



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

August 5, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended June 30, 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**

JUNE 30, 2019

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 6,496.0	Sales and Use Taxes Payable	\$ 643.1
		Beverage Taxes Payable	—
		Solid Waste Disposal	4.9
		White Goods Disposal Taxes Payable	0.7
		Scrap Tire Disposal Taxes Payable	3.7
		<b>Total Liabilities</b>	<u>\$ 652.4</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,254.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	328.0
		Emergency Response & Disaster Relief Fd	54.1
		Carryforward Reserve	508.3
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Non-Reverting Departmental Funds	1,366.3
		<b>Total Reserved</b>	<u>\$ 4,134.3</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2018	\$ 995.3
		Advance to Highway Fund per SB 605	\$ (90.0)
		Transfer to Reserves	(356.5)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,160.5
		<b>Total Unreserved</b>	<u>\$ 1,709.3</u>
		<b>Total Fund Balance</b>	<u>\$ 5,843.6</u>
<b>Total Assets</b>	<u>\$ 6,496.0</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 6,496.0</u>

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

FISCAL YEAR-TO-DATE JUNE 30, 2019 AND JUNE 30, 2018

Expressed in Millions

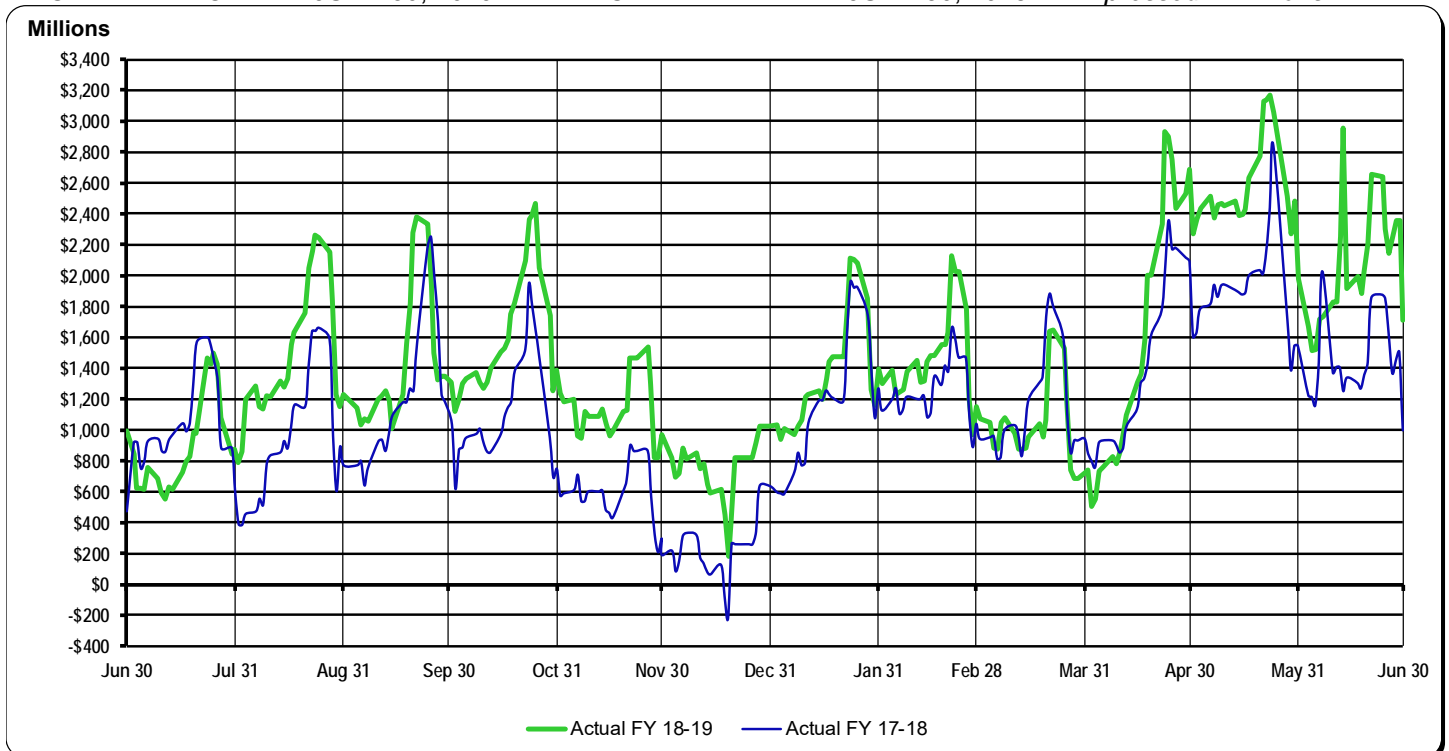
Fund Balance:	2018-19	2017-18	Change	%Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 1,254.3	\$ 1,849.0	\$ (594.7)	(32.2)%
Repairs and Renovations Reserve Account.....	11.6	76.4	(64.8)	(84.8)%
Carry Forward Reserve.....	508.3	360.9	147.4	40.8%
Emergency Response & Disaster Relief Fd .....	54.1	55.5	(1.4)	(2.5)%
Medicaid Transformation Fund.....	425.3	300.0	125.3	41.8%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	155.2	(155.2)	(100.0)%
Hurricane Florence Disaster Recovery Reserve.....	328.0	—	328.0	—
Non-reverting Departmental Funds.....	1,366.3	1,322.3	44.0	3.3%
<b>Total Reserved.....</b>	<b>\$ 4,134.3</b>	<b>\$ 4,305.7</b>	<b>\$ (171.4)</b>	<b>(4.0)%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 995.3	\$ 471.5	\$ 523.8	111.1%
Transfer to Reserves.....	(356.5)	(295.0)	(61.5)	20.8%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Advance to Highway Fund per SB 605.....	(90.0)	—	(90.0)	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	1,160.5	818.8	341.7	41.7%
<b>Total Unreserved.....</b>	<b>\$ 1,709.3</b>	<b>\$ 995.3</b>	<b>\$ 714.0</b>	<b>71.7%</b>
<b>Total Fund Balance.....</b>	<b>\$ 5,843.6</b>	<b>\$ 5,301.0</b>	<b>\$ 542.6</b>	<b>10.2%</b>

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 JUNE 30, 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 JUNE 2019 AND 2018, AND FISCAL YEAR-TO-DATE  
Expressed in Millions

	June		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018	FY 2019	FY 2018
<b>Beg. Unreserved Fund Balance</b>	\$ 1,977.7	\$ 1,542.1	\$ 995.3	\$ 471.5	\$ 995.3	\$ 471.5		
Advance to Highway Fund per SB 605	—	—	(90.0)	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,977.7</u>	<u>\$ 1,542.1</u>	<u>\$ 905.3</u>	<u>\$ 471.5</u>	<u>\$ 995.3</u>	<u>\$ 471.5</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,104.5	\$ 1,041.3	\$ 13,166.0	\$ 12,517.5	\$ 12,704.7	\$ 12,341.4	103.6%	101.4%
Corporate Income	174.1	159.6	830.5	739.0	709.6	732.3	117.0%	100.9%
Sales and Use	597.0	563.6	7,751.3	7,337.4	7,624.9	7,334.5	101.7%	100.0%
Franchise	26.6	22.0	749.6	669.0	684.1	605.8	109.6%	110.4%
Insurance	143.3	147.5	553.7	566.1	542.6	490.4	102.0%	115.4%
Beverage	41.2	37.8	395.9	371.1	373.7	368.5	105.9%	100.7%
Estate	—	—	0.4	10.6	—	—	—	—
Privilege License	2.2	2.0	35.4	32.4	29.8	26.3	118.8%	123.2%
Tobacco Products	22.9	23.8	257.2	260.3	258.2	257.1	99.6%	101.2%
Real Estate Conveyance Excise	8.4	7.5	80.4	72.9	74.8	68.3	107.5%	106.7%
Gift	—	—	0.1	—	—	—	—	—
Solid Waste Disposal	(4.9)	(3.5)	2.8	2.5	2.5	2.4	112.0%	104.2%
White Goods Disposal	(0.1)	(0.3)	2.9	3.9	2.6	2.2	111.5%	177.3%
Scrap Tire Disposal	(2.1)	(1.9)	6.1	5.8	5.9	5.8	103.4%	100.0%
Freight Car Lines	—	—	0.3	0.3	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	(0.2)	3.4	4.3	46.7	4.2	50.2	102.4%	93.0%
Other	—	(4.2)	(0.2)	0.4	0.3	1.6	(66.7%)	25.0%
<b>Total Tax Revenue</b>	<u>\$ 2,112.9</u>	<u>\$ 1,998.6</u>	<u>\$ 23,836.7</u>	<u>\$ 22,635.9</u>	<u>\$ 23,017.9</u>	<u>\$ 22,286.8</u>	<u>103.6%</u>	<u>101.6%</u>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 13.9	\$ 10.9	\$ 145.8	\$ 93.8	\$ 99.4	\$ 60.1	146.7%	156.1%
Judicial Fees	19.0	20.1	231.3	239.7	232.7	240.9	99.4%	99.5%
Insurance	21.1	10.0	88.5	84.4	82.7	75.5	107.0%	111.8%
Disproportionate Share	20.6	41.5	163.3	161.0	163.3	164.7	100.0%	97.8%
Master Settlement Agreement	—	—	138.4	143.2	139.4	119.7	99.3%	119.6%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	32.0	13.3	222.7	207.1	194.7	185.8	114.4%	111.5%
<b>Total Non-Tax Revenue</b>	<u>\$ 106.6</u>	<u>\$ 95.8</u>	<u>\$ 990.0</u>	<u>\$ 929.2</u>	<u>\$ 912.2</u>	<u>\$ 846.7</u>	<u>108.5%</u>	<u>109.7%</u>
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 2,219.5</u>	<u>\$ 2,094.4</u>	<u>\$ 24,826.7</u>	<u>\$ 23,565.1</u>	<u>\$ 23,930.1</u>	<u>\$ 23,133.5</u>	<u>103.7%</u>	<u>101.9%</u>
<b>Total Availability</b>	<u>\$ 4,197.2</u>	<u>\$ 3,636.5</u>	<u>\$ 25,732.0</u>	<u>\$ 24,036.6</u>	<u>\$ 24,925.4</u>	<u>\$ 23,605.0</u>	<u>103.2%</u>	<u>101.8%</u>
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 2,214.8	\$ 2,105.2	\$ 22,960.1	\$ 21,977.4	\$ 23,233.6	\$ 22,252.0	98.8%	98.8%
Capital Improvements:								
Funded by General Fund	—	—	2.2	49.7	2.2	49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	273.1	316.0	703.9	719.2	717.5	728.8	98.1%	98.7%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,487.9</u>	<u>\$ 2,421.2</u>	<u>\$ 23,666.2</u>	<u>\$ 22,746.3</u>	<u>\$ 23,953.3</u>	<u>\$ 23,030.5</u>	<u>98.8%</u>	<u>98.8%</u>
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 1,709.3</u>	<u>\$ 1,215.3</u>	<u>\$ 2,065.8</u>	<u>\$ 1,290.3</u>	<u>\$ 972.1</u>	<u>\$ 574.5</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	(135.0)	(75.0)	(135.0)	(75.0)		
Repair and Renovation	—	(64.8)	—	(64.8)	—	(64.8)		
Savings	—	—	(221.5)	—	(221.5)	—		
Project Reserve	—	(155.2)	—	(155.2)	—	(155.2)		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 615.6</u>	<u>\$ 279.5</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 JUNE 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	June				Year-To-Date Through June			
	FY 2019	FY 2018	Change	%Change	FY 2019	FY 2018	Change	%Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,104.5	\$ 1,041.3	\$ 63.2	6.1%	\$ 13,166.0	\$ 12,517.5	\$ 648.5	5.2%
Corporate Income	174.1	159.6	14.5	9.1%	830.5	739.0	91.5	12.4%
Sales and Use	597.0	563.6	33.4	5.9%	7,751.3	7,337.4	413.9	5.6%
Franchise	26.6	22.0	4.6	20.9%	749.6	669.0	80.6	12.0%
Insurance	143.3	147.5	(4.2)	(2.8)%	553.7	566.1	(12.4)	(2.2)%
Beverage	41.2	37.8	3.4	9.0%	395.9	371.1	24.8	6.7%
Estate	—	—	—	—	0.4	10.6	(10.2)	(96.2)%
Privilege License	2.2	2.0	0.2	10.0%	35.4	32.4	3.0	9.3%
Tobacco Products	22.9	23.8	(0.9)	(3.8)%	257.2	260.3	(3.1)	(1.2)%
Real Estate Conveyance Excise	8.4	7.5	0.9	12.0%	80.4	72.9	7.5	10.3%
Gift	—	—	—	—	0.1	—	0.1	—
Solid Waste	(4.9)	(3.5)	(1.4)	40.0%	2.8	2.5	0.3	12.0%
White Goods Disposal	(0.1)	(0.3)	0.2	66.7%	2.9	3.9	(1.0)	(25.6)%
Scrap Tire Disposal	(2.1)	(1.9)	(0.2)	10.5%	6.1	5.8	0.3	5.2%
Freight Car Lines	—	—	—	—	0.3	0.3	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	(0.2)	3.4	(3.6)	(105.9)%	4.3	46.7	(42.4)	(90.8)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	(4.2)	4.2	100.0%	(0.2)	0.4	(0.6)	(150.0)%
<b>Total Tax Revenue</b>	<b>\$ 2,112.9</b>	<b>\$ 1,998.6</b>	<b>\$ 114.3</b>	<b>5.7%</b>	<b>\$ 23,836.7</b>	<b>\$ 22,635.9</b>	<b>\$ 1,200.8</b>	<b>5.3%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 13.9	\$ 10.9	\$ 3.0	27.5%	\$ 145.8	\$ 93.8	\$ 52.0	55.4%
Judicial Fees	19.0	20.1	(1.1)	(5.5)%	231.3	239.7	(8.4)	(3.5)%
Insurance	21.1	10.0	11.1	111.0%	88.5	84.4	4.1	4.9%
Disproportionate Share	20.6	41.5	(20.9)	(50.4)%	163.3	161.0	2.3	1.4%
Master Settlement Agreement	—	—	—	—	138.4	143.2	(4.8)	(3.4)%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	32.0	13.3	18.7	140.6%	222.7	207.1	15.6	7.5%
<b>Total Non-Tax Revenue</b>	<b>\$ 106.6</b>	<b>\$ 95.8</b>	<b>\$ 10.8</b>	<b>11.3%</b>	<b>\$ 990.0</b>	<b>\$ 929.2</b>	<b>\$ 60.8</b>	<b>6.5%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,219.5</b>	<b>\$ 2,094.4</b>	<b>\$ 125.1</b>	<b>6.0%</b>	<b>\$ 24,826.7</b>	<b>\$ 23,565.1</b>	<b>\$ 1,261.6</b>	<b>5.4%</b>

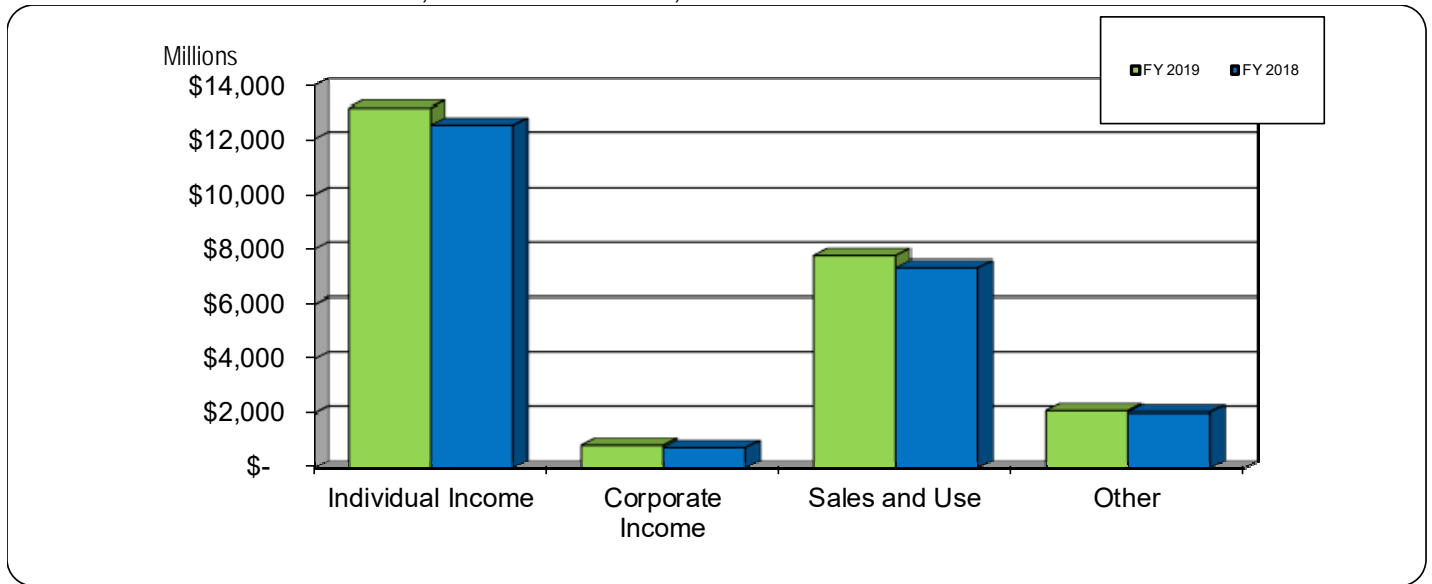
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2019, when compared to the prior year through June 30, actual net tax and non-tax revenues increased by \$1.3 billion, or 5.4%. Tax revenues through June 2019 increased by \$1.2 billion, or 5.3%, and non-tax revenues increased by \$60.8 million, or 6.5%.

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

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

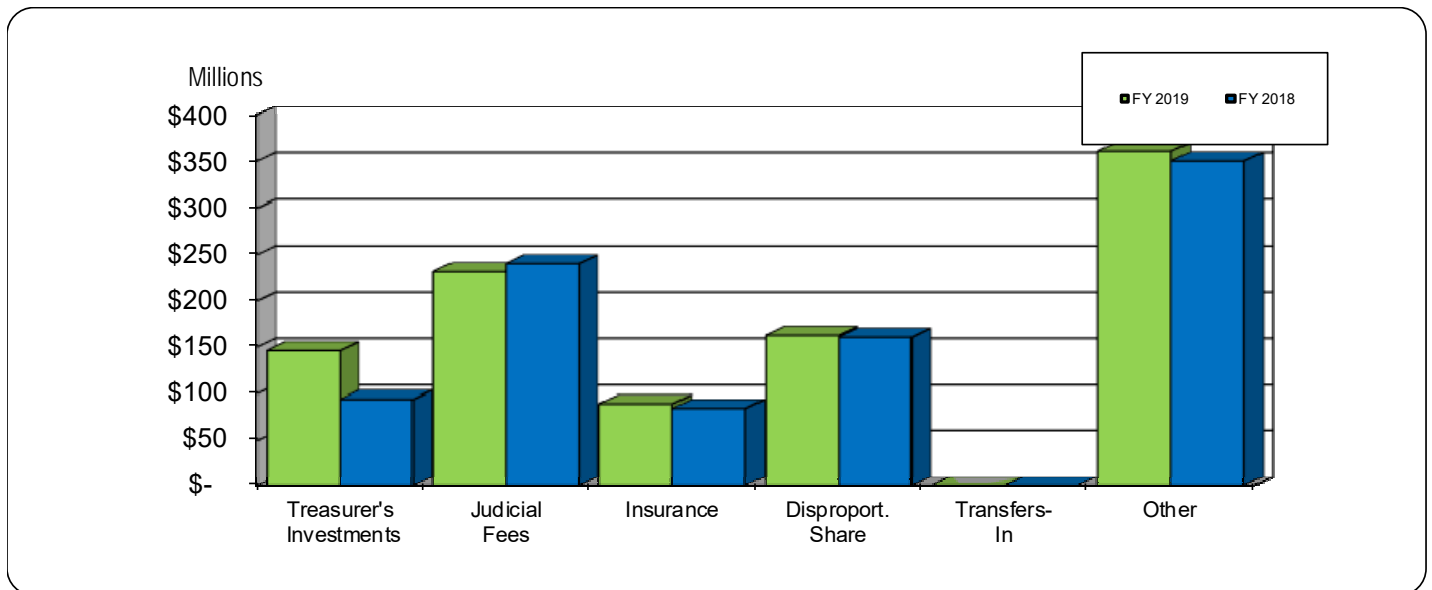
FISCAL YEAR-TO-DATE JUNE 30, 2019 AND JUNE 30, 2018



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 JUNE 30, 2019 AND JUNE 30, 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 JUNE 30, 2019 AND JUNE 30, 2018  
Expressed in Millions

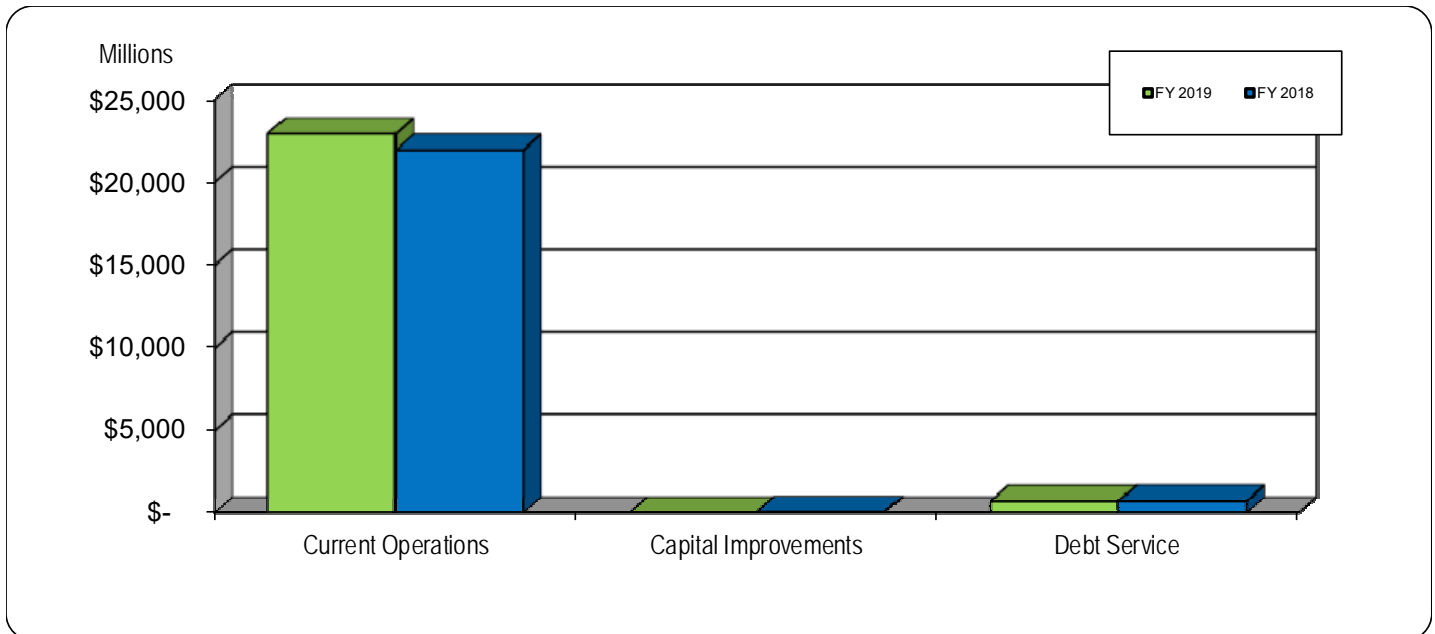
Current Operations	FY 2019	FY 2018	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2019	FY 2018
General Government	\$ 426.2	\$ 392.1	\$ 34.1	8.7%	1.8%	1.7%
Education	13,682.0	12,952.9	729.1	5.6%	57.8%	56.9%
Health and Human Services	5,272.7	5,175.3	97.4	1.9%	22.3%	22.8%
Economic Development	173.3	174.9	(1.6)	(0.9%)	0.7%	0.8%
Environment and Natural Resources	298.8	275.2	23.6	8.6%	1.3%	1.2%
Public Safety, Correction, and Regulation	2,873.7	2,786.3	87.4	3.1%	12.1%	12.2%
Agriculture	138.7	148.6	(9.9)	(6.7%)	0.6%	0.7%
Operating Reserves/Rounding	94.7	72.1	22.6	31.3%	0.4%	0.3%
<i>Total Current Operations</i>	<u>\$ 22,960.1</u>	<u>\$ 21,977.4</u>	<u>\$ 982.7</u>	4.5%	97.0%	96.6%
<b>Capital Improvements</b>						
Funded by General Fund	2.2	49.7	(47.5)	(95.6%)	—	0.2%
<b>Debt Service</b>	703.9	719.2	(15.3)	(2.1%)	3.0%	3.2%
<b>Total Appropriation Expenditures</b>	<u>\$ 23,666.2</u>	<u>\$ 22,746.3</u>	<u>\$ 919.9</u>	4.0%	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 JUNE 30, 2019 AND JUNE 30, 2018



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

Actual appropriation expenditures through June 2019 were more than actual appropriation expenditures through June 2018 by \$919.9 million, or 4.0%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through June 2019 were more than appropriation expenditures through June 2018 by \$982.7 million, or 4.5%.



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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
June		Year-To-Date				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	\$ 7.5	\$ 10.1	\$ 67.4	\$ 66.2	\$ 67.4	\$ 66.2	100.0%	100.0%
Governor's Office	0.6	0.5	5.2	5.4	5.2	5.4	100.0%	100.0%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	1.6	0.9	9.0	11.3	9.2	11.5	97.8%	98.3%
Office of State Budget	1.1	0.9	8.3	8.2	8.3	8.2	100.0%	100.0%
Housing Finance Agency	—	—	30.7	14.6	30.7	14.6	100.0%	100.0%
Lieutenant Governor	0.1	—	0.8	0.8	0.9	0.9	88.9%	88.9%
Secretary of State	1.2	1.2	13.5	13.2	13.5	13.2	100.0%	100.0%
State Auditor	1.9	1.3	12.5	10.7	14.0	13.8	89.3%	77.5%
State Treasurer	0.4	0.8	3.9	4.0	4.9	4.8	79.6%	83.3%
Retirement and Employee Benefits Administration	—	0.2	29.0	27.7	30.6	27.9	94.8%	99.3%
Office of the State Controller	10.5	9.4	62.6	63.6	63.8	64.0	98.1%	99.4%
Information Technology	1.8	2.1	20.8	19.5	23.6	20.9	88.1%	93.3%
Revenue	6.4	11.0	61.9	52.4	62.6	52.5	98.9%	99.8%
Board of Elections	10.0	10.1	84.1	83.4	87.0	84.7	96.7%	98.5%
Office of Administrative Hearings	1.5	0.1	10.7	5.4	11.0	6.7	97.3%	80.6%
	0.5	0.5	5.8	5.7	6.2	6.0	93.5%	95.0%
	<u>\$ 45.1</u>	<u>\$ 49.1</u>	<u>\$ 426.2</u>	<u>\$ 392.1</u>	<u>\$ 438.9</u>	<u>\$ 401.3</u>	<u>97.1%</u>	<u>97.7%</u>
Reserves - General Assembly	—	—	11.8	17.8	11.8	17.8	100.0%	100.0%
Reserves - Contingency & Emergency	0.8	0.8	—	—	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	2.5	—	2.9	—	2.9	0.6	100.0%	—
Reserves - Minimum Market Adj	1.8	—	1.8	—	2.3	2.7	78.3%	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	—	—	—	—
Reserves - Workers' Compensation	—	—	—	2.0	—	2.0	—	100.0%
Reserves - Review of Compensation Plan	(4.2)	—	(2.9)	—	2.9	11.9	(100.0%)	—
Reserves - Pending Legislation	—	—	—	52.3	—	52.3	—	100.0%
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	16.8	—	—	—
Reserves - Enterprise Resource Planning	39.1	2.9	37.0	3.0	37.0	3.0	100.0%	100.0%
Reserves - Trans to DOT	30.0	—	30.0	—	30.0	—	—	—
	<u>\$ 84.4</u>	<u>\$ 0.5</u>	<u>\$ 95.0</u>	<u>\$ 71.9</u>	<u>\$ 103.7</u>	<u>\$ 90.3</u>	<u>91.6%</u>	<u>79.6%</u>
<b>Total - General Government</b>	<u>\$ 129.5</u>	<u>\$ 49.6</u>	<u>\$ 521.2</u>	<u>\$ 464.0</u>	<u>\$ 542.6</u>	<u>\$ 491.6</u>	<u>96.1%</u>	<u>94.4%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		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
<b>Education</b>								
Public Instruction	\$ 506.5	\$ 585.0	\$ 9,398.8	\$ 8,893.2	\$ 9,545.3	\$ 9,046.5	98.5%	98.3%
Community Colleges	170.2	155.6	1,177.7	1,122.6	1,185.8	1,125.1	99.3%	99.8%
	<u>\$ 676.7</u>	<u>\$ 740.6</u>	<u>\$ 10,576.5</u>	<u>\$ 10,015.8</u>	<u>\$ 10,731.1</u>	<u>\$ 10,171.6</u>	98.6%	98.5%
<b>University System</b>								
University of North Carolina - General Admin	\$ 13.9	\$ 7.8	\$ 54.8	\$ 45.3	\$ 54.9	\$ 45.7	99.8%	99.1%
UNC - GA Institutional Programs and Facilities	—	—	17.0	17.0	18.3	17.3	92.9%	98.3%
UNC - GA Related Educational Programs	2.9	1.8	109.4	109.9	110.9	110.0	98.6%	99.9%
UNC- GA Aid to Private Institutions	3.2	5.2	170.8	154.2	171.3	155.2	99.7%	99.4%
UNC - Chapel Hill Academic Affairs	47.0	19.8	282.0	269.9	282.0	269.9	100.0%	100.0%
UNC - Chapel Hill Health Affairs	28.7	27.8	207.3	199.7	207.3	199.7	100.0%	100.0%
UNC - Chapel Hill Area Health Affairs	10.2	7.6	54.0	48.7	54.6	48.9	98.9%	99.6%
NCSU - Academic Affairs	94.7	96.0	426.9	416.8	426.9	416.8	100.0%	100.0%
NCSU - Agricultural Research	10.5	11.2	54.9	58.6	54.9	58.6	100.0%	100.0%
NCSU - Agricultural Extension Service	4.7	4.8	40.7	39.9	40.7	39.9	100.0%	100.0%
University of North Carolina at Greensboro	42.1	40.2	179.5	170.3	179.5	170.3	100.0%	100.0%
University of North Carolina at Charlotte	68.7	68.8	258.9	251.1	258.9	251.1	100.0%	100.0%
University of North Carolina at Asheville	6.6	6.4	41.0	40.1	41.0	40.1	100.0%	100.0%
University of North Carolina at Wilmington	34.2	34.6	147.8	136.8	147.8	136.8	100.0%	100.0%
University of North Carolina at Pembroke	14.6	9.7	77.8	55.6	77.8	55.6	100.0%	100.0%
East Carolina University	57.1	74.6	230.9	228.9	230.9	228.9	100.0%	100.0%
ECU - Health Affairs	20.7	17.0	78.5	76.0	78.5	76.0	100.0%	100.0%
North Carolina A&T University	18.2	18.7	93.8	92.3	93.8	92.3	100.0%	100.0%
Western Carolina University	27.4	23.9	132.6	98.1	132.6	98.3	100.0%	99.8%
Appalachian State University	23.8	28.2	149.2	140.5	149.2	140.5	100.0%	100.0%
Winston-Salem State University	14.6	11.7	63.0	64.0	63.0	64.0	100.0%	100.0%
Elizabeth City State University	6.8	5.1	37.9	33.0	37.9	33.0	100.0%	100.0%
Fayetteville State University	6.1	4.5	54.8	52.8	54.8	52.8	100.0%	100.0%
North Carolina Central University	12.4	18.7	85.5	84.0	85.5	84.3	100.0%	99.6%
University of North Carolina Sch of the Arts	6.3	6.2	33.5	31.9	33.6	31.9	99.7%	100.0%
North Carolina Sch of Science & Mathematics	2.8	2.5	23.0	21.7	23.1	21.7	99.6%	100.0%
<b>Total University System</b>	<u>\$ 578.2</u>	<u>\$ 552.8</u>	<u>\$ 3,105.5</u>	<u>\$ 2,937.1</u>	<u>\$ 3,109.7</u>	<u>\$ 2,939.6</u>	99.9%	99.9%
<b>Total - Education</b>	<u>\$ 1,254.9</u>	<u>\$ 1,293.4</u>	<u>\$ 13,682.0</u>	<u>\$ 12,952.9</u>	<u>\$ 13,840.8</u>	<u>\$ 13,111.2</u>	98.9%	98.8%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 9.3	\$ 12.3	\$ 137.5	\$ 120.3	\$ 137.9	\$ 120.9	99.7%	99.5%
Aging	3.2	6.4	46.9	46.3	47.1	46.9	99.6%	98.7%
Child Development	17.4	24.6	228.5	266.5	228.5	268.1	100.0%	99.4%
Health Services	27.5	22.8	152.1	144.4	156.5	157.2	97.2%	91.9%
Social Services	29.6	30.3	204.0	194.6	204.8	200.7	99.6%	97.0%
Medical Assistance	346.0	288.1	3,758.6	3,654.2	3,826.0	3,699.1	98.2%	98.8%
Children's Health Insurance	—	—	(0.1)	0.1	0.4	0.5	(25.0%)	20.0%
Health Benefits	—	10.1	—	9.7	—	9.7	—	100.0%
Services for the Blind and Deaf/HH	0.4	0.4	7.9	8.1	8.6	8.4	91.9%	96.4%
Mental Health/DD/SAS	58.3	47.6	680.6	676.1	688.0	683.3	98.9%	98.9%
Health Services Regulations	4.5	3.9	18.0	17.9	19.3	18.7	93.3%	95.7%
Vocational Rehabilitation	4.5	3.3	38.7	37.1	39.4	38.8	98.2%	95.6%
<b>Total - Health and Human Services</b>	<u>\$ 500.7</u>	<u>\$ 449.8</u>	<u>\$ 5,272.7</u>	<u>\$ 5,175.3</u>	<u>\$ 5,356.5</u>	<u>\$ 5,252.3</u>	98.4%	98.5%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		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
<b>Economic Development</b>								
Commerce	\$ 7.8	\$ 2.1	\$ 10.4	\$ 10.3	\$ 11.1	\$ 11.3	93.7%	91.2%
Commerce - State Aid to Nonstate Entities	1.7	1.7	19.7	20.3	19.7	20.3	100.0%	100.0%
Commerce - Economic Development	0.8	9.8	143.2	144.3	143.2	144.3	100.0%	100.0%
<b>Total - Economic Development</b>	<b>\$ 10.3</b>	<b>\$ 13.6</b>	<b>\$ 173.3</b>	<b>\$ 174.9</b>	<b>\$ 174.0</b>	<b>\$ 175.9</b>	<b>99.6%</b>	<b>99.4%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 18.9	\$ 6.6	\$ 94.5	\$ 77.7	\$ 95.8	\$ 78.2	98.6%	99.4%
Wildlife Resources	1.0	1.1	10.6	11.0	11.3	11.2	93.8%	98.2%
Natural and Cultural Resources	20.9	19.7	193.1	185.9	193.2	186.0	99.9%	99.9%
Roanoke Island Commission	—	—	0.6	0.6	0.6	0.6	100.0%	100.0%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 40.8</b>	<b>\$ 27.4</b>	<b>\$ 298.8</b>	<b>\$ 275.2</b>	<b>\$ 300.9</b>	<b>\$ 276.0</b>	<b>99.3%</b>	<b>99.7%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 72.0	\$ 62.9	\$ 683.8	\$ 655.5	\$ 683.8	\$ 655.5	100.0%	100.0%
Justice	4.3	6.0	47.9	49.1	47.9	49.1	100.0%	100.0%
Labor	2.7	2.7	17.5	16.5	18.2	17.6	96.2%	93.8%
Insurance	3.6	4.6	39.9	37.2	40.9	39.7	97.6%	93.7%
Insurance-GF	1.7	5.4	8.0	7.8	8.6	9.3	93.0%	83.9%
Public Safety	179.6	173.5	2,076.6	2,020.2	2,076.6	2,020.2	100.0%	100.0%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 263.9</b>	<b>\$ 255.1</b>	<b>\$ 2,873.7</b>	<b>\$ 2,786.3</b>	<b>\$ 2,876.0</b>	<b>\$ 2,791.4</b>	<b>99.9%</b>	<b>99.8%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 14.9	\$ 15.8	\$ 138.7	\$ 148.6	\$ 142.7	\$ 153.8	97.2%	96.6%
<b>Rounding [*]</b>	<b>\$ (0.2)</b>	<b>\$ 0.5</b>	<b>\$ (0.3)</b>	<b>\$ 0.2</b>	<b>\$ 0.1</b>	<b>\$ (0.2)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 2,214.8</b>	<b>\$ 2,105.2</b>	<b>\$ 22,960.1</b>	<b>\$ 21,977.4</b>	<b>\$ 23,233.6</b>	<b>\$ 22,252.0</b>	<b>98.8%</b>	<b>98.8%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ 2.2	\$ 49.7	\$ 2.2	\$ 49.7	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 2.2</b>	<b>\$ 49.7</b>	<b>\$ 2.2</b>	<b>\$ 49.7</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Debt Service</b>								
Debt Service - Principal and Interest	235.1	294.0	702.3	717.6	715.9	727.2	98.1%	98.7%
Debt Service - Federal	38.0	22.0	1.6	1.6	1.6	1.6	100.0%	100.0%
<b>Total - Debt Service</b>	<b>\$ 273.1</b>	<b>\$ 316.0</b>	<b>\$ 703.9</b>	<b>\$ 719.2</b>	<b>\$ 717.5</b>	<b>\$ 728.8</b>	<b>98.1%</b>	<b>98.7%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,487.9</b>	<b>\$ 2,421.2</b>	<b>\$ 23,666.2</b>	<b>\$ 22,746.3</b>	<b>\$ 23,953.3</b>	<b>\$ 23,030.5</b>	<b>98.8%</b>	<b>98.8%</b>

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

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

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 5,991	\$ 275,509	\$ 20,897	\$ 414,172
<b>Total - Agriculture</b>	\$ 5,991	\$ 275,509	\$ 20,897	\$ 414,172
<b>Debt Service</b>				
State Treasurer	\$ 1,330	\$ 29,632	\$ 236,463	\$ 731,917
State Treasurer-Federal	-	38,000	38,001	39,616
<b>Total Debt Service</b>	\$ 1,330	\$ 67,632	\$ 274,464	\$ 771,533
<b>Education</b>				
Public Instruction	\$ 457,916	\$ 2,610,672	\$ 962,555	\$ 12,009,522
Community Colleges	73,520	673,298	242,173	1,850,955
UNC Systems	145,091	3,018,692	802,135	6,124,380
<b>Total - Education</b>	\$ 676,527	\$ 6,302,662	\$ 2,006,863	\$ 19,984,857
<b>Economic Development</b>				
Commerce	\$ 8,394	\$ 72,029	\$ 13,949	\$ 82,468
Commerce-State Aid	-	-	1,634	19,681
Commerce-Economic Dev	-	5,295	845	148,544
<b>Total - Economic Development</b>	\$ 8,394	\$ 77,324	\$ 16,428	\$ 250,693
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 10,768	\$ 111,699	\$ 29,397	\$ 206,204
Wildlife Resources	8,886	83,060	9,941	93,686
Natural and Cultural Resources	9,367	52,091	30,008	245,145
Roanoke Island	-	-	-	593
<b>Total - Environ. &amp; Natural Resources</b>	\$ 29,021	\$ 246,850	\$ 69,346	\$ 545,628
<b>General Government</b>				
General Assembly	\$ 374	\$ 1,072	\$ 7,847	\$ 68,455
Governor	72	994	716	6,199
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	-	41	1,042	8,292
Military and Veterans Affairs	3,665	61,080	5,287	70,098
Housing Finance Authority	-	-	-	30,660
Governor	-	710	-	12,515
Lt. Governor	-	6	69	822
Secretary of State	34	472	1,236	13,974
State Auditor	630	6,886	2,522	19,381
State Treasurer-Administration	3,398	36,704	3,781	40,567
State Treasurer-Retirement	-	-	-	28,974
Administration	1,220	17,526	11,602	80,096
State Controller	271	1,951	2,086	22,794
Information Technology	-	5,884	6,393	67,748
Revenue	9,707	68,183	19,643	152,276
Board of Elections	-	1,012	1,509	11,739
Administrative Hearings	106	1,600	598	7,360
Reserve - Contingency/Emergency	-	845	840	845
Reserve - Compensation Increase	-	-	-	-
Reserve - Salary Adjustment	-	-	2,411	2,858
Reserve - Minimum of Market Adj	-	-	1,769	1,769
Reserve - Golden LEAF	-	40,000	-	40,000
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 - General Fund Reverting Funds	2,423	2,423	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - Review of Compensation Plan	4,180	4,180	-	1,322
Reserve - One NC Fund	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	16,789	16,789
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	2,872	39,123	39,872
Reserve - Transfer to DOT	-	-	30,000	30,000
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 26,080</b>	<b>\$ 254,441</b>	<b>\$ 155,263</b>	<b>\$ 775,405</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 19,463	\$ 107,529	\$ 28,768	\$ 245,006
Aging	8,302	60,270	11,528	107,155
Child Development	58,976	540,606	76,382	769,135
Health Services	50,049	572,638	77,533	724,735
Social Services	94,425	1,073,697	122,219	1,277,687
Medical Assistance	1,974,777	12,558,553	2,325,318	16,317,155
NC Health Choice	13,707	230,852	13,666	230,703
Health Benefits	-	1,589	-	1,589
Blind Services	4,259	31,514	4,111	39,404
Mental Health	135,584	878,903	192,651	1,559,503
Facility Services	3,606	48,278	8,210	66,300
Vocational Rehabilitation Services	8,206	99,132	12,644	137,810
<b>Total - Health and Human Services</b>	<b>\$ 2,371,354</b>	<b>\$ 16,203,561</b>	<b>\$ 2,873,030</b>	<b>\$ 21,476,182</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 279	\$ 3,313	\$ 61,584	\$ 563,515
Judicial-Indigent Defense	693	11,413	11,958	134,990
Justice	4,964	42,259	9,187	90,110
Labor	1,409	17,330	4,023	34,802
Insurance	1,509	13,139	4,746	53,018
Insurance	1,504	18,695	3,132	26,670
Public Safety	31,034	297,327	215,570	2,373,932
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 41,392</b>	<b>\$ 403,476</b>	<b>\$ 310,200</b>	<b>\$ 3,277,037</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 2,168
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,168</b>
<b>Tax Codes</b>				
Estate	\$ -	\$ 389	\$ -	\$ -
License Schedule B	2,560	36,310	84	930
Tobacco	26,385	293,388	3,517	36,224
Franchise	30,588	779,413	3,302	29,789
Individual Income	1,203,142	14,519,424	57,350	1,353,471
Sales & Use	1,116,479	12,822,205	828,067	5,070,909
Beverage	41,197	436,831	3	40,971
Gift	-	94	-	1
Freight Car	-	261	-	3
Insurance	153,839	563,950	310	10,271
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	183,338	1,030,465	8,011	200,010
Real Estate	8,319	80,379	-	21
White Goods	606	6,211	711	3,325

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Scrap Tire	1,823	20,875	3,784	14,734
Manufacturing	(7)	5,990	110	1,649
Solid Waste	10	22,466	4,882	19,667
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	73	378	-	305
<b>Total - Tax Codes</b>	<b>\$ 2,768,352</b>	<b>\$ 30,619,029</b>	<b>\$ 910,131</b>	<b>\$ 6,782,280</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 19,890	\$ 40,398	\$ -	\$ -
Secretary of State-Nontax	4,606	126,729	77	953
License & Fees-Nontax	1,674	57,295	494	9,178
Gas & Oil Inspection	266	1,490	-	-
Deed Mortgage Registration Fee	649	6,828	519	5,462
Board of Elections	9	179	24	132
DHHS	360	3,986	-	698
Disproportionate Share	20,621	163,300	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	1,440	-	-
Master Settlement Agreement	-	155,926	-	17,500
Treasurer Investment	13,915	146,225	-	430
Rural Center Reversion	-	-	-	-
Fees & Penalties	455	4,579	857	4,579
DPS - ABC Board	545	28,087	98	1,565
Risk Pool Reversion	-	-	-	-
CI Appropriation	44	44	-	-
Judicial	19,032	231,587	-	283
Sales & Use	2,679	14,420	-	-
Intra State Transfer	22,255	27,574	-	2,440
Probation Supervision Fees	774	10,855	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	365	4,782	-	-
Sales Tax Refund	293	2,545	-	-
Miscellaneous	-	9	1	3
Parole Supervision Fees	85	1,146	-	-
Banking & Investment Fees	346	3,771	-	-
<b>Total - Nontax Codes</b>	<b>\$ 108,863</b>	<b>\$ 1,033,195</b>	<b>\$ 2,070</b>	<b>\$ 43,223</b>
<b>Total Reverting</b>	<b>\$ 6,037,304</b>	<b>\$ 55,483,679</b>	<b>\$ 6,638,692</b>	<b>\$ 54,323,178</b>
<b>Beginning Unreserved Cash</b>	\$ 995,332			
Advance to Highway Fund per SB 605	\$ (90,000)			
<b>Year-To-Date Receipts</b>	55,483,679			
<b>Year-To-Date Disbursements</b>	54,323,178			
<b>Reservations:</b>				
Savings Reserve	(221,543)			
Medicaid Transformation Fund	(135,000)			
<b>Ending Unreserved Cash</b>	<b>\$ 1,709,290</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 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
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 67,227	\$ 1,604	\$ 219,476	\$ 14,496	\$ 225,112	\$ 61,591
<b>Total Agriculture</b>	<u>\$ 67,227</u>	<u>\$ 1,604</u>	<u>\$ 219,476</u>	<u>\$ 14,496</u>	<u>\$ 225,112</u>	<u>\$ 61,591</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ 487	\$ -	\$ 36	\$ -	\$ 523	\$ -
State Treasurer-Retirement	-	227,292	545,073	227,292	545,073	-
<b>Total - Debt Service</b>	<u>\$ 487</u>	<u>\$ 227,292</u>	<u>\$ 545,109</u>	<u>\$ 227,292</u>	<u>\$ 545,596</u>	<u>\$ -</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 17,607	\$ 1,612	\$ 18,949	\$ 6,895	\$ 17,395	\$ 19,161
Public Instruction-School Technology	58,325	172	1,972	7,539	37,714	22,583
Public Instruction-IT Projects	22,545	9,864	10,126	1,512	7,855	24,816
Public Instruction-Pub Sch Bldg Fund	152,065	55,578	334,545	20,836	200,687	285,923
Public Instruction-Trust	15,849	1,303	33,650	38	43,048	6,451
Public Instruction-Local Payroll	349	5,402	62,542	5,406	62,026	865
Public Instruction-Internal Service	66,856	556	147,965	59,840	117,830	96,991
Community Colleges-Special Rev	7,587	7,097	17,321	7,338	17,523	7,385
Community Colleges-IT Projects	8,056	-	1,250	94	733	8,573
Community Colleges-Trust	4,169	17	17,092	17	18,190	3,071
<b>Total - Education</b>	<u>\$ 353,408</u>	<u>\$ 81,601</u>	<u>\$ 645,412</u>	<u>\$ 109,515</u>	<u>\$ 523,001</u>	<u>\$ 475,819</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 229	\$ 1	\$ 23	\$ 8	\$ 251	\$ 1
Commerce-Special Revenue	166,709	14,329	260,791	20,304	243,349	184,151
Commerce-IT Projects	206	354	545	209	309	442
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	5,452	574	7,829	-	-	13,281
Commerce-Div of Employ Sec	21,945	6,765	116,037	6,459	110,701	27,281
<b>Total - Economic Development</b>	<u>\$ 194,618</u>	<u>\$ 22,023</u>	<u>\$ 385,225</u>	<u>\$ 26,980</u>	<u>\$ 354,610</u>	<u>\$ 225,233</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 6,677	\$ 791	\$ 25,171	\$ 792	\$ 26,605	\$ 5,243
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	10,609	2,181	12,490	655	8,941	14,158
Natural and Cultural Resources	740	13	214	7	150	804
C W M T F	54,862	474	22,659	2,734	25,079	52,442
Land & Water Conservation Fund	208	318	1,758	500	1,758	208
Natural & Cultural Res-LWS	881	2	137	-	-	1,018
Aquariums	4,187	2,841	5,147	1,695	6,370	2,964
Parks & Recreation Trust Fund	18,003	656	22,602	940	21,413	19,192
Natural and Cultural Res-Int Bearing	70	5	66	5	53	83
Wildlife	11,066	7,992	66,570	7,018	65,402	12,234
<b>Total - Environment and Natural Resources</b>	<u>\$ 108,064</u>	<u>\$ 15,273</u>	<u>\$ 156,814</u>	<u>\$ 14,346</u>	<u>\$ 155,771</u>	<u>\$ 109,107</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 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
<b>General Government</b>						
Governor's Office	\$ 184,874	\$ 161,830	\$ 826,131	\$ 247,010	\$ 970,896	\$ 40,109
Governor's Office-Disaster Relief	-	4,617	50,712	4,617	50,712	-
Payroll Imprest Fund	-	1,058,485	9,704,178	1,058,485	9,704,178	-
OSBM-IT Projects	625	45	45	(173)	9	661
General Assembly	12,918	2,297	2,344	51	113	15,149
State Treasurer	6,308	385	6,879	1,406	6,574	6,613
State Treasurer-Blount St. Properties Administration	66,446	5,010	56,125	3,649	58,590	63,981
State Controller	30,102	1,488	15,812	2,737	14,078	31,836
Statewide-Worker's Comp Plan	4,252	8,302	82,988	6,508	82,014	5,226
Revenue-Project Collect	61,764	4,086	43,633	7,942	51,027	54,370
Revenue-Tax Distribution	-	464,522	4,245,107	464,522	4,245,107	-
Revenue-Lee Act Credits	294	-	5	-	5	294
Revenue-Tax Transfer Fees	5,253	201	2,790	841	2,686	5,357
Revenue-IT Project	121	72	294	12	294	121
Revenue-E 911 Fee	2,391	1,250	14,987	1,260	14,859	2,519
Board of Elections	2,579	78	11,166	188	2,066	11,679
NC Infrastructure Finance Corp	-	9,525	220,881	9,525	220,881	-
Information Technology	25,322	1,090	44,007	1,369	36,465	32,864
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,698	-	343	17	446	1,595
<b>Total - General Government</b>	<b>\$ 404,947</b>	<b>\$ 1,723,283</b>	<b>\$ 15,328,427</b>	<b>\$ 1,809,966</b>	<b>\$ 15,461,000</b>	<b>\$ 272,374</b>
<b>Health and Human Services</b>						
Health Services	\$ 445	\$ 11,804	\$ 154,364	\$ 11,428	\$ 151,513	\$ 3,296
Social Services	3,076	1,061	8,775	1,595	8,686	3,165
Medical Assistance	43,729	21,246	182,862	11,713	176,210	50,381
Facility Services	29,465	282	5,597	1,038	2,511	32,551
DHHS-Administration	22,766	24,117	161,330	13,943	160,132	23,964
Aging	-	-	65	-	65	-
Blind Services	-	-	-	-	-	-
<b>Total - Health and Human Services</b>	<b>\$ 99,481</b>	<b>\$ 58,510</b>	<b>\$ 512,993</b>	<b>\$ 39,717</b>	<b>\$ 499,117</b>	<b>\$ 113,357</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 137	\$ 5	\$ 37	\$ 21	\$ 127	\$ 47
Public Safety	93,973	77,732	816,167	78,752	801,316	108,824
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 94,110</b>	<b>\$ 77,737</b>	<b>\$ 816,204</b>	<b>\$ 78,773</b>	<b>\$ 801,443</b>	<b>\$ 108,871</b>
<b>Total Nonreverting</b>	<b>\$ 1,322,342</b>	<b>\$ 2,207,323</b>	<b>\$ 18,609,660</b>	<b>\$ 2,321,085</b>	<b>\$ 18,565,650</b>	<b>\$1,366,352</b>



## GLOSSARY

**Advance to Highway Fund (Senate Bill 605, Session Law 2019-15)** – Funds advanced from the unreserved fund balance to the Disaster Relief Cash Flow Loan Fund, a special fund in the Department of Transportation.

**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%).