



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

June 5, 2020

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

MAY 31, 2020

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 9,974.0	Sales and Use Taxes Payable	\$ 592.1
		Beverage Taxes Payable	—
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 592.1</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,169.3
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	137.7
		Emergency Response & Disaster Relief Fund	57.8
		Carryforward Reserve	156.2
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Coronavirus Relief Reserve	2,010.8
		Local Govt Coronavirus Relief Reserve	150.0
		Non-Reverting Departmental Funds	2,935.7
		Total Reserved	<u>\$ 7,240.8</u>
		Unreserved :	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	(51.6)
		Transfer from Reserves	(64.0)
		Excess of Receipts over (under) Disbursements	547.4
		Total Unreserved	<u>\$ 2,141.1</u>
		Total Fund Balance	<u>\$ 9,381.9</u>
Total Assets	<u>\$ 9,974.0</u>	Total Liabilities and Fund Balance	<u>\$ 9,974.0</u>

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

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

Expressed in Millions

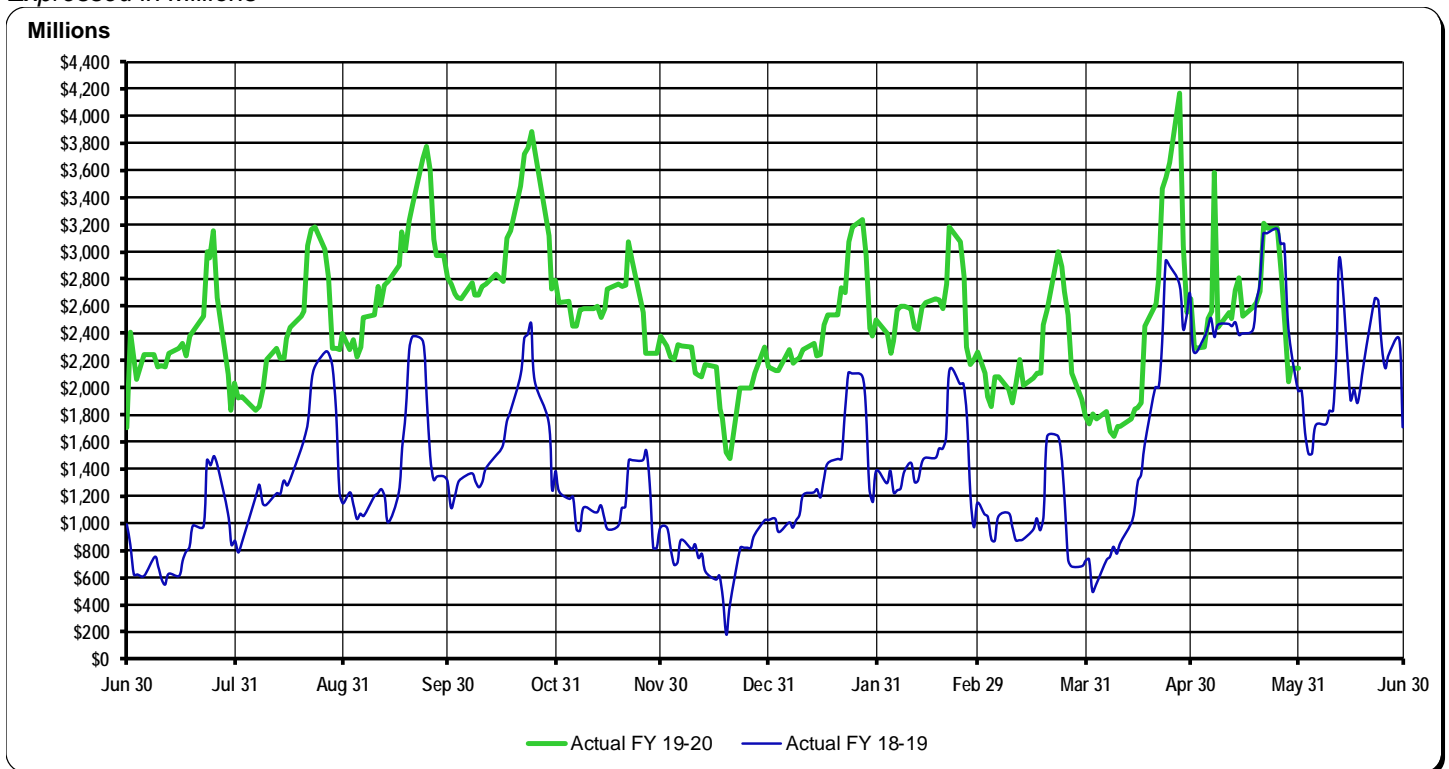
Fund Balance:	2019-20	2018-19	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 1,169.3	\$ 1,254.3	\$ (85.0)	(6.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	156.2	43.4	112.8	259.9%
Emergency Response & Disaster Relief Fund	57.8	58.4	(.6)	(1.0)%
Medicaid Transformation Fund.....	425.3	429.4	(4.1)	(1.0)%
Medicaid Contingency.....	186.4	186.4	—	—
Hurricane Florence Disaster Recovery Reserve.....	137.7	339.6	(201.9)	(59.5)%
Coronavirus Relief Reserve.....	2,010.8	—	2,010.8	—
Local Govt Coronavirus Relief Reserve.....	150.0	—	150.0	—
Non-reverting Departmental Funds.....	<u>2,935.7</u>	<u>1,484.4</u>	<u>1,451.3</u>	<u>97.8%</u>
Total Reserved.....	\$ 7,240.8	\$ 3,807.5	\$ 3,433.3	90.2%
Unreserved:				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	(51.6)	(356.5)	304.9	(85.5)%
Transfer from Reserves.....	(64.0)	(90.0)	26.0	(28.9)%
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>547.4</u>	<u>1,428.9</u>	<u>(881.5)</u>	<u>(61.7)%</u>
Total Unreserved.....	\$ 2,141.1	\$ 1,977.7	\$ 163.4	8.3%
Total Fund Balance.....	\$ 9,381.9	\$ 5,785.2	\$ 3,596.7	62.2%

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 MAY 31, 2020 AND FISCAL YEAR ENDED JUNE 30, 2019

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 MAY 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

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.

	May		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
	Beg. Unreserved Fund Balance	\$ 2,650.4	\$ 2,691.0	\$ 1,709.3	\$ 995.3	\$ 1,709.3	\$ 995.3	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	(79.0)	—	—	—		
	<u>\$ 2,650.4</u>	<u>\$ 2,691.0</u>	<u>\$ 1,630.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 954.2	\$ 846.4	\$ 11,391.1	\$ 12,061.5	\$ 13,030.1	\$ 12,704.7	87.4%	94.9%
Corporate Income	19.7	22.7	538.8	656.4	735.6	709.6	73.2%	92.5%
Sales and Use	600.5	710.5	7,256.7	7,154.3	8,203.3	7,624.9	88.5%	93.8%
Franchise	64.1	29.4	625.5	723.0	745.7	684.1	83.9%	105.7%
Insurance	14.5	5.3	480.7	410.4	565.3	542.6	85.0%	75.6%
Beverage	29.8	35.7	365.9	354.7	411.5	373.7	88.9%	94.9%
Estate	—	0.2	1.2	0.4	—	—	—	—
Privilege License	3.9	2.4	31.3	33.2	35.6	29.8	87.9%	111.4%
Tobacco Products	27.7	21.4	231.5	234.3	256.2	258.2	90.4%	90.7%
Real Estate Conveyance Excise	7.9	7.9	81.9	72.0	85.1	74.8	96.2%	96.3%
Gift	—	0.1	0.1	0.1	—	—	—	—
Solid Waste Disposal	4.3	1.1	7.7	7.7	2.8	2.5	275.0%	308.0%
White Goods Disposal	0.8	0.5	3.6	3.0	2.7	2.6	133.3%	115.4%
Scrap Tire Disposal	2.4	2.1	7.6	8.2	6.2	5.9	122.6%	139.0%
Freight Car Lines	—	0.1	0.2	0.3	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	0.3	4.5	—	4.2	—	107.1%
Other	—	(0.2)	0.1	(0.1)	0.3	0.3	33.3%	(33.3%)
Total Tax Revenue	<u>\$ 1,729.8</u>	<u>\$ 1,685.7</u>	<u>\$ 21,024.2</u>	<u>\$ 21,723.9</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	87.3%	94.4%
Non-Tax Revenue:								
Treasurer's Investments	\$ 7.3	\$ 13.5	\$ 134.3	\$ 131.9	\$ 167.2	\$ 99.4	80.3%	132.7%
Judicial Fees	9.3	20.7	191.6	212.3	228.8	232.7	83.7%	91.2%
Insurance	0.1	0.5	79.8	67.4	87.8	82.7	90.9%	81.5%
Disproportionate Share	20.1	—	165.3	142.7	165.3	163.3	100.0%	87.4%
Master Settlement Agreement	—	—	131.7	138.4	136.2	139.4	96.7%	99.3%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	13.0	16.1	192.3	190.6	204.1	194.7	94.2%	97.9%
Total Non-Tax Revenue	<u>\$ 49.8</u>	<u>\$ 50.8</u>	<u>\$ 895.0</u>	<u>\$ 883.3</u>	<u>\$ 989.4</u>	<u>\$ 912.2</u>	90.5%	96.8%
Total Tax and Non-Tax Revenue	<u>\$ 1,779.6</u>	<u>\$ 1,736.5</u>	<u>\$ 21,919.2</u>	<u>\$ 22,607.2</u>	<u>\$ 25,069.8</u>	<u>\$ 23,930.1</u>	87.4%	94.5%
Total Availability	<u>\$ 4,430.0</u>	<u>\$ 4,427.5</u>	<u>\$ 23,549.5</u>	<u>\$ 23,602.5</u>	<u>\$ 26,779.1</u>	<u>\$ 24,925.4</u>	87.9%	94.7%
Appropriation Expenditures:								
Current Operations	\$ 1,963.1	\$ 2,051.7	\$ 20,895.6	\$ 20,745.3	\$ 23,689.3	\$ 23,233.6	88.2%	89.3%
Capital Improvements:								
Funded by General Fund	—	—	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	325.8	308.1	476.2	430.8	717.5	717.5	66.4%	60.0%
Total Appropriation Expenditures	<u>\$ 2,288.9</u>	<u>\$ 2,359.8</u>	<u>\$ 21,371.8</u>	<u>\$ 21,178.3</u>	<u>\$ 24,406.8</u>	<u>\$ 23,953.3</u>	87.6%	88.4%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 2,141.1</u>	<u>\$ 2,067.7</u>	<u>\$ 2,177.7</u>	<u>\$ 2,424.2</u>	<u>\$ 2,372.3</u>	<u>\$ 972.1</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	—	(135.0)	—	(135.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(36.6)	(221.5)	—	(221.5)		
Project Reserve	—	—	—	—	—	—		
Transfer to DOT	—	(90.0)	—	(90.0)	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 2,141.1</u>	<u>\$ 1,977.7</u>	<u>\$ 2,141.1</u>	<u>\$ 1,977.7</u>	<u>\$ 2,372.3</u>	<u>\$ 615.6</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.

GENERAL FUND REVERTING NET TAX AND NON-TAX REVENUES

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

Expressed in Millions

	May				Year-To-Date Through May			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
Tax Revenues:								
Individual Income	\$ 954.2	\$ 846.4	\$ 107.8	12.7%	\$ 11,391.1	\$ 12,061.5	\$ (670.4)	(5.6)%
Corporate Income	19.7	22.7	(3.0)	(13.2)%	538.8	656.4	(117.6)	(17.9)%
Sales and Use	600.5	710.5	(110.0)	(15.5)%	7,256.7	7,154.3	102.4	1.4%
Franchise	64.1	29.4	34.7	118.0%	625.5	723.0	(97.5)	(13.5)%
Insurance	14.5	5.3	9.2	173.6%	480.7	410.4	70.3	17.1%
Beverage	29.8	35.7	(5.9)	(16.5)%	365.9	354.7	11.2	3.2%
Estate	—	0.2	(0.2)	(100.0)%	1.2	0.4	0.8	200.0%
Privilege License	3.9	2.4	1.5	62.5%	31.3	33.2	(1.9)	(5.7)%
Tobacco Products	27.7	21.4	6.3	29.4%	231.5	234.3	(2.8)	(1.2)%
Real Estate Conveyance Excise	7.9	7.9	—	—	81.9	72.0	9.9	13.8%
Gift	—	0.1	(0.1)	(100.0)%	0.1	0.1	—	—
Solid Waste	4.3	1.1	3.2	290.9%	7.7	7.7	—	—
White Goods Disposal	0.8	0.5	0.3	60.0%	3.6	3.0	0.6	20.0%
Scrap Tire Disposal	2.4	2.1	0.3	14.3%	7.6	8.2	(0.6)	(7.3)%
Freight Car Lines	—	0.1	(0.1)	(100.0)%	0.2	0.3	(0.1)	(33.3)%
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	(0.1)	(100.0)%	0.3	4.5	(4.2)	(93.3)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	(0.2)	0.2	100.0%	0.1	(0.1)	0.2	200.0%
Total Tax Revenue	\$ 1,729.8	\$ 1,685.7	\$ 44.1	2.6%	\$ 21,024.2	\$ 21,723.9	\$ (699.7)	(3.2)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 7.3	\$ 13.5	\$ (6.2)	(45.9)%	\$ 134.3	\$ 131.9	\$ 2.4	1.8%
Judicial Fees	9.3	20.7	(11.4)	(55.1)%	191.6	212.3	(20.7)	(9.8)%
Insurance	0.1	0.5	(0.4)	(80.0)%	79.8	67.4	12.4	18.4%
Disproportionate Share	20.1	—	20.1	—	165.3	142.7	22.6	15.8%
Master Settlement Agreement	—	—	—	—	131.7	138.4	(6.7)	(4.8)%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	13.0	16.1	(3.1)	(19.3)%	192.3	190.6	1.7	0.9%
Total Non-Tax Revenue	\$ 49.8	\$ 50.8	\$ (1.0)	(2.0)%	\$ 895.0	\$ 883.3	\$ 11.7	1.3%
Total Tax and Non-Tax Revenue	\$ 1,779.6	\$ 1,736.5	\$ 43.1	2.5%	\$ 21,919.2	\$ 22,607.2	\$ (688.0)	(3.0)%

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

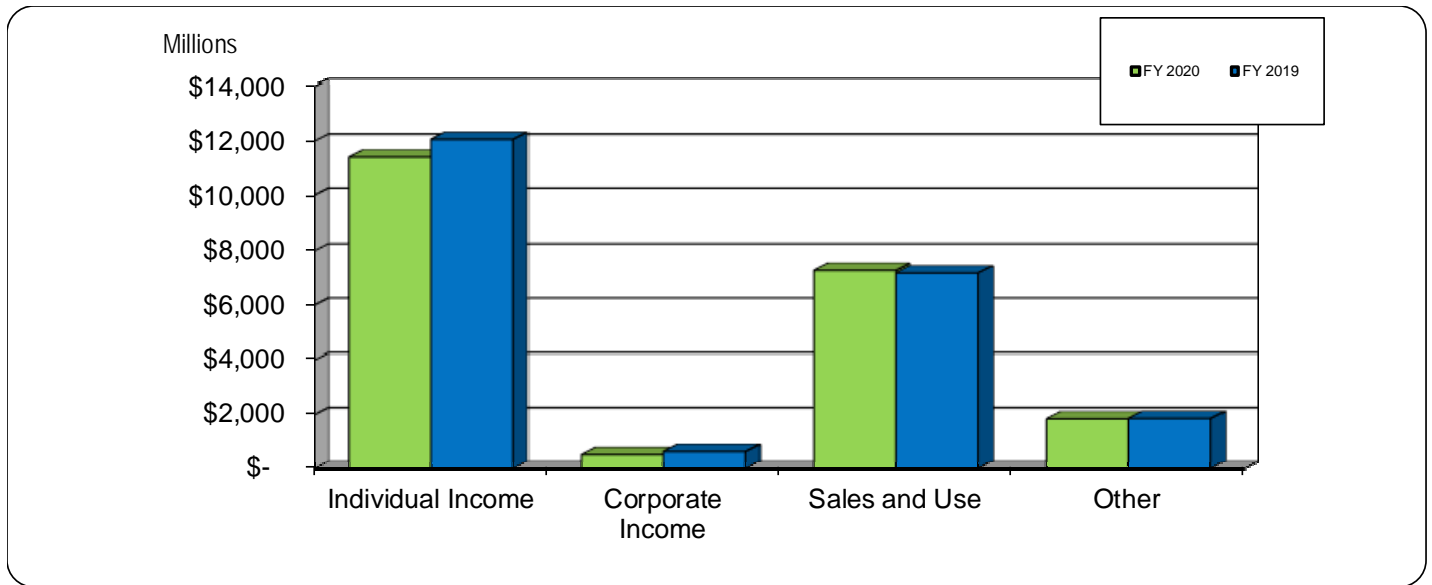
For fiscal year 2020, when compared to the prior year through May 31, actual net tax and non-tax revenues decreased by \$688.0 million, or 3.0%. Tax revenues through May 2020 decreased by \$699.7 million, or 3.2%, and non-tax revenues increased by \$11.7 million, or 1.3%.

The Fiscal Research Division estimates that General Fund revenue is \$973.3 million below the revenue target for the fiscal year. The revenue targets are monthly projections based on the September 2019 consensus forecast, 2019 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

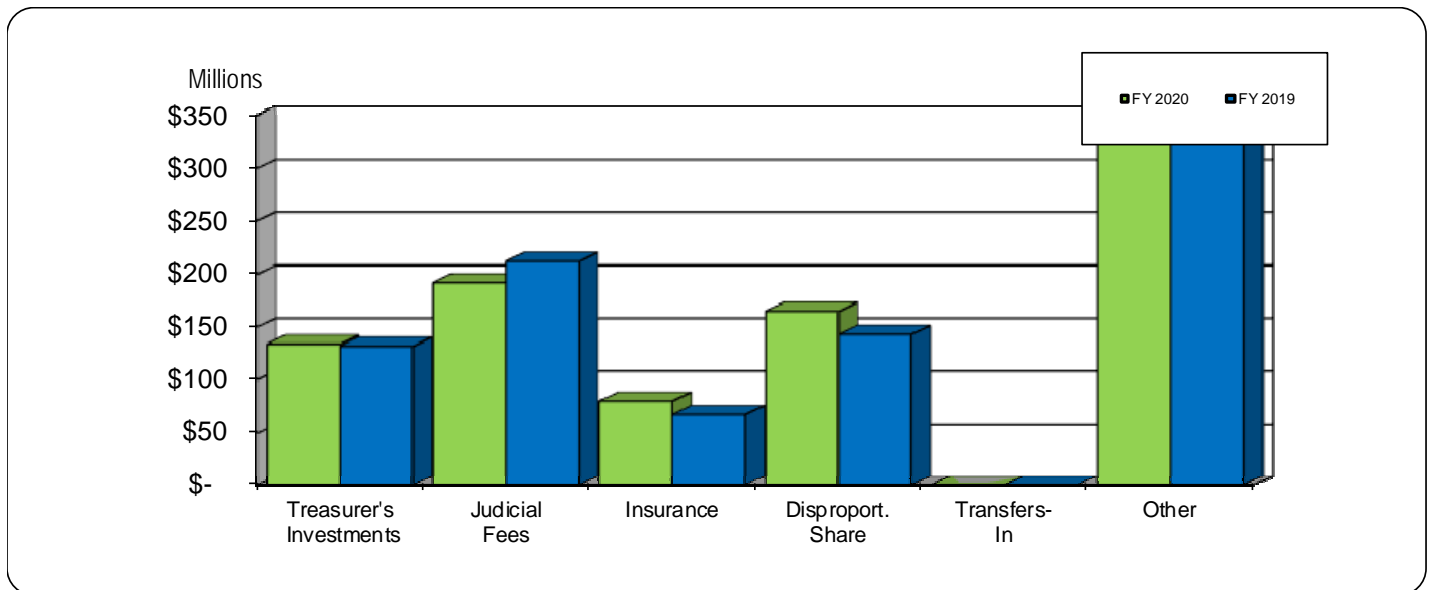
FISCAL YEAR-TO-DATE MAY 31, 2020 AND MAY 31, 2019



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

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

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



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

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

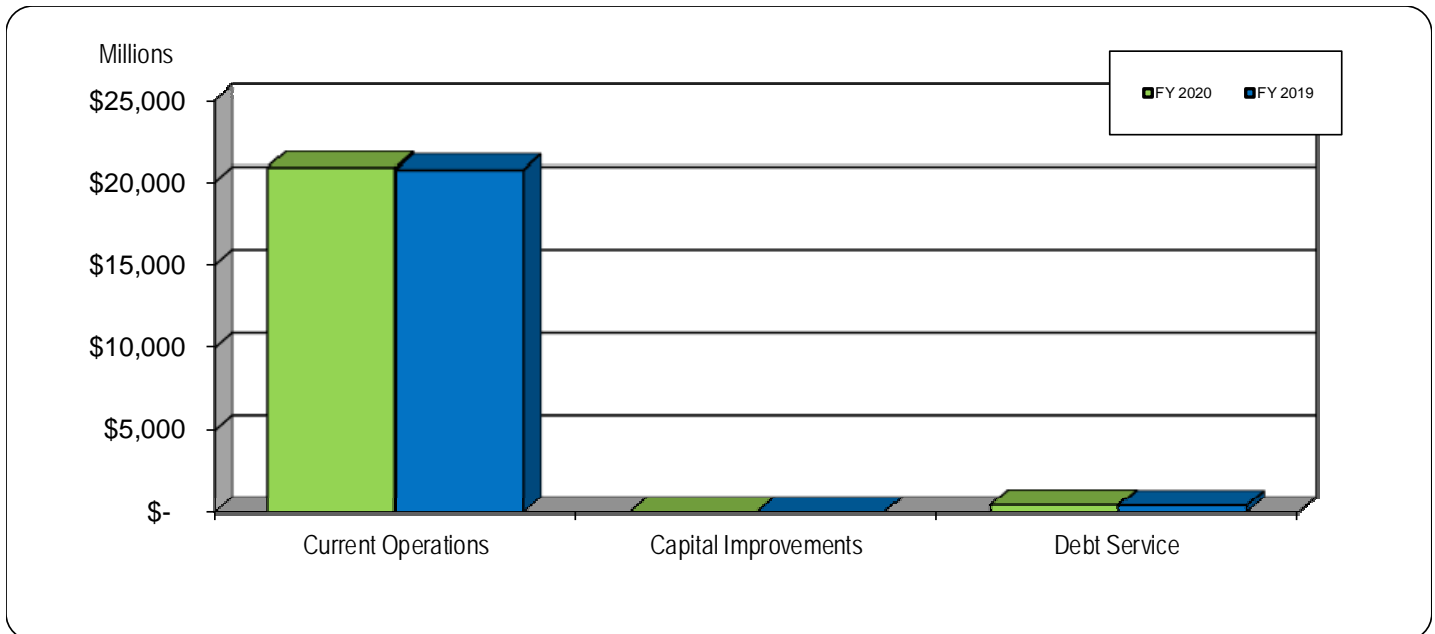
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
Current Operations						
General Government	\$ 351.3	\$ 381.1	\$ (29.8)	(7.8%)	1.6%	1.8%
Education	12,571.3	12,427.1	144.2	1.2%	58.8%	58.7%
Health and Human Services	4,709.9	4,772.0	(62.1)	(1.3%)	22.0%	22.5%
Economic Development	162.6	163.0	(0.4)	(0.2%)	0.8%	0.8%
Environment and Natural Resources	252.0	258.0	(6.0)	(2.3%)	1.2%	1.2%
Public Safety, Correction, and Regulation	2,705.4	2,609.8	95.6	3.7%	12.7%	12.3%
Agriculture	112.9	123.8	(10.9)	(8.8%)	0.5%	0.6%
Operating Reserves/Rounding	30.2	10.5	19.7	187.6%	0.1%	—
<i>Total Current Operations</i>	<u>\$ 20,895.6</u>	<u>\$ 20,745.3</u>	<u>\$ 150.3</u>	0.7%	97.8%	98.0%
Capital Improvements						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	—
Debt Service	476.2	430.8	45.4	10.5%	2.2%	2.0%
Total Appropriation Expenditures	<u>\$ 21,371.8</u>	<u>\$ 21,178.3</u>	<u>\$ 193.5</u>	0.9%	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 MAY 31, 2020 AND MAY 31, 2019



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

Actual appropriation expenditures through May 2020 were more than actual appropriation expenditures through May 2019 by \$193.5 million, or 0.9%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through May 2020 were more than appropriation expenditures through May 2019 by \$150.3 million, or 0.7%.

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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
May		Year-To-Date				Year-To-Date	
FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019

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

Current Operations

General Government

General Assembly	\$ 4.2	\$ 7.4	\$ 65.3	\$ 59.9	\$ 71.9	\$ 67.4	90.8%	88.9%
Governor's Office	0.5	0.6	4.6	4.6	5.4	5.2	85.2%	88.5%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.2	0.7	7.9	7.4	9.4	9.2	84.0%	80.4%
Office of State Budget	0.6	0.6	7.6	7.2	8.5	8.3	89.4%	86.7%
Housing Finance Agency	0.9	—	9.8	30.7	10.7	30.7	91.6%	100.0%
Lieutenant Governor	0.1	—	0.7	0.7	0.9	0.9	77.8%	77.8%
Secretary of State	1.2	1.1	13.0	12.3	14.2	13.5	91.5%	91.1%
State Auditor	1.6	1.6	11.7	10.6	14.3	14.0	81.8%	75.7%
State Treasurer	0.4	0.6	3.4	3.5	4.9	4.9	69.4%	71.4%
Retirement and Employee Benefits Administration	2.9	0.2	28.8	29.0	31.7	30.6	90.9%	94.8%
Office of the State Controller	3.0	3.8	52.1	52.1	64.2	63.8	81.2%	81.7%
Information Technology	1.7	1.9	20.1	19.0	25.1	23.6	80.1%	80.5%
Revenue	1.3	6.6	40.4	55.5	54.1	62.6	74.7%	88.7%
Board of Elections	3.7	8.6	74.8	74.1	89.2	87.0	83.9%	85.2%
Office of Administrative Hearings	0.4	2.6	5.6	9.2	8.5	11.0	65.9%	83.6%
	0.5	0.5	5.5	5.3	6.3	6.2	87.3%	85.5%
	\$ 23.2	\$ 36.8	\$ 351.3	\$ 381.1	\$ 419.3	\$ 438.9	83.8%	86.8%
Reserves - General Assembly	—	—	17.2	11.8	17.2	11.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	—	—	(0.8)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	9.5	—	9.5	0.4	9.5	2.9	100.0%	13.8%
Reserves - Minimum Market Adj	—	—	0.4	—	2.4	2.3	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	(9.5)	—	(9.5)	1.3	(3.9)	2.9	243.6%	44.8%
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	2.1	—	(32.5)	(2.1)	—	37.0	—	(5.7%)
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	—	—	25.6	—	—	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ 2.1	\$ —	\$ 30.7	\$ 10.6	\$ 81.2	\$ 103.7	37.8%	10.2%
Total - General Government	\$ 25.3	\$ 36.8	\$ 382.0	\$ 391.7	\$ 500.5	\$ 542.6	76.3%	72.2%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	May		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
Education								
Public Instruction	\$ 952.9	\$ 810.8	\$ 9,053.7	\$ 8,892.3	\$ 9,754.7	\$ 9,545.3	92.8%	93.2%
Community Colleges	92.5	121.8	1,019.9	1,007.5	1,212.3	1,185.8	84.1%	85.0%
	<u>\$ 1,045.4</u>	<u>\$ 932.6</u>	<u>\$ 10,073.6</u>	<u>\$ 9,899.8</u>	<u>\$ 10,967.0</u>	<u>\$ 10,731.1</u>	91.9%	92.3%
University System								
University of North Carolina - General Admin	\$ 3.8	\$ 5.4	\$ 42.7	\$ 40.9	\$ 47.5	\$ 54.9	89.9%	74.5%
UNC - GA Institutional Programs and Facilities	16.0	—	17.0	17.0	17.9	18.3	95.0%	92.9%
UNC - GA Related Educational Programs	0.5	80.7	32.0	106.5	110.0	110.9	29.1%	96.0%
UNC - GA Aid to Private Institutions	3.6	6.1	168.9	167.6	181.3	171.3	93.2%	97.8%
UNC - Chapel Hill Academic Affairs	38.0	49.6	221.8	235.0	282.3	282.0	78.6%	83.3%
UNC - Chapel Hill Health Affairs	22.2	29.3	176.7	178.6	202.4	207.3	87.3%	86.2%
UNC - Chapel Hill Area Health Affairs	8.2	3.8	40.6	43.8	49.9	54.6	81.4%	80.2%
NCSU - Academic Affairs	59.0	56.4	339.8	332.2	426.8	426.9	79.6%	77.8%
NCSU - Agricultural Research	4.9	5.5	49.0	44.4	55.1	54.9	88.9%	80.9%
NCSU - Agricultural Extension Service	3.3	3.4	37.5	36.0	41.0	40.7	91.5%	88.5%
University of North Carolina at Greensboro	19.7	19.9	144.0	137.4	181.4	179.5	79.4%	76.5%
University of North Carolina at Charlotte	37.8	31.8	216.0	190.2	261.5	258.9	82.6%	73.5%
University of North Carolina at Asheville	4.2	3.3	36.3	34.4	40.9	41.0	88.8%	83.9%
University of North Carolina at Wilmington	7.7	18.0	107.7	113.6	148.5	147.8	72.5%	76.9%
University of North Carolina at Pembroke	5.8	6.0	66.5	63.2	78.3	77.8	84.9%	81.2%
East Carolina University	26.7	28.5	174.8	173.8	233.9	230.9	74.7%	75.3%
ECU - Health Affairs	17.9	6.8	70.9	57.8	78.4	78.5	90.4%	73.6%
North Carolina A&T University	3.8	13.0	75.5	75.6	95.5	93.8	79.1%	80.6%
Western Carolina University	13.6	12.5	106.8	105.2	133.5	132.6	80.0%	79.3%
Appalachian State University	14.9	22.2	121.9	125.4	150.2	149.2	81.2%	84.0%
Winston-Salem State University	8.2	5.7	48.4	48.4	64.6	63.0	74.9%	76.8%
Elizabeth City State University	4.3	3.2	36.8	31.1	40.8	37.9	90.2%	82.1%
Fayetteville State University	5.0	4.5	49.3	48.7	55.4	54.8	89.0%	88.9%
North Carolina Central University	9.2	6.9	69.7	73.1	86.4	85.5	80.7%	85.5%
University of North Carolina Sch of the Arts	3.7	3.6	26.7	27.2	33.8	33.6	79.0%	81.0%
North Carolina Sch of Science & Mathematics	1.8	1.7	20.4	20.2	22.8	23.1	89.5%	87.4%
Total University System	<u>\$ 343.8</u>	<u>\$ 427.8</u>	<u>\$ 2,497.7</u>	<u>\$ 2,527.3</u>	<u>\$ 3,120.1</u>	<u>\$ 3,109.7</u>	80.1%	81.3%
Total - Education	<u>\$ 1,389.2</u>	<u>\$ 1,360.4</u>	<u>\$ 12,571.3</u>	<u>\$ 12,427.1</u>	<u>\$ 14,087.1</u>	<u>\$ 13,840.8</u>	89.2%	89.8%
Health and Human Services								
HHS - Administration and Support	\$ 3.0	\$ 2.5	\$ 111.4	\$ 128.2	\$ 125.6	\$ 137.9	88.7%	93.0%
Aging	3.4	4.9	33.8	43.7	44.6	47.1	75.8%	92.8%
Child Development	17.9	19.7	207.2	211.1	228.4	228.5	90.7%	92.4%
Health Services	17.0	(4.2)	125.5	124.6	155.1	156.5	80.9%	79.6%
Social Services	6.0	12.5	159.1	174.4	194.5	204.8	81.8%	85.2%
Medical Assistance	200.7	294.0	3,306.2	3,412.6	3,920.8	3,826.0	84.3%	89.2%
Children's Health Insurance	—	(0.1)	—	(0.1)	—	0.4	—	(25.0%)
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.8	1.0	6.6	7.5	8.6	8.6	76.7%	87.2%
Mental Health/DD/SAS	7.1	31.8	717.6	622.3	749.2	688.0	95.8%	90.5%
Health Services Regulations	1.0	2.6	12.0	13.5	19.6	19.3	61.2%	69.9%
Vocational Rehabilitation	2.6	5.9	30.5	34.2	39.7	39.4	76.8%	86.8%
Total - Health and Human Services	<u>\$ 259.5</u>	<u>\$ 370.6</u>	<u>\$ 4,709.9</u>	<u>\$ 4,772.0</u>	<u>\$ 5,486.1</u>	<u>\$ 5,356.5</u>	85.9%	89.1%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	May		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
Economic Development								
Commerce	\$ 1.0	\$ 0.7	\$ 8.2	\$ 2.6	\$ 11.4	\$ 11.1	71.9%	23.4%
Commerce - State Aid to Nonstate Entities	1.3	1.8	14.8	18.0	16.2	19.7	91.4%	91.4%
Commerce - Economic Development	—	0.1	139.6	142.4	150.2	143.2	92.9%	99.4%
Total - Economic Development	\$ 2.3	\$ 2.6	\$ 162.6	\$ 163.0	\$ 177.8	\$ 174.0	91.5%	93.7%
Environment & Natural Resources								
Environmental Quality	\$ 7.2	\$ 14.9	\$ 72.4	\$ 75.6	\$ 84.1	\$ 95.8	86.1%	78.9%
Wildlife Resources	0.6	(0.7)	10.5	9.6	12.0	11.3	87.5%	85.0%
Natural and Cultural Resources	21.4	11.9	168.6	172.2	181.4	193.2	92.9%	89.1%
Roanoke Island Commission	—	—	0.5	0.6	0.6	0.6	83.3%	100.0%
Total - Environment & Natural Resources	\$ 29.2	\$ 26.1	\$ 252.0	\$ 258.0	\$ 278.1	\$ 300.9	90.6%	85.7%
Public Safety, Correction, & Regulation								
Judicial	\$ 55.4	\$ 56.1	\$ 636.2	\$ 611.8	\$ 703.9	\$ 683.8	90.4%	89.5%
Justice	2.7	4.3	47.3	43.6	52.0	47.9	91.0%	91.0%
Labor	1.9	1.4	16.1	14.8	18.7	18.2	86.1%	81.3%
Insurance	2.8	2.2	37.8	36.3	42.2	40.9	89.6%	88.8%
Insurance-GF	(0.5)	0.4	1.1	6.3	9.5	8.6	11.6%	73.3%
Public Safety	184.8	180.9	1,966.9	1,897.0	2,198.9	2,076.6	89.4%	91.4%
Total - Public Safety, Correction, & Regulation	\$ 247.1	\$ 245.3	\$ 2,705.4	\$ 2,609.8	\$ 3,025.2	\$ 2,876.0	89.4%	90.7%
Agriculture								
Agriculture and Consumer Services	\$ 10.9	\$ 10.1	\$ 112.9	\$ 123.8	\$ 134.6	\$ 142.7	83.9%	86.8%
Rounding [*]	\$ (0.4)	\$ (0.2)	\$ (0.5)	\$ (0.1)	\$ (0.1)	\$ 0.1	N/A	N/A
Total Current Operations	\$ 1,963.1	\$ 2,051.7	\$ 20,895.6	\$ 20,745.3	\$ 23,689.3	\$ 23,233.6	88.2%	89.3%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ 2.2	\$ —	\$ 2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ 2.2	\$ —	\$ 2.2	—	100.0%
Debt Service								
Debt Service - Principal and Interest	325.8	308.1	474.7	467.2	715.9	715.9	66.3%	65.3%
Debt Service - Federal	—	—	1.5	(36.4)	1.6	1.6	93.8%	(2275.0%)
Total - Debt Service	\$ 325.8	\$ 308.1	\$ 476.2	\$ 430.8	\$ 717.5	\$ 717.5	66.4%	60.0%
Total Appropriation Expenditures	\$ 2,288.9	\$ 2,359.8	\$ 21,371.8	\$ 21,178.3	\$ 24,406.8	\$ 23,953.3	87.6%	88.4%

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 MAY 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 6,612	\$ 131,758	\$ 17,532	\$ 244,669
Total - Agriculture	\$ 6,612	\$ 131,758	\$ 17,532	\$ 244,669
Debt Service				
State Treasurer	\$ 10,309	\$ 12,135	\$ 336,118	\$ 486,826
State Treasurer-Federal	-	38,001	-	39,454
Total Debt Service	\$ 10,309	\$ 50,136	\$ 336,118	\$ 526,280
Education				
Public Instruction	\$ 226,903	\$ 2,157,259	\$ 1,157,548	\$ 11,210,910
Community Colleges	67,249	625,389	160,005	1,645,326
UNC Systems	201,351	3,068,297	537,283	5,565,774
Total - Education	\$ 495,503	\$ 5,850,945	\$ 1,854,836	\$ 18,422,010
Economic Development				
Commerce	\$ 3,461	\$ 53,318	\$ 4,395	\$ 61,472
Commerce-State Aid	-	-	1,346	14,809
Commerce-Economic Dev	-	845	-	140,442
Total - Economic Development	\$ 3,461	\$ 54,163	\$ 5,741	\$ 216,723
Environment & Natural Resources				
Environmental Quality	\$ 9,174	\$ 111,147	\$ 16,421	\$ 183,591
Wildlife Resources	6,477	74,408	7,139	84,911
Natural and Cultural Resources	1,129	39,375	22,465	207,958
Roanoke Island	-	-	55	535
Total - Environ. & Natural Resources	\$ 16,780	\$ 224,930	\$ 46,080	\$ 476,995
General Government				
General Assembly	\$ 2,100	\$ 3,764	\$ 6,258	\$ 69,019
Governor	48	1,032	613	5,666
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	11	182	666	7,799
Military and Veterans Affairs	4,118	60,608	4,224	68,519
Housing Finance Authority	-	-	888	9,772
Governor	-	-	-	17,197
Lt. Governor	-	-	61	668
Secretary of State	44	484	1,196	13,450
State Auditor	2	6,021	1,572	17,694
State Treasurer-Administration	3,945	35,117	4,357	38,528
State Treasurer-Retirement	-	-	2,874	28,764
Administration	1,075	14,427	4,054	66,513
State Controller	229	1,447	1,933	21,532
Information Technology	18	6,532	1,812	46,919
Revenue	9,660	59,174	12,691	133,955
Board of Elections	2	2,317	511	7,967
Administrative Hearings	24	998	546	6,521
Reserve-Contingency/Emergency	-	324	-	324
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	9,462	9,462
Reserve-Minimum of Market Adj	-	-	-	426
Reserve-Golden LEAF	-	4,500	-	19,500
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	5,000
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	9,462	9,462	-	-

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	38,983	2,053	6,453
Reserve - Transfer to DOT	-	12,540	-	38,111
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 30,738	\$ 257,912	\$ 55,771	\$ 639,759
Health and Human Services				
HHS-Administration	\$ 11,354	\$ 98,091	\$ 13,675	\$ 209,483
Aging	5,309	61,254	8,687	95,010
Child Development	115,004	592,132	132,898	799,352
Health Services	37,234	519,739	54,255	645,202
Social Services	99,855	1,017,465	170,600	1,176,545
Medical Assistance	2,467,851	13,173,211	2,666,704	16,479,388
NC Health Choice	-	2	-	2
Health Benefits	-	-	-	-
Blind Services	2,486	29,642	3,243	36,207
Mental Health	88,709	809,260	98,379	1,526,907
Facility Services	4,708	48,876	5,687	60,869
Vocational Rehabilitation Services	7,981	94,496	10,586	125,029
Total - Health and Human Services	\$ 2,840,491	\$ 16,444,168	\$ 3,164,714	\$ 21,153,994
Public Safety, Correction, and Regulation				
Judicial	\$ 207	\$ 2,786	\$ 46,470	\$ 524,572
Judicial-Indigent Defense	883	10,125	9,983	124,548
Justice	4,061	40,677	6,766	87,948
Labor	1,168	14,872	3,101	30,940
Insurance	1,326	8,682	3,840	46,530
Insurance	2,070	16,460	1,564	17,529
Public Safety	36,276	277,893	223,270	2,244,815
Total - Public Safety, Correction and Regulation	\$ 45,991	\$ 371,495	\$ 294,994	\$ 3,076,882
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ -	\$ 1,199	\$ -	\$ 31
License Schedule B	3,896	31,928	70	662
Tobacco	30,154	264,825	2,443	33,336
Franchise	67,149	652,642	2,742	27,129
Individual Income	1,098,581	12,578,991	115,598	1,187,879
Sales & Use	974,547	11,962,398	663,506	4,705,671
Beverage	29,788	407,633	6	41,721
Gift	-	80	-	-
Freight Car	12	241	-	-
Insurance	14,924	487,772	364	7,059
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	31,270	761,439	8,717	222,629
Real Estate	7,875	81,887	-	4
White Goods	805	6,276	66	2,660
Scrap Tire	2,481	19,026	67	11,405

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	17	558	1	209
Solid Waste	4,287	23,244	30	15,548
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	5	-	-
Total - Tax Codes	\$ 2,265,786	\$ 27,280,144	\$ 793,610	\$ 6,255,943
Nontax Codes				
Insurance-Nontax	\$ -	\$ 29,818	\$ -	\$ -
Secretary of State-Nontax	8,125	135,331	65	825
License & Fees-Nontax	1,535	57,285	1,449	7,286
Gas & Oil Inspection	182	1,313	-	-
Deed Mortgage Registration Fee	590	6,794	472	5,435
Board of Elections	3	382	-	377
DHHS	134	3,334	-	-
Disproportionate Share	20,059	165,300	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	33	-	-
Master Settlement Agreement	-	149,194	-	17,500
Treasurer Investment	7,239	135,176	-	923
Rural Center Reversion	-	-	-	-
Fees & Penalties	290	4,213	405	3,924
DPS - ABC Board	2,461	19,565	61	1,205
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	9,314	191,903	1	279
Sales & Use	1,131	12,248	-	-
Intra State Transfer	183	2,326	-	-
Probation Supervision Fees	738	8,778	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	159	3,485	-	-
Sales Tax Refund	48	1,929	-	-
Miscellaneous	-	11	-	2
Parole Supervision Fees	73	943	-	-
Banking & Investment Fees	412	3,367	-	-
Total - Nontax Codes	\$ 52,676	\$ 932,728	\$ 2,453	\$ 37,756
Total Reverting	\$ 5,768,347	\$ 51,598,379	\$ 6,571,849	\$ 51,051,011
Beginning Unreserved Cash	\$ 1,709,285			
Year-To-Date Receipts	51,598,379			
Year-To-Date Disbursements	51,051,011			
Reservations:				
Transfer to DOT Emergency Reserve	(64,000)			
Savings Reserve	(36,555)			
Transfer to SCIF	(15,000)			
Ending Unreserved Cash	\$ 2,141,098			

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

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
Agriculture						
Agriculture and Consumer Services	\$ 61,591	\$ 16,051	\$ 97,742	\$ 2,561	\$ 88,837	\$ 70,496
Total Agriculture	<u>\$ 61,591</u>	<u>\$ 16,051</u>	<u>\$ 97,742</u>	<u>\$ 2,561</u>	<u>\$ 88,837</u>	<u>\$ 70,496</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	234,126	304,725	234,126	304,725	-
Total - Debt Service	<u>\$ -</u>	<u>\$ 234,126</u>	<u>\$ 304,725</u>	<u>\$ 234,126</u>	<u>\$ 304,725</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 19,160	\$ 78,470	\$ 91,555	\$ 5,003	\$ 10,652	\$ 100,063
Public Instruction-School Technology	22,583	158	19,869	1,854	21,575	20,877
Public Instruction-IT Projects	24,816	-	289	600	8,568	16,537
Public Instruction-Pub Sch Bldg Fund	285,923	12,205	149,421	17,979	120,366	314,978
Public Instruction-Trust	6,450	29	34,573	9,836	33,687	7,336
Public Instruction-Local Payroll	865	5,044	63,085	5,041	62,597	1,353
Public Instruction-Internal Service	96,991	112,202	124,822	384	56,652	165,161
Community Colleges-Special Rev	7,385	2,088	10,823	2,037	9,624	8,584
Community Colleges-IT Projects	8,573	-	11,765	1	1,071	19,267
Community Colleges-Trust	3,071	10	17,428	26	18,520	1,979
Total - Education	<u>\$ 475,817</u>	<u>\$ 210,206</u>	<u>\$ 523,630</u>	<u>\$ 42,761</u>	<u>\$ 343,312</u>	<u>\$ 656,135</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 14	\$ -	\$ 2	\$ 12
Commerce-Special Revenue	184,151	11,734	254,109	17,214	225,019	213,241
Commerce-IT Projects	442	40	916	152	425	933
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	18	234	-	1,000	12,515
Commerce-Div of Employ Sec	27,281	9,385	90,696	9,035	91,907	26,070
Total - Economic Development	<u>\$ 225,232</u>	<u>\$ 21,178</u>	<u>\$ 345,969</u>	<u>\$ 26,401</u>	<u>\$ 318,353</u>	<u>\$ 252,848</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 5,243	\$ -	\$ 11,553	\$ 366	\$ 3,864	\$ 12,932
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	468	19,874	660	22,723	11,309
Natural and Cultural Resources	804	14	206	16	114	896
C W M T F	52,443	3,255	18,101	1,275	23,597	46,947
Land & Water Conservation Fund	208	-	4,139	273	4,282	65
Natural & Cultural Res-LWS	1,018	2	104	-	-	1,122
Aquariums	2,964	-	74	-	1,690	1,348
Parks & Recreation Trust Fund	19,192	3,759	17,749	1,159	22,167	14,774
Natural and Cultural Res-Int Bearing	82	-	37	1	67	52
Wildlife	12,233	7,666	54,980	5,734	57,247	9,966
Total - Environment and Natural Resources	<u>\$ 109,106</u>	<u>\$ 15,164</u>	<u>\$ 126,817</u>	<u>\$ 9,484</u>	<u>\$ 135,751</u>	<u>\$ 100,172</u>

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

Expressed in Thousands

	Beginning	Receipts		Disbursements		Year-To-Date
	Cash	Month	Year-To-Date	Month	Year-To-Date	Ending Cash
General Government						
Governor's Office	\$ 40,109	\$ 50,583	\$ 660,705	\$ 51,040	\$ 592,893	\$ 107,921
Governor's Office-Disaster Relief	-	7,853	39,679	7,853	39,679	-
Payroll Imprest Fund	-	935,166	9,405,151	935,166	9,405,151	-
OSBM- Rural Health Care Stabilization	-	19	13,459	-	-	13,459
OSBM-SCIF	-	-	15,000	-	-	15,000
OSBM-IT Projects	661	-	-	-	-	661
OSBM-FFP	76,731	23,356	213,351	31,501	202,893	87,189
OSBM-Covid 19 Recovery Act	-	1,425,988	1,425,988	295,182	295,182	1,130,806
General Assembly	15,149	1,501	1,549	2,007	2,995	13,703
State Treasurer	6,613	639	6,933	553	5,952	7,594
State Treasurer-Blount St. Properties Administration	64,198	3,541	44,648	3,706	44,196	64,650
State Controller	31,836	3,105	19,481	1,790	16,590	34,727
Statewide-Worker's Comp Plan	5,227	7,836	70,278	8,597	74,207	1,298
Revenue-Project Collect	54,369	2,717	33,503	8,299	45,634	42,238
Revenue-Tax Distribution	-	333,368	4,072,276	333,368	4,072,276	-
Revenue-Lee Act Credits	294	-	6	-	-	300
Revenue-Tax Transfer Fees	5,358	150	2,462	437	2,037	5,783
Revenue-IT Project	121	-	162	-	162	121
Revenue-E 911 Fee	2,520	1,956	14,072	1,228	13,979	2,613
Board of Elections	11,678	10,927	22,795	250	2,783	31,690
NC Infrastructure Finance Corp	-	131,758	221,970	131,758	221,970	-
Information Technology	32,863	9,557	42,081	2,731	28,174	46,770
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	56	313	30	95	1,813
Total - General Government	\$ 349,322	\$ 2,950,076	\$ 16,325,862	\$ 1,815,496	\$ 15,066,848	\$ 1,608,336
Health and Human Services						
Health Services	\$ 3,296	\$ 12,157	\$ 148,071	\$ 9,865	\$ 143,444	\$ 7,923
Social Services	3,166	650	7,297	2,634	6,550	3,913
Medical Assistance	50,381	6,261	132,979	5,370	163,420	19,940
Facility Services	32,551	932	5,817	121	2,262	36,106
DHHS-Administration	23,964	8,256	145,688	8,197	148,052	21,600
Aging	-	-	68	-	68	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 113,358	\$ 28,256	\$ 439,920	\$ 26,187	\$ 463,796	\$ 89,482
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 47	\$ 1	\$ 30	\$ 4	\$ 69	\$ 8
Public Safety	108,824	62,377	654,206	75,930	604,770	158,260
Total - Public Safety, Correction and Regulation	\$ 108,871	\$ 62,378	\$ 654,236	\$ 75,934	\$ 604,839	\$ 158,268
Total Nonreverting	\$ 1,443,297	\$ 3,537,435	\$ 18,818,901	\$ 2,232,950	\$ 17,326,461	\$ 2,935,737

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Unreserved – Resources available to finance appropriation expenditures.

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