



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, 2021

Enclosed is the *General Fund Monthly Financial Report* for the period ended January 31, 2021 of the 2021 State fiscal year. Pursuant to the *State Budget Act*, this report (unaudited) presents both General Fund reverting and non-reverting activities.

Please contact us if you have questions or if you would like more information. We are committed to providing you with the most reliable and timely financial information possible.

Sincerely,

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, 2021

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 10,614.7	Sales and Use Taxes Payable	\$ 768.7
		Beverage Taxes Payable	28.5
		Solid Waste Disposal	5.2
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	2.9
		Total Liabilities	<u>\$ 806.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,104.3
		Repairs and Renovations Reserve Account	—
		Hurricane Florence Disaster Recovery Reserve	99.3
		Emergency Response & Disaster Relief Fund	70.0
		Earthquake Disaster Recovery Reserve	15.3
		Carryforward Reserve	155.0
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Fund	300.5
		Coronavirus Relief Reserve	9.5
		Local Govt Coronavirus Relief Reserve	0.3
		Non-Reverting Departmental Funds	2,723.5
		Total Reserved	<u>\$ 4,528.1</u>
		Unreserved :	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(15.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	3,824.3
		Total Unreserved	<u>\$ 5,280.4</u>
		Total Fund Balance	<u>\$ 9,808.5</u>
Total Assets	<u>\$ 10,614.7</u>	Total Liabilities and Fund Balance	<u>\$ 10,614.7</u>

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

FISCAL YEAR-TO-DATE JANUARY 31, 2021 AND JANUARY 31, 2020

Expressed in Millions

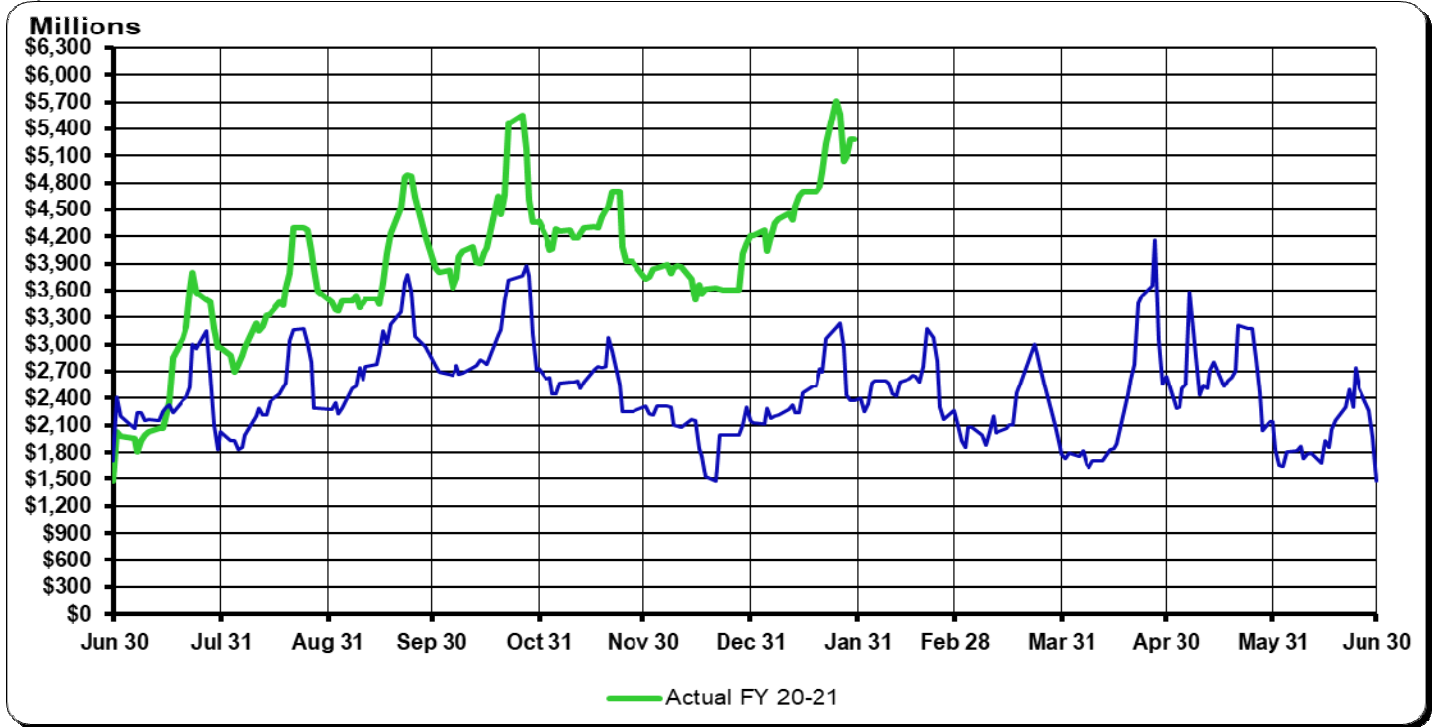
Fund Balance:	2020-21	2019-20	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,104.3	\$ 1,169.3	\$ (65.0)	(5.6)%
Repairs and Renovations Reserve Account.....	—	11.6	(11.6)	(100.0)%
Carry Forward Reserve.....	155.0	173.4	(18.4)	(10.6)%
Emergency Response & Disaster Relief Fd	70.0	75.3	(5.3)	(7.0)%
Medicaid Transformation Fund.....	300.5	425.3	(124.8)	(29.3)%
Medicaid Contingency.....	50.4	186.4	(136.0)	(73.0)%
Earthquake Disaster Recovery Reserve.....	15.3	—	15.3	—
Hurricane Florence Disaster Recovery Reserve.....	99.3	191.6	(92.3)	(48.2)%
Coronavirus Relief Reserve.....	9.5	—	9.5	—
Local Govt Coronavirus Relief Reserve.....	.3	—	.3	—
Non-reverting Departmental Funds.....	2,723.5	1,536.7	1,186.8	77.2%
Total Reserved.....	\$ 4,528.1	\$ 3,769.6	\$ 758.5	20.1%
Unreserved:				
Fund Balance - July 1.....	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	(13.9)%
Transfer to Reserves.....	(15.0)	(36.6)	21.6	(59.0)%
Transfer from Reserves.....	—	(64.0)	64.0	(100.0)%
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	3,824.3	888.8	2,935.5	330.3%
Total Unreserved.....	\$ 5,280.4	\$ 2,497.5	\$ 2,782.9	111.4%
Total Fund Balance.....	\$ 9,808.5	\$ 6,267.1	\$ 3,541.4	56.5%

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, 2021 AND FISCAL YEAR ENDED JUNE 30, 2020

Expressed in Millions



STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF JANUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	January		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	\$ 4,205.9	\$ 2,151.2	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3	
Transfer to Reserved Fund Balance	—	—	(15.0)	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 4,205.9</u>	<u>\$ 2,151.2</u>	<u>\$ 1,456.1</u>	<u>\$ 1,709.3</u>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,444.6	\$ 1,380.7	\$ 8,565.9	\$ 7,375.1	\$ —	\$ 13,030.1	—	56.6%
Corporate Income	119.2	43.3	583.8	261.1	—	735.6	—	35.5%
Sales and Use	906.6	758.4	5,372.3	4,951.1	—	8,203.3	—	60.4%
Franchise	27.8	31.7	436.8	347.0	—	745.7	—	46.5%
Insurance	13.6	9.6	222.8	195.8	—	565.3	—	34.6%
Beverage	41.6	36.5	292.7	248.7	—	411.5	—	60.4%
Estate	(6.9)	1.0	—	1.2	—	—	—	—
Privilege License	4.2	7.4	24.8	24.4	—	35.6	—	68.5%
Tobacco Products	21.6	21.3	153.3	149.8	—	256.2	—	58.5%
Real Estate Conveyance Excise	12.4	8.0	65.2	56.6	—	85.1	—	66.5%
Gift	—	—	—	0.1	—	—	—	—
Solid Waste Disposal	(2.6)	(0.8)	4.1	5.7	—	2.8	—	203.6%
White Goods Disposal	—	0.1	2.5	2.4	—	2.7	—	88.9%
Scrap Tire Disposal	(0.1)	(1.3)	5.7	5.3	—	6.2	—	85.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.1	0.9	0.3	—	—	—	—
Other	—	0.1	—	0.1	—	0.3	—	33.3%
Total Tax Revenue	<u>\$ 2,582.1</u>	<u>\$ 2,296.1</u>	<u>\$ 15,730.8</u>	<u>\$ 13,624.7</u>	<u>\$ —</u>	<u>\$ 24,080.4</u>	—	56.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.8	\$ 10.7	\$ 14.9	\$ 94.8	\$ —	\$ 167.2	—	56.7%
Judicial Fees	11.7	19.2	94.0	133.0	—	228.8	—	58.1%
Insurance	2.6	2.0	14.3	23.6	—	87.8	—	26.9%
Disproportionate Share	—	—	139.0	145.2	—	165.3	—	87.8%
Master Settlement Agreement	—	—	—	—	—	136.2	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	45.0	44.3	109.5	97.8	—	204.1	—	47.9%
Total Non-Tax Revenue	<u>\$ 61.1</u>	<u>\$ 76.2</u>	<u>\$ 371.7</u>	<u>\$ 494.4</u>	<u>\$ —</u>	<u>\$ 989.4</u>	—	50.0%
Total Tax and Non-Tax Revenue	<u>\$ 2,643.2</u>	<u>\$ 2,372.3</u>	<u>\$ 16,102.5</u>	<u>\$ 14,119.1</u>	<u>\$ —</u>	<u>\$ 25,069.8</u>	—	56.3%
Total Availability	<u>\$ 6,849.1</u>	<u>\$ 4,523.5</u>	<u>\$ 17,558.6</u>	<u>\$ 15,828.4</u>	<u>\$ 1,471.1</u>	<u>\$ 26,779.1</u>	1193.6%	59.1%
Appropriation Expenditures:								
Current Operations	\$ 1,568.7	\$ 2,026.0	\$ 12,137.4	\$ 13,124.8	\$ 23,762.6	\$ 23,689.3	51.1%	55.4%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	—	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	—	140.8	105.5	722.5	717.5	19.5%	14.7%
Total Appropriation Expenditures	<u>\$ 1,568.7</u>	<u>\$ 2,026.0</u>	<u>\$ 12,278.2</u>	<u>\$ 13,230.3</u>	<u>\$ 24,485.1</u>	<u>\$ 24,406.8</u>	50.1%	54.2%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 5,280.4</u>	<u>\$ 2,497.5</u>	<u>\$ 5,280.4</u>	<u>\$ 2,598.1</u>	<u>\$ (23,014.0)</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>\$ 5,280.4</u>	<u>\$ 2,497.5</u>	<u>\$ 5,280.4</u>	<u>\$ 2,598.1</u>	<u>\$ (23,014.0)</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.

STATE OF NORTH CAROLINA

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 NON-TAX REVENUES

FOR THE MONTH OF JANUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	January				Year-To-Date Through January			
	FY 2021	FY 2020	Change	% Change	FY 2021	FY 2020	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,444.6	\$ 1,380.7	\$ 63.9	4.6%	\$ 8,565.9	\$ 7,375.1	\$ 1,190.8	16.1%
Corporate Income	119.2	43.3	75.9	175.3%	583.8	261.1	322.7	123.6%
Sales and Use	906.6	758.4	148.2	19.5%	5,372.3	4,951.1	421.2	8.5%
Franchise	27.8	31.7	(3.9)	(12.3)%	436.8	347.0	89.8	25.9%
Insurance	13.6	9.6	4.0	41.7%	222.8	195.8	27.0	13.8%
Beverage	41.6	36.5	5.1	14.0%	292.7	248.7	44.0	17.7%
Estate	(6.9)	1.0	(7.9)	(790.0)%	—	1.2	(1.2)	(100.0)%
Privilege License	4.2	7.4	(3.2)	(43.2)%	24.8	24.4	0.4	1.6%
Tobacco Products	21.6	21.3	0.3	1.4%	153.3	149.8	3.5	2.3%
Real Estate Conveyance Excise	12.4	8.0	4.4	55.0%	65.2	56.6	8.6	15.2%
Gift	—	—	—	—	—	0.1	(0.1)	(100.0)%
Solid Waste	(2.6)	(0.8)	(1.8)	225.0%	4.1	5.7	(1.6)	(28.1)%
White Goods Disposal	—	0.1	(0.1)	(100.0)%	2.5	2.4	0.1	4.2%
Scrap Tire Disposal	(0.1)	(1.3)	1.2	92.3%	5.7	5.3	0.4	7.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.1	—	—	0.9	0.3	0.6	200.0%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	0.1	(0.1)	(100.0)%	—	0.1	(0.1)	(100.0)%
Total Tax Revenue	\$ 2,582.1	\$ 2,296.1	\$ 286.0	12.5%	\$ 15,730.8	\$ 13,624.7	\$ 2,106.1	15.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.8	\$ 10.7	\$ (8.9)	(83.2)%	\$ 14.9	\$ 94.8	\$ (79.9)	(84.3)%
Judicial Fees	11.7	19.2	(7.5)	(39.1)%	94.0	133.0	(39.0)	(29.3)%
Insurance	2.6	2.0	0.6	30.0%	14.3	23.6	(9.3)	(39.4)%
Disproportionate Share	—	—	—	—	139.0	145.2	(6.2)	(4.3)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	45.0	44.3	0.7	1.6%	109.5	97.8	11.7	12.0%
Total Non-Tax Revenue	\$ 61.1	\$ 76.2	\$ (15.1)	(19.8)%	\$ 371.7	\$ 494.4	\$ (122.7)	(24.8)%
Total Tax and Non-Tax Revenue	\$ 2,643.2	\$ 2,372.3	\$ 270.9	11.4%	\$ 16,102.5	\$ 14,119.1	\$ 1,983.4	14.0%

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

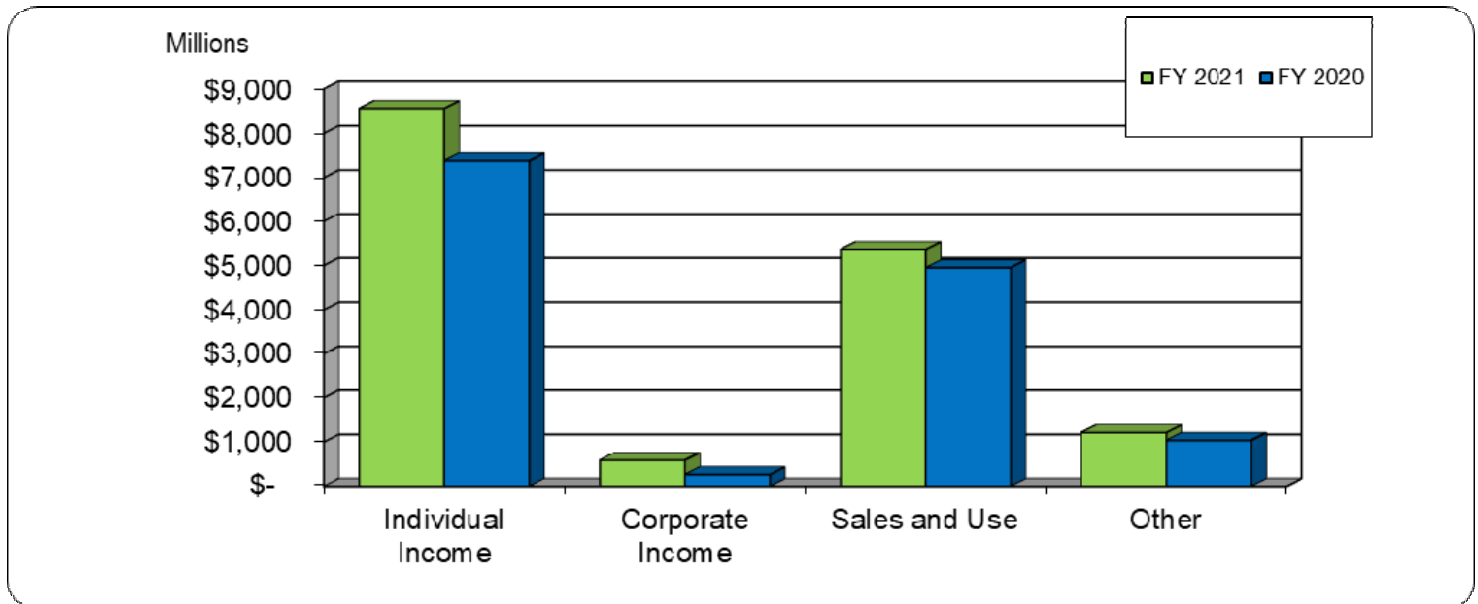
For fiscal year 2021, when compared to the prior year through January 31, actual net tax and non-tax revenues increased by \$1.9 billion, or 14%. Tax revenues through January 2021 increased by \$2.1 billion, or 15.5%, and non-tax revenues decreased by \$122.7 million, or 24.8%.

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 July 14, 2020 to July 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**

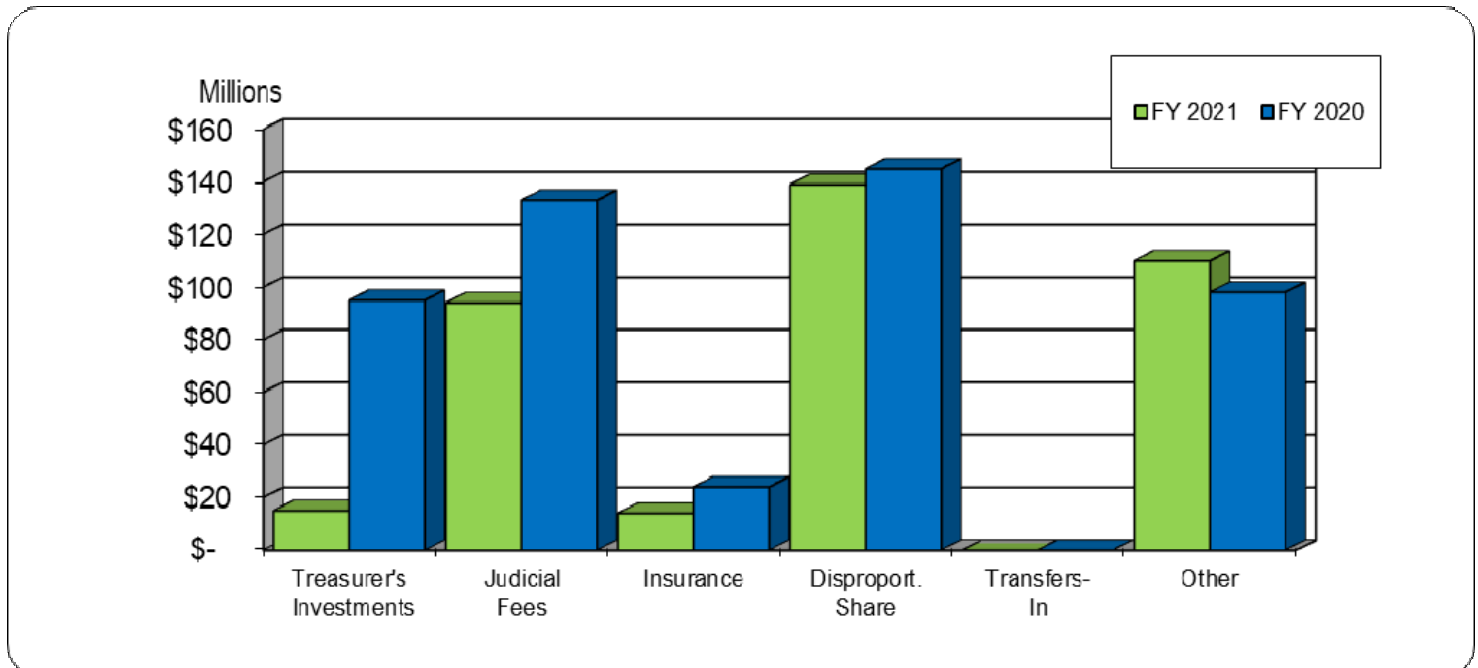
FISCAL YEAR-TO-DATE JANUARY 31, 2021 AND JANUARY 31, 2020



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, 2021 AND JANUARY 31, 2020



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, 2021 AND JANUARY 31, 2020
Expressed in Millions

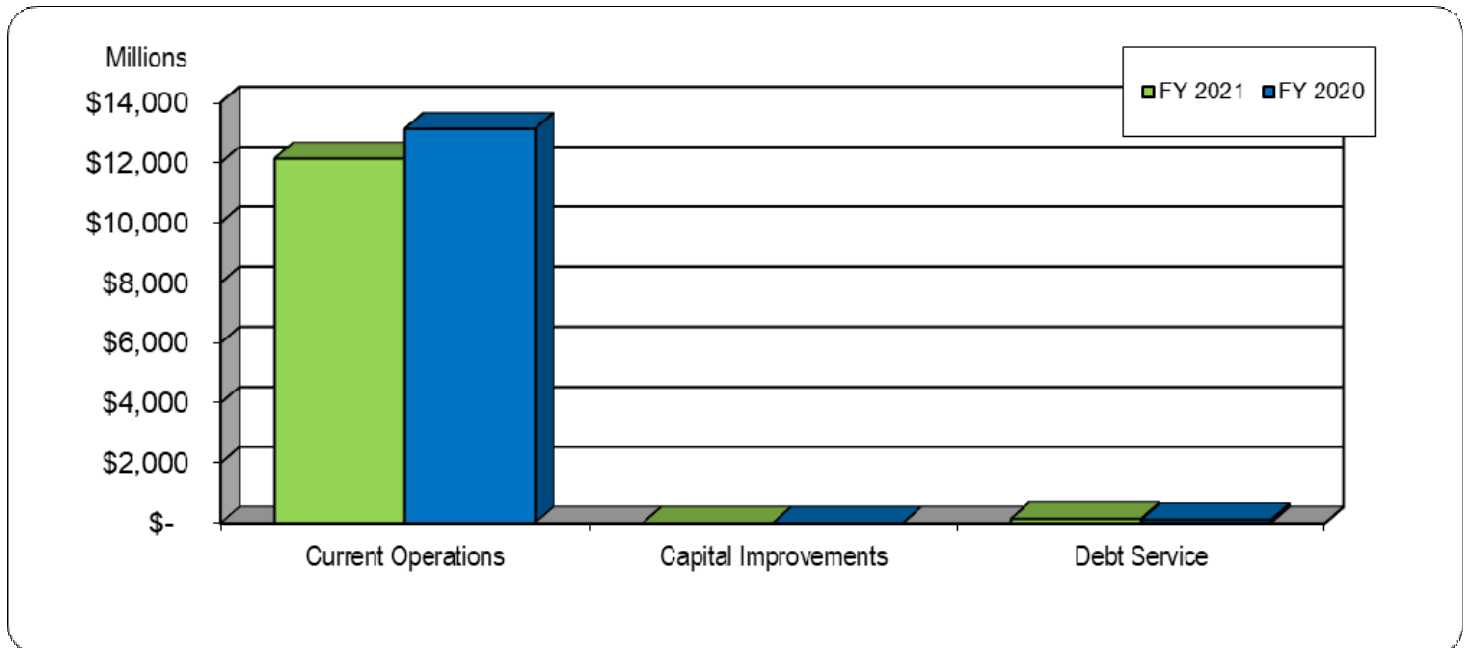
Current Operations	FY 2021	FY 2020	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2021	FY 2020
General Government	\$ 241.6	\$ 234.4	\$ 7.2	3.1%	2.0%	1.8%
Education	7,525.7	7,547.6	(21.9)	(0.3%)	61.3%	57.0%
Health and Human Services	2,691.2	3,248.7	(557.5)	(17.2%)	21.9%	24.6%
Economic Development	73.4	147.8	(74.4)	(50.3%)	0.6%	1.1%
Environment and Natural Resources	173.7	155.0	18.7	12.1%	1.4%	1.2%
Public Safety, Correction, and Regulation	1,237.4	1,700.5	(463.1)	(27.2%)	10.1%	12.9%
Agriculture	61.0	65.2	(4.2)	(6.4%)	0.5%	0.5%
Operating Reserves/Rounding	133.4	25.6	107.8	421.1%	1.1%	0.2%
<i>Total Current Operations</i>	<u>\$ 12,137.4</u>	<u>\$ 13,124.8</u>	<u>\$ (987.4)</u>	<u>(7.5%)</u>	<u>98.9%</u>	<u>99.2%</u>
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	140.8	105.5	35.3	33.5%	1.1%	0.8%
Total Appropriation Expenditures	<u>\$ 12,278.2</u>	<u>\$ 13,230.3</u>	<u>\$ (952.1)</u>	<u>(7.2%)</u>	<u>100.0%</u>	<u>100.0%</u>

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, 2021 AND JANUARY 31, 2020



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

Actual appropriation expenditures through January 2021 were less than actual appropriation expenditures through January 2020 by \$952 million, or 7.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2021 were less than appropriation expenditures through January 2020 by \$987 million, or 7.5%.

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

FOR THE MONTH OF JANUARY 2021 AND 2020, 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 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	\$ 4.0	\$ 5.0	\$ 41.6	\$ 44.2	\$ 72.6	\$ 71.9	57.3%	61.5%
Governor's Office	0.5	0.5	2.9	2.8	5.6	5.4	51.8%	51.9%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.2	0.8	4.6	5.0	9.6	9.4	47.9%	53.2%
Office of State Budget	0.6	0.7	4.8	4.8	8.8	8.5	54.5%	56.5%
Housing Finance Agency	7.7	2.7	23.0	8.0	30.7	10.7	74.9%	74.8%
Lieutenant Governor	0.1	—	0.5	0.4	0.9	0.9	55.6%	44.4%
Secretary of State	1.6	1.2	8.2	8.3	14.6	14.2	56.2%	58.5%
State Auditor	1.2	1.3	7.4	6.5	14.8	14.3	50.0%	45.5%
State Treasurer	0.4	0.2	2.4	1.7	4.9	4.9	49.0%	34.7%
Retirement and Employee Benefits	7.5	7.8	22.7	23.2	32.0	31.7	70.9%	73.2%
Administration	2.5	7.4	27.9	33.9	65.4	64.2	42.7%	52.8%
Office of the State Controller	1.8	3.2	11.5	13.2	25.7	25.1	44.7%	52.6%
Information Technology	1.7	3.6	27.2	23.3	54.7	54.1	49.7%	43.1%
Revenue	9.0	8.9	50.7	52.4	91.1	89.2	55.7%	58.7%
Board of Elections	0.4	0.1	2.5	3.2	7.6	8.5	32.9%	37.6%
Office of Administrative Hearings	0.6	0.5	3.7	3.5	6.5	6.3	56.9%	55.6%
	\$ 39.8	\$ 43.9	\$ 241.6	\$ 234.4	\$ 445.5	\$ 419.3	54.2%	55.9%
Reserves - General Assembly	—	14.8	8.6	17.2	8.6	17.2	100.0%	100.0%
Reserves - Contingency & Emergency	—	—	—	—	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	16.2	—	16.2	9.5	100.0%	—
Reserves - Minimum Market Adj	—	—	—	0.4	2.4	2.4	—	16.7%
Reserves - Data Proc	—	—	—	15.0	—	15.0	—	100.0%
Reserves - State Emergency Resp & Disaster	—	—	—	5.0	—	5.0	—	100.0%
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	(16.2)	—	(12.2)	(3.9)	132.8%	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	—	1.2	—	(36.9)	—	—	—	—
Reserves - Transfer to DOT	—	—	125.0	—	—	36.0	—	—
Reserves - SCIF	—	—	—	25.0	125.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ —	\$ 16.0	\$ 133.6	\$ 25.7	\$ 110.5	\$ 81.2	120.9%	31.7%
Total - General Government	\$ 39.8	\$ 59.9	\$ 375.2	\$ 260.1	\$ 556.0	\$ 500.5	67.5%	52.0%

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

FOR THE MONTH OF JANUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		FY 2021	FY 2020	Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020			FY 2021	FY 2020
Education								
Public Instruction	\$ 794.1	\$ 864.1	\$ 5,600.3	\$ 5,620.8	\$ 9,987.4	\$ 9,754.7	56.1%	57.6%
Community Colleges	94.1	93.4	606.8	614.5	1,229.6	1,212.3	49.3%	50.7%
	<u>\$ 888.2</u>	<u>\$ 957.5</u>	<u>\$ 6,207.1</u>	<u>\$ 6,235.3</u>	<u>\$ 11,217.0</u>	<u>\$ 10,967.0</u>	55.3%	56.9%
University System								
University of North Carolina - General Admin	\$ 3.1	\$ 5.5	\$ 23.9	\$ 28.0	\$ 45.4	\$ 47.6	52.6%	58.8%
UNC - GA Institutional Programs and Facilities	—	—	(7.4)	1.0	30.6	17.6	(24.2%)	5.7%
UNC - GA Related Educational Programs	0.3	0.6	68.5	32.6	110.0	110.0	62.3%	29.6%
UNC- GA Aid to Private Institutions	4.4	22.2	176.6	155.0	191.3	181.3	92.3%	85.5%
UNC - Chapel Hill Academic Affairs	(31.1)	47.1	67.6	100.0	281.3	282.4	24.0%	35.4%
UNC - Chapel Hill Health Affairs	(17.0)	20.8	81.8	112.4	204.6	202.4	40.0%	55.5%
UNC - Chapel Hill Area Health Affairs	3.4	5.3	20.3	21.1	49.9	49.9	40.7%	42.3%
NCSU - Academic Affairs	24.6	26.7	136.7	126.4	429.8	426.7	31.8%	29.6%
NCSU - Agricultural Research	3.8	4.7	30.0	28.0	55.5	55.1	54.1%	50.8%
NCSU - Agricultural Extension Service	3.8	3.4	23.5	23.3	41.5	41.0	56.6%	56.8%
University of North Carolina at Greensboro	(5.5)	(3.6)	62.7	64.1	179.4	181.4	34.9%	35.3%
University of North Carolina at Charlotte	48.0	79.1	134.3	137.0	261.7	261.5	51.3%	52.4%
University of North Carolina at Asheville	(9.3)	(7.5)	6.0	8.2	40.1	40.9	15.0%	20.0%
University of North Carolina at Wilmington	11.2	4.2	60.5	59.8	155.7	148.5	38.9%	40.3%
University of North Carolina at Pembroke	3.3	4.4	31.3	39.7	81.2	78.3	38.5%	50.7%
East Carolina University	(16.3)	(18.8)	58.9	64.0	231.6	233.9	25.4%	27.4%
ECU - Health Affairs	4.5	1.6	41.5	32.3	79.0	78.4	52.5%	41.2%
North Carolina A&T University	5.6	(29.4)	37.3	12.0	93.0	95.5	40.1%	12.6%
Western Carolina University	7.2	4.1	53.2	55.8	134.4	133.5	39.6%	41.8%
Appalachian State University	10.9	16.3	76.9	77.8	152.1	150.2	50.6%	51.8%
Winston-Salem State University	5.4	6.4	26.1	29.4	64.3	64.6	40.6%	45.5%
Elizabeth City State University	1.5	2.3	19.5	18.7	36.2	40.8	53.9%	45.8%
Fayetteville State University	5.4	0.1	29.9	27.6	56.7	55.4	52.7%	49.8%
North Carolina Central University	(6.7)	(6.4)	31.5	29.9	84.8	86.4	37.1%	34.6%
University of North Carolina Sch of the Arts	(0.3)	(0.9)	14.7	15.5	33.8	33.8	43.5%	45.9%
North Carolina Sch of Science & Mathematics	1.8	1.9	12.8	12.7	26.5	22.8	48.3%	55.7%
Total University System	<u>\$ 62.0</u>	<u>\$ 190.1</u>	<u>\$ 1,318.6</u>	<u>\$ 1,312.3</u>	<u>\$ 3,150.4</u>	<u>\$ 3,119.9</u>	41.9%	42.1%
Total - Education	<u>\$ 950.2</u>	<u>\$ 1,147.6</u>	<u>\$ 7,525.7</u>	<u>\$ 7,547.6</u>	<u>\$ 14,367.4</u>	<u>\$ 14,086.9</u>	52.4%	53.6%
Health and Human Services								
HHS - Administration and Support	\$ 7.3	\$ 17.1	\$ 96.6	\$ 82.8	\$ 139.5	\$ 125.6	69.2%	65.9%
Aging	3.6	4.3	25.8	25.5	44.3	44.6	58.2%	57.2%
Child Development	20.4	20.1	109.8	127.3	228.7	228.4	48.0%	55.7%
Health Services	(8.3)	(10.1)	64.2	64.4	156.9	155.1	40.9%	41.5%
Social Services	5.4	21.0	79.1	114.4	195.0	194.5	40.6%	58.8%
Medical Assistance	264.9	316.2	1,814.2	2,355.0	4,125.6	3,920.8	44.0%	60.1%
Children's Health Insurance	—	—	—	—	—	—	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.6	0.8	3.7	4.2	8.8	8.6	42.0%	48.8%
Mental Health/DD/SAS	68.9	75.9	476.3	450.6	760.5	749.2	62.6%	60.1%
Health Services Regulations	2.6	(0.5)	4.8	5.4	20.4	19.6	23.5%	27.6%
Vocational Rehabilitation	1.9	3.9	16.7	19.1	40.3	39.7	41.4%	48.1%
Total - Health and Human Services	<u>\$ 367.3</u>	<u>\$ 448.7</u>	<u>\$ 2,691.2</u>	<u>\$ 3,248.7</u>	<u>\$ 5,720.0</u>	<u>\$ 5,486.1</u>	47.0%	59.2%

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

FOR THE MONTH OF JANUARY 2021 AND 2020, 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 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Economic Development								
Commerce	\$ 1.1	\$ (0.5)	\$ 6.1	\$ 3.6	\$ 11.7	\$ 11.4	52.1%	31.6%
Commerce - State Aid to Nonstate Entities	1.3	1.3	9.4	9.4	16.2	16.2	58.0%	58.0%
Commerce - Economic Development	4.6	82.2	57.9	134.8	150.2	150.2	38.5%	89.7%
Total - Economic Development	\$ 7.0	\$ 83.0	\$ 73.4	\$ 147.8	\$ 178.1	\$ 177.8	41.2%	83.1%
Environment & Natural Resources								
Environmental Quality	\$ 7.7	\$ 6.3	\$ 72.2	\$ 43.4	\$ 98.6	\$ 84.1	73.2%	51.6%
Wildlife Resources	(1.1)	2.1	2.8	8.4	9.6	12.0	29.2%	70.0%
Natural and Cultural Resources	13.4	15.5	98.3	102.8	180.4	181.4	54.5%	56.7%
Roanoke Island Commission	0.1	0.1	0.4	0.4	0.6	0.6	66.7%	66.7%
Total - Environment & Natural Resources	\$ 20.1	\$ 24.0	\$ 173.7	\$ 155.0	\$ 289.2	\$ 278.1	60.1%	55.7%
Public Safety, Correction, & Regulation								
Judicial	\$ 57.6	\$ 59.9	\$ 414.5	\$ 410.4	\$ 731.9	\$ 703.9	56.6%	58.3%
Justice	3.5	3.6	31.9	31.5	51.5	52.0	61.9%	60.6%
Labor	1.4	1.4	10.3	9.8	19.3	18.7	53.4%	52.4%
Insurance	5.3	4.4	24.6	25.8	43.5	42.2	56.6%	61.1%
Insurance-GF	0.4	0.3	3.4	2.6	9.6	9.5	35.4%	27.4%
Public Safety	109.1	188.3	752.7	1,220.4	1,663.4	2,199.0	45.3%	55.5%
Total - Public Safety, Correction, & Regulation	\$ 177.3	\$ 257.9	\$ 1,237.4	\$ 1,700.5	\$ 2,519.2	\$ 3,025.3	49.1%	56.2%
Agriculture								
Agriculture and Consumer Services	\$ 7.4	\$ 4.9	\$ 61.0	\$ 65.2	\$ 132.3	\$ 134.6	46.1%	48.4%
Rounding [*]	\$ (0.4)	\$ —	\$ (0.2)	\$ (0.1)	\$ 0.4	\$ —	N/A	N/A
Total Current Operations	\$ 1,568.7	\$ 2,026.0	\$ 12,137.4	\$ 13,124.8	\$ 23,762.6	\$ 23,689.3	51.1%	55.4%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Debt Service								
Debt Service - Principal and Interest	—	—	139.2	141.9	720.9	715.9	19.3%	19.8%
Debt Service - Federal	—	—	1.6	(36.4)	1.6	1.6	100.0%	(2275.0%)
Total - Debt Service	\$ —	\$ —	\$ 140.8	\$ 105.5	\$ 722.5	\$ 717.5	19.5%	14.7%
Total Appropriation Expenditures	\$ 1,568.7	\$ 2,026.0	\$ 12,278.2	\$ 13,230.3	\$ 24,485.1	\$ 24,406.8	50.1%	54.2%

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, 2021 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 5,430	\$ 61,352	\$ 13,672	\$ 122,309
Total - Agriculture	\$ 5,430	\$ 61,352	\$ 13,672	\$ 122,309
Debt Service				
State Treasurer	\$ -	\$ 1,706	\$ -	\$ 140,908
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ -	\$ 1,706	\$ -	\$ 142,524
Education				
Public Instruction	\$ 226,286	\$ 1,438,953	\$ 1,004,990	\$ 7,039,292
Community Colleges	55,070	468,179	149,069	1,074,982
UNC Systems	560,791	2,506,136	624,465	3,824,572
Total - Education	\$ 842,147	\$ 4,413,268	\$ 1,778,524	\$ 11,938,846
Economic Development				
Commerce	\$ 3,882	\$ 25,299	\$ 4,672	\$ 31,356
Commerce-State Aid	-	-	1,280	9,358
Commerce-Economic Dev	30	280	37,464	58,227
Total - Economic Development	\$ 3,912	\$ 25,579	\$ 43,416	\$ 98,941
Environment & Natural Resources				
Environmental Quality	\$ 7,780	\$ 53,911	\$ 17,600	\$ 126,155
Wildlife Resources	9,781	49,775	8,257	52,540
Natural and Cultural Resources	4,553	33,924	17,272	132,197
Roanoke Island	-	-	148	443
Total - Environ. & Natural Resources	\$ 22,114	\$ 137,610	\$ 43,277	\$ 311,335
General Government				
General Assembly	\$ 259	\$ 1,735	\$ 4,259	\$ 43,381
Governor	73	741	506	3,600
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	23	155	659	4,943
Military and Veterans Affairs	4,599	43,567	4,322	48,172
Housing Finance Authority	-	-	7,665	22,995
Governor	-	-	-	8,603
Lt. Governor	-	-	104	485
Secretary of State	23	840	1,570	9,020
State Auditor	556	4,098	1,699	11,473
State Treasurer-Administration	3,597	23,469	4,027	25,867
State Treasurer-Retirement	-	1,200	7,508	23,925
Administration	2,688	13,683	5,184	41,563
State Controller	273	1,378	2,000	12,837
Information Technology	19	8,766	1,662	35,951
Revenue	8,549	37,866	17,556	88,614
Board of Elections	151	3,153	613	5,688
Administrative Hearings	77	584	628	4,279
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	6	-	16,182
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	-	16,176	-	-
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, 2021 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	-	30,417	-	30,417
Reserve - Transfer to DOT	-	-	-	-
Reserve - SCIF	-	-	-	125,000
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 20,887	\$ 187,834	\$ 59,962	\$ 562,995
Health and Human Services				
HHS-Administration	\$ 12,228	\$ 114,390	\$ 19,523	\$ 211,013
Aging	6,788	40,254	10,334	66,010
Child Development	45,543	487,481	65,861	597,262
Health Services	70,305	357,468	61,980	421,696
Social Services	133,231	711,528	135,472	790,661
Medical Assistance	1,337,979	8,198,564	1,708,491	10,012,812
NC Health Choice	-	-	6	-
Health Benefits	-	-	1	-
Blind Services	2,661	17,210	3,284	20,923
Mental Health	62,242	664,008	131,148	1,140,345
Facility Services	3,960	32,451	6,419	37,221
Vocational Rehabilitation Services	9,700	54,309	11,602	71,033
Total - Health and Human Services	\$ 1,684,637	\$ 10,677,663	\$ 2,154,121	\$ 13,368,976
Public Safety, Correction, and Regulation				
Judicial	\$ 2,847	\$ 19,665	\$ 48,291	\$ 364,925
Judicial-Indigent Defense	468	4,111	11,631	73,336
Justice	4,782	28,164	9,081	60,040
Labor	1,277	9,436	2,714	19,732
Insurance	1,252	8,056	6,046	32,642
Insurance	998	7,315	1,340	10,700
Public Safety	113,803	774,309	226,827	1,527,003
Total - Public Safety, Correction and Regulation	\$ 125,427	\$ 851,056	\$ 305,930	\$ 2,088,378
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ (6,848)	\$ 6,909	\$ -	\$ 6,893
License Schedule B	4,274	25,105	97	281
Tobacco	24,388	177,399	2,856	24,139
Franchise	30,976	458,645	3,090	21,811
Individual Income	1,675,219	9,072,418	62,545	506,536
Sales & Use	1,380,680	8,604,570	826,003	3,232,274
Beverage	52,508	321,218	10,928	28,543
Gift	-	3	-	-
Freight Car	-	1	-	-
Insurance	13,668	227,823	24	4,998
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	125,204	712,815	3,694	129,018
Real Estate	12,421	65,174	-	-
White Goods	926	4,795	936	2,327
Scrap Tire	2,859	12,709	2,937	7,012
Manufacturing	55	963	6	80
Solid Waste	2,683	14,255	5,210	10,127
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 3,319,013	\$ 19,704,802	\$ 918,326	\$ 3,974,039

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2021 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Nontax Codes				
Insurance-Nontax	\$ -	\$ 87	\$ -	\$ -
Secretary of State-Nontax	41,664	72,148	68	429
License & Fees-Nontax	2,968	16,958	347	2,772
Gas & Oil Inspection	182	549	-	-
Deed Mortgage Registration Fee	822	5,358	657	4,287
Board of Elections	5	37	-	1
DHHS	90	1,719	-	-
Disproportionate Share	-	139,017	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	1,804	14,894	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	563	2,571	338	2,008
DPS - ABC Board	341	4,344	78	471
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	12,208	94,029	-	29
Sales & Use	1,283	8,138	-	-
Intra State Transfer	189	12,456	-	-
Probation Supervision Fees	569	4,714	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	200	1,701	-	-
Sales Tax Refund	247	1,160	-	-
Miscellaneous	1	91	-	-
Parole Supervision Fees	73	524	-	-
Banking & Investment Fees	-	1,294	-	-
Total - Nontax Codes	\$ 63,209	\$ 381,789	\$ 1,488	\$ 9,997
Total Reverting	\$ 6,086,776	\$ 36,442,659	\$ 5,318,716	\$ 32,618,340
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	36,442,659			
Year-To-Date Disbursements	32,618,340			
Reservations:				
NC G.R.E.A.T.	(15,000)			
Ending Unreserved Cash	\$ 5,280,399			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2021 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 71,014	\$ 285	\$ 46,962	\$ 4,135	\$ 66,919	\$ 51,057
Total Agriculture	\$ 71,014	\$ 285	\$ 46,962	\$ 4,135	\$ 66,919	\$ 51,057
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	57,348	-	57,348	-
Total - Debt Service	\$ -	\$ -	\$ 57,348	\$ -	\$ 57,348	\$ -
Education						
Public Instruction-Special Revenue	\$ 203,923	\$ 7,340	\$ 112,628	\$ 13,658	\$ 248,856	\$ 67,695
Public Instruction-School Technology	16,108	20	411	(1,168)	4,491	12,028
Public Instruction-IT Projects	4,774	-	18,160	884	3,115	19,819
Public Instruction-Pub Sch Bldg Fund	337,592	23,481	138,173	18,466	76,632	399,133
Public Instruction-Trust	15,889	8,375	21,069	-	11,155	25,803
Public Instruction-Local Payroll	1,404	4,485	32,934	4,482	33,040	1,298
Public Instruction-Internal Service	117,339	482	71,052	1,657	82,381	106,010
Community Colleges-Special Rev	33,386	2,825	61,166	10,952	59,792	34,760
Community Colleges-IT Projects	19,076	-	9,050	45	1,701	26,425
Community Colleges-Trust	1,949	3	16,866	1,637	10,117	8,698
Total - Education	\$ 751,440	\$ 47,011	\$ 481,509	\$ 50,613	\$ 531,280	\$ 701,669
Economic Development						
Commerce-Floyd Relief	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 2
Commerce-Special Revenue	221,125	54,933	392,155	32,343	388,865	224,415
Commerce-IT Projects	1,167	-	189	86	482	874
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	12,532	4	626	-	-	13,158
Commerce-Div of Employ Sec	24,062	100,950	352,101	64,031	309,353	66,810
Total - Economic Development	\$ 258,963	\$ 155,887	\$ 745,073	\$ 96,460	\$ 698,700	\$ 305,336
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 12,072	\$ -	\$ 315	\$ 1,222	\$ 2,347	\$ 10,040
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	12,805	56	13,231	760	4,648	21,388
Natural and Cultural Resources	4,014	4,520	51,443	4,005	33,373	22,084
C W M T F	44,396	1,478	11,049	564	10,972	44,473
Land & Water Conservation Fund	999	-	2,501	5	3,077	423
Natural & Cultural Res-LWS	1,124	-	96	-	32	1,188
Aquariums	1,331	1	334	15	825	840
Parks & Recreation Trust Fund	14,595	1,470	10,567	432	10,785	14,377
Natural and Cultural Res-Int Bearing	49	3	34	4	21	62
Wildlife	12,706	3,029	41,069	7,346	42,232	11,543
Total - Environment and Natural Resources	\$ 104,852	\$ 10,557	\$ 130,639	\$ 14,353	\$ 108,312	\$ 127,179

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2021 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 112,341	\$ 111,633	\$ 481,356	\$ 106,631	\$ 478,851	\$ 114,846
Governor's Office-Disaster Relief	-	474	7,908	474	7,908	-
Payroll Imprest Fund	-	844,104	6,721,086	844,104	6,721,086	-
OSBM- Rural Health Care Stabilization	13,476	6	6,663	-	-	20,139
DMVA-Special Revenue	396	-	-	396	396	-
OSBM-SCIF	15,000	-	140,000	6,853	66,240	88,760
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Covid 19 Recovery Act	1,303,501	117	1,623,839	142,055	2,839,823	87,517
OSBM-Earthquake Disaster Recovery	-	2	8,670	223	1,662	7,008
OSBM-Emergency Rental Assistance	-	546,596	546,596	-	-	546,596
General Assembly	14,240	-	3,524	7	2,292	15,472
State Treasurer	7,055	261	5,089	265	5,403	6,741
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	65,302	9,784	69,842	4,866	67,445	67,699
State Controller	35,392	1,627	40,901	5,960	34,387	41,906
Statewide-Worker's Comp Plan	5,191	8,379	43,971	6,340	43,229	5,933
Revenue-Project Collect	37,758	3,326	19,814	7,291	30,418	27,154
Revenue-Tax Distribution	-	344,047	3,053,877	344,086	3,052,399	1,478
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,351	246	1,766	523	1,653	5,464
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	3,223	2,122	9,293	1,097	9,702	2,814
Board of Elections	31,334	38	14,365	1,619	23,489	22,210
NC Infrastructure Finance Corp	-	-	83,559	-	83,559	-
Information Technology	40,319	5,531	55,333	3,142	32,936	62,716
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,819	-	201	4	55	1,965
Total - General Government	\$ 1,692,774	\$ 1,878,293	\$ 12,937,653	\$ 1,475,936	\$ 13,502,933	\$ 1,127,494
Health and Human Services						
Health Services	\$ 5,872	\$ 10,649	\$ 92,455	\$ 8,258	\$ 89,004	\$ 9,323
Social Services	11,741	1,822	34,706	12,497	42,442	4,005
Medical Assistance	22,588	8,069	94,256	19,584	76,025	40,819
Facility Services	37,051	131	1,522	63	1,341	37,232
DHHS-Administration	166,930	8,115	336,147	66,390	398,433	104,644
Aging	-	-	74	-	74	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 244,182	\$ 28,786	\$ 559,160	\$ 106,792	\$ 607,319	\$ 196,023
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 3,005	\$ 22,830	\$ 1,698	\$ 19,764	\$ 3,285
Public Safety	166,394	29,970	640,630	45,539	595,539	211,485
Total - Public Safety, Correction and Regulation	\$ 166,613	\$ 32,975	\$ 663,460	\$ 47,237	\$ 615,303	\$ 214,770
Total Nonreverting	\$ 3,289,838	\$ 2,153,794	\$ 15,621,804	\$ 1,795,526	\$ 16,188,114	\$ 2,723,528

GLOSSARY

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

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

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

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

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

Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak in North Carolina.

Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1) – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

Disbursements – Funds withdrawn from an agency budget code as recorded in cash management control system.

Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323) – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

Earthquake Disaster Recovery Reserve (House Bill 1105, Session Law 2020-97) – Established as a reserve in the General Fund. Funds appropriated to provide necessary and appropriate relief and assistance from the effects of earthquakes.

Hurricane Florence Disaster Recovery Reserve (Senate Bill 3, Session Law 2018-136) – Established as a reserve in the General Fund. The purpose is to maintain funds reserved for disaster recovery in relation to Hurricane Florence.

Local Government Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak on local governments in North Carolina.

Medicaid Contingency Reserve (Senate Bill 744, Section 12H.38, Session Law 2014-100) – Funds shall be used only for budget shortfalls in the Medicaid Program.

Medicaid Transformation Fund (House Bill 97, Section 12H.29, Session Law 2015-241) – Established as a special fund to provide funds for converting from a fee-for-service payment system to a capitated payment system.

Non-reverting – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

Receipts – Funds deposited to an agency budget code as certified in the cash management control system.

Repairs and Renovations Reserve Account (G.S. 143C-4-3) – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

Reserved – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

Reverting – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

Sales and Use Taxes Payable (Chapter 105, Subchapter VIII) – Local Sales and Use Taxes collected and payable.

Savings Reserve Account (G.S. 143C-4-2) – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B) – Additional sales and use taxes collected on new tire sales payable quarterly to counties (70%), the General Fund (30%).

Tax and Non-Tax Revenues – Presented in this report net of refunds to taxpayers and various distributions to state and local entities.

Unreserved – Resources available to finance appropriation expenditures.

White Goods Disposal Taxes Payable (Chapter 105, Article 5C) – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%) and the General Fund (28%).