



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

December 4, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended September 30, 2019 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**

SEPTEMBER 30, 2019

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 7,271.1	Sales and Use Taxes Payable	\$ 644.5
		Beverage Taxes Payable	6.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 651.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 1,254.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	310.1
		Emergency Response & Disaster Relief Fd	37.3
		Carryforward Reserve	181.8
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Non-Reverting Departmental Funds	1,406.5
		Total Reserved	<u>\$ 3,813.3</u>
		Unreserved :	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,097.3
		Total Unreserved	<u>\$ 2,806.6</u>
		Total Fund Balance	<u>\$ 6,619.9</u>
Total Assets	<u>\$ 7,271.1</u>	Total Liabilities and Fund Balance	<u>\$ 7,271.1</u>

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

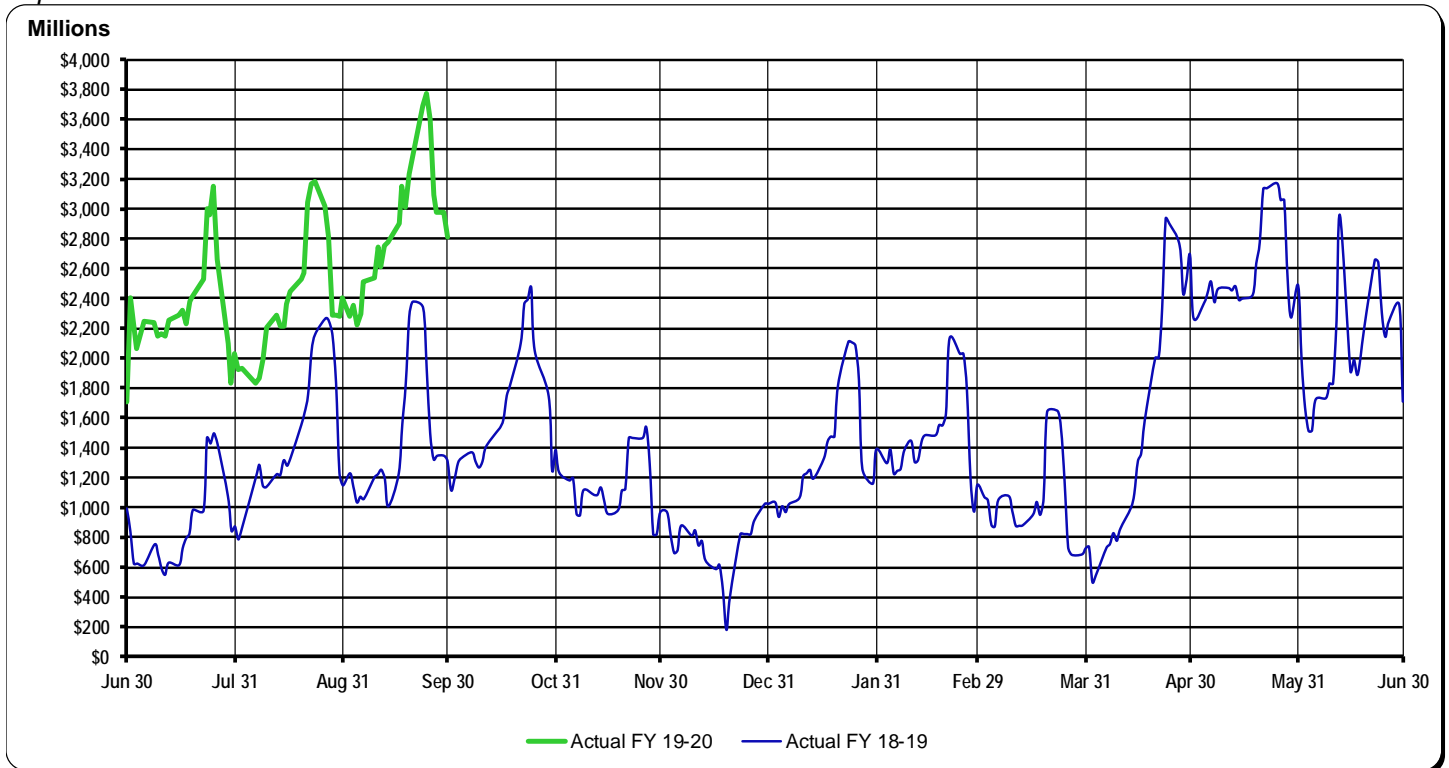
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2019 AND SEPTEMBER 30, 2018
Expressed in Millions

Fund Balance:	2019-20	2018-19	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 1,254.3	\$ 2,010.8	\$ (756.5)	(37.6)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	181.8	57.0	124.8	218.9%
Emergency Response & Disaster Relief Fd	37.3	102.7	(65.4)	(63.7)%
Medicaid Transformation Fund.....	425.3	435.0	(9.7)	(2.2)%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	310.1	—	310.1	—
Non-reverting Departmental Funds.....	1,406.5	1,430.3	(23.8)	(1.7)%
Total Reserved.....	\$ 3,813.3	\$ 4,233.8	\$ (420.5)	(9.9)%
Unreserved:				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	—	(356.5)	356.5	(100.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	1,097.3	708.5	388.8	54.9%
Total Unreserved.....	\$ 2,806.6	\$ 1,347.3	\$ 1,459.3	108.3%
Total Fund Balance.....	\$ 6,619.9	\$ 5,581.1	\$ 1,038.8	18.6%

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 SEPTEMBER 30, 2019 AND FISCAL YEAR ENDED SEPTEMBER 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 SEPTEMBER 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	September		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	\$ 2,402.4	\$ 1,230.3	\$ 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	—	—	—	—	—	—		
	<u>\$ 2,402.4</u>	<u>\$ 1,230.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,155.6	\$ 1,079.2	\$ 2,986.3	\$ 2,921.5	\$ 13,030.1	\$ 12,704.7	22.9%	23.0%
Corporate Income	184.3	206.3	192.3	233.5	735.6	709.6	26.1%	32.9%
Sales and Use	625.6	567.4	2,124.7	1,948.7	8,203.3	7,624.9	25.9%	25.6%
Franchise	31.9	19.6	73.1	57.6	745.7	684.1	9.8%	8.4%
Insurance	7.0	6.6	15.7	18.4	565.3	542.6	2.8%	3.4%
Beverage	41.1	38.8	110.5	100.9	411.5	373.7	26.9%	27.0%
Estate	—	0.2	—	0.2	—	—	—	—
Privilege License	0.2	0.1	8.6	8.6	35.6	29.8	24.2%	28.9%
Tobacco Products	21.2	23.3	65.7	68.8	256.2	258.2	25.6%	26.6%
Real Estate Conveyance Excise	8.1	7.6	24.9	23.1	85.1	74.8	29.3%	30.9%
Gift	0.1	—	0.1	—	—	—	—	—
Solid Waste Disposal	—	—	5.8	5.5	2.8	2.5	207.1%	220.0%
White Goods Disposal	0.5	0.5	1.7	1.6	2.7	2.6	63.0%	61.5%
Scrap Tire Disposal	1.8	1.6	5.8	5.3	6.2	5.9	93.5%	89.8%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.2	0.2	3.6	—	4.2	—	85.7%
Other	—	0.2	—	0.3	0.3	0.3	—	100.0%
Total Tax Revenue	<u>\$ 2,077.5</u>	<u>\$ 1,951.6</u>	<u>\$ 5,615.4</u>	<u>\$ 5,397.6</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	23.3%	23.4%
Non-Tax Revenue:								
Treasurer's Investments	\$ 13.1	\$ 11.4	\$ 42.2	\$ 31.7	\$ 167.2	\$ 99.4	25.2%	31.9%
Judicial Fees	17.7	16.7	58.5	56.1	228.8	232.7	25.6%	24.1%
Insurance	1.7	2.5	5.2	4.0	87.8	82.7	5.9%	4.8%
Disproportionate Share	145.2	142.7	145.2	142.7	165.3	163.3	87.8%	87.4%
Master Settlement Agreement	—	—	—	—	136.2	139.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.4	7.2	27.2	22.1	202.8	194.7	13.4%	11.4%
Total Non-Tax Revenue	<u>\$ 187.1</u>	<u>\$ 180.5</u>	<u>\$ 278.3</u>	<u>\$ 256.6</u>	<u>\$ 988.1</u>	<u>\$ 912.2</u>	28.2%	28.1%
Total Tax and Non-Tax Revenue	<u>\$ 2,264.6</u>	<u>\$ 2,132.1</u>	<u>\$ 5,893.7</u>	<u>\$ 5,654.2</u>	<u>\$ 25,068.5</u>	<u>\$ 23,930.1</u>	23.5%	23.6%
Total Availability	<u>\$ 4,667.0</u>	<u>\$ 3,362.4</u>	<u>\$ 7,603.0</u>	<u>\$ 6,649.5</u>	<u>\$ 26,777.8</u>	<u>\$ 24,925.4</u>	28.4%	26.7%
Appropriation Expenditures:								
Current Operations	\$ 1,860.2	\$ 2,014.4	\$ 4,832.6	\$ 4,979.2	\$ 23,704.3	\$ 23,233.6	20.4%	21.4%
Capital Improvements:								
Funded by General Fund	—	—	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	0.2	0.7	(36.2)	(35.7)	717.5	717.5	(5.0%)	(5.0%)
Total Appropriation Expenditures	<u>\$ 1,860.4</u>	<u>\$ 2,015.1</u>	<u>\$ 4,796.4</u>	<u>\$ 4,945.7</u>	<u>\$ 24,421.8</u>	<u>\$ 23,953.3</u>	19.6%	20.6%
Unreserved Fund Balance - Before Statutory Reservations	<u>\$ 2,806.6</u>	<u>\$ 1,347.3</u>	<u>\$ 2,806.6</u>	<u>\$ 1,703.8</u>	<u>\$ 2,356.0</u>	<u>\$ 972.1</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	—	(135.0)	—	(135.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	(221.5)	—	(221.5)		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 2,806.6</u>	<u>\$ 1,347.3</u>	<u>\$ 2,806.6</u>	<u>\$ 1,347.3</u>	<u>\$ 2,356.0</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.

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

	September				Year-To-Date Through September			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
Tax Revenues:								
Individual Income	\$ 1,155.6	\$ 1,079.2	\$ 76.4	7.1%	\$ 2,986.3	\$ 2,921.5	\$ 64.8	2.2%
Corporate Income	184.3	206.3	(22.0)	(10.7)%	192.3	233.5	(41.2)	(17.6)%
Sales and Use	625.6	567.4	58.2	10.3%	2,124.7	1,948.7	176.0	9.0%
Franchise	31.9	19.6	12.3	62.8%	73.1	57.6	15.5	26.9%
Insurance	7.0	6.6	0.4	6.1%	15.7	18.4	(2.7)	(14.7)%
Beverage	41.1	38.8	2.3	5.9%	110.5	100.9	9.6	9.5%
Estate	—	0.2	(0.2)	(100.0)%	—	0.2	(0.2)	(100.0)%
Privilege License	0.2	0.1	0.1	100.0%	8.6	8.6	—	—
Tobacco Products	21.2	23.3	(2.1)	(9.0)%	65.7	68.8	(3.1)	(4.5)%
Real Estate Conveyance Excise	8.1	7.6	0.5	6.6%	24.9	23.1	1.8	7.8%
Gift	0.1	—	0.1	—	0.1	—	0.1	—
Solid Waste	—	—	—	—	5.8	5.5	0.3	5.5%
White Goods Disposal	0.5	0.5	—	—	1.7	1.6	0.1	6.3%
Scrap Tire Disposal	1.8	1.6	0.2	12.5%	5.8	5.3	0.5	9.4%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.2	(0.1)	(50.0)%	0.2	3.6	(3.4)	(94.4)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	0.2	(0.2)	(100.0)%	—	0.3	(0.3)	(100.0)%
Total Tax Revenue	\$ 2,077.5	\$ 1,951.6	\$ 125.9	6.5%	\$ 5,615.4	\$ 5,397.6	\$ 217.8	4.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 13.1	\$ 11.4	\$ 1.7	14.9%	\$ 42.2	\$ 31.7	\$ 10.5	33.1%
Judicial Fees	17.7	16.7	1.0	6.0%	58.5	56.1	2.4	4.3%
Insurance	1.7	2.5	(0.8)	(32.0)%	5.2	4.0	1.2	30.0%
Disproportionate Share	145.2	142.7	2.5	1.8%	145.2	142.7	2.5	1.8%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.4	7.2	2.2	30.6%	27.2	22.1	5.1	23.1%
Total Non-Tax Revenue	\$ 187.1	\$ 180.5	\$ 6.6	3.7%	\$ 278.3	\$ 256.6	\$ 21.7	8.5%
Total Tax and Non-Tax Revenue	\$ 2,264.6	\$ 2,132.1	\$ 132.5	6.2%	\$ 5,893.7	\$ 5,654.2	\$ 239.5	4.2%

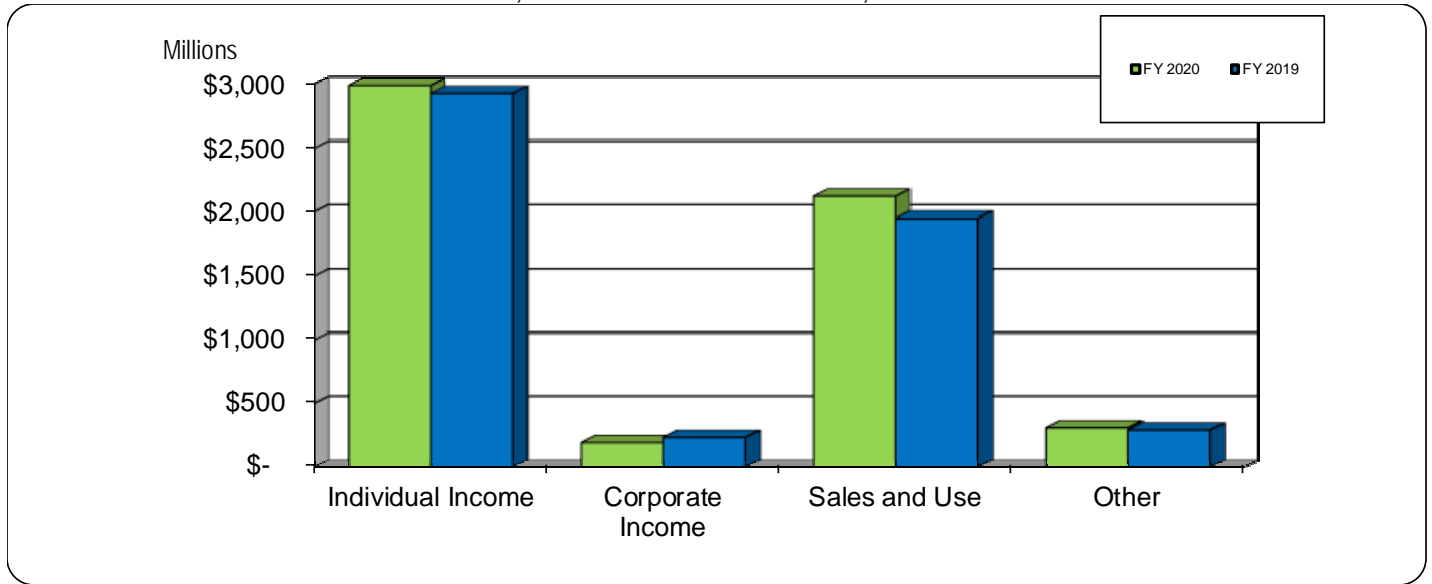
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2020, when compared to the prior year through September 30, actual net tax and non-tax revenues increased by \$239.5 million, or 4.2%. Tax revenues through September 2019 increased by \$217.8 million, or 4.0%, and non-tax revenues increased by \$21.7 million, or 8.5%.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

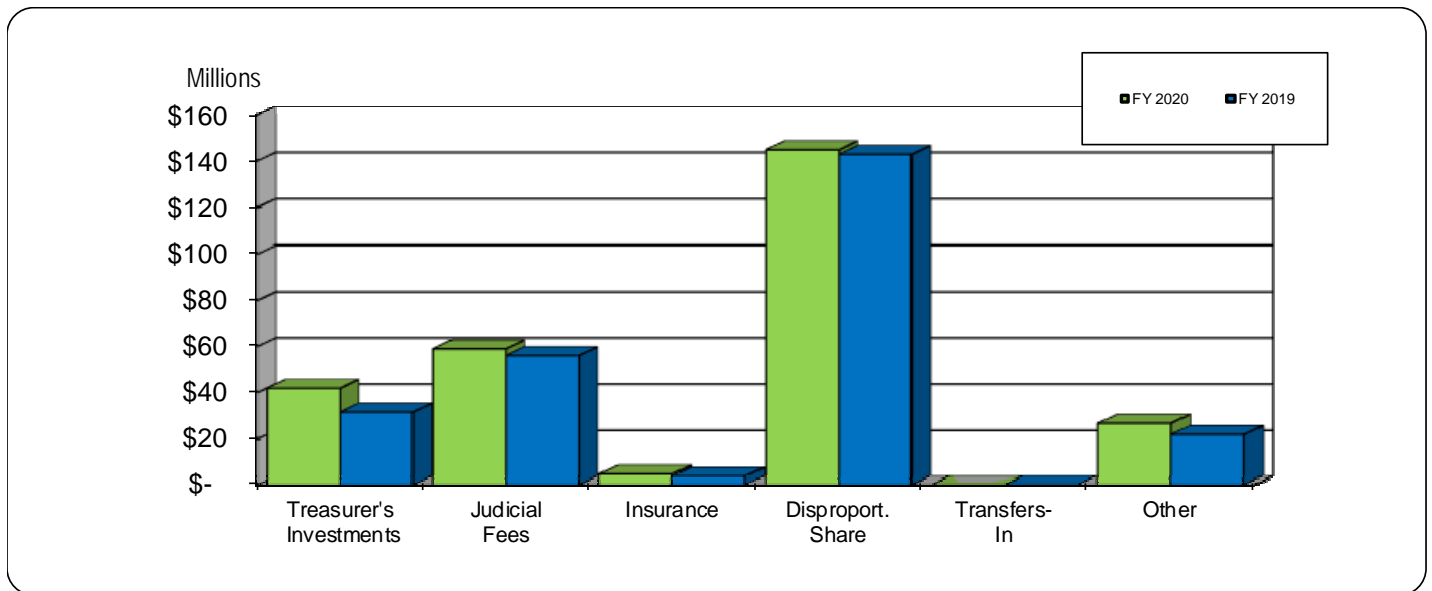
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2019 AND SEPTEMBER 30, 2018



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

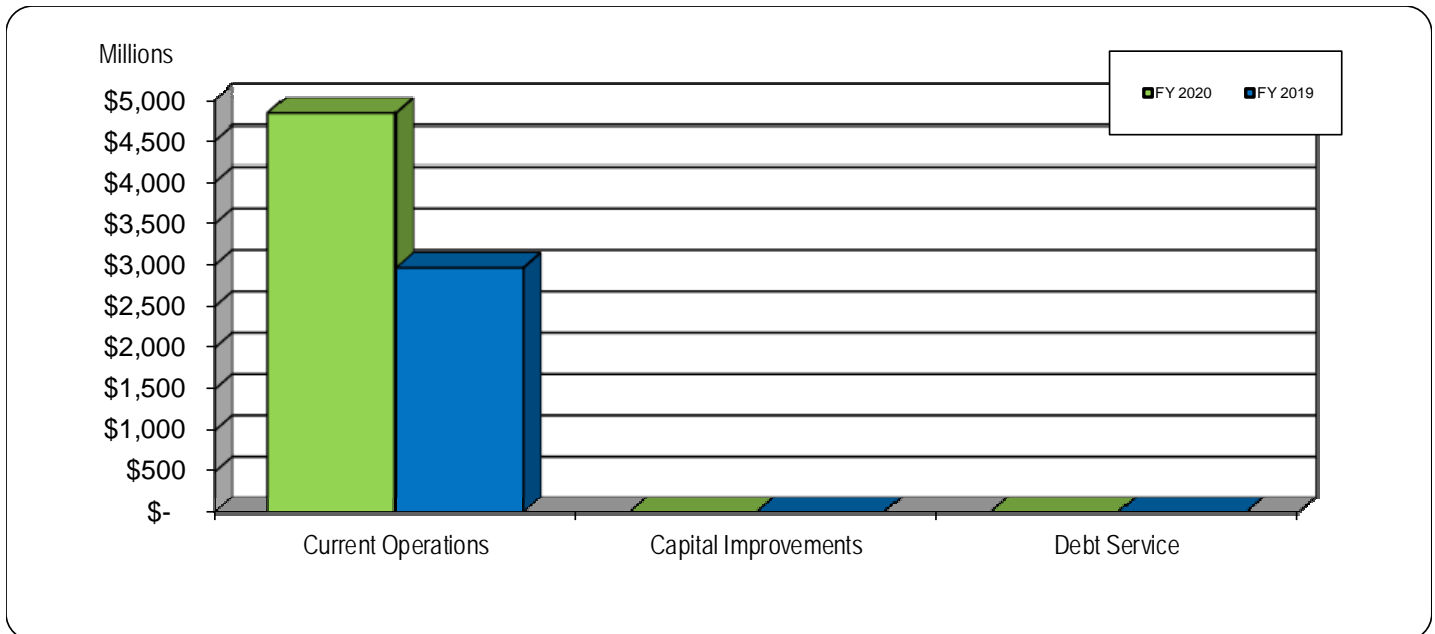
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
Current Operations						
General Government	\$ 84.0	\$ 75.9	\$ 8.1	10.7%	1.8%	1.5%
Education	2,638.3	2,809.8	(171.5)	(6.1%)	55.0%	56.8%
Health and Human Services	1,338.9	1,173.0	165.9	14.1%	27.9%	23.7%
Economic Development	22.8	121.2	(98.4)	(81.2%)	0.5%	2.5%
Environment and Natural Resources	55.5	70.3	(14.8)	(21.1%)	1.2%	1.4%
Public Safety, Correction, and Regulation	714.3	688.8	25.5	3.7%	14.9%	13.9%
Agriculture	30.5	31.9	(1.4)	(4.4%)	0.6%	0.6%
Operating Reserves/Rounding	(51.7)	8.3	(60.0)	(722.9%)	(1.1%)	0.2%
Total Current Operations	\$ 4,832.6	\$ 4,979.2	\$ (146.6)	(2.9%)	100.8%	100.7%
Capital Improvements						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	—
Debt Service	(36.2)	(35.7)	(0.5)	(1.4%)	(0.8%)	(0.7%)
Total Appropriation Expenditures	\$ 4,796.4	\$ 4,945.7	\$ (149.3)	(3.0%)	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 SEPTEMBER 30, 2019 AND SEPTEMBER 30, 2018



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

Actual appropriation expenditures through September 2019 were less than actual appropriation expenditures through September 2018 by \$149.3 million, or 3.0%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2019 were more than appropriation expenditures through September 2018 by \$146.6 million, or 2.9%.

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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
September		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

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

Current Operations

General Government

General Assembly	\$ 5.2	\$ 4.9	\$ 17.3	\$ 15.4	\$ 71.9	\$ 67.4	24.1%	22.8%
Governor's Office	0.5	0.4	1.1	1.2	5.3	5.2	20.8%	23.1%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.7	0.5	0.9	(7.8)	9.4	9.2	9.6%	(84.8%)
Office of State Budget	0.6	0.6	2.1	2.0	8.5	8.3	24.7%	24.1%
Housing Finance Agency	—	—	2.7	7.7	10.7	30.7	25.2%	25.1%
Lieutenant Governor	0.1	0.1	0.2	0.2	0.9	0.9	22.2%	22.2%
Secretary of State	1.3	1.1	3.7	3.3	14.2	13.5	26.1%	24.4%
State Auditor	1.4	1.4	2.7	2.6	14.4	14.0	18.8%	18.6%
State Treasurer	0.3	0.2	0.8	0.7	4.9	4.9	16.3%	14.3%
Retirement and Employee Benefits Administration	0.1	—	7.2	7.4	31.7	30.6	22.7%	24.2%
Office of the State Controller	6.0	5.3	13.1	11.3	64.6	63.8	20.3%	17.7%
Information Technology	1.8	1.6	5.1	4.8	25.1	23.6	20.3%	20.3%
Revenue	1.6	1.1	2.4	4.3	53.9	62.6	4.5%	6.9%
Board of Elections	8.5	5.5	22.4	20.2	89.3	87.0	25.1%	23.2%
Office of Administrative Hearings	0.5	0.6	0.8	1.0	8.2	11.0	9.8%	9.1%
	0.5	0.5	1.5	1.6	6.3	6.2	23.8%	25.8%
Total - General Government	\$ 29.1	\$ 23.8	\$ 84.0	\$ 75.9	\$ 419.3	\$ 438.9	20.0%	17.3%
Reserves - General Assembly	—	11.8	—	11.8	17.2	11.8	—	100.0%
Reserves - Contingency & Emergency	—	—	(0.3)	(0.8)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	2.9	—	—
Reserves - Minimum Market Adj	—	—	—	—	2.6	2.3	—	—
Reserves - Data Proc	—	—	—	—	15.0	—	—	—
Reserves - State Emergency Resp & Disaster	—	—	—	—	5.0	—	—	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	—	2.9	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	—	—	(38.4)	(2.9)	—	37.0	—	(7.8%)
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	—	—	(12.5)	—	15.0	—	(83.3%)	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
Total - Reserves	\$ —	\$ 11.8	\$ (51.2)	\$ 8.1	\$ 90.8	\$ 103.7	(56.4%)	7.8%
Total - General Government	\$ 29.1	\$ 35.6	\$ 32.8	\$ 84.0	\$ 510.1	\$ 542.6	6.4%	15.5%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		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	\$ 813.6	\$ 878.8	\$ 2,178.1	\$ 2,232.4	\$ 9,754.8	\$ 9,545.3	22.3%	23.4%
Community Colleges	77.4	94.6	191.4	204.3	1,212.6	1,185.8	15.8%	17.2%
	<u>\$ 891.0</u>	<u>\$ 973.4</u>	<u>\$ 2,369.5</u>	<u>\$ 2,436.7</u>	<u>\$ 10,967.4</u>	<u>\$ 10,731.1</u>	21.6%	22.7%
University System								
University of North Carolina - General Admin	\$ 5.1	\$ 3.3	\$ 11.7	\$ 9.5	\$ 42.5	\$ 54.9	27.5%	17.3%
UNC - GA Institutional Programs and Facilities	—	—	—	—	68.5	18.3	—	—
UNC - GA Related Educational Programs	6.2	(2.3)	12.9	16.2	110.0	110.9	11.7%	14.6%
UNC- GA Aid to Private Institutions	6.4	14.7	23.4	97.9	181.3	171.3	12.9%	57.2%
UNC - Chapel Hill Academic Affairs	35.5	27.5	11.1	3.8	277.5	282.0	4.0%	1.3%
UNC - Chapel Hill Health Affairs	28.4	19.5	33.1	29.2	200.3	207.3	16.5%	14.1%
UNC - Chapel Hill Area Health Affairs	4.4	3.3	5.6	7.0	49.9	54.6	11.2%	12.8%
NCSU - Academic Affairs	47.4	47.8	22.6	26.1	420.3	426.9	5.4%	6.1%
NCSU - Agricultural Research	3.9	3.9	9.3	5.9	54.8	54.9	17.0%	10.7%
NCSU - Agricultural Extension Service	3.7	4.2	9.6	9.7	40.7	40.7	23.6%	23.8%
University of North Carolina at Greensboro	20.2	18.8	16.8	13.8	178.1	179.5	9.4%	7.7%
University of North Carolina at Charlotte	(27.0)	24.5	(41.8)	(7.3)	255.4	258.9	(16.4%)	(2.8%)
University of North Carolina at Asheville	14.0	1.7	7.9	8.5	39.8	41.0	19.8%	20.7%
University of North Carolina at Wilmington	1.0	14.4	23.7	27.4	145.6	147.8	16.3%	18.5%
University of North Carolina at Pembroke	9.8	10.0	15.4	15.3	76.9	77.8	20.0%	19.7%
East Carolina University	27.5	27.3	9.1	—	232.2	230.9	3.9%	—
ECU - Health Affairs	7.7	5.9	12.8	12.6	77.9	78.5	16.4%	16.1%
North Carolina A&T University	25.1	28.7	0.1	12.8	92.6	93.8	0.1%	13.6%
Western Carolina University	11.0	10.7	17.7	18.5	131.4	132.6	13.5%	14.0%
Appalachian State University	1.6	(0.8)	22.4	18.4	147.8	149.2	15.2%	12.3%
Winston-Salem State University	(1.9)	6.4	6.5	11.7	63.7	63.0	10.2%	18.6%
Elizabeth City State University	4.0	(0.4)	8.2	4.3	40.5	37.9	20.2%	11.3%
Fayetteville State University	1.8	1.4	11.3	12.1	53.9	54.8	21.0%	22.1%
North Carolina Central University	9.9	10.4	6.1	6.5	84.8	85.5	7.2%	7.6%
University of North Carolina Sch of the Arts	8.5	8.1	8.3	8.0	33.3	33.6	24.9%	23.8%
North Carolina Sch of Science & Mathematics	2.1	2.0	5.0	5.2	22.6	23.1	22.1%	22.5%
Total University System	<u>\$ 256.3</u>	<u>\$ 291.0</u>	<u>\$ 268.8</u>	<u>\$ 373.1</u>	<u>\$ 3,122.3</u>	<u>\$ 3,109.7</u>	8.6%	12.0%
Total - Education	<u>\$ 1,147.3</u>	<u>\$ 1,264.4</u>	<u>\$ 2,638.3</u>	<u>\$ 2,809.8</u>	<u>\$ 14,089.7</u>	<u>\$ 13,840.8</u>	18.7%	20.3%
Health and Human Services								
HHS - Administration and Support	\$ 6.9	\$ 6.5	\$ 34.2	\$ 28.1	\$ 118.0	\$ 137.9	29.0%	20.4%
Aging	4.2	6.2	7.9	11.1	45.1	47.1	17.5%	23.6%
Child Development	18.6	12.4	50.2	52.4	228.2	228.5	22.0%	22.9%
Health Services	12.0	11.6	35.8	31.4	155.8	156.5	23.0%	20.1%
Social Services	3.8	15.8	40.3	50.9	194.5	204.8	20.7%	24.9%
Medical Assistance	263.3	205.4	990.2	855.1	3,925.3	3,826.0	25.2%	22.3%
Children's Health Insurance	—	(0.1)	—	(0.1)	—	0.4	—	(25.0%)
Health Benefits	—	0.5	—	(6.8)	—	—	—	—
Services for the Blind and Deaf/HH	—	0.7	1.9	2.5	8.7	8.6	21.8%	29.1%
Mental Health/DD/SAS	62.6	54.5	169.8	132.4	751.8	688.0	22.6%	19.2%
Health Services Regulations	2.7	2.6	1.5	2.8	19.6	19.3	7.7%	14.5%
Vocational Rehabilitation	2.0	5.0	7.1	13.2	39.8	39.4	17.8%	33.5%
Total - Health and Human Services	<u>\$ 376.1</u>	<u>\$ 321.1</u>	<u>\$ 1,338.9</u>	<u>\$ 1,173.0</u>	<u>\$ 5,486.8</u>	<u>\$ 5,356.5</u>	24.4%	21.9%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		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	\$ 0.8	\$ 0.9	\$ (3.2)	\$ (4.6)	\$ 11.3	\$ 11.1	(28.3%)	(41.4%)
Commerce - State Aid to Nonstate Entities	—	4.6	—	4.6	16.2	19.7	—	23.4%
Commerce - Economic Development	—	120.6	26.0	121.2	150.2	143.2	17.3%	84.6%
Total - Economic Development	\$ 0.8	\$ 126.1	\$ 22.8	\$ 121.2	\$ 177.7	\$ 174.0	12.8%	69.7%
Environment & Natural Resources								
Environmental Quality	\$ 18.0	\$ 14.6	\$ 16.5	\$ 27.5	\$ 84.2	\$ 95.8	19.6%	28.7%
Wildlife Resources	0.6	2.5	2.5	2.5	12.0	11.3	20.8%	22.1%
Natural and Cultural Resources	21.6	22.0	36.4	40.2	181.5	193.2	20.1%	20.8%
Roanoke Island Commission	—	—	0.1	0.1	0.6	0.6	16.7%	16.7%
Total - Environment & Natural Resources	\$ 40.2	\$ 39.1	\$ 55.5	\$ 70.3	\$ 278.3	\$ 300.9	19.9%	23.4%
Public Safety, Correction, & Regulation								
Judicial	\$ 59.5	\$ 55.3	\$ 174.2	\$ 163.6	\$ 701.8	\$ 683.8	24.8%	23.9%
Justice	3.5	2.4	11.8	11.0	52.2	47.9	22.6%	23.0%
Labor	1.6	1.3	3.6	2.9	18.7	18.2	19.3%	15.9%
Insurance	3.5	4.0	9.9	8.2	42.2	40.9	23.5%	20.0%
Insurance-GF	0.6	0.2	0.6	(1.1)	9.5	8.6	6.3%	(12.8%)
Public Safety	183.6	150.2	514.2	504.2	2,202.8	2,076.6	23.3%	24.3%
Total - Public Safety, Correction, & Regulation	\$ 252.3	\$ 213.4	\$ 714.3	\$ 688.8	\$ 3,027.2	\$ 2,876.0	23.6%	23.9%
Agriculture								
Agriculture and Consumer Services	\$ 14.7	\$ 14.1	\$ 30.5	\$ 31.9	\$ 134.7	\$ 142.7	22.6%	22.4%
Rounding [*]	\$ (0.3)	\$ 0.6	\$ (0.5)	\$ 0.2	\$ (0.2)	\$ 0.1	N/A	N/A
Total Current Operations	\$ 1,860.2	\$ 2,014.4	\$ 4,832.6	\$ 4,979.2	\$ 23,704.3	\$ 23,233.6	20.4%	21.4%
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	0.2	0.7	0.2	(15.3)	715.9	715.9	—	(2.1%)
Debt Service - Federal	—	—	(36.4)	(20.4)	1.6	1.6	(2275.0%)	(1275.0%)
Total - Debt Service	\$ 0.2	\$ 0.7	\$ (36.2)	\$ (35.7)	\$ 717.5	\$ 717.5	(5.0%)	(5.0%)
Total Appropriation Expenditures	\$ 1,860.4	\$ 2,015.1	\$ 4,796.4	\$ 4,945.7	\$ 24,421.8	\$ 23,953.3	19.6%	20.6%

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 SEPTEMBER 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 4,227	\$ 16,607	\$ 18,689	\$ 47,120
Total - Agriculture	\$ 4,227	\$ 16,607	\$ 18,689	\$ 47,120
Debt Service				
State Treasurer	\$ -	\$ -	\$ 171	\$ 172
State Treasurer-Federal	-	38,001	-	1,616
Total Debt Service	\$ -	\$ 38,001	\$ 171	\$ 1,788
Education				
Public Instruction	\$ 166,321	\$ 392,183	\$ 951,616	\$ 2,570,302
Community Colleges	83,968	246,967	161,361	438,352
UNC Systems	459,947	1,386,371	661,951	1,654,949
Total - Education	\$ 710,236	\$ 2,025,521	\$ 1,774,928	\$ 4,663,603
Economic Development				
Commerce	\$ 6,109	\$ 21,769	\$ 6,889	\$ 18,531
Commerce-State Aid	-	-	-	-
Commerce-Economic Dev	-	755	25	26,790
Total - Economic Development	\$ 6,109	\$ 22,524	\$ 6,914	\$ 45,321
Environment & Natural Resources				
Environmental Quality	\$ 8,164	\$ 32,955	\$ 26,102	\$ 49,440
Wildlife Resources	7,444	20,812	7,580	23,333
Natural and Cultural Resources	4,208	21,372	25,550	57,730
Roanoke Island	-	-	-	148
Total - Environ. & Natural Resources	\$ 19,816	\$ 75,139	\$ 59,232	\$ 130,651
General Government				
General Assembly	\$ 49	\$ 212	\$ 5,213	\$ 17,504
Governor	67	421	516	1,479
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	6	76	679	2,211
Military and Veterans Affairs	13,669	19,244	14,250	20,110
Housing Finance Authority	-	-	-	2,665
Governor	-	-	-	-
Lt. Governor	-	-	64	181
Secretary of State	21	185	1,243	3,851
State Auditor	129	1,990	1,531	4,678
State Treasurer-Administration	3,343	9,263	3,597	10,020
State Treasurer-Retirement	-	-	100	7,244
Administration	1,174	5,965	7,164	19,064
State Controller	179	236	2,027	5,362
Information Technology	-	4,748	1,570	7,154
Revenue	4,673	12,071	13,227	34,509
Board of Elections	-	824	582	1,671
Administrative Hearings	102	294	625	1,772
Reserve-Contingency/Emergency	-	324	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	-
Reserve-Golden LEAF	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	-
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2019 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	-	576
Reserve - Transfer to DOT	-	12,540	-	-
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 23,412	\$ 107,376	\$ 52,388	\$ 140,051
Health and Human Services				
HHS-Administration	\$ 9,946	\$ 24,678	\$ 16,855	\$ 58,859
Aging	4,360	15,905	8,574	23,842
Child Development	39,254	117,304	57,835	167,469
Health Services	44,320	138,847	56,338	174,606
Social Services	85,275	262,740	87,635	303,007
Medical Assistance	1,916,186	3,685,136	2,179,642	4,675,295
NC Health Choice	-	2	-	2
Health Benefits	-	-	-	-
Blind Services	3,695	7,833	3,722	9,777
Mental Health	212,089	325,179	274,872	494,979
Facility Services	4,055	14,966	6,715	16,420
Vocational Rehabilitation Services	9,888	27,757	11,820	34,833
Total - Health and Human Services	\$ 2,329,068	\$ 4,620,347	\$ 2,704,008	\$ 5,959,089
Public Safety, Correction, and Regulation				
Judicial	\$ 290	\$ 1,115	\$ 48,977	\$ 142,762
Judicial-Indigent Defense	538	1,771	11,309	34,352
Justice	4,472	10,080	8,062	21,862
Labor	1,405	4,913	3,018	8,490
Insurance	699	2,065	3,902	11,917
Insurance	951	3,827	1,554	4,414
Public Safety	33,521	78,592	217,246	592,838
Total - Public Safety, Correction and Regulation	\$ 41,876	\$ 102,363	\$ 294,068	\$ 816,635
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Estate	\$ -	\$ (1)	\$ -	\$ -
License Schedule B	244	8,707	38	113
Tobacco	24,630	75,270	3,268	9,521
Franchise	33,027	79,495	444	6,442
Individual Income	1,220,399	3,101,151	33,279	114,841
Sales & Use	1,138,676	3,428,992	833,412	1,304,258
Beverage	41,068	117,205	14	6,745
Gift	80	80	-	-
Freight Car	-	-	-	-
Insurance	7,970	19,413	702	3,666
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	220,217	258,945	34,215	66,629
Real Estate	8,135	24,899	-	-
White Goods	479	1,770	29	74
Scrap Tire	1,772	5,867	41	112

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	95	248	18	31
Solid Waste	-	5,876	14	44
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,696,792	\$ 7,127,917	\$ 905,474	\$ 1,512,476
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	4,574	15,768	45	243
License & Fees-Nontax	2,180	6,546	462	1,353
Gas & Oil Inspection	263	385	-	-
Deed Mortgage Registration Fee	678	1,872	543	1,497
Board of Elections	8	17	4	10
DHHS	185	653	-	-
Disproportionate Share	145,241	145,241	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	13,045	42,177	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	328	1,227	438	903
DPS - ABC Board	475	1,338	62	330
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	18,529	58,596	66	100
Sales & Use	1,437	2,659	-	-
Intra State Transfer	1,138	1,276	-	-
Probation Supervision Fees	712	2,390	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	336	1,051	-	-
Sales Tax Refund	110	421	-	-
Miscellaneous	-	1	-	-
Parole Supervision Fees	87	273	-	-
Banking & Investment Fees	255	757	-	-
Total - Nontax Codes	\$ 189,581	\$ 282,648	\$ 1,620	\$ 4,436
Total Reverting	\$ 6,021,117	\$ 14,418,443	\$ 5,817,492	\$ 13,321,170
Beginning Unreserved Cash	\$ 1,709,285			
Year-To-Date Receipts	14,418,443			
Year-To-Date Disbursements	13,321,170			
Reservations:				
Ending Unreserved Cash	\$ 2,806,558			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 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
Agriculture						
Agriculture and Consumer Services	\$ 61,591	\$ 3,635	\$ 5,805	\$ 2,817	\$ 7,376	\$ 60,020
Total Agriculture	<u>\$ 61,591</u>	<u>\$ 3,635</u>	<u>\$ 5,805</u>	<u>\$ 2,817</u>	<u>\$ 7,376</u>	<u>\$ 60,020</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	375	376	375	376	-
Total - Debt Service	<u>\$ -</u>	<u>\$ 375</u>	<u>\$ 376</u>	<u>\$ 375</u>	<u>\$ 376</u>	<u>\$ -</u>
Education						
Public Instruction-Special Revenue	\$ 19,160	\$ 482	\$ 5,320	\$ 2	\$ 2	\$ 24,478
Public Instruction-School Technology	22,583	213	547	5,172	6,355	16,775
Public Instruction-IT Projects	24,816	-	-	2,025	2,233	22,583
Public Instruction-Pub Sch Bldg Fund	285,923	12,286	25,246	11,628	20,361	290,808
Public Instruction-Trust	6,450	5,527	6,541	-	-	12,991
Public Instruction-Local Payroll	865	5,293	17,507	5,110	17,420	952
Public Instruction-Internal Service	96,991	179	609	581	5,093	92,507
Community Colleges-Special Rev	7,385	219	893	661	719	7,559
Community Colleges-IT Projects	8,573	-	-	-	234	8,339
Community Colleges-Trust	3,071	16,515	17,033	8,214	8,672	11,432
Total - Education	<u>\$ 475,817</u>	<u>\$ 40,714</u>	<u>\$ 73,696</u>	<u>\$ 33,393</u>	<u>\$ 61,089</u>	<u>\$ 488,424</u>
Economic Development						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 4	\$ -	\$ -	\$ 4
Commerce-Special Revenue	184,151	12,385	59,129	15,818	49,489	193,791
Commerce-IT Projects	442	50	495	5	12	925
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	23	68	118	488	12,861
Commerce-Div of Employ Sec	27,281	7,724	22,690	8,784	23,085	26,886
Total - Economic Development	<u>\$ 225,232</u>	<u>\$ 20,183</u>	<u>\$ 82,386</u>	<u>\$ 24,725</u>	<u>\$ 73,074</u>	<u>\$ 234,544</u>
Environment and Natural Resources						
Environmental Quality-Disaster	\$ 5,243	\$ -	\$ 211	\$ 228	\$ 644	\$ 4,810
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	462	721	276	955	13,924
Natural and Cultural Resources	804	21	54	3	11	847
C W M T F	52,443	3,444	4,696	3,194	9,249	47,890
Land & Water Conservation Fund	208	379	2,291	-	662	1,837
Natural & Cultural Res-LWS	1,018	86	90	-	-	1,108
Aquariums	2,964	-	-	(102)	(74)	3,038
Parks & Recreation Trust Fund	19,192	3,139	3,426	233	5,105	17,513
Natural and Cultural Res-Int Bearing	82	-	6	3	37	51
Wildlife	12,233	5,491	17,226	5,209	15,988	13,471
Total - Environment and Natural Resources	<u>\$ 109,106</u>	<u>\$ 13,022</u>	<u>\$ 28,721</u>	<u>\$ 9,044</u>	<u>\$ 32,577</u>	<u>\$ 105,250</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 30, 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
General Government						
Governor's Office	\$ 40,109	\$ 47,214	\$ 141,449	\$ 48,189	\$ 98,814	\$ 82,744
Governor's Office-Disaster Relief	-	12,154	16,787	12,154	16,787	-
Payroll Imprest Fund	-	869,738	2,300,872	869,738	2,300,872	-
OSBM-IT Projects	661	-	-	-	-	661
General Assembly	15,149	1	1	-	13	15,137
State Treasurer	6,613	549	1,528	569	2,906	5,235
State Treasurer-Blount St. Properties Administration	63,982	3,054	13,491	7,179	11,954	65,519
State Controller	31,836	1,074	4,154	1,402	2,406	33,584
Statewide-Worker's Comp Plan	5,227	6,113	18,203	6,958	19,673	3,757
Revenue-Project Collect	54,369	2,859	8,640	2,916	8,295	54,714
Revenue-Tax Distribution	-	443,127	1,124,329	443,127	1,124,329	-
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,358	209	702	259	580	5,480
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	2,520	1,254	3,762	1,311	3,895	2,387
Board of Elections	11,678	21	61	170	514	11,225
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	32,863	208	730	5,284	6,852	26,741
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	-	64	5	23	1,636
Total - General Government	\$ 272,375	\$ 1,387,575	\$ 3,634,773	\$ 1,399,261	\$ 3,597,913	\$ 309,235
Health and Human Services						
Health Services	\$ 3,296	\$ 13,547	\$ 42,229	\$ 10,624	\$ 38,636	\$ 6,889
Social Services	3,166	384	829	180	976	3,019
Medical Assistance	50,381	8,371	29,776	8,496	45,718	34,439
Facility Services	32,551	958	2,068	54	298	34,321
DHHS-Administration	23,964	26,173	51,777	17,122	51,243	24,498
Aging	-	20	50	20	50	-
Blind Services	-	-	-	-	-	-
Total - Health and Human Services	\$ 113,358	\$ 49,453	\$ 126,729	\$ 36,496	\$ 136,921	\$ 103,166
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 47	\$ 4	\$ 11	\$ 11	\$ 22	\$ 36
Public Safety	108,824	43,160	145,263	37,252	148,252	105,835
Total - Public Safety, Correction and Regulation	\$ 108,871	\$ 43,164	\$ 145,274	\$ 37,263	\$ 148,274	\$ 105,871
Total Nonreverting	\$ 1,366,350	\$ 1,558,121	\$ 4,097,760	\$ 1,543,374	\$ 4,057,600	\$ 1,406,510

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%).