



State of North Carolina
Office of the State Controller

General Fund

Monthly Financial Report

Mumfest - New Bern, NC
Mary Ann Pencek

October 2021



State of North Carolina Office of the State Controller

**LINDA COMBS
STATE CONTROLLER**

November 9, 2021

Enclosed is the General Fund Monthly Financial Report for the period ended October 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 in a banner across the bottom, with "Integrity • Accountability" below it.

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.



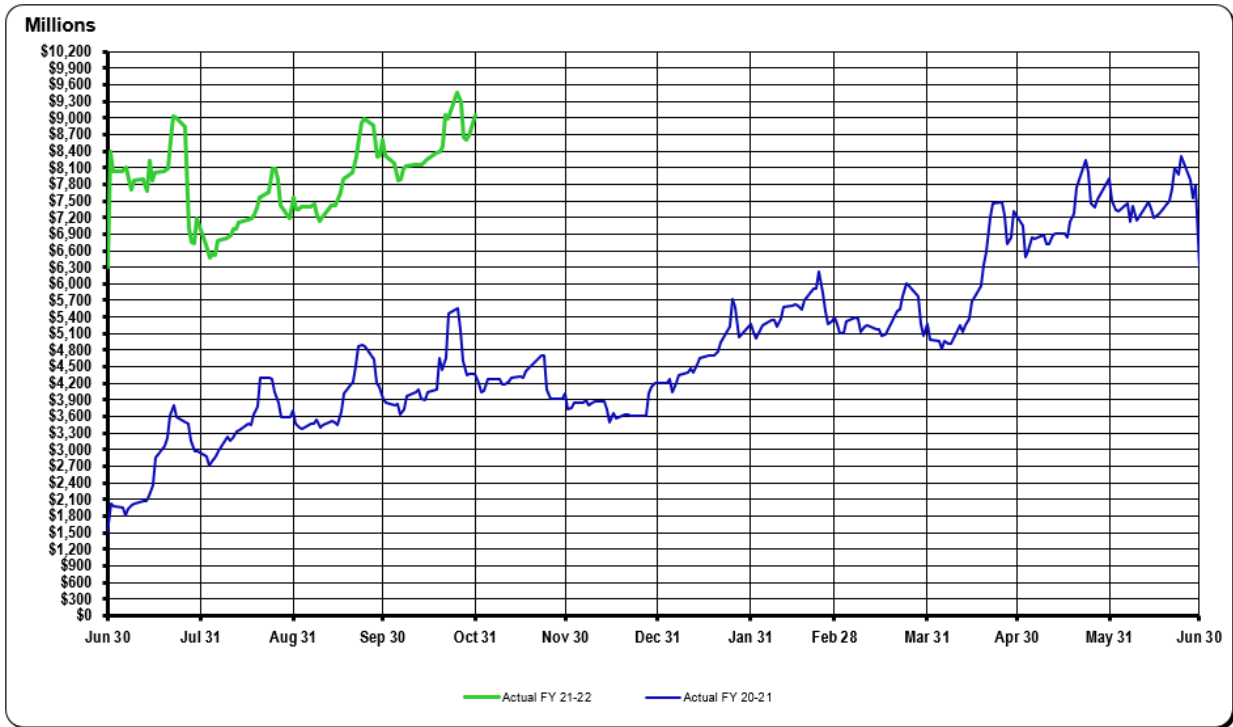
North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

October 31, 2021

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 17,574.9	Beverage Tax	\$ 16.8
		Sales & Use Tax	394.3
		Scrap Tire Disposal Tax	4.4
		Solid Waste Disposal Tax	5.3
		White Goods Tax	1.1
		Total Liabilities	\$ 421.9
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 2,719.7
		Carry Forward Reserve	350.2
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	15.3
		Hurricane Florence Disaster Recovery Reserve	85.5
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Reserve	278.9
		NC GREAT Reserve	-
		Repairs and Renovations Reserve	-
		Savings Reserve	1,982.0
		State Emergency Response/Disaster Reserve	55.8
		Unfunded Liability Solvency Reserve	3.3
		Non-Reverting Departmental Funds	2,558.3
		Total Reserved	\$ 8,099.4
		Unreserved:	
		Fund Balance - July 1, 2021	\$ 6,313.1
		Transfer to Reserves	-
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	2,740.5
		Total Unreserved	\$ 9,053.6
		Total Fund Balance	\$ 17,153.0
Total Assets	\$ 17,574.9	Total Liabilities and Fund Balance	\$ 17,574.9

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 October 31, 2021 and October 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	100.0%
Carry Forward Reserve	350.2	155.7	194.5	124.9%
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	303.5	(303.5)	(100.0%)
Earthquake Disaster Recovery Reserve	15.3	15.3	-	-
Hurricane Florence Disaster Recovery Reserve	85.5	113.7	(28.2)	(24.8%)
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	0.3	(0.3)	(100.0%)
Medicaid Contingency Reserve	50.4	50.4	-	-
Medicaid Transformation Reserve	278.9	312.2	(33.3)	(10.7%)
NC GREAT Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Savings Reserve	1,982.0	1,104.3	877.7	79.5%
State Emergency Response/Disaster Reserve	55.8	73.0	(17.2)	(23.6%)
Unfunded Liability Solvency Reserve	3.3	-	3.3	100.0%
Non-Reverting Departmental Funds	2,558.3	2,939.7	(381.4)	(13.0%)
Total Reserved	\$ 8,099.4	\$ 5,068.1	\$ 3,031.3	59.8%
Unreserved:				
Fund Balance - July 01	\$ 6,313.1	\$ 1,471.1	\$ 4,842.0	329.1%
Transfers to Reserves	-	(15.0)	15.0	-
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	2,740.5	2,910.2	(169.7)	-
Total Unreserved	\$ 9,053.6	\$ 4,366.3	\$ 4,687.3	107.4%
Total Fund Balance	\$ 17,153.0	\$ 9,434.4	\$ 7,718.6	81.8%



North Carolina Financial System

Office of State Controller

General Fund Reverting – Schedule of Operations

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

Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	October		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	\$ 8,596.3	\$ 3,924.1	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1		
Transfer to Reserves	-	-	-	(15.0)	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
Total	\$ 8,596.3	\$ 3,924.1	\$ 6,313.1	\$ 1,456.1	\$ 6,313.1	\$ 1,471.1		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ 115.4	\$ -	\$ 115.4	\$ 139.0	\$ -	\$ 177.6	-	78.3%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	11.8	1.8	19.7	8.1	-	83.1	-	9.7%
Judicial Fees	16.3	15.2	67.8	56.5	-	150.6	-	37.5%
Master Settlement Agreement	-	-	22.8	-	-	129.5	-	0.0%
Other	11.8	8.3	41.1	48.8	-	207.2	-	23.6%
Treasurer Investments	3.9	2.5	4.4	9.2	-	24.3	-	37.9%
Total Non-Tax Revenue	\$ 159.2	\$ 27.8	\$ 271.2	\$ 261.6	\$ -	\$ 772.3	-	33.9%
Tax Revenues								
Beverage	\$ 36.2	\$ 30.3	\$ 171.2	\$ 164.5	\$ -	\$ 498.2	-	33.0%
Corporate Income	(97.6)	(78.6)	262.8	295.8	-	1,037.2	-	28.5%
Estate	-	-	0.2	-	-	-	-	-
Franchise	185.6	148.6	270.8	301.3	-	808.2	-	37.3%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,291.3	1,143.5	4,695.3	5,007.4	-	14,821.6	-	33.8%
Insurance	215.4	203.2	219.2	230.3	-	640.0	-	36.0%
Mill Machinery	0.2	0.1	0.4	0.1	-	0.9	-	11.1%
Other	-	0.2	-	0.1	-	0.4	-	25.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	7.1	7.6	17.9	16.0	-	37.1	-	43.1%
Real Estate Conveyance Excise	12.9	9.8	51.1	35.7	-	95.3	-	37.5%
Sales and Use	862.7	760.2	3,846.5	3,053.2	-	8,623.7	-	35.4%
Scrap Tire Disposal	(2.2)	(2.1)	4.1	3.4	-	6.0	-	56.7%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.1)	(1.0)	3.9	4.6	-	2.9	-	158.6%
Tobacco	20.9	21.8	89.3	90.3	-	255.7	-	35.3%

White Goods Disposal	(0.5)	(0.5)	1.7	1.6	-	3.1	-	51.6%
Total Tax Revenues	\$ 2,529.9	\$ 2,243.1	\$ 9,634.4	\$ 9,204.3	\$ -	\$ 26,830.3	-	34.3%
Total Revenues	\$ 2,689.1	\$ 2,270.9	\$ 9,905.6	\$ 9,465.9	\$ -	\$ 27,602.6	-	34.3%
Total Availability	\$ 11,285.4	\$ 6,195.0	\$ 16,218.7	\$ 10,922.0	\$ 6,313.1	\$ 29,073.7	-	37.6%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,231.8	1,828.7	7,163.5	6,554.1	-	23,764.9	-	27.6%
Debt Service	-	-	1.6	1.6	-	722.6	-	0.2%
Total Appropriation Expenditures	\$ 2,231.8	\$ 1,828.7	\$ 7,165.1	\$ 6,555.7	\$ -	\$ 24,487.5	-	26.8%
Unreserved Fund Balance – Before Statutory Reservations	\$ 9,053.6	\$ 4,366.3	\$ 9,053.6	\$ 4,366.3	\$ 6,313.1	\$ 4,586.2		
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	\$ 9,053.6	\$ 4,366.3	\$ 9,053.6	\$ 4,366.3	\$ 6,313.1	\$ 4,586.2		



North Carolina Financial System

Office of State Controller

General Fund Reverting Net Tax and Non-Tax Revenues

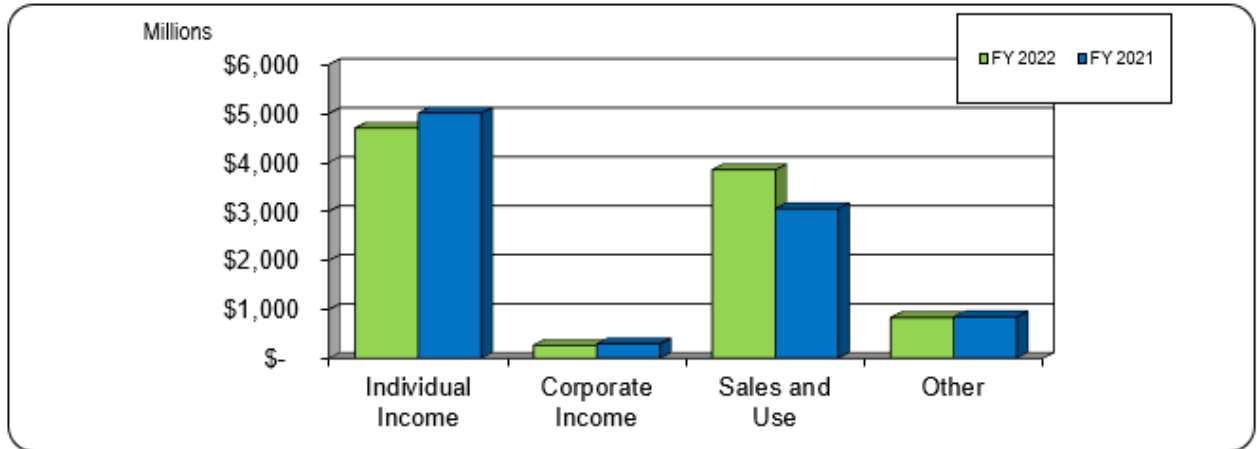
Monthly & Fiscal Year-To-Date as of October 31, 2021 and October 31, 2020

Expressed in Millions

	October				Year-To-Date Through October			
	FY 2022	FY 2021	Change	Percent of Change	FY 2022	FY 2021	Change	Percent of Change
Tax Revenues								
Beverage	\$ 36.2	\$ 30.3	\$ 5.9	19.5%	\$ 171.2	\$ 164.5	\$ 6.7	4.1%
Corporate Income	(97.6)	(78.6)	(19.0)	24.2%	262.8	295.8	(33.0)	(11.2%)
Estate	-	-	-	-	0.2	-	0.2	-
Franchise	185.6	148.6	37.0	24.9%	270.8	301.3	(30.5)	(10.1%)
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,291.3	1,143.5	147.8	12.9%	4,695.3	5,007.4	(312.1)	(6.2%)
Insurance	215.4	203.2	12.2	6.0%	219.2	230.3	(11.1)	(4.8%)
Mill Machinery	0.2	0.1	0.1	100.0%	0.4	0.1	0.3	300.0%
Other	-	0.2	(0.2)	(100.0%)	-	0.1	(0.1)	(100.0%)
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	7.1	7.6	(0.5)	(6.6%)	17.9	16.0	1.9	11.9%
Real Estate Conveyance Excise	12.9	9.8	3.1	31.6%	51.1	35.7	15.4	43.1%
Sales and Use	862.7	760.2	102.5	13.5%	3,846.5	3,053.2	793.3	26.0%
Scrap Tire Disposal	(2.2)	(2.1)	(0.1)	4.8%	4.1	3.4	0.7	20.6%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	(2.1)	(1.0)	(1.1)	110.0%	3.9	4.6	(0.7)	(15.2%)
Tobacco	20.9	21.8	(0.9)	(4.1%)	89.3	90.3	(1.0)	(1.1%)
White Goods Disposal	(0.5)	(0.5)	-	0.0%	1.7	1.6	0.1	6.2%
Total Tax Revenues	\$ 2,529.9	\$ 2,243.1	\$ 286.8	12.8%	\$ 9,634.4	\$ 9,204.3	\$ 430.1	4.7%
Non-Tax Revenue								
Disproportionate Share	\$ 115.4	\$ -	\$ 115.4	100.0%	\$ 115.4	\$ 139.0	\$ (23.6)	(17.0%)
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	11.8	1.8	10.0	555.6%	19.7	8.1	11.6	143.2%
Judicial Fees	16.3	15.2	1.1	7.2%	67.8	56.5	11.3	20.0%
Master Settlement Agreement	-	-	-	-	22.8	-	22.8	-
Other	11.8	8.3	3.5	42.2%	41.1	48.8	(7.7)	(15.8%)
Treasurer Investments	3.9	2.5	1.4	56.0%	4.4	9.2	(4.8)	(52.2%)
Total Non-Tax Revenue	\$ 159.2	\$ 27.8	\$ 131.4	472.7%	\$ 271.2	\$ 261.6	\$ 9.6	3.7%
Total Tax and Non-Tax Revenue	\$ 2,689.1	\$ 2,270.9	\$ 418.2	18.4%	\$ 9,905.6	\$ 9,465.9	\$ 439.7	4.6%

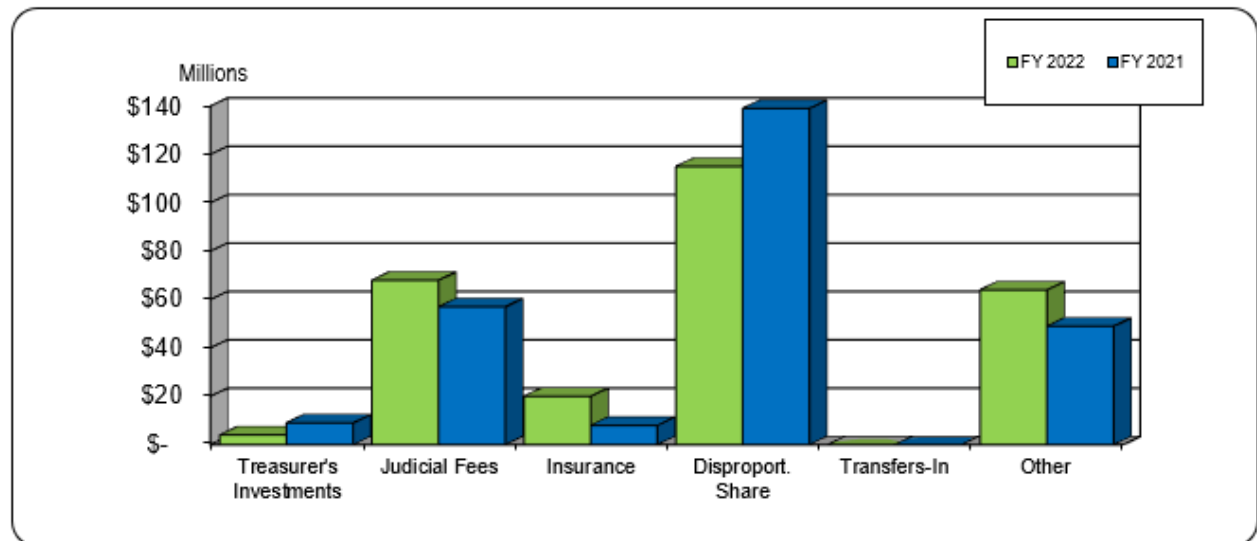
**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

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



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

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





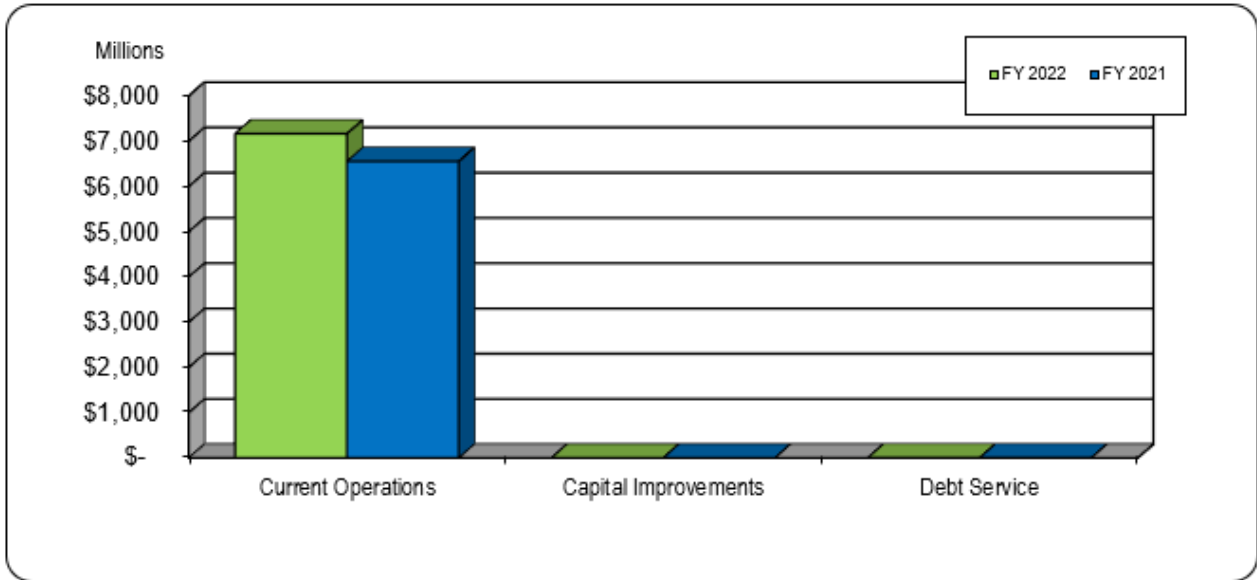
North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures

Fiscal Year-to-Date October 31, 2021 and October 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	\$ 30.1	\$ 38.6	\$ (8.5)	(22.0%)	0.4%	0.6%
Economic Development	46.5	28.7	17.8	62.0%	0.6%	0.4%
Education	4,132.0	3,905.6	226.4	5.8%	57.7%	59.6%
Environment & Natural Resources	74.1	111.0	(36.9)	(33.2%)	1.0%	1.7%
General Government	135.6	132.3	3.3	2.5%	1.9%	2.0%
Health and Human Services	1,803.0	1,467.5	335.5	22.9%	25.2%	22.4%
Operating Reserves/Rounding	-	124.8	(124.8)	(100.0%)	0.0%	1.9%
Public Safety, Correction, and Regulation	942.2	745.6	196.6	26.4%	13.1%	11.4%
Total Current Operations	\$ 7,163.5	\$ 6,554.1	\$ 609.4	9.3%	100.0%	100.0%
Debt Service						
Debt Service	\$ 1.6	\$ 1.6	\$ -	-	-	-
Total Debt Service	\$ 1.6	\$ 1.6	\$ -	-	-	-
Total Appropriation Expenditures	\$ 7,165.1	\$ 6,555.7	\$ 609.4	9.3%	100.0%	100.0%

GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE OCTOBER 31, 2021 AND OCTOBER 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 October 31, 2021 and October 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	
	October		Year-To-Date		Budget		Year-To-Date	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Current Operations								
General Government								
Administration	\$ 3.3	\$ 5.9	\$ 10.6	\$ 13.4	\$ -	\$ 65.4	-	20.5%
Board of Elections	0.7	0.7	0.7	(0.3)	-	7.6	-	(3.9%)
General Assembly	5.5	8.2	23.5	26.9	-	72.6	-	37.1%
Governor's Office	0.4	0.4	1.6	1.6	-	5.6	-	28.6%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	2.7	7.6	5.3	15.3	-	30.7	-	49.8%
Information Technology	8.6	11.0	18.9	7.9	-	54.7	-	14.4%
Lieutenant Governor	0.1	0.1	0.3	0.3	-	0.9	-	33.3%
Military and Veterans Affairs	2.3	2.0	4.1	3.2	-	9.6	-	33.3%
Office of Administrative Hearings	0.6	0.7	2.0	2.3	-	6.5	-	35.4%
Office of State Budget	0.7	0.7	2.9	2.8	-	8.8	-	31.8%
Office of the State Controller	1.8	1.6	7.0	6.6	-	25.7	-	25.7%
Revenue	12.0	7.8	32.1	26.9	-	91.1	-	29.5%
Secretary of State	1.3	1.2	4.7	4.2	-	14.6	-	28.8%
State Auditor	1.7	1.7	4.5	5.3	-	14.8	-	35.8%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.3	0.3	1.1	1.0	-	5.0	-	20.0%
State Treasurer-Retirement	7.7	7.6	16.3	14.9	-	32.0	-	46.6%
Sub-Total	\$ 49.7	\$ 57.5	\$ 135.6	\$ 132.3	\$ -	\$ 445.6	-	29.7%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - ERP	-	25.7	-	-	-	-	-	-
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	-	-	-	125.0	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
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	\$ -	\$ 25.7	\$ -	\$ 125.0	\$ -	\$ 194.0	-	64.4%	-
Total General Government	\$ 49.7	\$ 83.2	\$ 135.6	\$ 257.3	\$ -	\$ 639.6	-	40.2%	-
Education									
Community Colleges	\$ 107.7	\$ 101.1	\$ 309.0	\$ 248.4	\$ -	\$ 1,229.6	-	20.2%	-
Public Instruction	924.1	857.8	3,207.0	3,023.8	-	9,987.4	-	30.3%	-
Sub-Total	\$ 1,031.8	\$ 958.9	\$ 3,516.0	\$ 3,272.2	\$ -	\$ 11,217.0	-	29.2%	-
University System									
Appalachian State University	\$ 8.7	\$ 8.4	\$ 27.1	\$ 30.9	\$ -	\$ 152.6	-	20.2%	-
ECU - Health Affairs	5.5	4.9	15.5	13.0	-	79.0	-	16.5%	-
East Carolina University	33.1	27.0	34.2	29.3	-	233.1	-	12.6%	-
Elizabeth City State University	1.4	2.3	9.7	11.1	-	36.3	-	30.6%	-
Fayetteville State University	4.6	4.9	11.0	8.8	-	56.7	-	15.5%	-
NCSU - Academic Affairs	50.0	46.4	74.2	69.6	-	431.3	-	16.1%	-
NCSU - Agricultural Extension Service	4.0	3.8	13.7	13.0	-	41.5	-	31.3%	-
NCSU - Agricultural Research	4.8	5.2	17.2	17.2	-	55.5	-	31.0%	-

North Carolina A&T University	18.4	2.0	5.6	(0.2)	-	93.6	-	(0.2%)
North Carolina Central University	14.6	9.7	16.0	17.5	-	85.1	-	20.6%
North Carolina Sch of Science & Mathematics	2.8	2.3	6.9	7.2	-	26.5	-	27.2%
UNC - Chapel Hill Academic Affairs	7.3	25.0	33.0	12.5	-	282.8	-	4.4%
UNC - Chapel Hill Area Health Affairs	3.6	2.3	7.6	9.0	-	49.9	-	18.0%
UNC - Chapel Hill Health Affairs	17.7	16.3	43.0	41.3	-	204.7	-	20.2%
UNC - GA Institutional Programs and Facilities	-	26.5	-	(13.4)	-	17.6	-	(76.1%)
UNC - GA Related Educational Programs	0.2	37.4	15.1	59.8	-	110.0	-	54.4%
UNC- GA Aid to Private Institutions	1.4	6.6	121.9	124.0	-	191.4	-	64.8%
University of North Carolina - General Admin	3.0	4.2	12.3	14.4	-	48.1	-	29.9%
University of North Carolina Sch of the Arts	1.3	(2.0)	9.6	6.1	-	33.9	-	18.0%
University of North Carolina at Asheville	4.4	3.1	10.5	9.6	-	40.6	-	23.6%
University of North Carolina at Charlotte	9.4	68.3	27.0	37.4	-	264.6	-	14.1%
University of North Carolina at Greensboro	17.1	14.9	27.5	33.5	-	179.8	-	18.6%
University of North Carolina at Pembroke	7.0	6.3	17.1	11.1	-	81.3	-	13.7%
University of North Carolina at Wilmington	6.9	3.8	26.7	38.4	-	156.7	-	24.5%
Western Carolina University	11.4	10.7	25.6	24.4	-	135.7	-	18.0%
Winston-Salem State University	16.4	4.2	8.0	7.9	-	64.4	-	12.3%
Total University System	\$ 255.0	\$ 344.5	\$ 616.0	\$ 633.4	\$ -	\$ 3,152.7	-	20.1%
Total Education	\$ 1,286.8	\$ 1,303.4	\$ 4,132.0	\$ 3,905.6	\$ -	\$ 14,369.7	-	27.2%
Agriculture								
Agriculture and Consumer Services	\$ 7.9	\$ 6.3	\$ 30.1	\$ 38.6	\$ -	\$ 132.3	-	29.2%
Total Agriculture	\$ 7.9	\$ 6.3	\$ 30.1	\$ 38.6	\$ -	\$ 132.3	-	29.2%
Economic Development								
Commerce	\$ 2.0	\$ 0.6	\$ 4.2	\$ 3.2	\$ -	\$ 11.7	-	27.4%
Commerce-Economic Development	4.7	4.7	42.3	20.4	-	150.2	-	13.6%
Commerce-State Aid	-	1.3	-	5.1	-	16.2	-	31.5%
Total Economic Development	\$ 6.7	\$ 6.6	\$ 46.5	\$ 28.7	\$ -	\$ 178.1	-	16.1%
Environment & Natural Resources								
Environmental Quality	\$ 5.1	\$ 21.1	\$ 20.4	\$ 50.7	\$ -	\$ 98.6	-	51.4%
Natural and Cultural Resources	19.8	15.6	50.0	57.6	-	180.4	-	31.9%
Roanoke Island Commission	0.2	0.2	0.3	0.3	-	0.6	-	50.0%
Wildlife Resources	0.5	(0.5)	3.4	2.4	-	9.6	-	25.0%
Total Environment & Natural Resources	\$ 25.6	\$ 36.4	\$ 74.1	\$ 111.0	\$ -	\$ 289.2	-	38.4%
Health and Human Services								
Aging	\$ 4.1	\$ 0.9	\$ 16.2	\$ 13.7	\$ -	\$ 44.3	-	30.9%
Child Development	20.1	3.3	75.9	47.3	-	228.7	-	20.7%
DHHS-Administration	0.6	18.8	93.3	62.8	-	139.2	-	45.1%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	1.2	8.3	38.5	47.3	-	156.9	-	30.1%
Health Services Regulations	2.7	1.0	(0.6)	1.0	-	20.4	-	4.9%
Medical Assistance	518.8	289.1	1,294.5	930.4	-	4,129.6	-	22.5%
Mental Health/DD/SAS	35.8	65.8	233.1	303.4	-	756.7	-	40.1%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	0.6	0.7	2.4	2.9	-	8.8	-	33.0%

Social Services	8.3	6.9	39.8	48.7	-	195.0	-	25.0%
Vocational Rehabilitation	0.2	1.2	9.9	10.0	-	40.3	-	24.8%
Total Health and Human Services	\$ 592.4	\$ 396.0	\$ 1,803.0	\$ 1,467.5	\$ -	\$ 5,719.9	-	25.7%
Public Safety, Correction, and Regulation								
Insurance	\$ 5.9	\$ 3.1	\$ 14.2	\$ 12.6	\$ -	\$ 43.6	-	28.9%
Insurance-GF	0.6	1.0	1.7	2.5	-	9.6	-	26.0%
Judicial	53.7	53.5	197.1	197.2	-	604.1	-	32.6%
Judicial-Indigent Defense	11.7	9.9	37.2	38.3	-	127.8	-	30.0%
Justice	6.9	4.0	18.6	19.6	-	51.5	-	38.1%
Labor	1.5	1.3	4.7	5.7	-	19.3	-	29.5%
Public Safety	182.4	(75.8)	668.7	469.7	-	1,580.2	-	29.7%
Total Public Safety, Correction, and Regulation	\$ 262.7	\$ (3.0)	\$ 942.2	\$ 745.6	\$ -	\$ 2,436.1	-	30.6%
Rounding [*]	-	(0.2)	-	(0.2)				
Total Current Operations	\$ 2,231.8	\$ 1,828.7	\$ 7,163.5	\$ 6,554.1	\$ -	\$ 23,764.9	-	27.6%
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	-	100.0%
Total Debt Service	\$ -	\$ -	\$ 1.6	\$ 1.6	\$ -	\$ 722.6	-	0.2%
Total Appropriation Expenditures	\$ 2,231.8	\$ 1,828.7	\$ 7,165.1	\$ 6,555.7	\$ -	\$ 24,487.5	-	26.8%

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 October 31, 2021

Expressed in Thousands

	Receipts		Disbursements	
	October	Year-To-Date	October	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 7,177	\$ 28,356	\$ 15,079	\$ 58,472
Total Agriculture	\$ 7,177	\$ 28,356	\$ 15,079	\$ 58,472
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ -	\$ -	\$ -	\$ 3
Debt Service-Federal	-	1	-	1,616
Total Debt Service	\$ -	\$ 1	\$ -	\$ 1,619
Economic Development				
Commerce	\$ 3,796	\$ 19,461	\$ 5,782	\$ 23,703
Commerce-Economic Development	30	30	4,739	42,313
Commerce-State Aid	-	-	-	-
Total Economic Development	\$ 3,826	\$ 19,491	\$ 10,521	\$ 66,016
Education				
Community Colleges	\$ 37,786	\$ 299,164	\$ 145,523	\$ 608,138
Public Instruction	345,554	1,232,745	1,269,650	4,439,709
UNC System	170,667	1,503,678	425,685	2,119,712
Total Education	\$ 554,007	\$ 3,035,587	\$ 1,840,858	\$ 7,167,559
Environment & Natural Resources				
Environmental Quality	\$ 5,990	\$ 29,731	\$ 11,123	\$ 50,136
Natural and Cultural Resources	4,993	29,629	24,811	79,512
Roanoke Island Commission	-	-	148	295
Wildlife Resources	7,789	28,457	8,302	31,935
Total Environment & Natural Resources	\$ 18,772	\$ 87,817	\$ 44,384	\$ 161,878
General Government				
Administration	\$ 2,956	\$ 12,802	\$ 6,266	\$ 23,438
Board of Elections	-	1,771	695	2,493
General Assembly	42	205	5,547	23,706
Governor's Office	71	402	500	2,029
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	2,665	5,330
Information Technology	2,269	5,445	10,891	24,389
Lieutenant Governor	-	10	86	296

Military and Veterans Affairs	6,490	27,165	8,785	31,268
Office of Administrative Hearings	62	325	645	2,311
Office of State Budget	46	232	779	3,120
Office of the State Controller	316	593	2,112	7,565
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	591	14,943	12,553	47,018
SCIF	-	-	-	-
Secretary of State	54	275	1,341	4,952
State Auditor	48	2,307	1,739	6,729
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,384	12,905	3,673	14,006
State Treasurer-Retirement	-	-	7,708	16,317
Total General Government	\$ 16,329	\$ 79,380	\$ 65,985	\$ 214,967
Health and Human Services				
Aging	\$ 10,150	\$ 35,769	\$ 14,208	\$ 51,922
Child Development	87,765	289,730	107,865	365,643
DHHS-Administration	91,784	246,264	92,397	339,572
Education Services - Inactive	-	-	-	-
Health Services	62,003	225,663	63,217	264,159

Health Services Regulations	2,943	22,672	5,692	22,052
Medical Assistance	1,408,881	6,095,413	1,927,700	7,389,890
Mental Health/DD/SAS	61,448	386,419	97,246	619,531
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	3,494	11,003	4,117	13,414
Social Services	99,358	388,124	107,629	427,917
Vocational Rehabilitation	11,198	35,177	11,371	45,125
Total Health and Human Services	\$ 1,839,024	\$ 7,736,234	\$ 2,431,442	\$ 9,539,225
Public Safety, Correction, and Regulation				
Insurance	\$ 333	\$ 3,101	\$ 6,186	\$ 17,317
Insurance-GF	777	4,579	1,424	6,243
Judicial	209	987	53,940	198,109
Judicial-Indigent Defense	638	7,399	12,371	44,576
Justice	3,135	13,406	10,003	32,043
Labor	1,538	6,341	3,071	11,031
Public Safety	23,259	110,610	205,609	779,344
Total Public Safety, Correction, and Regulation	\$ 29,889	\$ 146,423	\$ 292,604	\$ 1,088,663
Non-Tax Revenue				
Disproportionate Share	\$ 115,435	\$ 115,435	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	9,144	9,342	-	-
License & Fees-Nontax	3,333	14,290	671	3,936
Judicial Fees	16,301	67,850	1	36
Master Settlement Agreement	-	22,815	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	311	802	-	-
Board of Elections	44	65	14	35
CI Appropriation	-	-	-	-
DHHS	396	995	-	17
DPS - ABC Board	2,923	4,171	50	254
DWI Restoration Fees	-	-	-	-
DWI Service Fees	242	1,072	-	-
Deed Mortgage Registration Fee	796	3,220	637	2,576
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	414	2,016	453	1,603
Gas & Oil Inspection	217	349	-	-
Intra State Transfer	176	744	-	-
Miscellaneous	-	1	-	-
Parole Supervision Fees	74	326	-	-
Probation Supervision Fees	569	2,472	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,403	4,655	-	-
Sales Tax Refund	104	406	-	-
Secretary of State-Nontax	5,376	24,613	89	338
Treasurer Investments	3,831	4,358	-	-
Total Non-Tax Revenue	\$ 161,089	\$ 279,997	\$ 1,915	\$ 8,795

Tax Revenues				
Beverage	\$ 44,830	\$ 188,304	\$ 8,661	\$ 17,088
Corporate Income	(49,711)	356,790	47,938	94,001
Estate	-	186	-	-
Franchise	187,977	286,503	2,406	15,661
Freight Car Lines	-	1	-	-
Gift	38	38	-	-
Individual Income	1,385,804	4,961,988	94,514	266,684
Insurance	215,474	246,167	79	26,952
Mill Machinery	208	626	14	241
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	7,153	18,024	34	158
Real Estate Conveyance Excise	12,936	51,080	-	-
Sales and Use	1,363,615	5,504,946	500,918	1,658,485
Scrap Tire Disposal	2,241	8,600	4,391	4,499
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	3,198	9,260	5,287	5,307
Tobacco	24,401	103,989	3,509	14,681
White Goods Disposal	659	2,866	1,120	1,213
Total Tax Revenues	\$ 3,198,823	\$ 11,739,368	\$ 668,871	\$ 2,104,970
Total Reverting	\$ 5,828,936	\$ 23,152,654	\$ 5,371,659	\$ 20,412,164
Beginning Unreserved Cash	\$ 6,313,053			
Year-To-Date Receipts	23,152,654			
Year-To-Date Disbursements	20,412,164			
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	\$ 9,053,543			



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 October 31, 2021

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		October	Year-To-Date	October	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 49,302	\$ 324	\$ 1,291	\$ 3,682	\$ 9,874	\$ 40,719
Total Agriculture	\$ 49,302	\$ 324	\$ 1,291	\$ 3,682	\$ 9,874	\$ 40,719
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	3	-	3	-
Total Debt Service	\$ -	\$ -	\$ 3	\$ -	\$ 3	\$ -
Economic Development						
Commerce-CDBG	\$ 13,172	\$ 1,022	\$ 1,026	\$ -	\$ -	\$ 14,198
Commerce-Div of Employ Sec	35,864	3,177	61,558	10,577	50,503	46,919
Commerce-Floyd Relief	-	-	-	-	-	-
Commerce-IT Projects	2,317	-	-	44	944	1,373
Commerce-Special Revenue	276,750	10,423	78,352	18,958	57,267	297,835
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 328,180	\$ 14,622	\$ 140,936	\$ 29,579	\$ 108,714	\$ 360,402
Education						
Community Colleges-IT Projects	\$ 24,283	\$ -	\$ -	\$ 564	\$ 1,594	\$ 22,689
Community Colleges-Special Rev	11,140	190	4,062	123	3,310	11,892
Community Colleges-Trust	2,380	3	16,521	329	6,387	12,514
Public Instruction-IT Projects	18,247	-	48	365	9,307	8,988
Public Instruction-Internal Service	125,899	383	3,315	444	9,429	119,785
Public Instruction-Local Payroll	1,488	4,716	19,777	4,869	20,184	1,081
Public Instruction-Pub Sch Bldg Fund	381,875	259,368	291,331	11,505	31,510	641,696
Public Instruction-School Technology	10,958	10	295	1,007	2,853	8,400
Public Instruction-Special Revenue	35,598	498	3,668	795	3,544	35,722
Public Instruction-Trust	9,993	99	12,751	-	9,312	13,432
Total Education	\$ 621,861	\$ 265,267	\$ 351,768	\$ 20,001	\$ 97,430	\$ 876,199
Environment & Natural Resources						
Aquariums	\$ 2,221	\$ -	\$ 9	\$ 29	\$ 69	\$ 2,161
C W M T F	46,073	1,864	11,235	801	7,981	49,327
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	19,801	51	912	2,013	5,770	14,943
Environmental Quality-Disaster	9,096	-	231	114	607	8,720

Land & Water Conservation Fund	881	-	992	-	1,811	62
Natural & Cultural Res-LWS	1,189	385	450	118	118	1,521
Natural and Cultural Res-Int Bearing	45	13	16	5	20	41
Natural and Cultural Resources	7,542	10	1,638	6,078	7,907	1,273
Parks & Recreation Trust Fund	14,674	1,442	9,593	2,800	6,831	17,436
Wildlife	18,283	5,339	20,829	6,912	22,445	16,667
Total Environment & Natural Resources	\$ 120,566	\$ 9,104	\$ 45,905	\$ 18,870	\$ 53,559	\$ 112,912
General Government						
Administration	\$ 89,968	\$ 3,943	\$ 27,571	\$ 5,477	\$ 25,937	\$ 91,602
Board of Elections	8,986	69	515	513	2,660	6,841
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	13,821	1	1	-	1	13,821
Governor's Office	160,919	358,464	540,093	358,701	523,040	177,972
Governor's Office-Disaster Relief	-	458	4,814	461	4,811	3
Information Technology	17,734	7,933	15,559	9,727	18,491	14,802
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM-ARP Homeowners Assistance Fund	2	-	5	-	-	7
OSBM-ARP State & Local Fiscal Recovery Fund	-	1	352,701	120	343,228	9,473
OSBM-Covid 19 Recovery Act	64,420	1,616	1,686	-	1,598	64,508
OSBM-Earthquake Disaster Recovery	4,457	-	2	520	2,737	1,722
OSBM-Emergency Rental Assistance	645,450	44	229	2,279	290,659	355,020
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	20,160	2	9	-	-	20,169
OSBM-SCIF	103,802	-	-	2,016	17,030	86,772
Office of Administrative Hearings	2,022	-	31	10	31	2,022
Payroll Imprest Fund	-	993,276	4,265,537	993,195	4,265,456	81
Revenue-E 911 Fee	2,615	1,311	5,345	1,329	5,349	2,611
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	27,345	5,045	18,832	-	8,768	37,409
Revenue-Tax Distribution	8,845	417,383	1,773,061	417,368	1,773,312	8,594
Revenue-Tax Transfer Fees	5,932	297	1,075	5	1,207	5,800
State Controller	35,809	1,155	4,974	3,850	11,895	28,888
State Treasurer	7,904	238	1,977	330	1,204	8,677
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	3,696	5,815	25,186	5,566	23,059	5,823
Total General Government	\$ 1,224,963	\$ 1,797,051	\$ 7,039,203	\$ 1,801,467	\$ 7,320,473	\$ 943,693
Health and Human Services						
Aging	\$ -	\$ 50	\$ 190	\$ 50	\$ 190	\$ -
DHHS-Administration	44,851	6,715	24,371	14,426	35,348	33,874
Health Services	8,303	10,232	58,284	9,389	56,540	10,047
Health Services Regulations	37,139	248	1,266	258	637	37,768
Medical Assistance	30,918	10,442	43,548	14,935	60,535	13,931
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	3,530	396	585	254	263	3,852

Total Health and Human Services	\$ 124,741	\$ 28,083	\$ 128,244	\$ 39,312	\$ 153,513	\$ 99,472
Public Safety, Correction, and Regulation						
Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Courts	5,045	33	183	11	43	5,185
Public Safety	195,155	18,368	385,799	92,067	461,190	119,764
Total Public Safety, Correction, and Regulation	\$ 200,200	\$ 18,401	\$ 385,982	\$ 92,078	\$ 461,233	\$ 124,949
Total Non-reverting	\$ 2,669,813	\$ 2,132,852	\$ 8,093,332	\$ 2,004,989	\$ 8,204,799	\$ 2,558,346

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.

Unfunded Liability Solvency Reserve (House Bill 651, Session Law 2018-30) – Established as a reserve in the General Fund. The funds in the Reserve shall be used only for transfers to the Health Benefit Fund or the Retirement System for the purpose of reducing the unfunded liabilities of those two funds.

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%).