



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Lake Gaston, NC
Michael Euliss - OSC

September 2021



State of North Carolina Office of the State Controller

LINDA COMBS
STATE CONTROLLER

October 7, 2021

Enclosed is the General Fund Monthly Financial Report for the period ended September 30, 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 in a pink dress holding a scale, with a plow and sheaf of wheat below. The text "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA" is written around the top. The date "MAY 20, 1775" is at the top, and "APRIL 12, 1776" is at the bottom. The motto "ESSE QUAM VIDERI" is written across the bottom, flanked by two stars. Below the motto, the words "Integrity • Accountability" are written in a larger font.

INTRODUCTION

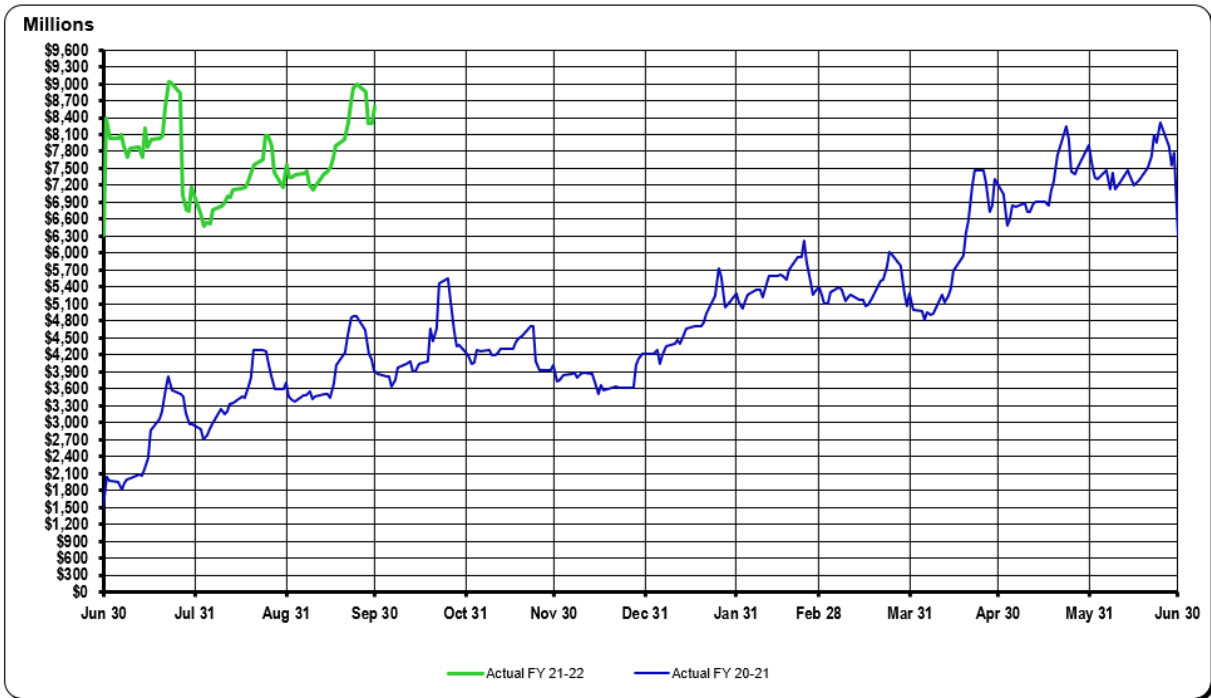
The General Fund Monthly Financial Report presents revenues, receipts, appropriated expenditures, and disbursements on a cash basis generally in the month when cash is received, or cash is disbursed. Departmental budgeted and actual expenditure amounts for reverting activities are reported net of budgeted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



North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance
September 30, 2021
Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 17,036.4	Beverage Tax	\$ 8.1
		Sales & Use Tax	416.2
		Scrap Tire Disposal Tax	-
		Solid Waste Disposal Tax	-
		White Goods Tax	-
		Total Liabilities	\$ 424.3
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 2,719.7
		Carry Forward Reserve	397.1
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	15.3
		Hurricane Florence Disaster Recovery Reserve	85.7
		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	56.2
		Unfunded Liability Solvency Reserve	-
		Non-Reverting Departmental Funds	2,430.5
		Total Reserved	\$ 8,015.8
		Unreserved:	
		Fund Balance - July 1, 2021	\$ 6,313.1
		Transfer to Reserves	-
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	2,283.2
		Total Unreserved	\$ 8,596.3
		Total Fund Balance	\$ 16,612.1
Total Assets	\$ 17,036.4	Total Liabilities and Fund Balance	\$ 17,036.4

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 September 30, 2021 and September 30, 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	397.1	156.3	240.8	154.1%
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	593.0	(593.0)	(100.0%)
Earthquake Disaster Recovery Reserve	15.3	24.0	(8.7)	(36.3%)
Hurricane Florence Disaster Recovery Reserve	85.7	124.2	(38.5)	(31.0%)
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	314.9	(36.0)	(11.4%)
NC GREAT Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
Savings Reserve	1,982.0	1,104.3	877.7	79.5%
State Emergency Response/Disaster Reserve	56.2	74.3	(18.1)	(24.4%)
Unfunded Liability Solvency Reserve	-	-	-	-
Non-Reverting Departmental Funds	2,430.5	3,697.1	(1,266.6)	(34.3%)
Total Reserved	\$ 8,015.8	\$ 6,138.8	\$ 1,877.0	30.6%
Unreserved:				
Fund Balance - July 1	\$ 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	2,283.2	2,468.0	(184.8)	-
Total Unreserved	\$ 8,596.3	\$ 3,924.1	\$ 4,672.2	119.1%
Total Fund Balance	\$ 16,612.1	\$ 10,062.9	\$ 6,549.2	65.1%



North Carolina Financial System
Office of State Controller
General Fund Reverting – Schedule of Operations
Monthly & Fiscal Year-To-Date as of September 30, 2021
Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	September		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	\$ 7,564.4	\$ 3,701.6	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1	-	-
Transfer to Reserves	-	(15.0)	-	(15.0)	-	-	-	-
Transfer to Non-reserved Funds	-	-	-	-	-	-	-	-
Total	\$ 7,564.4	\$ 3,686.6	\$ 6,313.1	\$ 1,456.1	\$ 6,313.1	\$ 1,471.1	-	-
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ 139.0	\$ -	\$ 139.0	\$ -	\$ 177.6	-	78.3%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.9	1.9	7.9	6.3	-	83.1	-	7.6%
Judicial Fees	17.2	15.2	51.5	41.3	-	150.6	-	27.4%
Master Settlement Agreement	22.8	-	22.8	-	-	129.5	-	0.0%
Other	10.1	9.8	29.3	40.5	-	207.2	-	19.5%
Treasurer Investments	1.6	0.3	0.5	6.7	-	24.3	-	27.6%
Total Non-Tax Revenue	\$ 54.6	\$ 166.2	\$ 112.0	\$ 233.8	\$ -	\$ 772.3	-	30.3%
Tax Revenues								
Beverage	\$ 45.4	\$ 41.5	\$ 135.0	\$ 134.2	\$ -	\$ 498.2	-	26.9%
Corporate Income	308.9	223.3	360.4	374.4	-	1,037.2	-	36.1%
Estate	-	-	0.2	-	-	-	-	-
Franchise	27.4	28.4	85.3	152.7	-	808.2	-	18.9%
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,455.7	1,147.2	3,404.0	3,863.9	-	14,821.6	-	26.1%
Insurance	1.7	31.4	3.8	27.1	-	640.0	-	4.2%
Mill Machinery	-	-	0.2	-	-	0.9	-	0.0%
Other	-	(0.2)	-	-	-	0.4	-	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.3	0.2	10.7	8.4	-	37.1	-	22.6%
Real Estate Conveyance Excise	12.0	9.5	38.2	25.9	-	95.3	-	27.2%
Sales and Use	749.0	628.6	2,983.8	2,293.0	-	8,623.7	-	26.6%
Scrap Tire Disposal	2.0	1.7	6.3	5.5	-	6.0	-	91.7%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	-	-	6.0	5.6	-	2.9	-	193.1%
Tobacco	22.1	21.4	68.4	68.5	-	255.7	-	26.8%

White Goods Disposal	0.6	0.6	2.1	2.1	-	3.1	-	67.7%
Total Tax Revenues	\$ 2,625.1	\$ 2,133.6	\$ 7,104.4	\$ 6,961.3	\$ -	\$ 26,830.3	-	25.9%
Total Revenues	\$ 2,679.7	\$ 2,299.8	\$ 7,216.4	\$ 7,195.1	\$ -	\$ 27,602.6	-	26.1%
Total Availability	\$ 10,244.1	\$ 5,986.4	\$ 13,529.5	\$ 8,651.2	\$ 6,313.1	\$ 29,073.7	214.3%	29.8%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	1,647.8	2,062.3	4,931.6	4,725.5	-	23,764.9	-	19.9%
Debt Service	-	-	1.6	1.6	-	722.6	-	0.2%
Total Appropriation Expenditures	\$ 1,647.8	\$ 2,062.3	\$ 4,933.2	\$ 4,727.1	\$ -	\$ 24,487.5	-	19.3%
Unreserved Fund Balance – Before Statutory Reservations	\$ 8,596.3	\$ 3,924.1	\$ 8,596.3	\$ 3,924.1	\$ 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	\$ 8,596.3	\$ 3,924.1	\$ 8,596.3	\$ 3,924.1	\$ 6,313.1	\$ 4,586.2		



North Carolina Financial System

Office of State Controller

General Fund Reverting Net Tax and Non-Tax Revenues

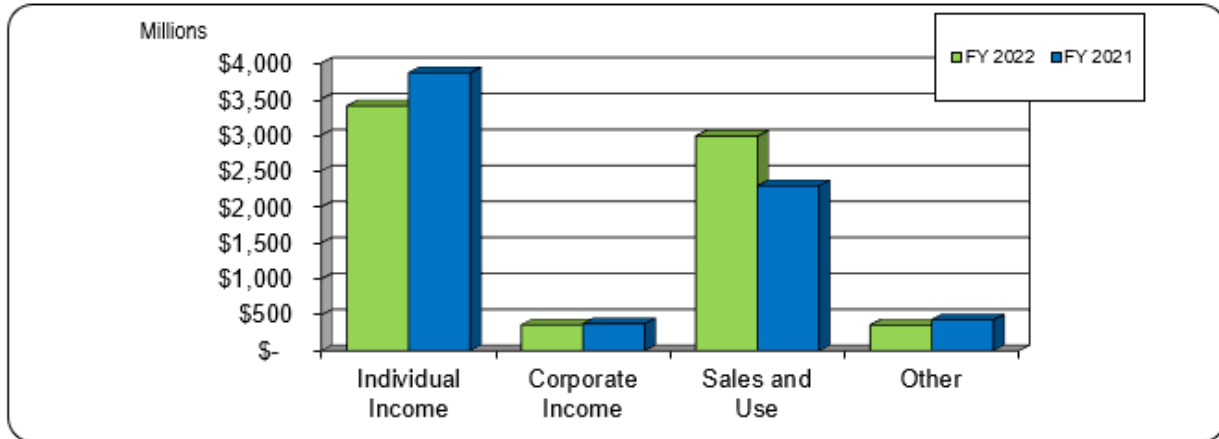
Monthly & Fiscal Year-To-Date as of September 30, 2021 and September 30, 2020

Expressed in Millions

	September				Year-To-Date Through September			
	FY 2022	FY 2021	Change	Percent of Change	FY 2022	FY 2021	Change	Percent of Change
Tax Revenues								
Beverage	\$ 45.4	\$ 41.5	\$ 3.9	9.4%	\$ 135.0	\$ 134.2	\$ 0.8	0.6%
Corporate Income	308.9	223.3	85.6	38.3%	360.4	374.4	(14.0)	(3.7%)
Estate	-	-	-	-	0.2	-	0.2	-
Franchise	27.4	28.4	(1.0)	(3.5%)	85.3	152.7	(67.4)	(44.1%)
Freight Car Lines	-	-	-	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	1,455.7	1,147.2	308.5	26.9%	3,404.0	3,863.9	(459.9)	(11.9%)
Insurance	1.7	31.4	(29.7)	(94.6%)	3.8	27.1	(23.3)	(86.0%)
Mill Machinery	-	-	-	-	0.2	-	0.2	-
Other	-	(0.2)	0.2	(100.0%)	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.3	0.2	0.1	50.0%	10.7	8.4	2.3	27.4%
Real Estate Conveyance Excise	12.0	9.5	2.5	26.3%	38.2	25.9	12.3	47.5%
Sales and Use	749.0	628.6	120.4	19.2%	2,983.8	2,293.0	690.8	30.1%
Scrap Tire Disposal	2.0	1.7	0.3	17.6%	6.3	5.5	0.8	14.5%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	6.0	5.6	0.4	7.1%
Tobacco	22.1	21.4	0.7	3.3%	68.4	68.5	(0.1)	(0.1%)
White Goods Disposal	0.6	0.6	-	0.0%	2.1	2.1	-	0.0%
Total Tax Revenues	\$ 2,625.1	\$ 2,133.6	\$ 491.5	23.0%	\$ 7,104.4	\$ 6,961.3	\$ 143.1	2.1%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ 139.0	\$ (139.0)	(100.0%)	\$ -	\$ 139.0	\$ (139.0)	(100.0%)
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	2.9	1.9	1.0	52.6%	7.9	6.3	1.6	25.4%
Judicial Fees	17.2	15.2	2.0	13.2%	51.5	41.3	10.2	24.7%
Master Settlement Agreement	22.8	-	22.8	-	22.8	-	22.8	-
Other	10.1	9.8	0.3	3.1%	29.3	40.5	(11.2)	(27.7%)
Treasurer Investments	1.6	0.3	1.3	433.3%	0.5	6.7	(6.2)	(92.5%)
Total Non-Tax Revenue	\$ 54.6	\$ 166.2	\$ (111.6)	(67.1%)	\$ 112.0	\$ 233.8	\$ (121.8)	(52.1%)
Total Tax and Non-Tax Revenue	\$ 2,679.7	\$ 2,299.8	\$ 379.9	16.5%	\$ 7,216.4	\$ 7,195.1	\$ 21.3	0.3%

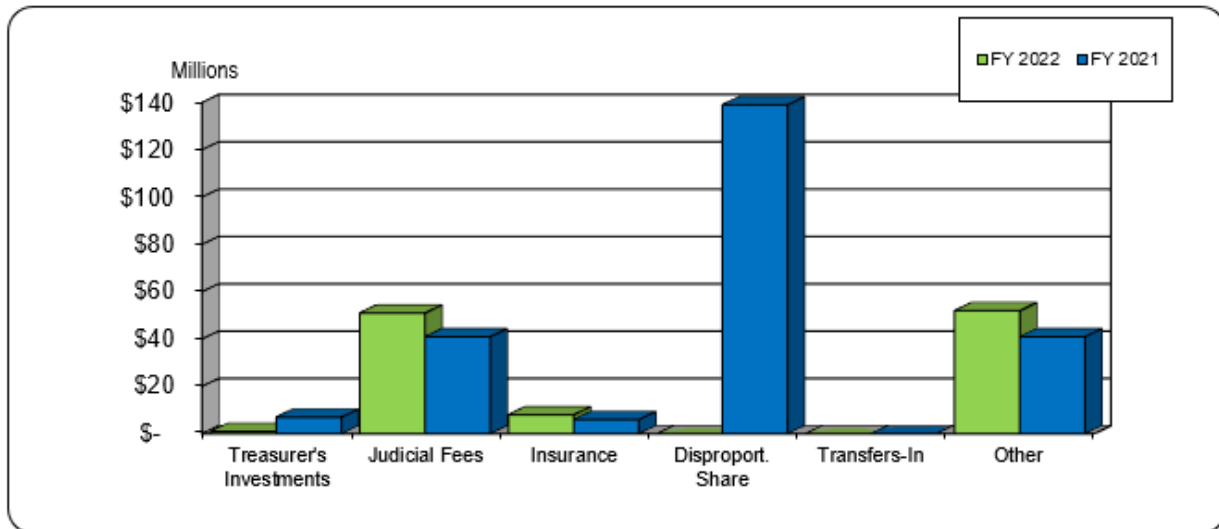
**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2020



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

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2021 AND SEPTEMBER 30, 2020





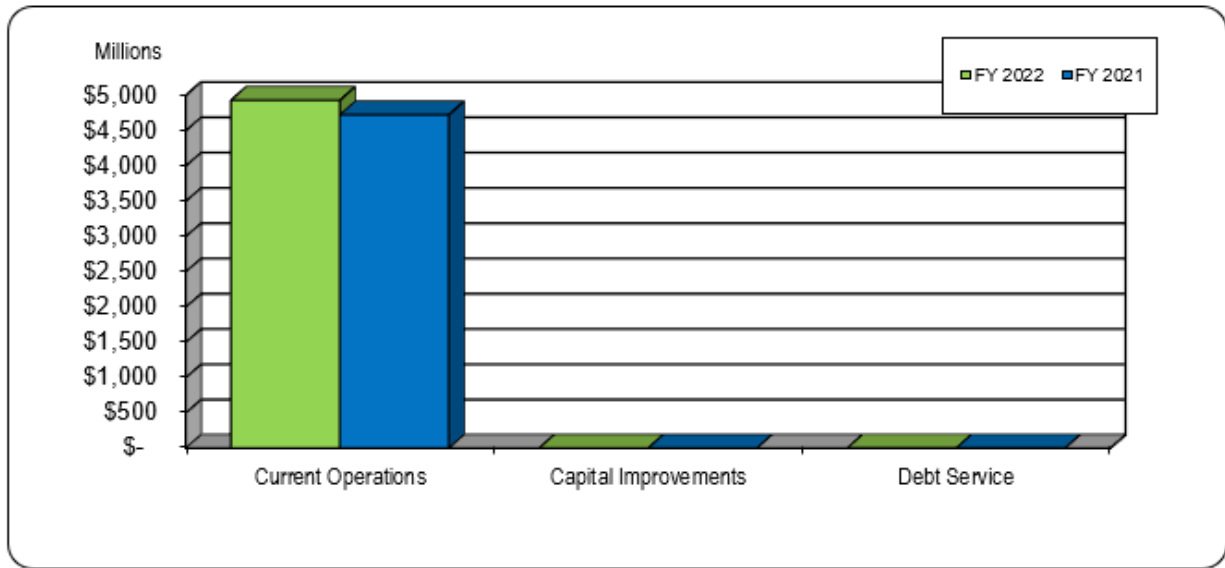
North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures

Fiscal Year-to-Date September 30, 2021 and September 30, 2020

Expressed in Millions

	Appropriation Expenditures		Change	Percent Change	Percent of Total Appropriation Expenditures	
	FY 2022	FY 2021			FY 2022	FY 2021
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	-	-	-
Current Operations						
Agriculture	\$ 22.2	\$ 32.3	\$ (10.1)	(31.3%)	0.5%	0.7%
Economic Development	39.8	22.1	17.7	80.1%	0.8%	0.5%
Education	2,845.1	2,602.2	242.9	9.3%	57.7%	55.0%
Environment & Natural Resources	48.5	74.6	(26.1)	(35.0%)	1.0%	1.6%
General Government	85.9	74.8	11.1	14.8%	1.7%	1.6%
Health and Human Services	1,210.6	1,071.5	139.1	13.0%	24.5%	22.7%
Operating Reserves/Rounding	-	99.4	(99.4)	(100.0%)	0.0%	2.1%
Public Safety, Correction, and Regulation	679.5	748.6	(69.1)	(9.2%)	13.8%	15.8%
Total Current Operations	\$ 4,931.6	\$ 4,725.5	\$ 206.1	4.4%	100.0%	100.0%
Debt Service						
Debt Service	\$ 1.6	\$ 1.6	\$ -	0.0%	-	-
Total Debt Service	\$ 1.6	\$ 1.6	\$ -	0.0%	-	-
Total Appropriation Expenditures	\$ 4,933.2	\$ 4,727.1	\$ 206.1	4.4%	100.0%	100.0%

GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2021 AND SEPTEMBER 30, 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 September 30, 2021 and September 30, 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	
	September		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Current Operations								
General Government								
Administration	\$ 4.0	\$ 2.9	\$ 7.3	\$ 7.5	\$ -	\$ 65.4	-	11.5%
Board of Elections	0.6	(2.2)	-	(1.0)	-	7.6	-	(13.2%)
General Assembly	5.9	5.6	18.0	18.7	-	72.6	-	25.8%
Governor's Office	0.4	0.3	1.2	1.2	-	5.6	-	21.4%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	2.7	2.6	2.7	7.7	-	30.7	-	25.1%
Information Technology	1.0	0.7	10.3	(3.1)	-	54.7	-	(5.7%)
Lieutenant Governor	0.1	0.1	0.2	0.2	-	0.9	-	22.2%
Military and Veterans Affairs	1.1	0.6	1.8	1.2	-	9.6	-	12.5%
Office of Administrative Hearings	0.3	0.5	1.4	1.6	-	6.5	-	24.6%
Office of State Budget	0.7	0.8	2.2	2.1	-	8.8	-	23.9%
Office of the State Controller	1.6	1.7	5.2	5.0	-	25.7	-	19.5%
Revenue	5.1	7.2	20.1	19.1	-	91.1	-	21.0%
Secretary of State	1.2	0.7	3.4	3.0	-	14.6	-	20.5%
State Auditor	0.6	0.6	2.7	3.6	-	14.8	-	24.3%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.3	0.2	0.8	0.7	-	5.0	-	14.0%
State Treasurer-Retirement	0.3	3.5	8.6	7.3	-	32.0	-	22.8%
Sub-Total	\$ 25.9	\$ 25.8	\$ 85.9	\$ 74.8	\$ -	\$ 445.6	-	16.8%
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	-	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	\$ -	\$ 125.0	\$ -	\$ 99.3	\$ -	\$ 194.0	-	51.2%
Total General Government	\$ 25.9	\$ 150.8	\$ 85.9	\$ 174.1	\$ -	\$ 639.6	-	27.2%
Education								
Community Colleges	\$ 66.7	\$ 62.8	\$ 201.2	\$ 147.3	\$ -	\$ 1,229.6	-	12.0%
Public Instruction	786.3	795.3	2,282.9	2,166.0	-	9,987.4	-	21.7%
Sub-Total	\$ 853.0	\$ 858.1	\$ 2,484.1	\$ 2,313.3	\$ -	\$ 11,217.0	-	20.6%
University System								
Appalachian State University	\$ 18.2	\$ (0.3)	\$ 18.4	\$ 22.5	\$ -	\$ 152.6	-	14.7%
ECU - Health Affairs	5.7	5.5	10.0	8.1	-	79.0	-	10.3%
East Carolina University	(10.6)	19.6	1.1	2.3	-	233.1	-	1.0%
Elizabeth City State University	2.6	4.9	8.3	8.8	-	36.3	-	24.2%
Fayetteville State University	1.5	(1.4)	6.4	3.9	-	56.7	-	6.9%
NCSU - Academic Affairs	45.1	40.2	24.2	23.2	-	431.3	-	5.4%
NCSU - Agricultural Extension Service	3.1	3.1	9.7	9.2	-	41.5	-	22.2%
NCSU - Agricultural Research	4.7	4.2	12.4	12.0	-	55.5	-	21.6%

North Carolina A&T University	4.1	23.8	(12.8)	(2.2)	-	93.6	-	(2.4%)
North Carolina Central University	(3.8)	29.7	1.4	7.8	-	85.1	-	9.2%
North Carolina Sch of Science & Mathematics	0.8	1.9	4.1	4.9	-	26.5	-	18.5%
UNC - Chapel Hill Academic Affairs	53.4	23.0	25.7	(12.5)	-	282.8	-	(4.4%)
UNC - Chapel Hill Area Health Affairs	2.0	5.5	3.9	6.7	-	49.9	-	13.4%
UNC - Chapel Hill Health Affairs	2.3	20.1	25.3	25.0	-	204.7	-	12.2%
UNC - GA Institutional Programs and Facilities	-	(18.2)	-	(39.9)	-	17.6	-	(226.7%)
UNC - GA Related Educational Programs	1.8	9.1	14.9	22.4	-	110.0	-	20.4%
UNC- GA Aid to Private Institutions	3.7	4.5	120.6	117.4	-	191.4	-	61.3%
University of North Carolina - General Admin	4.1	2.1	9.4	10.2	-	48.1	-	21.2%
University of North Carolina Sch of the Arts	9.0	9.5	8.3	8.1	-	33.9	-	23.9%
University of North Carolina at Asheville	10.1	9.2	6.1	6.5	-	40.6	-	16.0%
University of North Carolina at Charlotte	40.2	(39.5)	17.6	(30.9)	-	264.6	-	(11.7%)
University of North Carolina at Greensboro	(3.8)	17.3	10.4	18.6	-	179.8	-	10.3%
University of North Carolina at Pembroke	10.2	(3.2)	10.1	4.8	-	81.3	-	5.9%
University of North Carolina at Wilmington	9.0	22.3	19.7	34.6	-	156.7	-	22.1%
Western Carolina University	7.4	6.6	14.2	13.7	-	135.7	-	10.1%
Winston-Salem State University	(9.2)	13.0	(8.4)	3.7	-	64.4	-	5.7%
Total University System	\$ 211.6	\$ 212.5	\$ 361.0	\$ 288.9	\$ -	\$ 3,152.7	-	9.2%
Total Education	\$ 1,064.6	\$ 1,070.6	\$ 2,845.1	\$ 2,602.2	\$ -	\$ 14,369.7	-	18.1%
Agriculture								
Agriculture and Consumer Services	\$ 10.3	\$ 15.2	\$ 22.2	\$ 32.3	\$ -	\$ 132.3	-	24.4%
Total Agriculture	\$ 10.3	\$ 15.2	\$ 22.2	\$ 32.3	\$ -	\$ 132.3	-	24.4%
Economic Development								
Commerce	\$ 0.4	\$ 0.8	\$ 2.2	\$ 2.6	\$ -	\$ 11.7	-	22.2%
Commerce-Economic Development	-	-	37.6	15.7	-	150.2	-	10.5%
Commerce-State Aid	-	3.8	-	3.8	-	16.2	-	23.5%
Total Economic Development	\$ 0.4	\$ 4.6	\$ 39.8	\$ 22.1	\$ -	\$ 178.1	-	12.4%
Environment & Natural Resources								
Environmental Quality	\$ 8.6	\$ 19.8	\$ 15.3	\$ 29.6	\$ -	\$ 98.6	-	30.0%
Natural and Cultural Resources	17.6	14.0	30.1	42.0	-	180.4	-	23.3%
Roanoke Island Commission	-	-	0.1	0.1	-	0.6	-	16.7%
Wildlife Resources	1.0	0.9	2.9	2.9	-	9.6	-	30.2%
Total Environment & Natural Resources	\$ 27.2	\$ 34.7	\$ 48.4	\$ 74.6	\$ -	\$ 289.2	-	25.8%
Health and Human Services								
Aging	\$ (3.1)	\$ 1.7	\$ 12.1	\$ 12.8	\$ -	\$ 44.3	-	28.9%
Child Development	27.8	25.8	55.8	44.0	-	228.7	-	19.2%
DHHS-Administration	40.2	28.4	92.7	44.0	-	139.2	-	31.6%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	17.2	17.6	37.3	39.0	-	156.9	-	24.9%
Health Services Regulations	1.6	1.8	(3.4)	-	-	20.4	-	0.0%
Medical Assistance	142.8	340.6	768.9	641.3	-	4,129.6	-	15.5%
Mental Health/DD/SAS	54.7	84.1	204.1	237.6	-	756.7	-	31.4%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	0.4	0.9	1.8	2.2	-	8.8	-	25.0%

Social Services	9.4	20.3	31.5	41.8	-	195.0	-	21.4%
Vocational Rehabilitation	4.1	3.0	9.8	8.8	-	40.3	-	21.8%
Total Health and Human Services	\$ 295.1	\$ 524.2	\$ 1,210.6	\$ 1,071.5	\$ -	\$ 5,719.9	-	18.7%
Public Safety, Correction, and Regulation								
Insurance	\$ 3.0	\$ 5.0	\$ 8.4	\$ 9.5	\$ -	\$ 43.6	-	21.8%
Insurance-GF	-	0.8	1.0	1.5	-	9.6	-	15.6%
Judicial	44.1	47.7	143.4	143.7	-	604.1	-	23.8%
Judicial-Indigent Defense	10.3	10.0	25.4	28.4	-	127.8	-	22.2%
Justice	1.3	5.6	11.8	15.6	-	51.5	-	30.3%
Labor	1.5	1.8	3.1	4.4	-	19.3	-	22.8%
Public Safety	164.1	191.4	486.4	545.5	-	1,580.2	-	34.5%
Total Public Safety, Correction, and Regulation	\$ 224.3	\$ 262.3	\$ 679.5	\$ 748.6	\$ -	\$ 2,436.1	-	30.7%
Rounding [*]	-	(0.1)	0.1	0.1				
Total Current Operations	\$ 1,647.8	\$ 2,062.3	\$ 4,931.6	\$ 4,725.5	\$ -	\$ 23,764.9	-	19.9%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 721.0	-	0.0%
Debt Service-Federal	-	-	1.6	1.6	-	1.6	-	100.0%
Total Debt Service	\$ -	\$ -	\$ 1.6	\$ 1.6	\$ -	\$ 722.6	-	0.2%
Total Appropriation Expenditures	\$ 1,647.8	\$ 2,062.3	\$ 4,933.2	\$ 4,727.1	\$ -	\$ 24,487.5	-	19.3%

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 September 30, 2021

Expressed in Thousands

	Receipts		Disbursements	
	September	Year-To-Date	September	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 4,441	\$ 21,178	\$ 14,729	\$ 43,393
Total Agriculture	\$ 4,441	\$ 21,178	\$ 14,729	\$ 43,393
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ -	\$ -	\$ 3	\$ 3
Debt Service-Federal	-	1	-	1,616
Total Debt Service	\$ -	\$ 1	\$ 3	\$ 1,619
Economic Development				
Commerce	\$ 3,273	\$ 15,665	\$ 3,629	\$ 17,921
Commerce-Economic Development	-	-	-	37,574
Commerce-State Aid	-	-	-	-
Total Economic Development	\$ 3,273	\$ 15,665	\$ 3,629	\$ 55,495
Education				
Community Colleges	\$ 81,171	\$ 261,378	\$ 147,876	\$ 462,615
Public Instruction	420,211	887,192	1,206,514	3,170,058
UNC System	399,011	1,333,010	610,641	1,694,028
Total Education	\$ 900,393	\$ 2,481,580	\$ 1,965,031	\$ 5,326,701
Environment & Natural Resources				
Environmental Quality	\$ 5,523	\$ 23,742	\$ 14,165	\$ 39,013
Natural and Cultural Resources	5,750	24,636	23,372	54,701
Roanoke Island Commission	-	-	-	147
Wildlife Resources	6,848	20,668	7,849	23,633
Total Environment & Natural Resources	\$ 18,121	\$ 69,046	\$ 45,386	\$ 117,494
General Government				
Administration	\$ 1,237	\$ 9,847	\$ 5,292	\$ 17,172
Board of Elections	-	1,771	575	1,798
General Assembly	40	163	5,924	18,159
Governor's Office	150	330	505	1,530
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	2,665	2,665
Information Technology	9	3,176	1,008	13,498
Lieutenant Governor	-	10	63	210

Military and Veterans Affairs	4,078	20,675	5,200	22,483
Office of Administrative Hearings	184	263	523	1,666
Office of State Budget	29	186	712	2,341
Office of the State Controller	138	277	1,734	5,454
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	6,633	14,352	11,777	34,465
SCIF	-	-	-	-
Secretary of State	38	221	1,211	3,610
State Auditor	1,068	2,259	1,660	4,990
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,041	9,521	3,363	10,333
State Treasurer-Retirement	-	-	300	8,608
Total General Government	\$ 16,645	\$ 63,051	\$ 42,512	\$ 148,982
Health and Human Services				
Aging	\$ 14,304	\$ 25,619	\$ 11,212	\$ 37,714
Child Development	65,925	201,965	93,690	257,777
DHHS-Administration	49,434	154,480	89,657	247,175
Education Services - Inactive	-	-	-	-
Health Services	56,540	163,660	73,696	200,942

Health Services Regulations	4,098	19,729	5,726	16,361
Medical Assistance	1,714,844	4,686,532	1,857,694	5,455,440
Mental Health/DD/SAS	214,839	318,222	269,489	522,286
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	2,736	7,509	3,151	9,298
Social Services	81,758	288,766	91,163	320,287
Vocational Rehabilitation	8,365	23,979	12,471	33,754
Total Health and Human Services	\$ 2,212,843	\$ 5,890,461	\$ 2,507,949	\$ 7,101,034
Public Safety, Correction, and Regulation				
Insurance	\$ 301	\$ 2,768	\$ 3,254	\$ 11,131
Insurance-GF	1,247	3,802	1,215	4,818
Judicial	258	778	44,353	144,169
Judicial-Indigent Defense	658	6,761	10,982	32,205
Justice	4,811	10,271	6,142	22,040
Labor	917	4,803	2,423	7,961
Public Safety	21,765	87,351	185,914	573,735
Total Public Safety, Correction, and Regulation	\$ 29,957	\$ 116,534	\$ 254,283	\$ 796,059
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ -	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	-	197	-	-
License & Fees-Nontax	3,572	10,957	622	3,265
Judicial Fees	17,154	51,549	-	35
Master Settlement Agreement	22,815	22,814	-	-
ABC Board	-	-	-	-
Banking & Investment Fees	289	491	-	-
Board of Elections	13	21	13	21
CI Appropriation	-	-	-	-
DHHS	153	600	17	17
DPS - ABC Board	463	1,249	73	204
DWI Restoration Fees	-	-	-	-
DWI Service Fees	273	830	-	-
Deed Mortgage Registration Fee	819	2,424	656	1,939
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	510	1,602	639	1,150
Gas & Oil Inspection	20	132	-	-
Intra State Transfer	156	568	-	-
Miscellaneous	-	1	-	-
Parole Supervision Fees	97	252	-	-
Probation Supervision Fees	643	1,903	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,742	3,252	-	-
Sales Tax Refund	300	302	-	-
Secretary of State-Nontax	6,078	19,237	106	249
Treasurer Investments	1,604	527	-	-
Total Non-Tax Revenue	\$ 56,701	\$ 118,908	\$ 2,126	\$ 6,880

Tax Revenues				
Beverage	\$ 45,377	\$ 143,475	\$ 11	\$ 8,427
Corporate Income	329,582	406,502	20,662	46,063
Estate	-	186	-	-
Franchise	36,475	98,526	9,035	13,255
Freight Car Lines	1	1	-	-
Gift	-	-	-	-
Individual Income	1,500,740	3,576,183	45,004	172,170
Insurance	8,855	30,692	7,134	26,873
Mill Machinery	12	417	1	227
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	292	10,871	39	124
Real Estate Conveyance Excise	12,029	38,144	-	-
Sales and Use	1,355,610	4,141,332	606,658	1,157,567
Scrap Tire Disposal	2,032	6,359	58	108
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	1	6,062	13	20
Tobacco	25,823	79,588	3,723	11,172
White Goods Disposal	700	2,207	53	93
Total Tax Revenues	\$ 3,317,529	\$ 8,540,545	\$ 692,391	\$ 1,436,099
Total Reverting	\$ 6,559,903	\$ 17,316,969	\$ 5,528,039	\$ 15,033,756
Beginning Unreserved Cash	\$ 6,313,053			
Year-To-Date Receipts	17,316,969			
Year-To-Date Disbursements	15,033,756			
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	\$ 8,596,266			



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 September 30, 2021

Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		September	Year-To-Date	September	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 49,302	\$ 464	\$ 967	\$ 2,444	\$ 6,192	\$ 44,077
Total Agriculture	\$ 49,302	\$ 464	\$ 967	\$ 2,444	\$ 6,192	\$ 44,077
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	3	3	3	3	-
Total Debt Service	\$ -	\$ 3	\$ 3	\$ 3	\$ 3	\$ -
Economic Development						
Commerce-CDBG	\$ 13,172	\$ 2	\$ 4	\$ -	\$ -	\$ 13,176
Commerce-Div of Employ Sec	35,864	35,298	58,380	13,790	39,926	54,318
Commerce-Floyd Relief	-	-	-	-	-	-
Commerce-IT Projects	2,317	-	-	216	899	1,418
Commerce-Special Revenue	276,750	10,966	67,929	11,026	38,309	306,370
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 328,180	\$ 46,266	\$ 126,313	\$ 25,032	\$ 79,134	\$ 375,359
Education						
Community Colleges-IT Projects	\$ 24,283	\$ -	\$ -	\$ 404	\$ 1,029	\$ 23,254
Community Colleges-Special Rev	11,140	985	3,871	1,001	3,187	11,824
Community Colleges-Trust	2,380	12	16,518	6,058	6,058	12,840
Public Instruction-IT Projects	18,247	48	48	1,513	8,942	9,353
Public Instruction-Internal Service	125,899	1,575	2,933	2,081	8,985	119,847
Public Instruction-Local Payroll	1,488	4,678	15,061	4,597	15,315	1,234
Public Instruction-Pub Sch Bldg Fund	381,875	31,882	31,963	9,696	20,005	393,833
Public Instruction-School Technology	10,958	274	286	910	1,846	9,398
Public Instruction-Special Revenue	35,598	445	3,169	2,377	2,749	36,018
Public Instruction-Trust	9,993	1,156	12,652	2,998	9,312	13,333
Total Education	\$ 621,861	\$ 41,055	\$ 86,501	\$ 31,635	\$ 77,428	\$ 630,934
Environment & Natural Resources						
Aquariums	\$ 2,221	\$ 9	\$ 9	\$ 2	\$ 39	\$ 2,191
C W M T F	46,073	4,641	9,371	854	7,180	48,264
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	19,801	470	862	952	3,757	16,906
Environmental Quality-Disaster	9,096	217	231	237	493	8,834
Land & Water Conservation Fund	881	492	992	930	1,811	62

Natural & Cultural Res-LWS	1,189	64	64	-	-	1,253
Natural and Cultural Res-Int Bearing	45	-	3	5	16	32
Natural and Cultural Resources	7,542	14	1,628	51	1,829	7,341
Parks & Recreation Trust Fund	14,674	4,057	8,151	2,451	4,030	18,795
Wildlife	18,283	5,237	15,490	4,252	15,534	18,239
Total Environment & Natural Resources	\$ 120,566	\$ 15,201	\$ 36,801	\$ 9,734	\$ 34,689	\$ 122,678
General Government						
Administration	\$ 89,968	\$ 4,518	\$ 23,627	\$ 4,792	\$ 20,460	\$ 93,135
Board of Elections	8,986	44	446	625	2,147	7,285
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	13,821	-	-	-	1	13,820
Governor's Office	160,919	147,614	181,629	138,111	164,339	178,209
Governor's Office-Disaster Relief	-	1,588	4,356	1,582	4,350	6
Information Technology	17,734	2,476	7,626	1,730	8,764	16,596
NC Infrastructure Finance Corp	-	-	-	-	-	-
OSBM-ARP Homeowners Assistance Fund	2	-	5	-	-	7
OSBM-ARP State & Local Fiscal Recovery Fund	-	7	352,700	2,922	343,108	9,592
OSBM-Covid 19 Recovery Act	64,420	8	70	-	1,598	62,892
OSBM-Earthquake Disaster Recovery	4,457	-	1	846	2,216	2,242
OSBM-Emergency Rental Assistance	645,450	67	186	86,228	288,380	357,256
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	20,160	3	6	-	-	20,166
OSBM-SCIF	103,802	-	-	868	15,013	88,789
Office of Administrative Hearings	2,022	31	31	6	21	2,032
Payroll Imprest Fund	-	1,128,060	3,272,261	1,128,060	3,272,261	-
Revenue-E 911 Fee	2,615	1,353	4,034	1,366	4,020	2,629
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	27,345	4,273	13,787	5,219	8,768	32,364
Revenue-Tax Distribution	8,845	535,890	1,355,678	535,976	1,355,945	8,578
Revenue-Tax Transfer Fees	5,932	296	779	1,198	1,203	5,508
State Controller	35,809	1,425	3,820	3,185	8,046	31,583
State Treasurer	7,904	837	1,739	284	874	8,769
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	3,696	7,426	19,371	6,011	17,493	5,574
Total General Government	\$ 1,224,963	\$ 1,835,916	\$ 5,242,152	\$ 1,919,009	\$ 5,519,007	\$ 948,108
Health and Human Services						
Aging	\$ -	\$ 90	\$ 140	\$ 90	\$ 140	\$ -
DHHS-Administration	44,851	10,710	17,655	95	20,922	41,584
Health Services	8,303	17,741	48,052	17,359	47,152	9,203
Health Services Regulations	37,139	501	1,019	379	379	37,779
Medical Assistance	30,918	6,565	33,106	18,306	45,600	18,424
Services for the Blind and Deaf/HH	-	-	-	-	-	-

Social Services	3,530	68	189	2	8	3,711
Total Health and Human Services	\$ 124,741	\$ 35,675	\$ 100,161	\$ 36,231	\$ 114,201	\$ 110,701
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 5,045	\$ 49	\$ 150	\$ 10	\$ 31	\$ 5,164
Public Safety	195,155	108,442	367,431	97,310	369,124	193,462
Total Public Safety, Correction, and Regulation	\$ 200,200	\$ 108,491	\$ 367,581	\$ 97,320	\$ 369,155	\$ 198,626
Total Non-reverting	\$ 2,669,813	\$ 2,083,071	\$ 5,960,479	\$ 2,121,408	\$ 6,199,809	\$ 2,430,483

GLOSSARY

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

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

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

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

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

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

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

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

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

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

Earthquake Disaster Recovery Reserve (House Bill 1105, Session Law 2020-97) – Established as a reserve in the General Fund. Funds appropriated to provide necessary and appropriate relief and assistance from the effects of earthquakes.

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

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

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

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

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

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

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

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

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

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

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

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

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

Unreserved – Resources available to finance appropriation expenditures.

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