.1%
UNC - GA Aid to Private Institutions	0.7	0.7	112.9	17.0	191.3	181.3	59.0%	9.4%
UNC - Chapel Hill Academic Affairs	(34.6)	(31.1)	(35.5)	(24.4)	279.9	282.4	(12.7%)	(8.6%)
UNC - Chapel Hill Health Affairs	(4.2)	2.4	4.9	4.7	201.5	202.4	2.4%	2.3%
UNC - Chapel Hill Area Health Affairs	0.8	1.5	1.2	1.2	49.9	49.9	2.4%	2.4%
NCSU - Academic Affairs	19.6	9.8	(17.0)	(24.8)	423.8	426.7	(4.0%)	(5.8%)
NCSU - Agricultural Research	4.7	4.7	7.8	5.4	55.1	55.1	14.2%	9.8%
NCSU - Agricultural Extension Service	3.0	3.3	6.1	5.9	41.0	41.0	14.9%	14.4%
University of North Carolina at Greensboro	(7.2)	(9.2)	1.3	(3.4)	179.9	181.4	0.7%	(1.9%)
University of North Carolina at Charlotte	3.1	(2.3)	8.6	(14.8)	257.8	261.5	3.3%	(5.7%)
University of North Carolina at Asheville	0.7	(10.2)	(2.7)	(6.1)	40.2	40.9	(6.7%)	(14.9%)
University of North Carolina at Wilmington	4.4	11.9	12.3	22.7	146.9	148.5	8.4%	15.3%
University of North Carolina at Pembroke	14.3	5.3	8.0	5.6	77.6	78.3	10.3%	7.2%
East Carolina University	(2.3)	(17.3)	(17.3)	(18.4)	234.7	233.9	(7.4%)	(7.9%)
ECU - Health Affairs	8.3	4.1	2.6	5.1	78.4	78.4	3.3%	6.5%
North Carolina A&T University	(32.6)	(31.2)	(26.0)	(25.0)	93.8	95.5	(27.7%)	(26.2%)
Western Carolina University	4.1	5.9	7.1	6.7	132.6	133.5	5.4%	5.0%
Appalachian State University	10.0	11.8	22.8	20.8	149.0	150.2	15.3%	13.8%
Winston-Salem State University	(11.9)	3.1	(9.3)	8.4	64.3	64.6	(14.5%)	13.0%
Elizabeth City State University	2.2	2.6	3.9	4.2	35.5	40.8	11.0%	10.3%
Fayetteville State University	3.2	4.7	5.3	9.5	54.5	55.4	9.7%	17.1%
North Carolina Central University	(26.5)	(10.6)	(21.9)	(3.8)	86.0	86.4	(25.5%)	(4.4%)
University of North Carolina Sch of the Arts	(0.7)	0.1	(1.4)	(0.2)	33.6	33.8	(4.2%)	(0.6%)
North Carolina Sch of Science & Mathematics	1.9	1.1	3.0	2.9	22.8	22.8	13.2%	12.7%
Total University System	<u>\$ (55.9)</u>	<u>\$ (29.1)</u>	<u>\$ 76.4</u>	<u>\$ 12.5</u>	<u>\$ 3,173.1</u>	<u>\$ 3,119.9</u>	2.4%	0.4%
Total - Education	<u>\$ 661.1</u>	<u>\$ 751.7</u>	<u>\$ 1,531.6</u>	<u>\$ 1,491.0</u>	<u>\$ 14,391.6</u>	<u>\$ 14,086.9</u>	10.6%	10.6%
Health and Human Services								
HHS - Administration and Support	\$ 5.6	\$ 15.0	\$ 15.6	\$ 27.3	\$ 133.9	\$ 125.6	11.7%	21.7%
Aging	10.8	—	11.1	3.7	44.7	44.6	24.8%	8.3%
Child Development	3.2	10.6	18.2	31.6	228.7	228.4	8.0%	13.8%
Health Services	13.9	13.0	21.4	23.8	157.0	155.1	13.6%	15.3%
Social Services	10.3	14.7	21.5	36.5	194.9	194.5	11.0%	18.8%
Medical Assistance	(11.6)	329.9	300.7	726.9	4,137.5	3,920.8	7.3%	18.5%
Children's Health Insurance	—	—	—	—	—	—	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.8	0.9	1.3	1.9	8.8	8.6	14.8%	22.1%
Mental Health/DD/SAS	68.0	21.8	153.5	107.2	758.2	749.2	20.2%	14.3%
Health Services Regulations	(1.1)	0.1	(1.8)	(1.2)	20.4	19.6	(8.8%)	(6.1%)
Vocational Rehabilitation	3.1	2.7	5.8	5.1	40.3	39.7	14.4%	12.8%
Total - Health and Human Services	<u>\$ 103.0</u>	<u>\$ 408.7</u>	<u>\$ 547.3</u>	<u>\$ 962.8</u>	<u>\$ 5,724.4</u>	<u>\$ 5,486.1</u>	9.6%	17.5%

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

FOR THE MONTH OF AUGUST 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Economic Development								
Commerce	\$ 0.9	\$ (5.3)	\$ 1.8	\$ (4.0)	\$ 11.7	\$ 11.4	15.4%	(35.1%)
Commerce - State Aid to Nonstate Entities	—	—	—	—	16.2	16.2	—	—
Commerce - Economic Development	11.0	21.0	15.7	26.0	150.2	150.2	10.5%	17.3%
Total - Economic Development	\$ 11.9	\$ 15.7	\$ 17.5	\$ 22.0	\$ 178.1	\$ 177.8	9.8%	12.4%
Environment & Natural Resources								
Environmental Quality	\$ 1.3	\$ (8.3)	\$ 9.8	\$ (1.5)	\$ 100.5	\$ 84.1	9.8%	(1.8%)
Wildlife Resources	1.0	(0.6)	2.0	1.9	11.9	12.0	16.8%	15.8%
Natural and Cultural Resources	15.3	4.9	28.0	14.8	187.1	181.4	15.0%	8.2%
Roanoke Island Commission	0.1	—	0.1	0.1	0.6	0.6	16.7%	16.7%
Total - Environment & Natural Resources	\$ 17.7	\$ (4.0)	\$ 39.9	\$ 15.3	\$ 300.1	\$ 278.1	13.3%	5.5%
Public Safety, Correction, & Regulation								
Judicial	\$ 58.2	\$ 59.1	\$ 114.4	\$ 114.7	\$ 727.9	\$ 703.9	15.7%	16.3%
Justice	6.0	2.9	10.0	8.3	53.7	52.0	18.6%	16.0%
Labor	0.9	0.5	2.6	2.0	19.3	18.7	13.5%	10.7%
Insurance	1.3	3.0	4.5	6.4	43.6	42.2	10.3%	15.2%
Insurance-GF	0.1	(0.5)	0.7	—	9.6	9.5	7.3%	—
Public Safety	170.0	152.8	354.1	330.6	2,239.4	2,199.0	15.8%	15.0%
Total - Public Safety, Correction, & Regulation	\$ 236.5	\$ 217.8	\$ 486.3	\$ 462.0	\$ 3,093.5	\$ 3,025.3	15.7%	15.3%
Agriculture								
Agriculture and Consumer Services	\$ 10.7	\$ 8.0	\$ 17.1	\$ 15.8	\$ 133.1	\$ 134.6	12.8%	11.7%
Rounding [*]	\$ 0.1	\$ 0.1	\$ 0.1	\$ (0.2)	\$ —	\$ —	N/A	N/A
Total Current Operations	\$ 1,028.0	\$ 1,364.5	\$ 2,663.1	\$ 2,972.4	\$ 23,762.6	\$ 23,689.3	11.2%	12.5%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Debt Service								
Debt Service - Principal and Interest	—	—	—	—	720.9	715.9	—	—
Debt Service - Federal	—	(38.0)	1.6	(36.4)	1.6	1.6	100.0%	(2275.0%)
Total - Debt Service	\$ —	\$ (38.0)	\$ 1.6	\$ (36.4)	\$ 722.5	\$ 717.5	0.2%	(5.1%)
Total Appropriation Expenditures	\$ 1,028.0	\$ 1,326.5	\$ 2,664.7	\$ 2,936.0	\$ 24,485.1	\$ 24,406.8	10.9%	12.0%

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

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

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 14,006	\$ 21,349	\$ 24,788	\$ 38,482
Total - Agriculture	<u>\$ 14,006</u>	<u>\$ 21,349</u>	<u>\$ 24,788</u>	<u>\$ 38,482</u>
Debt Service				
State Treasurer	\$ -	\$ -	\$ -	\$ 1
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,617</u>
Education				
Public Instruction	\$ 268,731	\$ 349,557	\$ 1,009,812	\$ 1,720,248
Community Colleges	156,429	195,786	132,329	280,285
UNC Systems	657,940	992,211	578,665	1,068,499
Total - Education	<u>\$ 1,083,100</u>	<u>\$ 1,537,554</u>	<u>\$ 1,720,806</u>	<u>\$ 3,069,032</u>
Economic Development				
Commerce	\$ 3,456	\$ 5,952	\$ 4,403	\$ 7,738
Commerce-State Aid	-	-	-	-
Commerce-Economic Dev	220	220	11,185	15,894
Total - Economic Development	<u>\$ 3,676</u>	<u>\$ 6,172</u>	<u>\$ 15,588</u>	<u>\$ 23,632</u>
Environment & Natural Resources				
Environmental Quality	\$ 14,762	\$ 16,422	\$ 15,677	\$ 26,265
Wildlife Resources	5,845	11,480	6,965	13,437
Natural and Cultural Resources	4,888	7,021	19,903	35,070
Roanoke Island	-	-	49	98
Total - Environ. & Natural Resources	<u>\$ 25,495</u>	<u>\$ 34,923</u>	<u>\$ 42,594</u>	<u>\$ 74,870</u>
General Government				
General Assembly	\$ 16	\$ 36	\$ 7,844	\$ 13,118
Governor	59	155	519	1,015
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	14	29	651	1,319
Military and Veterans Affairs	6,189	10,142	6,273	10,740
Housing Finance Authority	-	-	4,222	5,110
Governor	-	-	-	-
Lt. Governor	-	-	66	129
Secretary of State	94	190	1,202	2,508
State Auditor	202	297	1,648	3,256
State Treasurer-Administration	3,146	6,246	3,404	6,738
State Treasurer-Retirement	1,200	1,200	2,503	5,006
Administration	6,166	6,571	5,659	11,203
State Controller	117	410	1,855	3,702
Information Technology	7,677	7,694	1,961	3,927
Revenue	7,278	10,523	11,680	22,455
Board of Elections	-	-	692	1,239
Administrative Hearings	25	88	586	1,170
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	30,417	30,417	-	4,753
Reserve - Transfer to DOT	-	-	-	-
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 62,600	\$ 73,998	\$ 50,765	\$ 97,388
Health and Human Services				
HHS-Administration	\$ 35,837	\$ 41,379	\$ 41,463	\$ 56,976
Aging	6,100	6,549	16,876	17,622
Child Development	74,837	123,408	78,013	141,582
Health Services	42,293	82,142	54,032	103,572
Social Services	94,334	189,910	101,317	211,411
Medical Assistance	1,251,709	2,264,367	1,239,981	2,565,038
NC Health Choice	-	-	-	-
Health Benefits	-	-	-	-
Blind Services	2,768	4,878	3,601	6,163
Mental Health	71,624	126,997	140,171	280,541
Facility Services	7,506	13,309	6,443	11,510
Vocational Rehabilitation Services	6,380	13,995	9,550	19,829
Total - Health and Human Services	\$ 1,593,388	\$ 2,866,934	\$ 1,691,447	\$ 3,414,244
Public Safety, Correction, and Regulation				
Judicial	\$ 666	\$ 788	\$ 49,320	\$ 96,752
Judicial-Indigent Defense	922	1,684	10,474	20,126
Justice	4,529	8,186	10,562	18,183
Labor	1,805	2,816	2,756	5,442
Insurance	2,682	3,250	3,811	7,773
Insurance	1,278	2,174	1,359	2,886
Public Safety	51,772	69,279	224,883	423,423
Total - Public Safety, Correction and Regulation	\$ 63,654	\$ 88,177	\$ 303,165	\$ 574,585
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ 20	\$ 28	\$ -	\$ -
License Schedule B	299	8,225	37	58
Tobacco	28,359	54,134	3,679	7,023
Franchise	24,403	131,756	5,932	7,425
Individual Income	963,565	2,919,155	68,002	202,424
Sales & Use	1,201,851	2,515,051	785,138	850,639
Beverage	51,785	100,183	22	7,449
Gift	-	3	-	-
Freight Car	-	-	-	-
Insurance	2,637	(3,925)	26	370
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	6,004	189,180	24,499	38,070
Real Estate	8,869	16,400	-	-
White Goods	722	1,573	36	67
Scrap Tire	1,919	3,825	34	71

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	40	60	31	32
Solid Waste	965	5,618	5	5
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,291,438	\$ 5,941,266	\$ 887,441	\$ 1,113,633
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	4,970	11,933	82	172
License & Fees-Nontax	2,436	4,711	324	359
Gas & Oil Inspection	131	131	-	-
Deed Mortgage Registration Fee	764	1,495	611	1,196
Board of Elections	3	12	-	-
DHHS	128	371	-	-
Disproportionate Share	-	-	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	3,036	6,399	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	241	716	477	477
DPS - ABC Board	464	2,533	120	196
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	13,611	26,139	12	13
Sales & Use	1,339	1,339	-	-
Intra State Transfer	11,122	11,123	-	-
Probation Supervision Fees	705	1,495	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	262	499	-	-
Sales Tax Refund	154	494	-	-
Miscellaneous	-	-	-	-
Parole Supervision Fees	75	148	-	-
Banking & Investment Fees	258	491	-	-
Total - Nontax Codes	\$ 39,699	\$ 70,029	\$ 1,626	\$ 2,413
Total Reverting	\$ 5,177,056	\$ 10,640,402	\$ 4,738,220	\$ 8,409,896
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	10,640,402			
Year-To-Date Disbursements	8,409,896			
Reservations:				
	\$ 3,701,586			
Ending Unreserved Cash				

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
Agriculture						
Agriculture and Consumer Services	\$ 71,014	\$ 14,710	\$ 15,460	\$ 2,978	\$ 5,272	\$ 81,202
Total Agriculture	<u>\$ 71,014</u>	<u>\$ 14,710</u>	<u>\$ 15,460</u>	<u>\$ 2,978</u>	<u>\$ 5,272</u>	<u>\$ 81,202</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	1	-	1	-
Total - Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 203,923	\$ 50,008	\$ 51,576	\$ 22,719	\$ 29,750	\$ 225,749
Public Instruction-School Technology	16,108	116	230	1,046	1,519	14,819
Public Instruction-IT Projects	4,774	-	-	160	258	4,516
Public Instruction-Pub Sch Bldg Fund	337,592	15,830	16,187	18,849	28,653	325,126
Public Instruction-Trust	15,889	1,023	1,876	-	8,295	9,470
Public Instruction-Local Payroll	1,404	5,023	9,889	5,176	9,977	1,316
Public Instruction-Internal Service	117,339	245	444	13,042	16,551	101,232
Community Colleges-Special Rev	33,386	45,284	45,692	41,684	41,976	37,102
Community Colleges-IT Projects	19,076	-	-	239	810	18,266
Community Colleges-Trust	1,949	3	5	559	559	1,395
Total - Education	<u>\$ 751,440</u>	<u>\$ 117,532</u>	<u>\$ 125,899</u>	<u>\$ 103,474</u>	<u>\$ 138,348</u>	<u>\$ 738,991</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 2	\$ -	\$ -	\$ 2
Commerce-Special Revenue	221,125	46,592	91,574	51,119	69,229	243,470
Commerce-IT Projects	1,167	-	189	24	24	1,332
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	12,532	563	575	-	-	13,107
Commerce-Div of Employ Sec	24,062	13,758	31,868	10,979	25,521	30,409
Total - Economic Development	<u>\$ 258,963</u>	<u>\$ 60,914</u>	<u>\$ 124,208</u>	<u>\$ 62,122</u>	<u>\$ 94,774</u>	<u>\$ 288,397</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 12,072	\$ 7	\$ 7	\$ 259	\$ 636	\$ 11,443
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	12,805	480	685	137	203	13,287
Natural and Cultural Resources	4,014	5,376	5,384	20	37	9,361
C W M T F	44,396	2,912	3,374	3,410	3,866	43,904
Land & Water Conservation Fund	999	955	955	155	1,404	550
Natural & Cultural Res-LWS	1,124	1	2	-	-	1,126
Aquariums	1,331	334	334	156	508	1,157
Parks & Recreation Trust Fund	14,595	2,871	3,018	500	500	17,113
Natural and Cultural Res-Int Bearing	49	2	2	2	7	44
Wildlife	12,706	9,047	13,777	8,139	11,076	15,407
Total - Environment and Natural Resources	<u>\$ 104,852</u>	<u>\$ 21,985</u>	<u>\$ 27,538</u>	<u>\$ 12,778</u>	<u>\$ 18,237</u>	<u>\$ 114,153</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
General Government						
Governor's Office	\$ 112,341	\$ 77,246	\$ 77,462	\$ 64,623	\$ 66,548	\$ 123,255
Governor's Office-Disaster Relief	-	1,553	2,427	1,553	2,427	-
Payroll Imprest Fund	-	806,025	1,728,033	806,025	1,728,033	-
OSBM- Rural Health Care Stabilization	13,476	12	25	-	-	13,501
DMVA-Special Revenue	396	-	-	-	-	396
OSBM-SCIF	15,000	-	-	-	-	15,000
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Covid 19 Recovery Act	1,303,501	904,616	905,518	616,116	907,759	1,301,260
General Assembly	14,240	2,000	2,024	437	450	15,814
State Treasurer	7,055	585	1,431	498	957	7,529
State Treasurer-Blount St. Properties Administration	65,302	10,165	13,904	3,801	13,777	65,429
State Controller	35,392	1,246	7,371	15,654	19,537	23,226
Statewide-Worker's Comp Plan	5,191	6,629	12,914	6,253	12,768	5,337
Revenue-Project Collect	37,758	2,717	4,672	7,151	9,984	32,446
Revenue-Tax Distribution	-	337,942	614,848	337,948	614,848	-
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,351	154	643	411	424	5,570
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	3,223	1,376	2,685	1,340	3,294	2,614
Board of Elections	31,334	4,484	4,515	663	1,102	34,747
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	40,319	4,563	5,168	1,608	4,313	41,174
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,819	34	34	6	12	1,841
Total - General Government	\$ 1,692,774	\$ 2,161,347	\$ 3,383,674	\$ 1,864,087	\$ 3,386,233	\$1,690,215
Health and Human Services						
Health Services	\$ 5,872	\$ 10,866	\$ 27,744	\$ 9,290	\$ 25,855	\$ 7,761
Social Services	11,741	153	1,576	8	1,417	11,900
Medical Assistance	22,588	16,282	20,635	3,135	19,107	24,116
Facility Services	37,051	13	48	226	226	36,873
DHHS-Administration	166,930	175,009	186,628	11,546	31,071	322,487
Aging	-	20	30	20	30	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 244,182	\$ 202,343	\$ 236,661	\$ 24,225	\$ 77,706	\$ 403,137
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 19,615	\$ 19,676	\$ 12	\$ 24	\$ 19,871
Public Safety	166,394	275,029	337,617	82,687	168,101	335,910
Total - Public Safety, Correction and Regulation	\$ 166,613	\$ 294,644	\$ 357,293	\$ 82,699	\$ 168,125	\$ 355,781
Total Nonreverting	\$ 3,289,838	\$ 2,873,475	\$ 4,270,734	\$ 2,152,363	\$ 3,888,696	\$3,671,876

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.

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%).