



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report



Boardwalk - Duck, NC
Claire Ennis - OSC

July 2021



State of North Carolina Office of the State Controller

**LINDA COMBS
STATE CONTROLLER**

September 10, 2021

Enclosed is the General Fund Monthly Financial Report for the period ended July 31, 2021 of the 2022 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,

The seal of the Office of the State Controller of North Carolina is a large, circular emblem in the background. It features a central figure of a woman holding a scale and a sword, surrounded by the text "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA". The date "MAY 20, 1775" is at the top and "APRIL 12, 1776" is at the bottom. The motto "ESSE QUAM VIDERI" is written across the bottom, flanked by two stars. Below the motto, the words "Integrity • Accountability" are written in a larger font.

INTRODUCTION

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



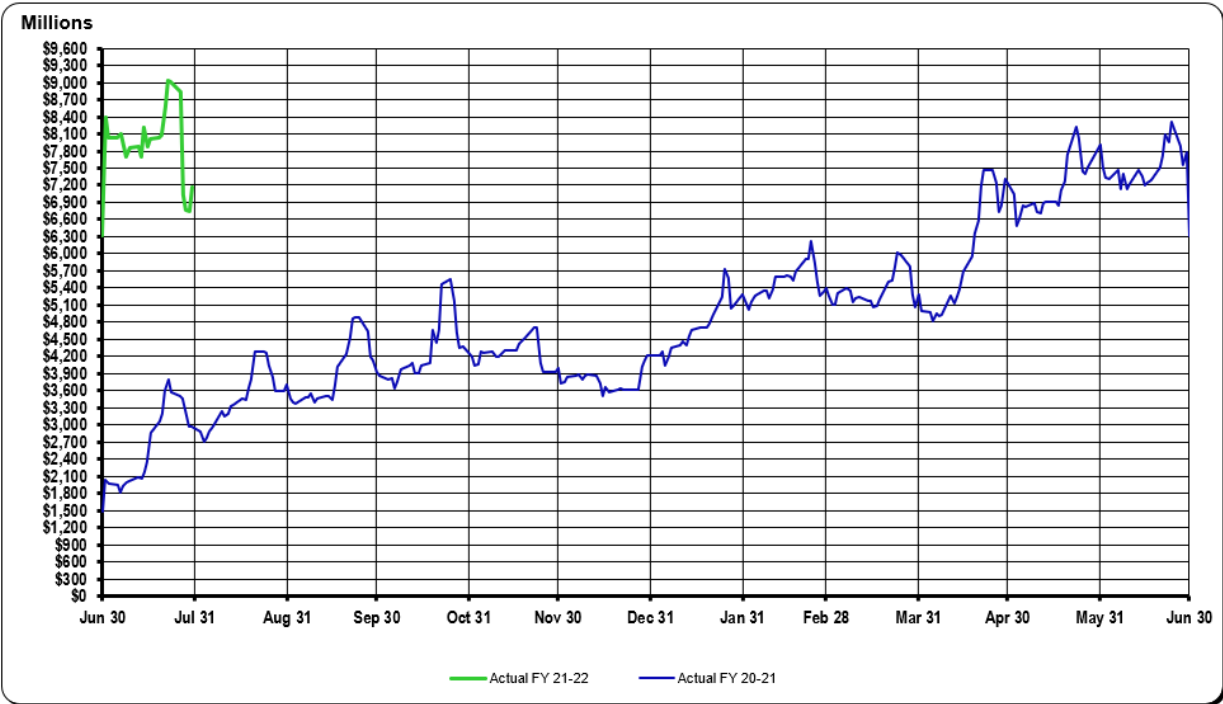
North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

July 31, 2021

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 16,190.7	Beverage Tax	\$ 8.1
		Sales & Use Tax	380.7
		Scrap Tire Disposal Tax	4.2
		Solid Waste Disposal Tax	5.0
		White Goods Tax	1.0
		Total Liabilities	\$ 399.0
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 2,719.7
		Carry Forward Reserve	698.8
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	15.3
		Hurricane Florence Disaster Recovery Reserve	86.9
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Reserve	278.8
		NC GREAT Reserve	-
		Repairs and Renovations Reserve	-
		Savings Reserve	1,982.0
		State Emergency Response/Disaster Reserve	59.5
		Unfunded Liability Solvency Reserve	-
		Non-Reverting Departmental Funds	2,725.0
		Total Reserved	\$ 8,616.4
		Unreserved:	
		Fund Balance - July 1, 2021	\$ 6,313.1
		Transfer to Reserves	-
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	862.2
		Total Unreserved	\$ 7,175.3
		Total Fund Balance	\$ 15,791.7
Total Assets	\$ 16,190.7	Total Liabilities and Fund Balance	\$ 16,190.7

General Fund Unreserved Fund Balance (Budgetary Basis)





**North Carolina Financial System
Office of State Controller**

**General Fund – Reverting and Non-Reverting
Reserved and Unreserved Fund Balance**

Fiscal Year-to-Date July 31, 2021 and July 31, 2020

Expressed in Millions

Fund Balance	FY 2022	FY 2021	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ 2,719.7	\$ -	\$ 2,719.7	100.00%
Carry Forward Reserve	698.8	461.7	237.1	51.35%
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	1,494.3	(1,494.3)	(100.00%)
Earthquake Disaster Recovery Reserve	15.3	-	15.3	100.00%
Hurricane Florence Disaster Recovery Reserve	86.9	127.4	(40.5)	(31.79%)
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	0.3	(0.3)	(100.00%)
Medicaid Contingency Reserve	50.4	186.4	(136.0)	(72.96%)
Medicaid Transformation Reserve	278.8	425.3	(146.5)	(34.45%)
NC GREAT Reserve	-	-	-	-
Repairs and Renovations Reserve	-	11.6	(11.6)	(100.00%)
Savings Reserve	1,982.0	1,169.3	812.7	69.50%
State Emergency Response/Disaster Reserve	59.5	63.9	(4.4)	(6.89%)
Unfunded Liability Solvency Reserve	-	-	-	-
Non-Reverting Departmental Funds	2,725.0	2,949.4	(224.4)	(7.61%)
Total Reserved	\$ 8,616.4	\$ 6,889.6	\$ 1,726.8	25.06%
Unreserved:				
Fund Balance - July 1	\$ 6,313.1	\$ 1,471.1	\$ 4,842.0	329.14%
Transfers to Reserves	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	862.2	1,492.2	(630.0)	(42.22%)
Total Unreserved	\$ 7,175.3	\$ 2,963.3	\$ 4,212.0	142.14%
Total Fund Balance	\$ 15,791.7	\$ 9,852.9	\$ 5,938.8	60.27%



North Carolina Financial System
Office of State Controller
General Fund Reverting – Schedule of Operations
Monthly & Fiscal Year-To-Date as of July 31, 2021
Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	July		Year-To-Date		Budget		Year-To-Date	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Beg. Unreserved Fund Balance	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1		
Transfer to Reserves	-	-	-	-	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
Total	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177.60	-	0.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.0	2.2	2.0	2.2	-	83.1	-	2.6%
Judicial Fees	17.0	13.1	17.0	13.1	-	150.6	-	8.7%
Master Settlement Agreement	-	-	-	-	-	129.5	-	0.0%
Other	8.8	11.5	8.8	11.5	-	207.2	-	5.6%
Treasurer Investments	(7.3)	3.4	(7.3)	3.4	-	24.3	-	14.0%
Total Non-Tax Revenue	\$ 20.5	\$ 30.2	\$ 20.5	\$ 30.2	\$ -	\$ 772.3	-	3.9%
Tax Revenues								
Beverage	\$ 41.2	\$ 41.0	\$ 41.2	\$ 41.0	\$ -	\$ 498.2	-	8.2%
Corporate Income	33.5	170.0	33.5	170.0	-	1,037.2	-	16.4%
Estate	0.2	-	0.2	-	-	-	-	-
Franchise	31.6	106.3	31.6	106.3	-	808.2	-	13.2%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	917.0	1,870.3	917.0	1,870.3	-	14,821.6	-	12.6%
Insurance	13.7	(6.8)	13.7	(6.8)	-	640.0	-	-1.1%
Mill Machinery	0.2	-	0.2	-	-	0.9	-	0.0%
Other	-	0.1	-	0.1	-	0.4	-	25.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	10.0	7.9	10.0	7.9	-	37.1	-	21.3%
Real Estate Conveyance Excise	12.9	7.6	12.9	7.6	-	95.3	-	8.0%
Sales and Use	1,404.3	871.1	1,404.3	871.1	-	8,623.7	-	10.1%
Scrap Tire Disposal	2.3	1.9	2.3	1.9	-	6.0	-	31.7%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	4.2	5.2	4.2	5.2	-	2.9	-	179.3%
Tobacco	22.8	23.4	22.8	23.4	-	255.7	-	9.2%

White Goods Disposal	0.8	0.8	0.8	0.8	-	3.1	-	25.8%
Total Tax Revenues	\$ 2,494.7	\$ 3,098.8	\$ 2,494.7	\$ 3,098.8	\$ -	\$ 26,830.3	-	11.5%
Total Revenues	\$ 2,515.2	\$ 3,129.0	\$ 2,515.2	\$ 3,129.0	\$ -	\$ 27,602.6	-	11.3%
Total Availability	\$ 8,828.3	\$ 4,600.1	\$ 8,828.3	\$ 4,600.1	\$ 6,313.1	\$ 29,073.7	139.84%	15.8%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	1,651.4	1,635.2	1,651.4	1,635.2	-	23,764.9	-	6.9%
Debt Service	1.6	1.6	1.6	1.6	-	722.6	-	0.2%
Total Appropriation Expenditures	\$ 1,653.0	\$ 1,636.8	\$ 1,653.0	\$ 1,636.8	\$ -	\$ 24,487.5	-	6.7%
Unreserved Fund Balance – Before Statutory Reservations	\$ 7,175.3	\$ 2,963.3	\$ 7,175.3	\$ 2,963.3	\$ 6,313.1	\$ 4,586.2	-	64.6%
Reserved								
American Recovery Plan Act Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Carry Forward Reserve	-	-	-	-	-	-		
Coronavirus Capital Projects Reserve	-	-	-	-	-	-		
Coronavirus Relief Reserve	-	-	-	-	-	-		
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-		
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-		
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	-	-	-	-	-	-		
Medicaid Transformation Reserve	-	-	-	-	-	-		
NC GREAT Reserve	-	-	-	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
Savings Reserve	-	-	-	-	-	-		
State Emergency Response/Disaster Reserve	-	-	-	-	-	-		
Unfunded Liability Solvency Reserve	-	-	-	-	-	-		
Unreserved Fund Balance	\$ 7,175.3	\$ 2,963.3	\$ 7,175.3	\$ 2,963.3	\$ 6,313.1	\$ 4,586.2		

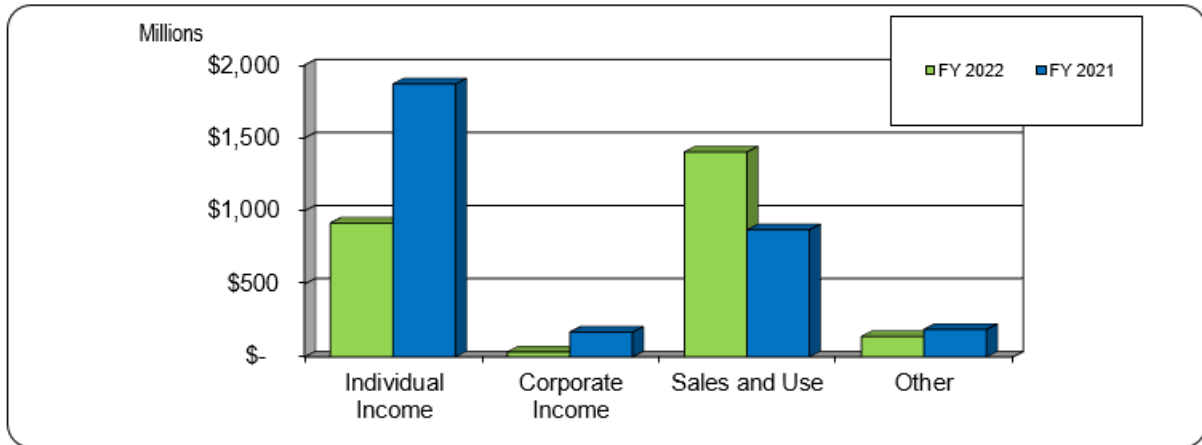


North Carolina Financial System
Office of State Controller
General Fund Reverting Net Tax and Non-Tax Revenues
Monthly & Fiscal Year-To-Date as of July 31, 2021 and July 31, 2020
Expressed in Millions

	July				Year-To-Date Through July			
	FY 2022	FY 2021	Change	Percent of Change	FY 2022	FY 2021	Change	Percent of Change
Tax Revenues								
Beverage	\$ 41.2	\$ 41.0	\$ 0.2	0.49%	\$ 41.2	\$ 41.0	\$ 0.2	0.5%
Corporate Income	33.5	170.0	(136.5)	(80.29%)	33.5	170.0	(136.5)	(80.3%)
Estate	0.2	-	0.2	-	0.2	-	0.2	-
Franchise	31.6	106.3	(74.7)	(70.27%)	31.6	106.3	(74.7)	(70.3%)
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	917.0	1,870.3	(953.3)	(50.97%)	917.0	1,870.3	(953.3)	(51.0%)
Insurance	13.7	(6.8)	20.5	(301.47%)	13.7	(6.8)	20.5	(301.5%)
Mill Machinery	0.2	-	0.2	-	0.2	-	0.2	-
Other	-	0.1	(0.1)	(100.00%)	-	0.1	(0.1)	(100.0%)
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	10.0	7.9	2.1	26.58%	10.0	7.9	2.1	26.6%
Real Estate Conveyance Excise	12.9	7.6	5.3	69.74%	12.9	7.6	5.3	69.7%
Sales and Use	1,404.3	871.1	533.2	61.21%	1,404.3	871.1	533.2	61.2%
Scrap Tire Disposal	2.3	1.9	0.4	21.05%	2.3	1.9	0.4	21.1%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	4.2	5.2	(1.0)	(19.23%)	4.2	5.2	(1.0)	(19.2%)
Tobacco	22.8	23.4	(0.6)	(2.56%)	22.8	23.4	(0.6)	(2.6%)
White Goods Disposal	0.8	0.8	-	-	0.8	0.8	-	0.0%
Total Tax Revenues	\$ 2,494.7	\$ 3,098.8	\$ (604.1)	(19.49%)	\$ 2,494.7	\$ 3,098.8	\$ (604.1)	(19.5%)
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.0	2.2	(0.2)	(9.09%)	2.0	2.2	(0.2)	(9.1%)
Judicial Fees	17.0	13.1	3.9	29.77%	17.0	13.1	3.9	29.8%
Master Settlement Agreement	-	-	-	-	-	-	-	-
Other	8.8	11.5	(2.7)	(23.48%)	8.8	11.5	(2.7)	(23.5%)
Treasurer Investments	(7.3)	3.4	(10.7)	(314.71%)	(7.3)	3.4	(10.7)	(314.7%)
Total Non-Tax Revenue	\$ 20.5	\$ 30.2	\$ (9.7)	(32.12%)	\$ 20.5	\$ 30.2	\$ (9.7)	(32.1%)
Total Tax and Non-Tax Revenue	\$ 2,515.2	\$ 3,129.0	\$ (613.8)	(19.62%)	\$ 2,515.2	\$ 3,129.0	\$ (613.8)	(19.6%)

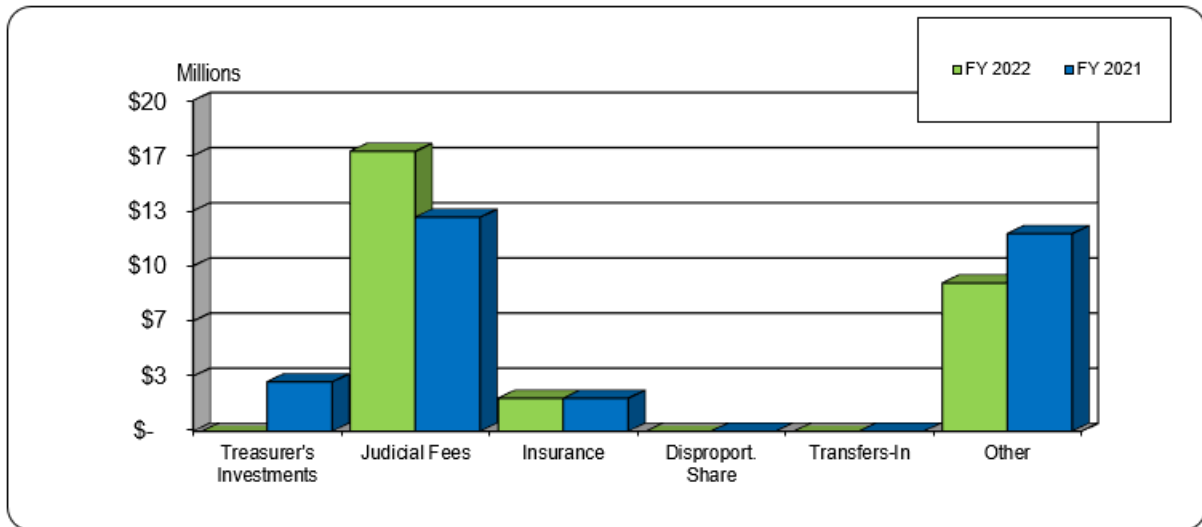
**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

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



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

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



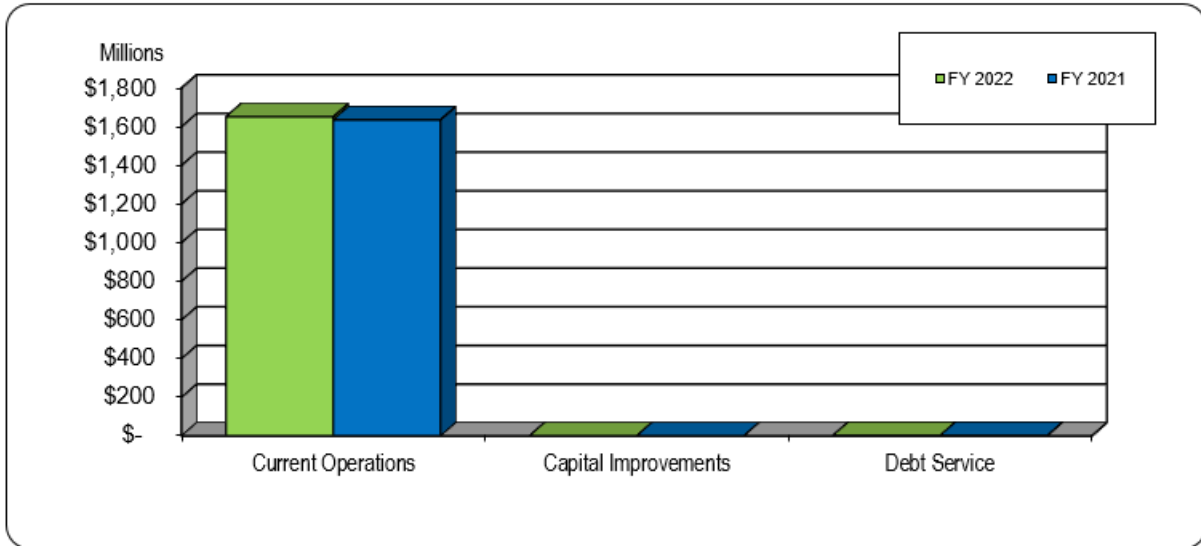


North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures
Fiscal Year-to-Date July 31, 2021 and July 31, 2020

Expressed in Millions

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2022	FY 2021	Change	Percent Change	FY 2022	FY 2021
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	-	-	-
Current Operations						
Agriculture	\$ 10.3	\$ 6.4	\$ 3.9	60.94%	0.6%	0.4%
Economic Development	38.9	5.6	33.3	594.64%	2.4%	0.3%
Education	861.9	870.5	(8.6)	(0.99%)	52.1%	53.2%
Environment & Natural Resources	21.0	22.2	(1.2)	(5.41%)	1.3%	1.4%
General Government	36.4	31.5	4.9	15.56%	2.2%	1.9%
Health and Human Services	437.1	444.3	(7.2)	(1.62%)	26.4%	27.1%
Operating Reserves/Rounding	-	4.9	(4.9)	(100.00%)	0.0%	0.3%
Public Safety, Correction, and Regulation	245.8	249.8	(4.0)	(1.60%)	14.9%	15.3%
Total Current Operations	\$ 1,651.4	\$ 1,635.2	\$ 16.2	0.99%	99.9%	99.9%
Debt Service						
Debt Service	\$ 1.6	\$ 1.6	\$ -	-	0.1%	0.1%
Total Debt Service	\$ 1.6	\$ 1.6	\$ -	-	0.1%	0.1%
Total Appropriation Expenditures	\$ 1,653.0	\$ 1,636.8	\$ 16.2	1.0%	100.0%	100.0%

GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE JULY 31, 2021 AND JULY 31, 2020





North Carolina Financial System

Office of State Controller

General Fund - Reverting

Appropriation Expenditures, Budget, and Percent Expended

Monthly & Fiscal Year-To-Date as of July 31, 2021 and July 31, 2020

Expressed in Millions

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

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	July		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Current Operations								
General Government								
Administration	\$ 4.9	\$ 6.2	\$ 4.9	\$ 6.2	\$ -	\$ 65.4	-	9.5%
Board of Elections	0.6	0.5	0.6	0.5	-	7.6	-	6.6%
General Assembly	5.3	5.3	5.3	5.3	-	72.6	-	7.3%
Governor's Office	0.4	0.4	0.4	0.4	-	5.6	-	7.1%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	0.9	-	0.9	-	30.7	-	2.9%
Information Technology	2.7	1.9	2.7	1.9	-	54.7	-	3.5%
Lieutenant Governor	0.1	0.1	0.1	0.1	-	0.9	-	11.1%
Military and Veterans Affairs	0.6	0.5	0.6	0.5	-	9.6	-	5.2%
Office of Administrative Hearings	0.5	0.5	0.5	0.5	-	6.5	-	7.7%
Office of State Budget	0.7	0.7	0.7	0.7	-	8.8	-	8.0%
Office of the State Controller	1.8	1.6	1.8	1.6	-	25.7	-	6.2%
Revenue	7.7	7.5	7.7	7.5	-	91.1	-	8.2%
Secretary of State	1.1	1.2	1.1	1.2	-	14.6	-	8.2%
State Auditor	1.8	1.5	1.8	1.5	-	14.8	-	10.1%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.6	0.2	0.6	0.2	-	5.0	-	4.0%
State Treasurer-Retirement	7.6	2.5	7.6	2.5	-	32.0	-	7.8%
Sub-Total	\$ 36.4	\$ 31.5	\$ 36.4	\$ 31.5	\$ -	\$ 445.6	-	7.1%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - ERP	-	4.8	-	4.8	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-
Reserve - General Assembly	-	-	-	-	-	17.6	-	0.0%
Reserve - General Fund Reverting Funds	-	-	-	-	-	-	-	-

Reserve - Golden LEAF	-	-	-	-	-	-	-	-	-
Reserve - IT Fund	-	-	-	-	-	-	-	-	-
Reserve - JDIG	-	-	-	-	-	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-	-	2.4	-	0.0%	-
Reserve - NC GEAR	-	-	-	-	-	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-	-	-	-	-	-
Reserve - One NC Fund	-	-	-	-	-	-	-	-	-
Reserve - Pending Legislation	-	-	-	-	-	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-	-	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-	-	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-	-	(12.2)	-	0.0%	-
Reserve - Salary Adjustment	-	-	-	-	-	16.2	-	0.0%	-
Reserve - Severance	-	-	-	-	-	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-	-	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-	-	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-	-	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-	-	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-	-	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-	-	-	-	-	-
Reserve - Automated Fraud Detection Development	-	-	-	-	-	-	-	-	-
Reserve - Continuation/Justification	-	-	-	-	-	-	-	-	-
Reserve - Controller Fraud Detection	-	-	-	-	-	-	-	-	-
Reserve - Eliminated Positions	-	-	-	-	-	-	-	-	-
Reserve - Global Trans Park Loan Repayment	-	-	-	-	-	-	-	-	-
Reserve - Management Flexibility	-	-	-	-	-	-	-	0.0%	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-	-
SCIF	-	-	-	-	-	170.0	-	0.0%	-
Sub-Total	\$ -	\$ 4.8	\$ -	\$ 4.8	\$ -	\$ 194.0	-	0.0%	-
Total General Government	\$ 36.4	\$ 36.3	\$ 36.4	\$ 36.3	\$ -	\$ 639.6	-	0.0%	-
Education									
Community Colleges	\$ 97.4	\$ 108.6	\$ 97.4	\$ 108.6	\$ -	\$ 1,229.6	-	8.8%	-
Public Instruction	619.2	629.6	619.2	629.6	-	9,987.4	-	6.3%	-
Sub-Total	\$ 716.6	\$ 738.2	\$ 716.6	\$ 738.2	\$ -	\$ 11,217.0	-	6.6%	-
University System									
Appalachian State University	\$ (6.0)	\$ 12.8	\$ (6.0)	\$ 12.8	\$ -	\$ 152.6	-	8.4%	-
ECU - Health Affairs	-	(5.7)	-	(5.7)	-	79.0	-	(7.2%)	-
East Carolina University	(6.8)	(15.0)	(6.8)	(15.0)	-	233.1	-	(6.4%)	-
Elizabeth City State University	0.9	1.7	0.9	1.7	-	36.3	-	4.7%	-
Fayetteville State University	1.8	2.1	1.8	2.1	-	56.7	-	3.7%	-
NCSU - Academic Affairs	(37.2)	(36.6)	(37.2)	(36.6)	-	431.3	-	(8.5%)	-
NCSU - Agricultural Extension Service	3.7	3.1	3.7	3.1	-	41.5	-	7.5%	-
NCSU - Agricultural Research	4.7	3.1	4.7	3.1	-	55.5	-	5.6%	-

North Carolina A&T University	8.7	6.6	8.7	6.6	-	93.6	-	7.1%
North Carolina Central University	9.5	4.6	9.5	4.6	-	85.1	-	5.4%
North Carolina Sch of Science & Mathematics	0.6	1.1	0.6	1.1	-	26.5	-	4.2%
UNC - Chapel Hill Academic Affairs	13.1	(0.9)	13.1	(0.9)	-	282.8	-	(0.3%)
UNC - Chapel Hill Area Health Affairs	-	0.4	-	0.4	-	49.9	-	0.8%
UNC - Chapel Hill Health Affairs	15.9	9.1	15.9	9.1	-	204.7	-	4.4%
UNC - GA Institutional Programs and Facilities	-	-	-	-	-	17.6	-	0.0%
UNC - GA Related Educational Programs	12.3	12.9	12.3	12.9	-	110.0	-	11.7%
UNC- GA Aid to Private Institutions	94.5	112.2	94.5	112.2	-	191.4	-	58.6%
University of North Carolina - General Admin	2.0	3.7	2.0	3.7	-	48.1	-	7.7%
University of North Carolina Sch of the Arts	(0.7)	(0.7)	(0.7)	(0.7)	-	33.9	-	(2.1%)
University of North Carolina at Asheville	3.2	(3.4)	3.2	(3.4)	-	40.6	-	(8.4%)
University of North Carolina at Charlotte	8.8	5.5	8.8	5.5	-	264.6	-	2.1%
University of North Carolina at Greensboro	0.5	8.5	0.5	8.5	-	179.8	-	4.7%
University of North Carolina at Pembroke	(0.4)	(6.3)	(0.4)	(6.3)	-	81.3	-	(7.7%)
University of North Carolina at Wilmington	12.2	7.9	12.2	7.9	-	156.7	-	5.0%
Western Carolina University	(0.6)	3.0	(0.6)	3.0	-	135.7	-	2.2%
Winston-Salem State University	4.6	2.6	4.6	2.6	-	64.4	-	4.0%
Total University System	\$ 145.3	\$ 132.3	\$ 145.3	\$ 132.3	\$ -	\$ 3,152.7	-	4.2%
Total Education	\$ 861.9	\$ 870.5	\$ 861.9	\$ 870.5	\$ -	\$ 14,369.7	-	6.1%
Agriculture								
Agriculture and Consumer Services	\$ 10.3	\$ 6.4	\$ 10.3	\$ 6.4	\$ -	\$ 132.3	-	4.8%
Total Agriculture	\$ 10.3	\$ 6.4	\$ 10.3	\$ 6.4	\$ -	\$ 132.3	-	4.8%
Economic Development								
Commerce	\$ 1.3	\$ 0.9	\$ 1.3	\$ 0.9	\$ -	\$ 11.7	-	7.7%
Commerce-Economic Development	37.6	4.7	37.6	4.7	-	150.2	-	3.1%
Commerce-State Aid	-	-	-	-	-	16.2	-	0.0%
Total Economic Development	\$ 38.9	\$ 5.6	\$ 38.9	\$ 5.6	\$ -	\$ 178.1	-	3.1%
Environment & Natural Resources								
Environmental Quality	\$ 10.4	\$ 8.5	\$ 10.4	\$ 8.5	\$ -	\$ 98.6	-	8.6%
Natural and Cultural Resources	9.5	12.7	9.5	12.7	-	180.4	-	7.0%
Roanoke Island Commission	0.1	-	0.1	-	-	0.6	-	0.0%
Wildlife Resources	1.0	1.0	1.0	1.0	-	9.6	-	10.4%
Total Environment & Natural Resources	\$ 21.0	\$ 22.2	\$ 21.0	\$ 22.2	\$ -	\$ 289.2	-	7.7%
Health and Human Services								
Aging	\$ 7.7	\$ 0.3	\$ 7.7	\$ 0.3	\$ -	\$ 44.3	-	0.7%
Child Development	21.8	15.0	21.8	15.0	-	228.7	-	6.6%
DHHS-Administration	30.3	10.0	30.3	10.0	-	139.2	-	7.2%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	9.2	7.5	9.2	7.5	-	156.9	-	4.8%
Health Services Regulations	(1.4)	(0.7)	(1.4)	(0.7)	-	20.4	-	(3.4%)
Medical Assistance	269.3	312.3	269.3	312.3	-	4,129.6	-	7.6%
Mental Health/DD/SAS	104.2	85.5	104.2	85.5	-	756.7	-	11.3%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	1.1	0.5	1.1	0.5	-	8.8	-	5.7%
Social Services	(8.1)	11.2	(8.1)	11.2	-	195.0	-	5.7%

Vocational Rehabilitation	3.0	2.7	3.0	2.7	-	40.3	-	6.7%
Total Health and Human Services	\$ 437.1	\$ 444.3	\$ 437.1	\$ 444.3	\$ -	\$ 5,719.9	-	7.8%
Public Safety, Correction, and Regulation								
Insurance	\$ 2.4	\$ 3.2	\$ 2.4	\$ 3.2	\$ -	\$ 43.6	-	7.3%
Insurance-GF	0.8	0.6	0.8	0.6	-	9.6	-	6.3%
Judicial	50.9	47.3	50.9	56.2	-	604.1	-	9.3%
Judicial-Indigent Defense	9.9	8.9	9.9	-	-	127.8	-	0.0%
Justice	5.4	4.0	5.4	4.0	-	51.5	-	7.8%
Labor	1.6	1.7	1.6	1.7	-	19.3	-	8.8%
Public Safety	174.8	184.1	174.8	184.1	-	1,580.2	-	11.7%
Total Public Safety, Correction, and Regulation	\$ 245.8	\$ 249.8	\$ 245.8	\$ 249.8	\$ -	\$ 2,436.1	-	10.3%
Rounding [*]	\$ -	\$ 0.1	\$ -	\$ 0.1	\$ -	\$ -	N/A	N/A
Total Current Operations	\$ 1,651.4	\$ 1,635.2	\$ 1,651.4	\$ 1,635.2	\$ -	\$ 23,764.9	-	6.9%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 721.0	-	0.0%
Debt Service-Federal	1.6	1.6	1.6	1.6	-	1.6	-	100.0%
Total Debt Service	\$ 1.6	\$ 1.6	\$ 1.6	\$ 1.6	\$ -	\$ 722.6	-	0.2%
Total Appropriation Expenditures	\$ 1,653.0	\$ 1,636.8	\$ 1,653.0	\$ 1,636.8	\$ -	\$ 24,487.5	-	6.7%

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.



North Carolina Financial System
Office of State Controller
General Fund Unreserved Cash

Schedule of Receipts and Disbursements by Function and Agency

Monthly & Fiscal Year-To-Date as of July 31, 2021

Expressed in Thousands

	Receipts		Disbursements	
	July	Year-To-Date	July	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 3,774	\$ 3,774	\$ 14,043	\$ 14,043
Total Agriculture	\$ 3,774	\$ 3,774	\$ 14,043	\$ 14,043
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ -	\$ -	\$ -	\$ -
Debt Service-Federal	-	-	1,616	1,616
Total Debt Service	\$ -	\$ -	\$ 1,616	\$ 1,616
Economic Development				
Commerce	\$ 6,002	\$ 6,002	\$ 7,296	\$ 7,296
Commerce-Economic Development	-	-	37,574	37,574
Commerce-State Aid	-	-	-	-
Total Economic Development	\$ 6,002	\$ 6,002	\$ 44,870	\$ 44,870
Education				
Community Colleges	\$ 57,327	\$ 57,327	\$ 154,679	\$ 154,679
Public Instruction	183,181	183,181	802,397	802,397
UNC System	371,372	371,372	516,723	516,723
Total Education	\$ 611,880	\$ 611,880	\$ 1,473,799	\$ 1,473,799
Environment & Natural Resources				
Environmental Quality	\$ 3,581	\$ 3,581	\$ 13,972	\$ 13,972
Natural and Cultural Resources	4,953	4,953	14,492	14,492
Roanoke Island Commission	-	-	148	148
Wildlife Resources	7,074	7,074	8,021	8,021
Total Environment & Natural Resources	\$ 15,608	\$ 15,608	\$ 36,633	\$ 36,633
General Government				
Administration	\$ 455	\$ 455	\$ 5,340	\$ 5,340
Board of Elections	-	-	571	571
General Assembly	83	83	5,361	5,361
Governor's Office	92	92	499	499
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	-
Information Technology	158	158	2,856	2,856
Lieutenant Governor	-	-	74	74

Military and Veterans Affairs	3,659	3,659	4,264	4,264
Office of Administrative Hearings	77	77	605	605
Office of State Budget	35	35	697	697
Office of the State Controller	-	-	1,853	1,853
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	-	-	-
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Assembly	-	-	-	-
Reserve - General Fund Reverting Funds	-	-	-	-
Reserve - Golden LEAF	-	-	-	-
Reserve - IT Fund	-	-	-	-
Reserve - JDIG	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - One NC Fund	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-
Reserve - Review of Compensation Plan	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-
Reserve - Severance	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	-
Reserve - Transfer to DOT	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Workers' Compensation	-	-	-	-
Reserve-Other	-	-	-	-
Revenue	3,246	3,246	10,999	10,999
SCIF	-	-	-	-
Secretary of State	112	112	1,213	1,213
State Auditor	-	-	1,810	1,810
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	2,790	2,790	3,406	3,406
State Treasurer-Retirement	-	-	7,608	7,608
Total General Government	\$ 10,707	\$ 10,707	\$ 47,156	\$ 47,156
Health and Human Services				
Aging	\$ 8,233	\$ 8,233	\$ 15,934	\$ 15,934
Child Development	67,876	67,876	89,673	89,673
DHHS-Administration	42,857	42,857	73,206	73,206
Education Services - Inactive	-	-	-	-
Health Services	48,791	48,791	57,980	57,980

Health Services Regulations	7,344	7,344	5,892	5,892
Medical Assistance	1,575,935	1,575,935	1,845,214	1,845,214
Mental Health/DD/SAS	31,982	31,982	136,173	136,173
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	1,956	1,956	3,046	3,046
Social Services	54,549	54,549	46,438	46,438
Vocational Rehabilitation	8,938	8,938	11,989	11,989
Total Health and Human Services	\$ 1,848,461	\$ 1,848,461	\$ 2,285,545	\$ 2,285,545
Public Safety, Correction, and Regulation				
Insurance	\$ 1,366	\$ 1,366	\$ 3,819	\$ 3,819
Insurance-GF	1,398	1,398	2,201	2,201
Judicial	119	119	51,009	51,009
Judicial-Indigent Defense	768	768	10,640	10,640
Justice	3,092	3,092	8,452	8,452
Labor	1,090	1,090	2,686	2,686
Public Safety	23,493	23,493	198,275	198,275
Total Public Safety, Correction, and Regulation	\$ 31,326	\$ 31,326	\$ 277,082	\$ 277,082
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ -	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	-	-	-
License & Fees-Nontax	3,026	3,026	997	997
Judicial Fees	16,977	16,977	-	-
Master Settlement Agreement	-	-	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	-	-	-	-
Board of Elections	8	8	-	-
CI Appropriation	-	-	-	-
DHHS	132	132	-	-
DPS - ABC Board	310	310	67	67
DWI Restoration Fees	-	-	-	-
DWI Service Fees	267	267	-	-
Deed Mortgage Registration Fee	838	838	671	671
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	476	476	-	-
Gas & Oil Inspection	-	-	-	-
Intra State Transfer	214	214	-	-
Miscellaneous	-	-	-	-
Parole Supervision Fees	78	78	-	-
Probation Supervision Fees	648	648	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	-	-	-	-
Sales Tax Refund	2	2	-	-
Secretary of State-Nontax	6,615	6,615	79	79
Treasurer Investments	(7,265)	(7,265)	-	-
Total Non-Tax Revenue	\$ 22,326	\$ 22,326	\$ 1,814	\$ 1,814

Tax Revenues				
Beverage	\$ 49,368	\$ 49,368	\$ 8,122	\$ 8,122
Corporate Income	49,038	49,038	15,549	15,549
Estate	186	186	-	-
Franchise	34,403	34,403	2,731	2,731
Freight Car Lines	-	-	-	-
Gift	-	-	-	-
Individual Income	993,541	993,541	76,575	76,575
Insurance	14,210	14,210	527	527
Mill Machinery	402	402	211	211
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	10,093	10,093	49	49
Real Estate Conveyance Excise	12,852	12,852	-	-
Sales and Use	1,428,445	1,428,445	24,120	24,120
Scrap Tire Disposal	2,340	2,340	43	43
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	4,209	4,209	7	7
Tobacco	26,412	26,412	3,637	3,637
White Goods Disposal	811	811	37	37
Total Tax Revenues	2,626,310	2,626,310	131,608	131,608
Total Reverting	\$ 5,176,394	\$ 5,176,394	\$ 4,314,166	\$ 4,314,166
Beginning Unreserved Cash	\$ 6,313,053			
Year-To-Date Receipts	5,176,394			
Year-To-Date Disbursements	4,314,166			
Reservations				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Hurricane Florence Disaster Recovery Reserve	-			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Medicaid Contingency Reserve	-			
Medicaid Transformation Reserve	-			
NC GREAT Reserve	-			
Repairs and Renovations Reserve	-			
Savings Reserve	-			
State Emergency Response/Disaster Reserve	-			
Unfunded Liability Solvency Reserve	-			
Ending Unreserved Cash	\$ 7,175,281			



North Carolina Financial System
Office of State Controller
General Fund Non-reverting Departmental Cash
Schedule of Receipts and Disbursements by Function and Agency
Monthly & Fiscal Year-to-Date as of July 31, 2021

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		July	Year-To-Date	July	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 49,302	\$ 2	\$ 2	\$ 1,484	\$ 1,484	\$ 47,820
Total Agriculture	\$ 49,302	\$ 2	\$ 2	\$ 1,484	\$ 1,484	\$ 47,820
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Development						
Commerce-CDBG	\$ 13,172	\$ 2	\$ 2	\$ -	\$ -	\$ 13,174
Commerce-Div of Employ Sec	35,864	7,858	7,858	12,461	12,461	31,261
Commerce-Floyd Relief	-	-	-	-	-	-
Commerce-IT Projects	2,317	-	-	670	670	1,647
Commerce-Special Revenue	276,750	45,104	45,104	15,194	15,194	306,660
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 328,180	\$ 52,964	\$ 52,964	\$ 28,325	\$ 28,325	\$ 352,819
Education						
Community Colleges-IT Projects	\$ 24,284	\$ -	\$ -	\$ 377	\$ 377	\$ 23,907
Community Colleges-Special Rev	11,140	1,870	1,870	1,662	1,662	11,348
Community Colleges-Trust	2,380	2	2	-	-	2,382
Public Instruction-IT Projects	18,247	-	-	77	77	18,170
Public Instruction-Internal Service	125,899	160	160	6,375	6,375	119,684
Public Instruction-Local Payroll	1,488	5,472	5,472	5,536	5,536	1,424
Public Instruction-Pub Sch Bldg Fund	381,874	81	81	3,915	3,915	378,040
Public Instruction-School Technology	10,959	12	12	332	332	10,639
Public Instruction-Special Revenue	35,598	1,823	1,823	109	109	37,312
Public Instruction-Trust	9,993	157	157	-	-	10,150
Total Education	\$ 621,862	\$ 9,577	\$ 9,577	\$ 18,383	\$ 18,383	\$ 613,056
Environment & Natural Resources						
Aquariums	\$ 2,221	\$ -	\$ -	\$ 37	\$ 37	\$ 2,184
C W M T F	46,073	4,238	4,238	1,901	1,901	48,410
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	19,801	296	296	2,076	2,076	18,021
Environmental Quality-Disaster	9,096	7	7	173	173	8,930

Land & Water Conservation Fund	881	-	-	-	-	881
Natural & Cultural Res-LWS	1,189	-	-	-	-	1,189
Natural and Cultural Res-Int Bearing	45	2	2	7	7	40
Natural and Cultural Resources	7,542	7	7	89	89	7,460
Parks & Recreation Trust Fund	14,674	3,921	3,921	-	-	18,595
Wildlife	18,283	4,402	4,402	9,819	9,819	12,866
Total Environment & Natural Resources	\$ 120,566	\$ 12,873	\$ 12,873	\$ 14,102	\$ 14,102	\$ 119,337
General Government						
Administration	\$ 89,968	\$ 12,427	\$ 12,427	\$ 11,486	\$ 11,486	\$ 90,909
Board of Elections	8,986	362	362	452	452	8,896
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	13,821	-	-	1	1	13,820
Governor's Office	160,919	15,857	15,857	5,633	5,633	171,143
Governor's Office-Disaster Relief	-	1,098	1,098	1,098	1,098	-
Information Technology	17,734	96	96	1,337	1,337	16,493
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM-ARP Homeowners Assistance Fund	2	5	5	-	-	7
OSBM-ARP State & Local Fiscal Recovery Fund	-	352,692	352,692	212,598	212,598	140,094
OSBM-Covid 19 Recovery Act	64,420	17	17	-	-	64,437
OSBM-Earthquake Disaster Recovery	4,457	1	1	522	522	3,936
OSBM-Emergency Rental Assistance	645,450	119	119	40,000	40,000	605,569
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	20,159	4	4	-	-	20,163
OSBM-SCIF	103,802	-	-	9,008	9,008	94,794
Office of Administrative Hearings	2,022	-	-	6	6	2,016
Payroll Imprest Fund	-	1,100,361	1,100,361	1,100,362	1,100,362	(1)
Revenue-E 911 Fee	2,615	1,330	1,330	1,348	1,348	2,597
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	27,345	4,982	4,982	2,807	2,807	29,520
Revenue-Tax Distribution	8,845	385,864	385,864	386,023	386,023	8,686
Revenue-Tax Transfer Fees	5,932	218	218	-	-	6,150
State Controller	35,809	1,155	1,155	2,998	2,998	33,966
State Treasurer	7,904	628	628	276	276	8,256
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	3,696	5,089	5,089	5,475	5,475	3,310
Total General Government	\$ 1,224,962	\$ 1,882,305	\$ 1,882,305	\$ 1,781,430	\$ 1,781,430	\$ 1,325,837
Health and Human Services						
Aging	\$ -	\$ 25	\$ 25	\$ 25	\$ 25	\$ -
DHHS-Administration	44,851	2,495	2,495	12,803	12,803	34,543
Health Services	8,303	16,046	16,046	15,801	15,801	8,548
Health Services Regulations	37,139	413	413	-	-	37,552
Medical Assistance	30,918	14,170	14,170	22,070	22,070	23,018

Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	3,530	43	43	3	3	3,570
Total Health and Human Services	\$ 124,741	\$ 33,192	\$ 33,192	\$ 50,702	\$ 50,702	\$ 107,231
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 5,045	\$ 50	\$ 50	\$ 10	\$ 10	\$ 5,085
Public Safety	195,155	74,123	74,123	115,447	115,447	153,831
Total Public Safety, Correction, and Regulation	\$ 200,200	\$ 74,173	\$ 74,173	\$ 115,457	\$ 115,457	\$ 158,916
Total Non-reverting	\$ 2,669,813	\$ 2,065,086	\$ 2,065,086	\$ 2,009,883	\$ 2,009,883	\$ 2,725,016

GLOSSARY

American Recovery Plan Act Reserve (Senate Bill 172, Session Law 2021-25) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the American Rescue Plan Act, P.L. 117-2, which provides additional relief to address the continued impact of COVID-19.

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

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

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

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

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

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%).