



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

February 12, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended January 31, 2019 of the 2019 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**

JANUARY 31, 2019

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 6,127.4	Sales and Use Taxes Payable	\$ 642.6
		Beverage Taxes Payable	28.9
		Solid Waste Disposal	4.9
		White Goods Disposal Taxes Payable	0.8
		Scrap Tire Disposal Taxes Payable	3.5
		Total Liabilities	<u>\$ 680.7</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,254.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	617.3
		Emergency Response & Disaster Relief Fd	67.6
		Carryforward Reserve	54.7
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	434.3
		Non-Reverting Departmental Funds	1,428.6
		Total Reserved	<u>\$ 4,054.8</u>
		Unreserved :	
		Fund Balance - July 1, 2018	\$ 995.3
		Transfer to Reserves	(356.5)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	753.1
		Total Unreserved	<u>\$ 1,391.9</u>
		Total Fund Balance	<u>\$ 5,446.7</u>
Total Assets	<u>\$ 6,127.4</u>	Total Liabilities and Fund Balance	<u>\$ 6,127.4</u>

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

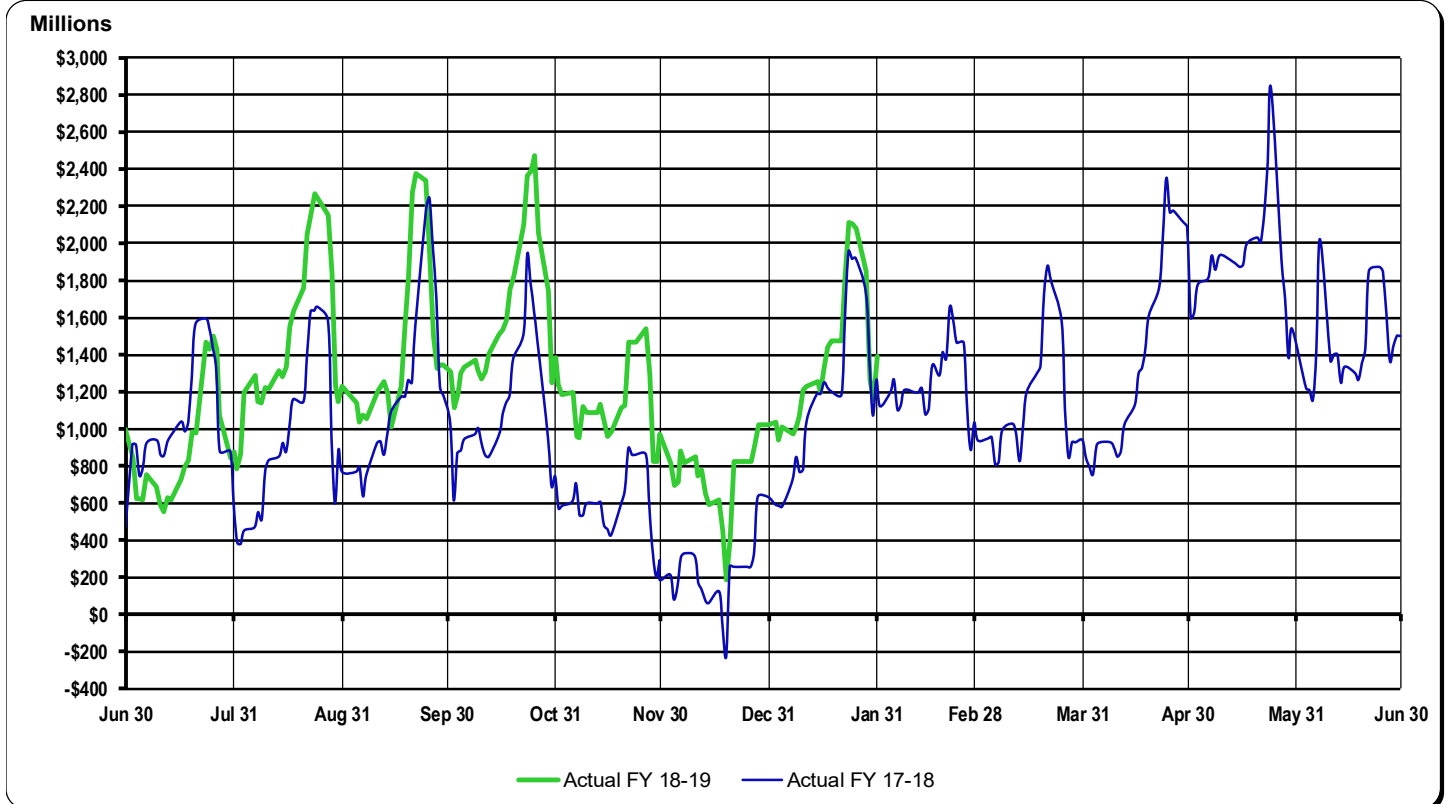
FISCAL YEAR-TO-DATE JANUARY 31, 2019 AND JANUARY 31, 2018
Expressed in Millions

Fund Balance:	2018-19	2017-18	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 1,838.2	\$ (583.9)	(31.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	54.7	89.3	(34.6)	(38.7)%
Disaster Relief.....	67.6	62.3	5.3	8.5%
Medicaid Transformation Fund.....	434.3	300.0	134.3	44.8%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	617.3	—	617.3	—
Non-reverting Departmental Funds.....	<u>1,428.6</u>	<u>1,393.3</u>	<u>35.3</u>	2.5%
Total Reserved.....	\$ 4,054.8	\$ 3,881.1	\$ 173.7	4.5%
Unreserved:				
Fund Balance - July 1.....	\$ 995.3	\$ 471.5	\$ 523.8	111.1%
Transfer to Reserves.....	(356.5)	(75.0)	(281.5)	375.3%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>753.1</u>	<u>871.0</u>	<u>(117.9)</u>	(13.5)%
Total Unreserved.....	\$ 1,391.9	\$ 1,267.5	\$ 124.4	9.8%
Total Fund Balance.....	\$ 5,446.7	\$ 5,148.6	\$ 298.1	5.8%

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 JANUARY 31, 2019 AND FISCAL YEAR ENDED JUNE 30, 2018 Expressed in Millions



The graph above tracks the daily fluctuation of unreserved fund balance for the current and prior fiscal years.

**GENERAL FUND REVERTING
SCHEDULE OF OPERATIONS**

FOR THE MONTH OF JANUARY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	January		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	Year-To-Date	
							FY 2019	FY 2018
Beg. Unreserved Fund Balance	\$ 1,026.4	\$ 634.7	\$ 995.3	\$ 471.5	\$ 995.3	\$ 471.5		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,026.4</u>	<u>\$ 634.7</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,290.6	\$ 1,528.6	\$ 7,147.7	\$ 7,141.1	\$ 12,704.7	\$ 12,341.4	56.3%	57.9%
Corporate Income	13.7	32.2	251.2	236.2	709.6	732.3	35.4%	32.3%
Sales and Use	743.8	728.4	4,647.1	4,440.9	7,624.9	7,334.5	60.9%	60.5%
Franchise	32.6	31.5	342.8	336.8	684.1	605.8	50.1%	55.6%
Insurance	9.0	8.1	188.9	174.4	542.6	490.4	34.8%	35.6%
Beverage	37.0	29.9	231.9	216.6	373.7	368.5	62.1%	58.8%
Estate	—	0.3	0.2	10.3	—	—	—	—
Privilege License	7.0	5.8	23.0	20.5	29.8	26.3	77.2%	77.9%
Tobacco Products	21.2	21.3	154.1	153.4	258.2	257.1	59.7%	59.7%
Real Estate Conveyance Excise	7.4	5.8	48.5	43.0	74.8	68.3	64.8%	63.0%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	(0.1)	(1.3)	6.2	4.6	2.5	2.4	248.0%	191.7%
White Goods Disposal	(0.2)	(2.2)	1.9	3.3	2.6	2.2	73.1%	150.0%
Scrap Tire Disposal	(1.5)	(1.0)	5.0	4.9	5.9	5.8	84.7%	84.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	5.7	4.2	27.4	4.2	50.2	100.0%	54.6%
Other	(0.1)	0.1	0.4	3.4	0.3	1.6	133.3%	212.5%
Total Tax Revenue	<u>\$ 2,160.5</u>	<u>\$ 2,393.2</u>	<u>\$ 13,053.1</u>	<u>\$ 12,816.8</u>	<u>\$ 23,017.9</u>	<u>\$ 22,286.8</u>	56.7%	57.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 10.8	\$ 6.6	\$ 81.1	\$ 47.5	\$ 99.4	\$ 60.1	81.6%	79.0%
Judicial Fees	19.0	17.8	128.2	133.9	232.7	240.9	55.1%	55.6%
Insurance	2.4	1.0	17.7	19.9	82.7	75.5	21.4%	26.4%
Disproportionate Share	—	—	142.7	119.5	163.3	164.7	87.4%	72.6%
Master Settlement Agreement	—	—	—	—	139.4	119.7	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	42.6	41.0	87.8	95.9	194.7	185.8	45.1%	51.6%
Total Non-Tax Revenue	<u>\$ 74.8</u>	<u>\$ 66.4</u>	<u>\$ 457.5</u>	<u>\$ 416.7</u>	<u>\$ 912.2</u>	<u>\$ 846.7</u>	50.2%	49.2%
Total Tax and Non-Tax Revenue	<u>\$ 2,235.3</u>	<u>\$ 2,459.6</u>	<u>\$ 13,510.6</u>	<u>\$ 13,233.5</u>	<u>\$ 23,930.1</u>	<u>\$ 23,133.5</u>	56.5%	57.2%
Total Availability	<u>\$ 3,261.7</u>	<u>\$ 3,094.3</u>	<u>\$ 14,505.9</u>	<u>\$ 13,705.0</u>	<u>\$ 24,925.4</u>	<u>\$ 23,605.0</u>	58.2%	58.1%
Appropriation Expenditures:								
Current Operations	\$ 1,869.8	\$ 1,826.8	\$ 12,655.8	\$ 12,178.4	\$ 23,200.5	\$ 22,252.0	54.5%	54.7%
Capital Improvements:								
Funded by General Fund	—	—	2.2	49.7	2.2	49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	—	99.5	134.4	717.5	728.8	13.9%	18.4%
Total Appropriation Expenditures	<u>\$ 1,869.8</u>	<u>\$ 1,826.8</u>	<u>\$ 12,757.5</u>	<u>\$ 12,362.5</u>	<u>\$ 23,920.2</u>	<u>\$ 23,030.5</u>	53.3%	53.7%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 1,391.9</u>	<u>\$ 1,267.5</u>	<u>\$ 1,748.4</u>	<u>\$ 1,342.5</u>	<u>\$ 1,005.2</u>	<u>\$ 574.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(135.0)	(75.0)	(135.0)	(75.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(221.5)	—	(221.5)	—		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 1,391.9</u>	<u>\$ 1,267.5</u>	<u>\$ 1,391.9</u>	<u>\$ 1,267.5</u>	<u>\$ 648.7</u>	<u>\$ 499.5</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.

**GENERAL FUND REVERTING
NET TAX AND NONTAX REVENUES**

FOR THE MONTH OF JANUARY 2019 AND 2018, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	January				Year-To-Date Through January			
	FY 2019	FY 2018	Change	% Change	FY 2019	FY 2018	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,290.6	\$ 1,528.6	\$ (238.0)	(15.6)%	\$ 7,147.7	\$ 7,141.1	\$ 6.6	0.1%
Corporate Income	13.7	32.2	(18.5)	(57.5)%	251.2	236.2	15.0	6.4%
Sales and Use	743.8	728.4	15.4	2.1%	4,647.1	4,440.9	206.2	4.6%
Franchise	32.6	31.5	1.1	3.5%	342.8	336.8	6.0	1.8%
Insurance	9.0	8.1	0.9	11.1%	188.9	174.4	14.5	8.3%
Beverage	37.0	29.9	7.1	23.7%	231.9	216.6	15.3	7.1%
Estate	—	0.3	(0.3)	(100.0)%	0.2	10.3	(10.1)	(98.1)%
Privilege License	7.0	5.8	1.2	20.7%	23.0	20.5	2.5	12.2%
Tobacco Products	21.2	21.3	(0.1)	(0.5)%	154.1	153.4	0.7	0.5%
Real Estate Conveyance Excise	7.4	5.8	1.6	27.6%	48.5	43.0	5.5	12.8%
Gift	—	—	—	—	—	—	—	—
Solid Waste	(0.1)	(1.3)	1.2	92.3%	6.2	4.6	1.6	34.8%
White Goods Disposal	(0.2)	(2.2)	2.0	90.9%	1.9	3.3	(1.4)	(42.4)%
Scrap Tire Disposal	(1.5)	(1.0)	(0.5)	50.0%	5.0	4.9	0.1	2.0%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	5.7	(5.6)	(98.2)%	4.2	27.4	(23.2)	(84.7)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	0.1	(0.2)	(200.0)%	0.4	3.4	(3.0)	(88.2)%
Total Tax Revenue	\$ 2,160.5	\$ 2,393.2	\$ (232.7)	(9.7)%	\$ 13,053.1	\$ 12,816.8	\$ 236.3	1.8%
Non-Tax Revenue:								
Treasurer's Investments	\$ 10.8	\$ 6.6	\$ 4.2	63.6%	\$ 81.1	\$ 47.5	\$ 33.6	70.7%
Judicial Fees	19.0	17.8	1.2	6.7%	128.2	133.9	(5.7)	(4.3)%
Insurance	2.4	1.0	1.4	140.0%	17.7	19.9	(2.2)	(11.1)%
Disproportionate Share	—	—	—	—	142.7	119.5	23.2	19.4%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	42.6	41.0	1.6	3.9%	87.8	95.9	(8.1)	(8.4)%
Total Non-Tax Revenue	\$ 74.8	\$ 66.4	\$ 8.4	12.7%	\$ 457.5	\$ 416.7	\$ 40.8	9.8%
Total Tax and Non-Tax Revenue	\$ 2,235.3	\$ 2,459.6	\$ (224.3)	(9.1)%	\$ 13,510.6	\$ 13,233.5	\$ 277.1	2.1%

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

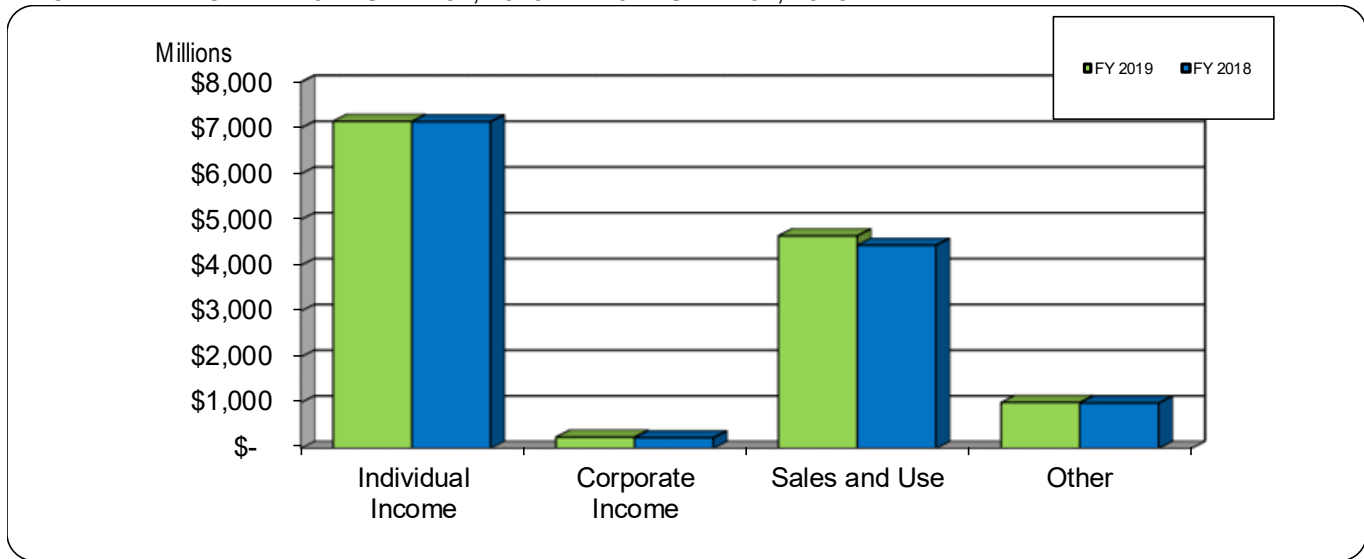
For fiscal year 2019, when compared to the prior year through January 31, actual net tax and non-tax revenues increased by \$277.1 million, or 2.1%. Tax revenues through January 2019 increased by \$236.3 million, or 1.8%, and non-tax revenues increased by \$40.8 million, or 9.8%.

The Fiscal Research Division estimates that General Fund revenue is \$9.8 million above the revenue target for the fiscal year. The revenue targets are monthly projections based on the May 2018 consensus forecast, 2018 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

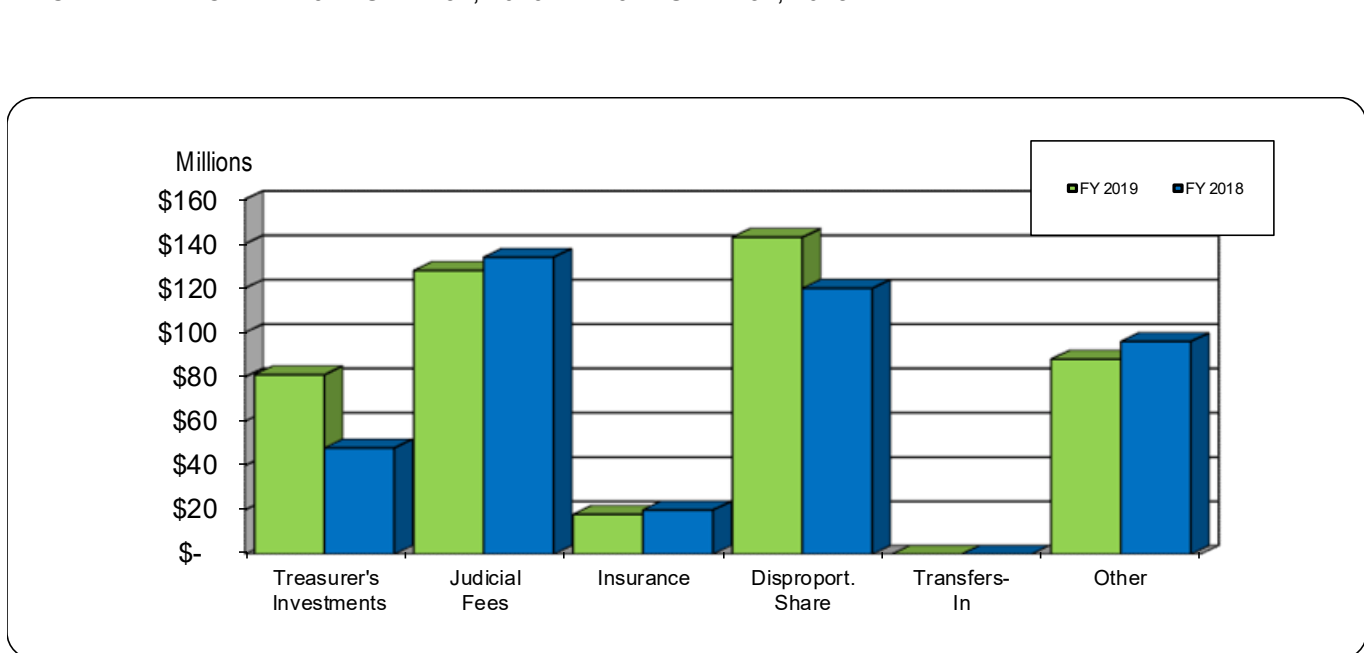
FISCAL YEAR-TO-DATE JANUARY 31, 2019 AND JANUARY 31, 2018



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 JANUARY 31, 2019 AND JANUARY 31, 2018



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 JANUARY 31, 2019 AND JANUARY 31, 2018
Expressed in Millions

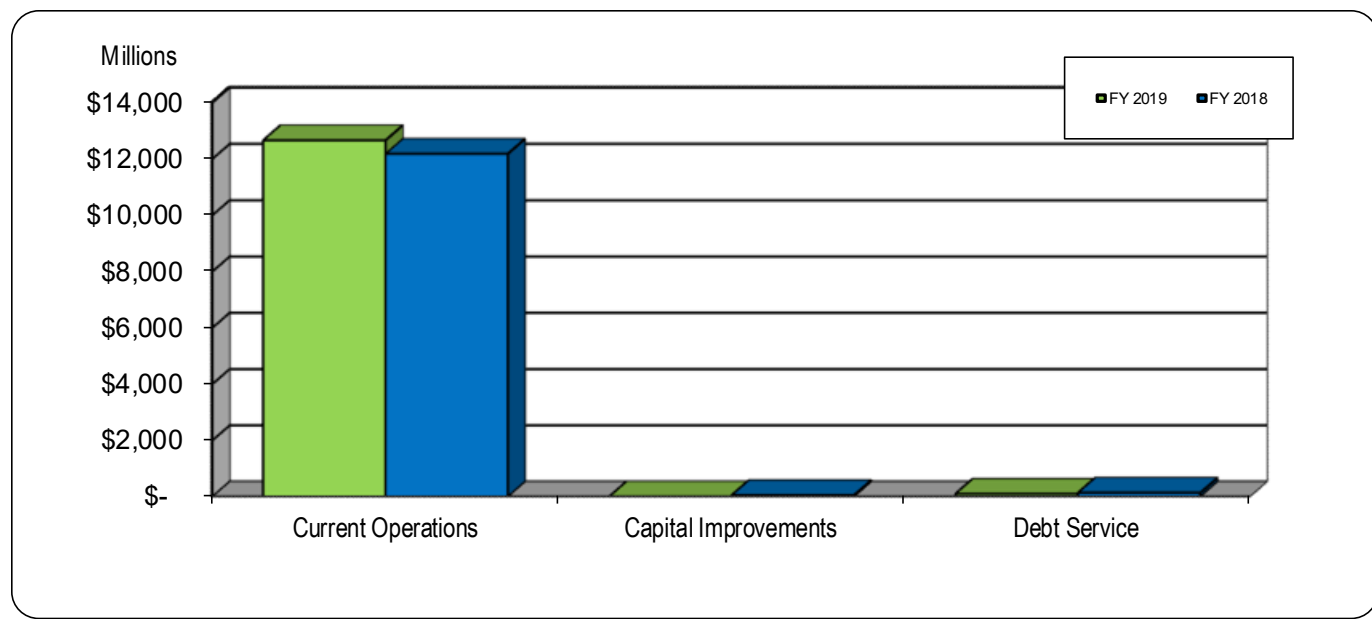
	FY 2019	FY 2018	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2019	FY 2018
Current Operations						
General Government	\$ 250.8	\$ 214.6	\$ 36.2	16.9%	2.0%	1.7%
Education	7,319.7	6,905.3	414.4	6.0%	57.4%	55.9%
Health and Human Services	3,027.2	2,999.1	28.1	0.9%	23.7%	24.3%
Economic Development	144.2	140.3	3.9	2.8%	1.1%	1.1%
Environment and Natural Resources	173.0	164.1	8.9	5.4%	1.4%	1.3%
Public Safety, Correction, and Regulation	1,646.0	1,610.2	35.8	2.2%	12.9%	13.0%
Agriculture	85.8	73.8	12.0	16.3%	0.7%	0.6%
Operating Reserves/Rounding	9.1	71.0	(61.9)	(87.2%)	0.1%	0.6%
<i>Total Current Operations</i>	<u>\$12,655.8</u>	<u>\$12,178.4</u>	<u>\$ 477.4</u>	3.9%	99.2%	98.5%
Capital Improvements						
Funded by General Fund	2.2	49.7	(47.5)	(95.6%)	—	0.4%
Debt Service	99.5	134.4	(34.9)	(26.0%)	0.8%	1.1%
Total Appropriation Expenditures	<u>\$12,757.5</u>	<u>\$12,362.5</u>	<u>\$ 395.0</u>	3.2%	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 JANUARY 31, 2019 AND JANUARY 31, 2018



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

Actual appropriation expenditures through January 2019 were more than actual appropriation expenditures through January 2018 by \$395.0 million, or 3.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2019 were more than appropriation expenditures through January 2018 by \$477.4 million, or 3.9%.

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

FOR THE MONTH OF JANUARY 2019 AND 2018, AND FISCAL YEAR-TO-DATE
Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
January		Year-To-Date		Budget		Year-To-Date	
FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018

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

Current Operations

General Government

General Assembly	\$ 5.0	\$ 5.1	\$ 35.8	\$ 35.7	\$ 67.4	\$ 66.2	53.1%	53.9%
Governor's Office	0.4	0.9	2.8	3.2	5.1	5.4	54.9%	59.3%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.6	0.4	4.5	3.7	9.2	11.5	48.9%	32.2%
Office of State Budget	0.6	0.6	4.5	4.3	8.3	8.2	54.2%	52.4%
Housing Finance Agency	7.7	3.7	23.0	11.0	30.7	14.6	74.9%	75.3%
Lieutenant Governor	0.1	0.1	0.5	0.5	0.9	0.9	55.6%	55.6%
Secretary of State	1.2	1.1	7.7	7.5	13.4	13.2	57.5%	56.8%
State Auditor	1.4	1.5	6.6	6.4	14.0	13.8	47.1%	46.4%
State Treasurer	0.6	0.6	2.1	2.1	4.9	4.8	42.9%	43.8%
Retirement and Employee Benefits Administration	7.0	6.8	21.5	20.3	30.6	27.9	70.3%	72.8%
Office of the State Controller	1.5	3.2	11.0	11.2	23.6	20.9	46.6%	53.6%
Information Technology	1.1	4.8	41.2	20.2	62.6	52.5	65.8%	38.5%
Revenue	7.8	7.4	49.9	49.6	87.0	84.7	57.4%	58.6%
Board of Elections	0.8	0.5	4.1	3.5	8.5	6.7	48.2%	52.2%
Office of Administrative Hearings	0.4	0.5	3.4	3.2	6.2	6.0	54.8%	53.3%
	\$ 43.4	\$ 42.1	\$ 250.8	\$ 214.6	\$ 435.8	\$ 401.3	57.5%	53.5%
Reserves - General Assembly	—	—	11.8	17.8	11.8	17.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	0.2	(0.8)	(1.2)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	0.4	—	0.4	—	2.9	0.6	13.8%	—
Reserves - Minimum Market Adj	—	—	—	—	2.5	2.7	—	—
Reserves - Job Development Incentive Grants	—	—	—	—	—	—	—	—
Reserves - Budget Transparency Initiative	—	—	—	—	—	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	—	—	—	—
Reserves - IT Fund	—	—	—	—	—	—	—	—
Reserves - Retirement Rate Adjustment	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Review of Compensation Plan	—	—	—	—	5.6	11.9	—	—
Reserves - One North Carolina Fund	—	—	—	—	—	—	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	—	—	—	—
Reserves - Pending Legislation	—	—	—	52.3	—	52.3	—	100.0%
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	16.8	—	—	—
Reserves - Public School ADM	—	—	—	—	—	—	—	—
Reserves - Film and Entertainment Grant	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	0.3	—	(2.3)	—	37.0	3.0	(6.2%)	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ 0.7	\$ 2.5	\$ 9.1	\$ 70.9	\$ 76.6	\$ 90.3	11.9%	78.5%
Total - General Government	\$ 44.1	\$ 44.6	\$ 259.9	\$ 285.5	\$ 512.4	\$ 491.6	50.7%	58.1%

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

FOR THE MONTH OF JANUARY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Education								
Public Instruction	\$ 867.5	\$ 761.3	\$ 5,505.5	\$ 5,252.5	\$ 9,545.3	\$ 9,046.5	57.7%	58.1%
Community Colleges	95.2	88.2	607.8	579.7	1,185.8	1,125.1	51.3%	51.5%
	<u>\$ 962.7</u>	<u>\$ 849.5</u>	<u>\$ 6,113.3</u>	<u>\$ 5,832.2</u>	<u>\$ 10,731.1</u>	<u>\$ 10,171.6</u>	57.0%	57.3%
University System								
University of North Carolina - General Admin	\$ 4.1	\$ 4.0	\$ 24.6	\$ 22.9	\$ 45.2	\$ 45.7	54.4%	50.1%
UNC - GA Institutional Programs and Facilities	—	—	1.0	—	40.8	17.3	2.5%	—
UNC - GA Related Educational Programs	(2.4)	0.6	27.0	29.4	110.9	110.0	24.3%	26.7%
UNC- GA Aid to Private Institutions	5.8	37.3	156.8	125.8	171.3	155.2	91.5%	81.1%
UNC - Chapel Hill Academic Affairs	18.8	36.5	80.6	103.5	280.5	269.9	28.7%	38.3%
UNC - Chapel Hill Health Affairs	(10.0)	(8.0)	77.3	82.6	205.8	199.7	37.6%	41.4%
UNC - Chapel Hill Area Health Affairs	4.4	4.5	23.6	23.5	54.6	48.9	43.2%	48.1%
NCSU - Academic Affairs	43.2	20.4	139.3	116.8	426.7	416.8	32.6%	28.0%
NCSU - Agricultural Research	4.6	5.1	25.0	31.6	54.9	58.6	45.5%	53.9%
NCSU - Agricultural Extension Service	3.0	3.1	22.5	21.4	40.7	39.9	55.3%	53.6%
University of North Carolina at Greensboro	(5.1)	(6.7)	60.8	50.3	178.8	170.3	34.0%	29.5%
University of North Carolina at Charlotte	32.8	41.8	91.4	109.2	257.3	251.1	35.5%	43.5%
University of North Carolina at Asheville	1.4	(8.1)	19.2	11.0	40.3	40.1	47.6%	27.4%
University of North Carolina at Wilmington	6.3	7.3	58.9	54.3	146.4	136.8	40.2%	39.7%
University of North Carolina at Pembroke	(9.0)	(23.5)	23.0	(0.4)	77.7	55.6	29.6%	(0.7%)
East Carolina University	(10.0)	(17.8)	60.1	46.7	229.3	228.9	26.2%	20.4%
ECU - Health Affairs	4.1	3.6	33.4	32.4	78.5	76.0	42.5%	42.6%
North Carolina A&T University	(29.9)	(35.8)	9.0	2.9	93.2	92.3	9.7%	3.1%
Western Carolina University	7.4	(2.8)	56.2	25.2	132.3	98.3	42.5%	25.6%
Appalachian State University	4.5	17.6	75.1	60.5	148.2	140.5	50.7%	43.1%
Winston-Salem State University	12.8	3.8	38.1	31.5	62.9	64.0	60.6%	49.2%
Elizabeth City State University	2.5	1.9	19.5	15.7	37.5	33.0	52.0%	47.6%
Fayetteville State University	(0.4)	0.6	28.4	27.8	54.4	52.8	52.2%	52.7%
North Carolina Central University	(8.4)	(10.2)	30.9	25.8	85.2	84.3	36.3%	30.6%
University of North Carolina Sch of the Arts	(3.8)	(3.7)	11.7	10.6	33.4	31.9	35.0%	33.2%
North Carolina Sch of Science & Mathematics	1.9	1.8	13.0	12.1	23.1	21.7	56.3%	55.8%
Total University System	<u>\$ 78.6</u>	<u>\$ 73.3</u>	<u>\$ 1,206.4</u>	<u>\$ 1,073.1</u>	<u>\$ 3,109.9</u>	<u>\$ 2,939.6</u>	38.8%	36.5%
Total - Education	<u>\$ 1,041.3</u>	<u>\$ 922.8</u>	<u>\$ 7,319.7</u>	<u>\$ 6,905.3</u>	<u>\$ 13,841.0</u>	<u>\$ 13,111.2</u>	52.9%	52.7%
Health and Human Services								
HHS - Administration and Support	\$ 16.9	\$ 13.4	\$ 80.4	\$ 73.1	\$ 134.1	\$ 120.9	60.0%	60.5%
Aging	3.4	3.3	25.8	24.3	47.1	46.9	54.8%	51.8%
Child Development	20.0	21.1	140.4	136.5	228.4	268.1	61.5%	50.9%
Health Services	14.2	14.2	90.1	78.1	156.6	157.2	57.5%	49.7%
Social Services	19.3	16.2	119.1	103.9	204.8	200.7	58.2%	51.8%
Medical Assistance	378.9	418.7	2,157.1	2,162.9	3,829.4	3,699.1	56.3%	58.5%
Children's Health Insurance	0.1	—	—	(0.1)	0.4	0.5	—	(20.0%)
Health Benefits	(0.1)	(7.4)	(5.3)	(2.6)	—	9.7	—	(26.8%)
Services for the Blind and Deaf/HH	0.5	0.7	4.4	4.2	8.6	8.4	51.2%	50.0%
Mental Health/DD/SAS	60.5	65.3	387.9	392.5	688.3	683.3	56.4%	57.4%
Health Services Regulations	1.6	0.8	5.6	5.5	19.3	18.7	29.0%	29.4%
Vocational Rehabilitation	5.5	2.7	21.7	20.8	39.4	38.8	55.1%	53.6%
Total - Health and Human Services	<u>\$ 520.8</u>	<u>\$ 549.0</u>	<u>\$ 3,027.2</u>	<u>\$ 2,999.1</u>	<u>\$ 5,356.4</u>	<u>\$ 5,252.3</u>	56.5%	57.1%

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

FOR THE MONTH OF JANUARY 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
Economic Development								
Commerce	\$ 0.7	\$ 2.0	\$ (1.1)	\$ 4.1	\$ 11.1	\$ 11.3	(9.9%)	36.3%
Commerce - State Aid to Nonstate Entities	2.8	1.6	11.5	11.9	19.7	20.3	58.4%	58.6%
Commerce - Economic Development	5.5	21.0	133.8	124.3	143.2	144.3	93.4%	86.1%
Total - Economic Development	\$ 9.0	\$ 24.6	\$ 144.2	\$ 140.3	\$ 174.0	\$ 175.9	82.9%	79.8%
Environment & Natural Resources								
Environmental Quality	\$ 6.5	\$ 5.8	\$ 58.6	\$ 48.0	\$ 95.8	\$ 78.2	61.2%	61.4%
Wildlife Resources	2.0	(0.7)	5.7	4.9	11.3	11.2	50.4%	43.8%
Natural and Cultural Resources	16.4	22.9	108.3	110.9	193.2	186.0	56.1%	59.6%
Roanoke Island Commission	0.1	0.2	0.4	0.3	0.6	0.6	66.7%	50.0%
Total - Environment & Natural Resources	\$ 25.0	\$ 28.2	\$ 173.0	\$ 164.1	\$ 300.9	\$ 276.0	57.5%	59.5%
Public Safety, Correction, & Regulation								
Judicial	\$ 58.3	\$ 59.7	\$ 389.2	\$ 377.1	\$ 681.1	\$ 655.5	57.1%	57.5%
Justice	5.1	6.1	28.1	29.2	47.9	49.1	58.7%	59.5%
Labor	1.4	1.9	9.3	9.5	18.2	17.6	51.1%	54.0%
Insurance	3.5	3.2	24.3	21.2	40.9	39.7	59.4%	53.4%
Insurance-GF	0.5	—	(0.2)	3.6	8.6	9.3	(2.3%)	38.7%
Public Safety	168.3	177.5	1,195.3	1,169.6	2,076.6	2,020.2	57.6%	57.9%
Total - Public Safety, Correction, & Regulation	\$ 237.1	\$ 248.4	\$ 1,646.0	\$ 1,610.2	\$ 2,873.3	\$ 2,791.4	57.3%	57.7%
Agriculture								
Agriculture and Consumer Services	\$ (7.3)	\$ 9.5	\$ 85.8	\$ 73.8	\$ 142.7	\$ 153.8	60.1%	48.0%
Rounding [*]	\$ (0.2)	\$ (0.3)	\$ —	\$ 0.1	\$ (0.2)	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 1,869.8	\$ 1,826.8	\$ 12,655.8	\$ 12,178.4	\$ 23,200.5	\$ 22,252.0	54.5%	54.7%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Debt Service								
Debt Service - Principal and Interest	—	—	135.9	132.8	715.9	727.2	19.0%	18.3%
Debt Service - Federal	—	—	(36.4)	1.6	1.6	1.6	(2275.0%)	100.0%
Total - Debt Service	\$ —	\$ —	\$ 99.5	\$ 134.4	\$ 717.5	\$ 728.8	13.9%	18.4%
Total Appropriation Expenditures	\$ 1,869.8	\$ 1,826.8	\$ 12,757.5	\$ 12,362.5	\$ 23,920.2	\$ 23,030.5	53.3%	53.7%

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 JANUARY 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 92,965	\$ 123,399	\$ 87,890	\$ 209,170
Total - Agriculture	<u>\$ 92,965</u>	<u>\$ 123,399</u>	<u>\$ 87,890</u>	<u>\$ 209,170</u>
Debt Service				
State Treasurer	\$ -	\$ 17,931	\$ -	\$ 153,841
State Treasurer-Federal	-	38,000	-	1,616
Total Debt Service	<u>\$ -</u>	<u>\$ 55,931</u>	<u>\$ -</u>	<u>\$ 155,457</u>
Education				
Public Instruction	\$ 179,031	\$ 1,202,886	\$ 1,042,238	\$ 6,708,359
Community Colleges	47,256	399,326	142,441	1,007,114
UNC Systems	600,776	2,346,670	668,182	3,553,188
Total - Education	<u>\$ 827,063</u>	<u>\$ 3,948,882</u>	<u>\$ 1,852,861</u>	<u>\$ 11,268,661</u>
Economic Development				
Commerce	\$ 3,603	\$ 45,435	\$ 4,226	\$ 44,291
Commerce-State Aid	-	-	2,763	11,470
Commerce-Economic Dev	30	5,265	5,607	139,096
Total - Economic Development	<u>\$ 3,633</u>	<u>\$ 50,700</u>	<u>\$ 12,596</u>	<u>\$ 194,857</u>
Environment & Natural Resources				
Environmental Quality	\$ 7,753	\$ 62,311	\$ 13,246	\$ 120,873
Wildlife Resources	6,451	45,778	8,450	51,456
Natural and Cultural Resources	2,387	27,672	18,616	135,988
Roanoke Island	-	-	158	435
Total - Environ. & Natural Resources	<u>\$ 16,591</u>	<u>\$ 135,761</u>	<u>\$ 40,470</u>	<u>\$ 308,752</u>
General Government				
General Assembly	\$ 49	\$ 373	\$ 5,015	\$ 36,168
Governor	67	568	488	3,400
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	11	40	634	4,529
Military and Veterans Affairs	4,297	38,009	4,944	42,552
Housing Finance Authority	-	-	7,665	22,995
Governor	-	700	-	12,515
Lt. Governor	-	6	72	501
Secretary of State	21	241	1,207	7,914
State Auditor	265	4,067	1,687	10,647
State Treasurer-Administration	2,929	20,954	3,504	23,059
State Treasurer-Retirement	-	-	7,044	21,531
Administration	568	12,590	7,768	44,774
State Controller	326	1,142	1,832	12,121
Information Technology	-	4,659	1,029	45,817
Revenue	8,978	34,926	16,769	84,840
Board of Elections	16	907	782	4,979
Administrative Hearings	100	791	505	4,164
Reserve-Contingency/Emergency	-	845	-	5
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	447	447
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	35,000	25,000	35,000
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-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	2,872	294	607
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 17,627	\$ 158,690	\$ 86,686	\$ 418,565
Health and Human Services				
HHS-Administration	\$ 7,542	\$ 46,876	\$ 26,871	\$ 127,240
Aging	4,332	32,295	7,764	58,100
Child Development	50,885	287,766	73,915	428,185
Health Services	50,317	317,690	64,484	407,796
Social Services	98,930	602,170	118,694	721,267
Medical Assistance	915,430	6,615,603	1,411,220	8,772,729
NC Health Choice	25,004	132,604	25,057	132,601
Health Benefits	219	16,242	98	10,915
Blind Services	2,719	17,923	3,194	22,301
Mental Health	50,958	537,570	111,741	925,426
Facility Services	4,226	31,795	7,318	37,431
Vocational Rehabilitation Services	6,728	56,630	12,233	78,347
Total - Health and Human Services	\$ 1,217,290	\$ 8,695,164	\$ 1,862,589	\$ 11,722,338
Public Safety, Correction, and Regulation				
Judicial	\$ 202	\$ 1,887	\$ 46,169	\$ 318,201
Judicial-Indigent Defense	696	4,125	12,973	77,052
Justice	3,889	22,799	8,656	50,866
Labor	1,284	10,228	2,665	19,521
Insurance	1,102	7,421	4,630	31,728
Insurance	1,251	11,809	1,746	11,589
Public Safety	17,939	166,746	196,430	1,362,080
Total - Public Safety, Correction and Regulation	\$ 26,363	\$ 225,015	\$ 273,269	\$ 1,871,037
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 2,168
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 2,168
Tax Codes				
Estate	\$ -	\$ 215	\$ -	\$ -
License Schedule B	7,051	23,614	31	575
Tobacco	24,418	175,365	2,771	21,229
Franchise	35,466	355,364	2,057	12,544
Individual Income	1,427,411	7,530,170	41,522	382,427
Sales & Use	1,154,172	7,560,551	719,134	2,913,423
Beverage	45,579	261,824	8,590	29,948
Gift	6	6	-	-
Freight Car	1	11	-	3
Insurance	9,054	190,061	132	1,196
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	30,111	387,097	13,184	135,933
Real Estate	7,421	48,548	-	11
White Goods	600	3,793	831	1,931
Scrap Tire	2,076	12,421	3,477	7,411
Manufacturing	193	5,234	76	1,025
Solid Waste	4,844	15,972	4,873	9,748
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	288	-	-
Total - Tax Codes	\$ 2,748,403	\$ 16,570,534	\$ 796,678	\$ 3,517,404

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Nontax Codes				
Insurance-Nontax	\$ -	\$ 7,755	\$ -	\$ -
Secretary of State-Nontax	38,721	60,775	55	527
License & Fees-Nontax	2,650	14,470	263	4,540
Gas & Oil Inspection	229	839	-	-
Deed Mortgage Registration Fee	504	3,998	403	3,198
Board of Elections	7	124	2	72
DHHS	146	1,841	-	-
Disproportionate Share	-	142,679	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	10,843	81,101	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	373	2,476	336	2,107
DPS - ABC Board	442	2,943	107	1,052
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,007	128,353	-	119
Sales & Use	1,146	7,076	-	-
Intra State Transfer	301	4,837	-	2,440
Probation Supervision Fees	871	5,892	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	363	2,587	-	-
Sales Tax Refund	-	1,014	-	-
Miscellaneous	1	4	1	1
Parole Supervision Fees	90	666	-	-
Banking & Investment Fees	567	2,057	-	-
Total - Nontax Codes	\$ 76,261	\$ 471,487	\$ 1,167	\$ 14,056
Total Reverting	\$ 5,026,196	\$ 30,435,563	\$ 5,014,206	\$ 29,682,465
Beginning Unreserved Cash	\$ 995,332			
Year-To-Date Receipts	30,435,563			
Year-To-Date Disbursements	29,682,465			
Reservations:				
Savings Reserve	(221,543)			
Medicaid Transformation Fund	(135,000)			
Ending Unreserved Cash	\$ 1,391,887			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2019 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	\$ 67,227	\$ 73,129	\$ 93,446	\$ 39,931	\$ 55,486	\$ 105,187
Total Agriculture	\$ 67,227	\$ 73,129	\$ 93,446	\$ 39,931	\$ 55,486	\$ 105,187
Debt Service						
State Treasurer-Bond Refund	\$ 487	\$ -	\$ 36	\$ -	\$ 523	\$ -
State Treasurer-Retirement	-	-	62,276	-	62,276	-
Total - Debt Service	\$ 487	\$ -	\$ 62,312	\$ -	\$ 62,799	\$ -
Education						
Public Instruction-Special Revenue	\$ 17,607	\$ 1,392	\$ 10,300	\$ -	\$ 1,559	\$ 26,348
Public Instruction-School Technology	58,325	171	1,135	5,087	20,847	38,613
Public Instruction-IT Projects	22,545	-	-	1,667	4,913	17,632
Public Instruction-Pub Sch Bldg Fund	152,065	43,369	171,120	9,140	103,498	219,687
Public Instruction-Trust	15,849	975	25,857	-	13,279	28,427
Public Instruction-Local Payroll	349	5,036	34,702	4,861	34,268	783
Public Instruction-Internal Service	66,856	270	2,809	294	49,469	20,196
Community Colleges-Special Rev	7,587	1,036	4,109	1,228	3,735	7,961
Community Colleges-IT Projects	8,056	-	-	68	428	7,628
Community Colleges-Trust	4,169	28	16,952	2,498	12,001	9,120
Total - Education	\$ 353,408	\$ 52,277	\$ 266,984	\$ 24,843	\$ 243,997	\$ 376,395
Economic Development						
Commerce-Floyd Relief	\$ 229	\$ -	\$ 14	\$ 1	\$ 242	\$ 1
Commerce-Special Revenue	166,709	10,217	198,668	19,499	163,365	202,012
Commerce-IT Projects	206	-	-	-	97	109
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	5,452	9	56	-	-	5,508
Commerce-Div of Employ Sec	21,945	9,664	68,478	9,671	70,092	20,331
Total - Economic Development	\$ 194,618	\$ 19,890	\$ 267,216	\$ 29,171	\$ 233,796	\$ 228,038
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 6,677	\$ 203	\$ 203	\$ 3,301	\$ 4,543	\$ 2,337
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	10,609	21	7,887	246	1,530	16,966
Natural and Cultural Resources	740	31	134	15	79	795
C W M T F	54,862	2,001	12,050	391	14,495	52,417
Land & Water Conservation Fund	208	500	888	305	734	362
Natural & Cultural Res-LWS	881	1	9	-	-	890
Aquariums	4,187	297	1,798	243	4,155	1,830
Parks & Recreation Trust Fund	18,003	2,152	11,502	4,813	13,636	15,869
Natural and Cultural Res-Int Bearing	70	11	46	5	27	89
Wildlife	11,066	4,452	35,131	5,697	37,393	8,804
Total - Environment and Natural Resources	\$ 108,064	\$ 9,669	\$ 69,648	\$ 15,016	\$ 76,592	\$ 101,120

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2019 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	\$ 184,874	\$ 93,329	\$ 424,227	\$ 91,670	\$ 468,706	\$ 140,395
Governor's Office-Disaster Relief	-	1,334	37,160	1,334	37,160	-
Payroll Imprest Fund	-	757,340	5,306,641	757,340	5,306,641	-
OSBM-IT Projects	625	-	-	-	136	489
General Assembly	12,918	15	21	3	46	12,893
State Treasurer	6,308	600	4,184	299	3,790	6,702
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	66,446	5,944	30,956	5,701	40,167	57,235
State Controller	30,102	1,525	9,283	2,067	7,985	31,400
Statewide-Worker's Comp Plan	4,252	5,922	47,488	6,745	47,620	4,120
Revenue-Project Collect	61,764	2,883	21,898	7,743	24,460	59,202
Revenue-Tax Distribution	-	287,271	2,312,181	287,271	2,312,181	-
Revenue-Lee Act Credits	294	-	5	1	2	297
Revenue-Tax Transfer Fees	5,253	210	1,258	388	1,366	5,145
Revenue-IT Project	121	-	94	-	94	121
Revenue-E 911 Fee	2,391	1,465	8,701	1,213	8,659	2,433
Board of Elections	2,579	21	11,007	316	1,132	12,454
NC Infrastructure Finance Corp	-	-	77,935	-	77,935	-
Information Technology	25,322	5,804	39,267	1,058	13,237	51,352
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,698	-	239	7	72	1,865
Total - General Government	\$ 404,947	\$ 1,163,663	\$ 8,332,545	\$ 1,163,156	\$ 8,351,389	\$ 386,103
Health and Human Services						
Health Services	\$ 445	\$ 16,959	\$ 97,975	\$ 9,942	\$ 89,709	\$ 8,711
Social Services	3,076	1,733	3,094	1,627	2,570	3,600
Medical Assistance	43,729	9,883	99,185	21,293	102,943	39,971
Facility Services	29,465	426	3,096	185	905	31,656
DHHS-Administration	22,766	21,246	88,886	20,152	96,021	15,631
Aging	-	-	65	-	65	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 99,481	\$ 50,247	\$ 292,301	\$ 53,199	\$ 292,213	\$ 99,569
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 137	\$ 2	\$ 18	\$ 10	\$ 65	\$ 90
Public Safety	93,973	141,779	334,125	150,159	295,963	132,135
Total - Public Safety, Correction and Regulation	\$ 94,110	\$ 141,781	\$ 334,143	\$ 150,169	\$ 296,028	\$ 132,225
Total Nonreverting	\$ 1,322,342	\$ 1,510,656	\$ 9,718,595	\$ 1,475,485	\$ 9,612,300	\$ 1,428,637

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.

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.

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.

Project Reserve (G.S. 143C-8-10) – Established as a reserve in the General Fund. These funds may be used for an emergency repair and renovation project at a State facility, the award of a project contract when bids for the contract exceed the amount appropriated or a reversion to the principal fund from which revenue was appropriated for a project when the amount encumbered for the project is less than the amount appropriated.

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%).