



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Garner, North Carolina
Frank Johnson

May 2021



State of North Carolina Office of the State Controller

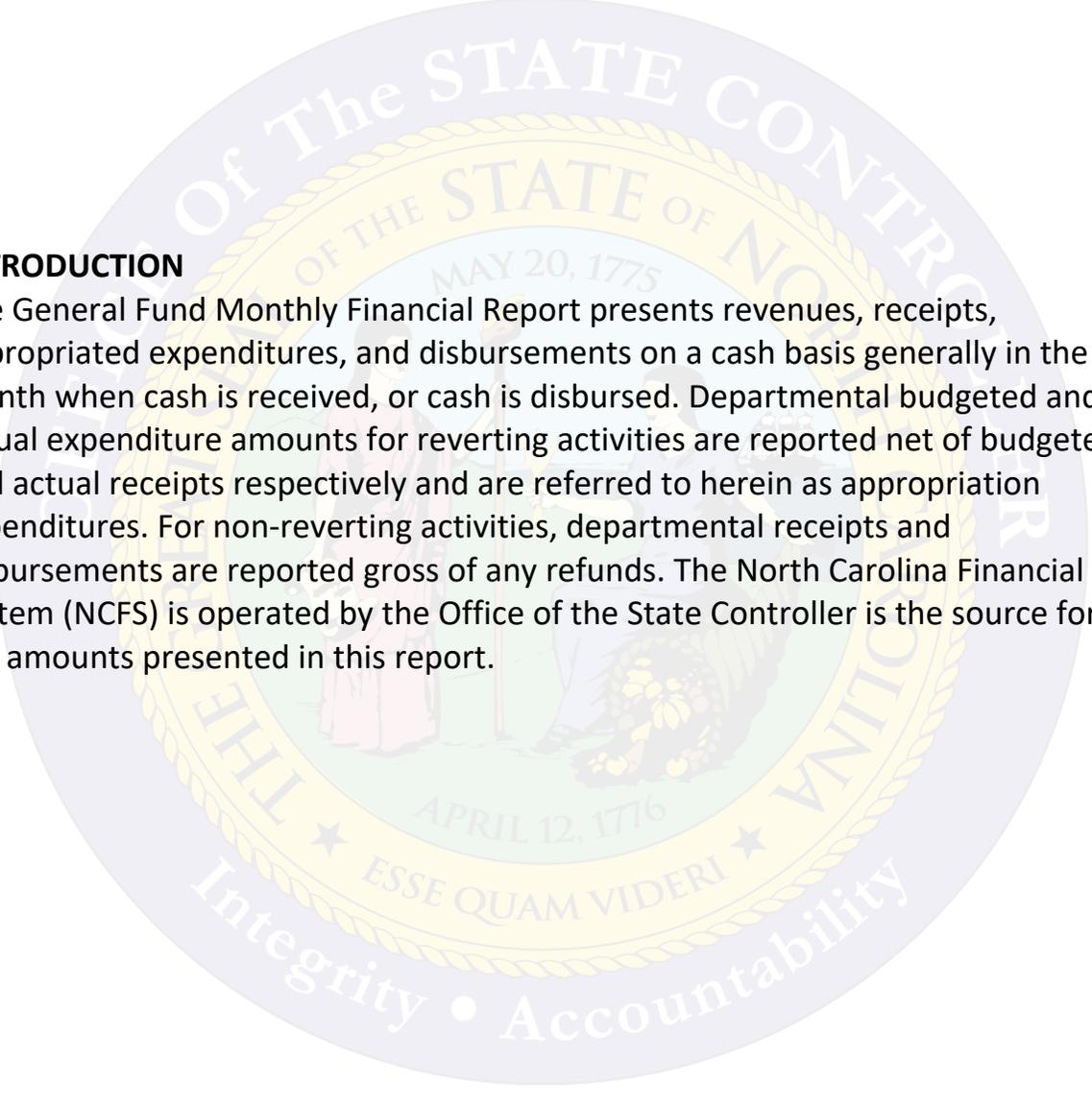
**LINDA COMBS
STATE CONTROLLER**

July 1, 2021

Enclosed is the General Fund Monthly Financial Report for the period ended May 31, 2021 of the 2021 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, with a plow and sheaf of wheat below. The text around the seal includes "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA", "MAY 20, 1775", "APRIL 12, 1776", and the motto "ESSE QUAM VIDERI". At the bottom, it says "Integrity • Accountability".

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 is the source for the amounts presented in this report.



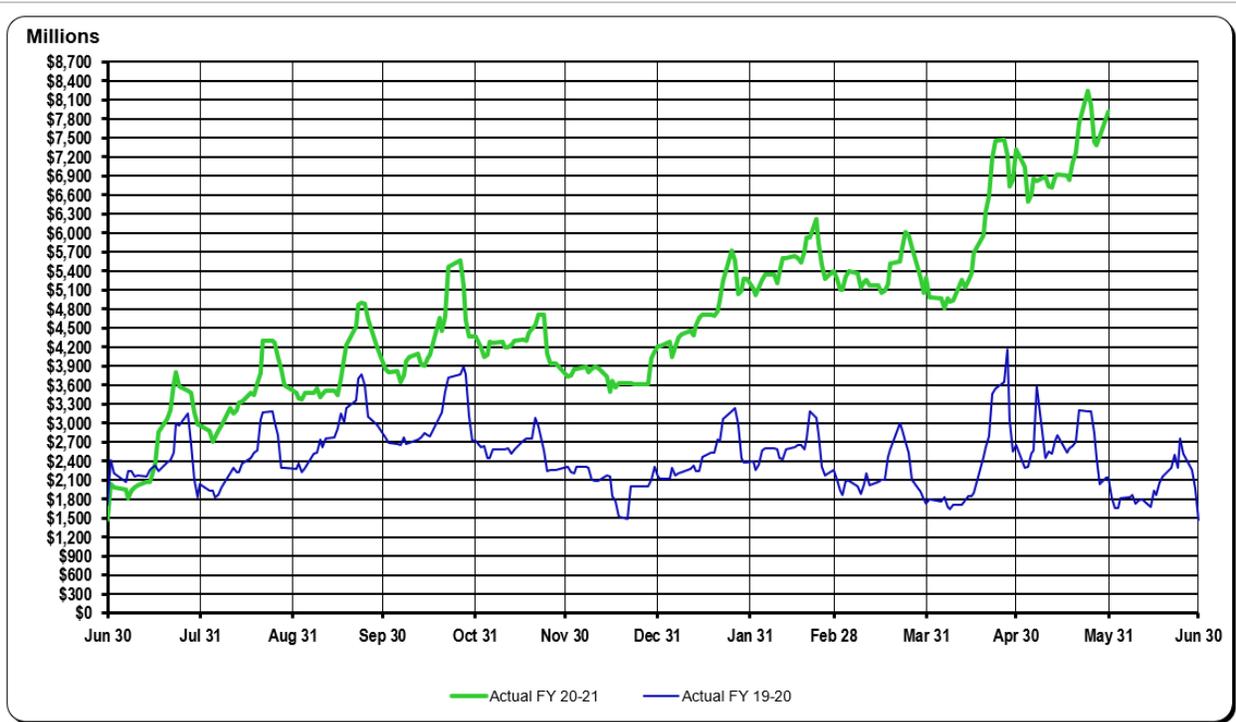
North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

May 31, 2021

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 15,721.2	Beverage Tax	\$ -
		Sales & Use Tax	428.0
		Scrap Tire Disposal Tax	-
		Solid Waste Disposal Tax	-
		White Goods Tax	-
		Total Liabilities	\$ 428.0
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ 2,719.7
		Carry Forward Reserve	149.1
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	15.3
		Hurricane Florence Disaster Recovery Reserve	94.2
		Local Govt Coronavirus Relief Reserve	-
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Reserve	276.2
		NC GREAT Reserve	-
		Repairs and Renovations Reserve	-
		Savings Reserve	1,104.3
		State Emergency Response/Disaster Reserve	63.1
		Unfunded Liability Solvency Reserve	-
		Non-Reverting Departmental Funds	2,907.4
		Total Reserved	\$ 7,379.7
		Unreserved:	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(15.0)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	6,457.5
		Total Unreserved	\$ 7,913.5
		Total Fund Balance	\$ 15,293.2
Total Assets	\$ 15,721.2	Total Liabilities and Fund Balance	\$ 15,721.2

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 May 31, 2021 and May 31, 2020

Expressed in Millions

Fund Balance	FY 2021	FY 2020	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ 2,719.7	\$ -	\$ 2,719.7	-
Carry Forward Reserve	149.1	156.2	(7.1)	(4.5%)
Coronavirus Relief Reserve	-	2,010.8	(2,010.8)	(100.0%)
Earthquake Disaster Recovery Reserve	15.3	-	15.3	-
Hurricane Florence Disaster Recovery Reserve	94.2	137.7	(43.5)	(31.6%)
Local Govt Coronavirus Relief Reserve	-	150.0	(150.0)	(100.0%)
Medicaid Contingency Reserve	50.4	186.4	(136.0)	(73.0%)
Medicaid Transformation Reserve	276.2	425.3	(149.1)	(35.1%)
NC GREAT Reserve	-	-	-	-
Repairs and Renovations Reserve	-	11.6	(11.6)	(100.0%)
Savings Reserve	1,104.3	1,169.3	(65.0)	(5.6%)
State Emergency Response/Disaster Reserve	63.1	57.8	5.3	9.2%
Unfunded Liability Solvency Reserve	-	-	-	-
Non-Reverting Departmental Funds	2,907.4	2,935.7	(28.3)	(1.0%)
Total Reserved	\$ 7,379.7	\$ 7,240.8	\$ 138.9	1.9%
Unreserved:				
Fund Balance - July 01	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	(13.9%)
Transfers to Reserves	(15.0)	(51.6)	36.6	(70.9%)
Transfers from Reserves	-	(64.0)	64.0	(100.0%)
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	6,457.5	547.4	5,910.1	1079.7%
Total Unreserved	\$ 7,913.5	\$ 2,141.1	\$ 5,772.4	269.6%
Total Fund Balance	\$ 15,293.2	\$ 9,381.9	\$ 5,911.3	63.0%



North Carolina Financial System
Office of State Controller
General Fund Reverting – Schedule of Operations
Monthly & Fiscal Year-To-Date as of May 31, 2021
Expressed in Millions

							Percent of Budget Realized/Expended YTD	
	May		Year-To-Date		Budget		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Beg. Unreserved Fund Balance	\$ 7,311.4	\$ 2,650.4	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3		
Transfer to Reserves	0.00	0.00	0.00	0.00	-	-		
Transfer to Non-reserved Funds	0.00	0.00	0.00	0.00	-	-		
Transfer from Reserved Fund Balance	0.00	0.00	0.00	(79.00)	0	0		
Total	\$ 7,311.4	\$ 2,650.4	\$ 1,471.1	\$ 1,630.3	\$ 1,471.1	\$ 1,709.3		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ 20.1	\$ 177.6	\$ 165.3	\$ 177.6	\$ 165.3	100.0%	100.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	12.0	0.1	91.2	79.8	83.1	87.8	109.8%	90.9%
Judicial Fees	16.9	9.3	162.0	191.6	150.6	228.8	107.6%	83.7%
Master Settlement Agreement	-	-	149.7	131.7	129.5	136.2	115.6%	96.7%
Other	14.0	13.0	205.9	192.3	207.2	204.1	99.4%	94.2%
Treasurer Investments	0.6	7.3	19.7	134.3	24.3	167.2	81.2%	80.3%
Total Non-Tax Revenue	\$ 43.6	\$ 49.8	\$ 806.2	\$ 895.0	\$ 772.3	\$ 989.4	104.4%	90.5%
Tax Revenues								
Beverage	\$ 46.6	\$ 29.8	\$ 445.6	\$ 365.9	\$ 498.2	\$ 411.5	89.4%	88.9%
Corporate Income	51.2	19.7	1,182.7	538.8	1,037.2	735.6	114.0%	73.2%
Estate	-	-	0.0	1.2	-	-	-	-
Franchise	42.2	64.1	859.7	625.5	808.2	745.7	106.4%	83.9%
Freight Car Lines	0.2	-	0.2	0.2	-	-	-	-
Gift	-	-	0.0	0.1	-	-	-	-
Individual Income	1,897.6	954.2	14,386.1	11,391.1	14,821.6	13,030.1	97.1%	87.4%
Insurance	13.6	14.5	520.4	480.7	640.0	565.3	81.3%	85.0%
Mill Machinery	0.0	-	1.1	0.3	0.9	-	118.8%	-
Other	-	-	-	0.1	0.4	0.3	0.0%	33.3%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.5	3.9	37.3	31.3	37.1	35.6	100.6%	87.9%
Real Estate Conveyance Excise	11.2	7.9	102.7	81.9	95.3	85.1	107.8%	96.2%
Sales and Use	816.0	600.5	8,690.6	7,256.7	8,623.7	8,203.3	100.8%	88.5%
Scrap Tire Disposal	2.0	2.4	8.9	7.6	6.0	6.2	147.7%	122.6%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	1.2	4.3	7.9	7.7	2.9	2.8	271.9%	275.0%
Tobacco	24.1	27.7	243.5	231.5	255.7	256.2	95.2%	90.4%

White Goods Disposal	0.6	0.8	4.0	3.6	3.1	2.7	129.4%	133.3%
Total Tax Revenues	\$ 2,907.1	\$ 1,729.8	\$ 26,490.7	\$ 21,024.2	\$ 26,830.3	\$ 24,080.4	98.7%	87.3%
Total Revenues	\$ 2,950.7	\$ 1,779.6	\$ 27,296.9	\$ 21,919.2	\$ 27,602.6	\$ 25,069.8	98.9%	87.4%
Total Availability	\$ 10,262.1	\$ 4,430.0	\$ 28,768.0	\$ 23,549.5	\$ 29,073.7	\$ 26,779.1	98.9%	87.9%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,089.3	1,963.1	20,439.4	20,895.6	23,764.9	23,689.3	86.01%	88.2%
Debt Service	259.2	325.8	400.0	476.2	722.6	717.5	55.36%	66.4%
Total Appropriation Expenditures	\$ 2,348.5	\$ 2,288.9	\$ 20,839.4	\$ 21,371.8	\$ 24,487.5	\$ 24,406.8	85.10%	87.6%
Unreserved Fund Balance – Before Statutory Reservations	\$ 7,913.5	\$ 2,141.1	\$ 7,928.6	\$ 2,177.7	\$ 4,586.2	\$ 2,372.3		
Reserved								
American Recovery Plan Act Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Carry Forward Reserve	-	-	-	-	-	-		
Coronavirus Relief Reserve	-	-	-	-	-	-		
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-		
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	-	-	-	-	-	-		
Medicaid Transformation Reserve	-	-	-	-	-	-		
NC GREAT Reserve	-	-	(15.0)	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
Savings Reserve	-	-	-	(36.6)	-	-		
State Emergency Response/Disaster Reserve	-	-	-	-	-	-		
Unfunded Liability Solvency Reserve	-	-	-	-	-	-		
Unreserved Fund Balance	\$ 7,913.5	\$ 2,141.1	\$ 7,913.6	\$ 2,141.1	\$ 4,586.2	\$ 2,372.3		



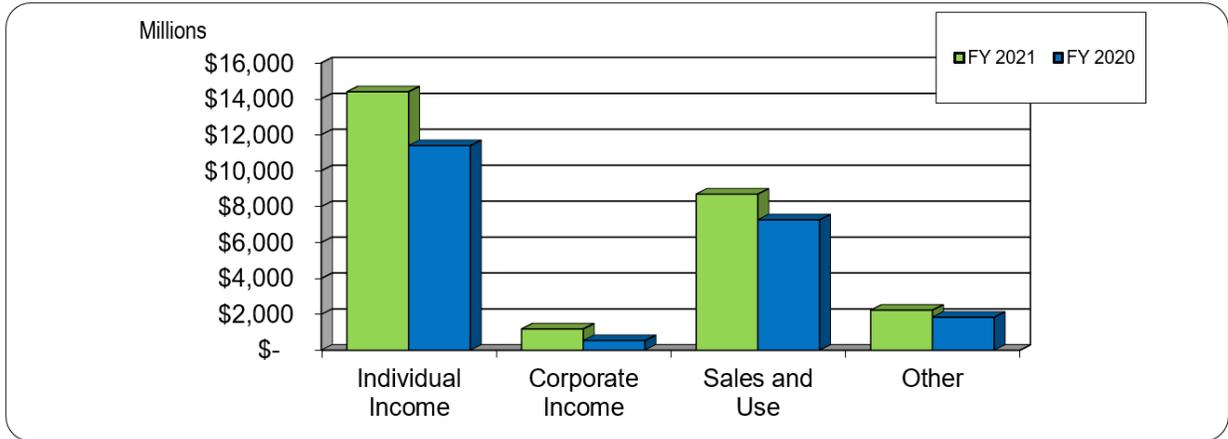
North Carolina Financial System
Office of State Controller
General Fund Reverting Net Tax and Non-Tax Revenues
Monthly & Fiscal Year-To-Date as of May 31, 2021 and May 31, 2020
Expressed in Millions

	May				Year-To-Date Through May			
	FY 2021	FY 2020	Change	Percent of Change	FY 2021	FY 2020	Change	Percent of Change
Tax Revenues								
Beverage	\$ 46.6	\$ 29.8	\$ 16.8	56.3%	\$ 445.6	\$ 365.9	\$ 79.7	21.8%
Corporate Income	51.2	19.7	31.5	159.9%	1,182.7	538.8	643.9	119.5%
Estate	-	-	-	-	0.0	1.2	(1.2)	(97.3%)
Franchise	42.2	64.1	(21.9)	(34.2%)	859.7	625.5	234.2	37.4%
Freight Car Lines	0.2	-	0.2	-	0.2	0.2	0.0	6.4%
Gift	-	-	-	-	0.0	0.1	(0.1)	(97.4%)
Individual Income	1,897.6	954.2	943.4	98.9%	14,386.1	11,391.1	2,995.0	26.3%
Insurance	13.6	14.5	(0.9)	(5.9%)	520.4	480.7	39.7	8.3%
Mill Machinery	0.0	-	0.0	-	1.1	0.3	0.8	256.5%
Other	-	-	-	-	-	0.1	(0.1)	(100.0%)
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	0.5	3.9	(3.4)	(86.3%)	37.3	31.3	6.0	19.3%
Real Estate Conveyance Excise	11.2	7.9	3.3	41.9%	102.7	81.9	20.8	25.4%
Sales and Use	816.0	600.5	215.5	35.9%	8,690.6	7,256.7	1,433.9	19.8%
Scrap Tire Disposal	2.0	2.4	(0.4)	(16.9%)	8.9	7.6	1.3	16.6%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	1.2	4.3	(3.1)	(71.1%)	7.9	7.7	0.2	2.4%
Tobacco	24.1	27.7	(3.6)	(12.8%)	243.5	231.5	12.0	5.2%
White Goods Disposal	0.6	0.8	(0.2)	(22.2%)	4.0	3.6	0.4	11.4%
Total Tax Revenues	\$ 2,907.1	\$ 1,729.8	\$ 1,177.3	68.1%	\$ 26,490.7	\$ 21,024.2	\$ 5,466.5	26.0%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ 20.1	\$ (20.1)	(100.0%)	\$ 177.6	\$ 165.3	\$ 12.3	7.4%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	12.0	0.1	11.9	11896.6%	91.2	79.8	11.4	14.3%
Judicial Fees	16.9	9.3	7.6	82.0%	162.0	191.6	(29.6)	(15.4%)
Master Settlement Agreement	-	-	-	-	149.7	131.7	18.0	13.7%
Other	14.0	13.0	1.0	8.0%	205.9	192.3	13.6	7.1%
Treasurer Investments	0.6	7.3	(6.7)	(91.6%)	19.7	134.3	(114.6)	(85.3%)
Total Non-Tax Revenue	\$ 43.6	\$ 49.8	\$ (6.2)	(12.5%)	\$ 806.2	\$ 895.0	\$ (88.8)	(9.9%)
Total Tax and Non-Tax Revenue	\$ 2,950.7	\$ 1,779.6	\$ 1,171.1	65.8%	\$ 27,296.9	\$ 21,919.2	\$ 5,377.7	24.5%

GENERAL FUND – REVERTING

ACTUAL TAX REVENUES

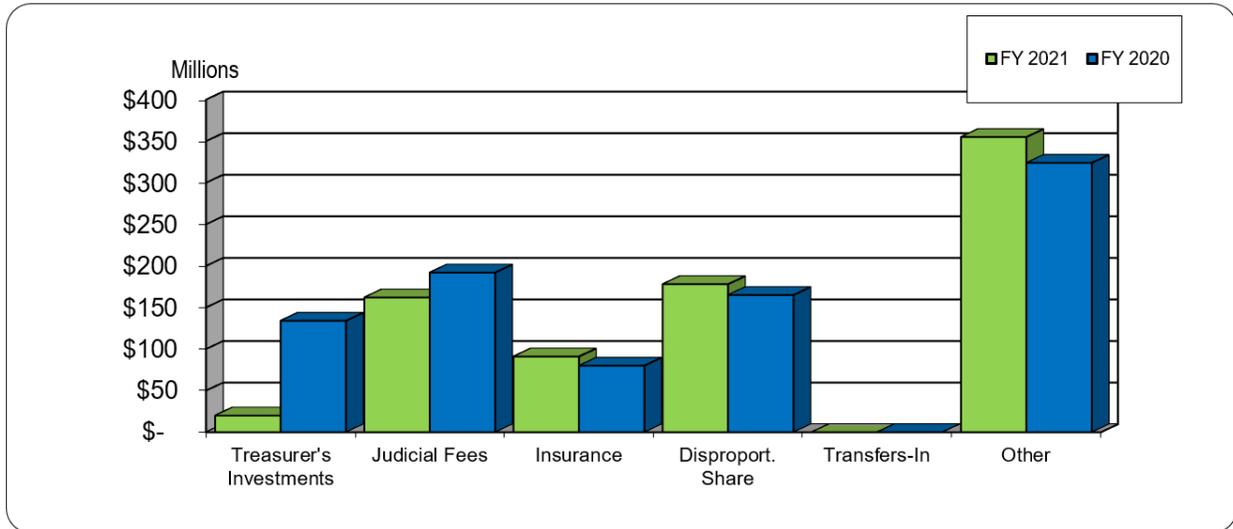
FISCAL YEAR-TO-DATE MAY 31, 2021 AND MAY 30, 2020



GENERAL FUND – REVERTING

ACTUAL NON-TAX REVENUES

FISCAL YEAR-TO-DATE MAY 31, 2021 AND MAY 30, 2020



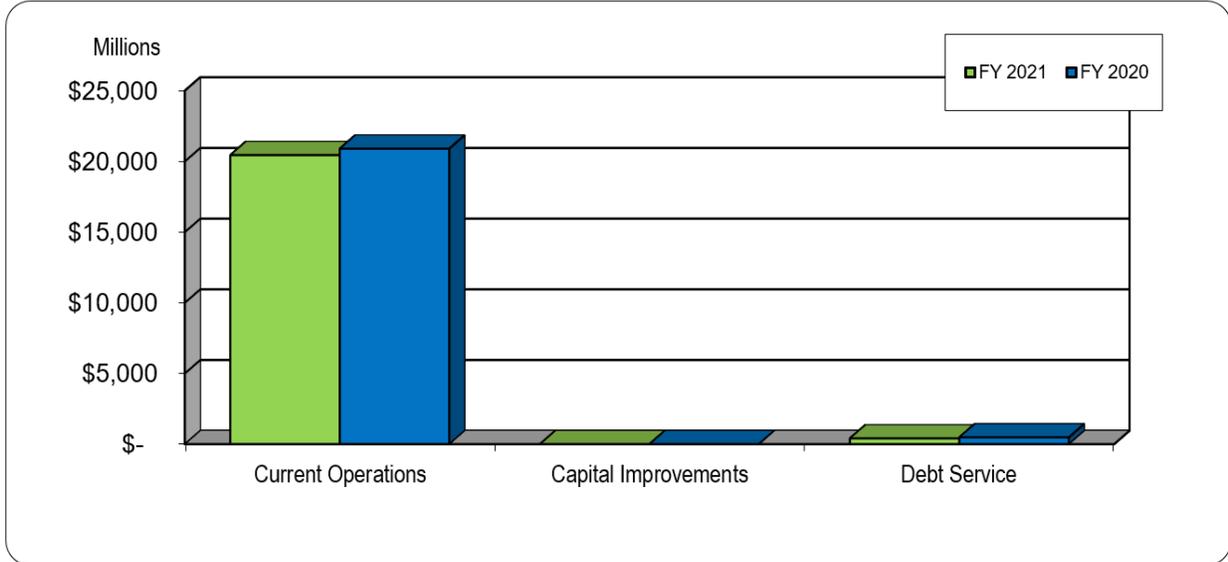


North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures
Fiscal Year-to-Date May 31, 2021 and May 31, 2020

Expressed in Millions

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2021	FY 2020	Change	Percent Change	FY 2021	FY 2020
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	-	-	-
Current Operations						
Agriculture	\$ 109.2	\$ 112.9	\$ (3.7)	(3.3%)	0.5%	0.5%
Economic Development	173.7	162.6	11.1	6.8%	0.8%	0.8%
Education	12,511.9	12,571.3	(59.4)	(0.5%)	60.0%	58.8%
Environment & Natural Resources	262.2	252.0	10.2	4.1%	1.3%	1.2%
General Government	375.9	351.3	24.6	7.0%	1.8%	1.6%
Health and Human Services	4,581.5	4,709.9	(128.4)	(2.7%)	22.0%	22.0%
Operating Reserves/Rounding	187.6	30.2	157.4	521.2%	0.9%	0.1%
Public Safety, Correction, and Regulation	2,237.4	2,705.4	(468.0)	(17.3%)	10.7%	12.7%
Total Current Operations	\$ 20,439.4	\$ 20,895.6	\$ (456.2)	(2.2%)	98.1%	97.8%
Debt Service						
Debt Service	\$ 400.0	\$ 476.2	\$ (76.2)	(16.0%)	1.9%	2.2%
Total Debt Service	\$ 400.0	\$ 476.2	\$ (76.2)	(16.0%)	1.9%	2.2%
Total Appropriation Expenditures	\$ 20,839.4	\$ 21,371.8	\$ (532.4)	(2.5%)	100.0%	100.0%

GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE MAY 31, 2021 AND MAY 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 May 31, 2021 and May 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	
	May		Year-To-Date		Budget		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
Current Operations								
General Government								
Administration	\$ 4.6	\$ 3.0	\$ 51.3	\$ 52.1	\$ 65.7	\$ 64.2	78.1%	81.2%
Board of Elections	0.7	0.4	5.3	5.6	7.4	8.5	71.1%	65.9%
General Assembly	6.8	4.2	67.3	65.3	74.1	71.9	90.9%	90.8%
Governor's Office	0.6	0.5	4.8	4.6	5.5	5.4	86.7%	85.2%
Governor-Special Projects	0.0	0.0	0.0	0.0	0.0	0.0	-	-
Housing Finance Authority	0.0	0.9	30.7	9.8	30.7	10.7	99.9%	91.6%
Information Technology	5.9	1.3	43.8	40.4	54.4	54.1	80.5%	74.7%
Lieutenant Governor	0.1	0.1	0.8	0.7	0.9	0.9	86.1%	77.8%
Military and Veterans Affairs	(0.5)	0.2	7.8	7.9	9.6	9.4	81.5%	84.0%
Office of Administrative Hearings	0.5	0.5	5.7	5.5	6.5	6.3	87.3%	87.3%
Office of State Budget	0.9	0.6	7.7	7.6	8.7	8.5	88.1%	89.4%
Office of State Budget and Management - Special	0.0	0.0	0.0	0.0	17.6	0.0	-	-
Office of the State Controller	1.8	1.7	20.0	20.1	25.7	25.1	77.8%	80.1%
Revenue	(3.9)	3.7	72.3	74.8	92.0	89.2	78.6%	83.9%
Secretary of State	1.2	1.2	13.0	13.0	14.6	14.2	89.4%	91.5%
State Auditor	1.3	1.6	11.6	11.7	14.9	14.3	77.9%	81.8%
State Planning - Inactive	0.0	0.0	0.0	0.0	0.0	0.0	-	-
State Treasurer-Administration	0.2	0.4	3.4	3.4	5.0	4.9	67.9%	69.4%
State Treasurer-Retirement	0.2	2.9	30.4	28.8	32.0	31.7	95.1%	90.9%
Sub-Total	\$ 20.2	\$ 23.2	\$ 375.9	\$ 351.3	\$ 465.3	\$ 419.3	80.8%	83.8%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - Data Processing	-	-	-	15.0	-	15.0	-	100.0%
Reserve - ERP	-	2.1	-	(32.5)	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-	-	-	-	-

Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-	-
Reserve - General Assembly	9.0	-	17.6	17.2	-	17.2	-	100.0%	-
Reserve - General Fund Reverting Funds	-	-	-	-	-	-	-	-	-
Reserve - Golden LEAF	-	-	-	-	-	-	-	-	-
Reserve - IT Fund	-	-	-	-	-	-	-	-	-
Reserve - JDIG	-	-	-	-	-	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	0.4	2.6	2.4	-	16.7%	-
Reserve - NC GEAR	-	-	-	-	-	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-	-	-	-	-	-
Reserve - One NC Fund	-	-	-	-	-	-	-	-	-
Reserve - Pay Plan	-	-	-	-	(1.9)	-	-	-	-
Reserve - Pending Legislation	-	-	-	-	-	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-	-	-	-	-	-
Reserve - Retirement Rate Adj	-	-	-	-	-	-	-	-	-
Reserve - Review of Compensation Plan	-	(9.5)	(16.2)	(9.5)	-	(3.9)	-	243.6%	-
Reserve - Salary Adjustment	-	9.5	16.2	9.5	-	9.5	-	100.0%	-
Reserve - Severance	-	-	-	-	-	-	-	-	-
Reserve - St Emp Comprehensive	-	-	-	-	-	-	-	-	-
Reserve - State Emergency Resp & Disaster	-	-	-	5.0	-	5.0	-	100.0%	-
Reserve - Transfer to DOT	-	-	-	-	-	36.0	-	-	-
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	-	-	-	-	(699.4)	-	-	-	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-	-
SCIF	-	-	170.0	25.6	170.0	-	100.0%	-	-
Sub-Total	\$ 9.0	\$ 2.1	\$ 187.6	\$ 30.7	\$ (528.7)	\$ 81.2	(35.5%)	37.8%	-
Total General Government	\$ 29.2	\$ 25.3	\$ 563.5	\$ 382.0	\$ (63.4)	\$ 500.5	(888.7%)	76.3%	-
Education									
Community Colleges	\$ 125.1	\$ 92.5	\$ 1,020.4	\$ 1,019.9	\$ 1,230.5	\$ 1,212.3	82.9%	84.1%	-
Public Instruction	876.0	952.9	9,007.6	9,053.7	9,988.5	9,754.7	90.2%	92.8%	-
Sub-Total	\$ 1,001.1	\$ 1,045.4	\$ 10,028.0	\$ 10,073.6	\$ 11,219.0	\$ 10,967.0	89.4%	91.9%	-
University System									
Appalachian State University	\$ 20.0	\$ 14.9	\$ 119.8	\$ 121.9	\$ 147.8	\$ 150.2	81.0%	81.2%	-

ECU - Health Affairs	6.4	17.9	69.0	70.9	77.9	78.4	88.6%	90.4%
East Carolina University	20.7	26.7	155.8	174.8	232.2	233.9	67.1%	74.7%
Elizabeth City State University	1.2	4.3	28.3	36.8	35.4	40.8	80.0%	90.2%
Fayetteville State University	5.5	5.0	46.9	49.3	53.9	55.4	87.0%	89.0%
NCSU - Academic Affairs	53.7	59.0	339.1	339.8	420.3	426.7	80.7%	79.6%
NCSU - Agricultural Extension Service	3.5	3.3	37.6	37.5	40.7	41.0	92.3%	91.5%
NCSU - Agricultural Research	4.4	4.9	49.4	49.0	54.8	55.1	90.1%	88.9%
North Carolina A&T University	12.8	3.8	68.1	75.5	92.6	95.5	73.5%	79.1%
North Carolina Central University	12.7	9.2	71.2	69.7	84.8	86.4	83.9%	80.7%
North Carolina Sch of Science & Mathematics	1.9	1.8	21.0	20.4	22.6	22.8	92.9%	89.5%
UNC - Chapel Hill Academic Affairs	49.1	38.0	218.0	221.8	277.5	282.4	78.6%	78.5%
UNC - Chapel Hill Area Health Affairs	5.0	8.2	37.9	40.6	49.9	49.9	75.9%	81.4%
UNC - Chapel Hill Health Affairs	21.5	22.2	166.7	176.7	200.3	202.4	83.2%	87.3%
UNC - GA Institutional Programs and Facilities	(0.0)	16.0	9.5	17.0	116.4	17.6	8.1%	96.6%
UNC - GA Related Educational Programs	0.1	0.5	109.7	32.0	110.0	110.0	99.7%	29.1%
UNC- GA Aid to Private Institutions	2.2	3.6	186.3	168.9	191.3	181.3	97.4%	93.2%
University of North Carolina - General Admin	2.6	3.8	40.2	42.7	42.5	47.6	94.6%	89.7%
University of North Carolina Sch of the Arts	4.0	3.7	24.6	26.7	33.3	33.8	73.8%	79.0%
University of North Carolina at Asheville	3.3	4.2	32.6	36.3	39.8	40.9	82.0%	88.8%
University of North Carolina at Charlotte	36.5	37.8	189.2	216.0	256.3	261.5	73.8%	82.6%
University of North Carolina at Greensboro	16.5	19.7	138.3	144.0	178.1	181.4	77.7%	79.4%
University of North Carolina at Pembroke	6.0	5.8	59.8	66.5	76.9	78.3	77.8%	84.9%
University of North Carolina at Wilmington	21.0	7.7	120.0	107.7	145.6	148.5	82.4%	72.5%
Western Carolina University	13.1	13.6	103.5	106.8	132.7	133.5	78.0%	80.0%
Winston-Salem State University	6.6	8.2	41.5	48.4	63.7	64.6	65.2%	74.9%
Total University System	\$ 330.4	\$ 343.8	\$ 2,484.0	\$ 2,497.7	\$ 3,177.3	\$ 3,119.9	78.2%	80.1%
Total Education	\$ 1,331.5	\$ 1,389.2	\$ 12,511.9	\$ 12,571.3	\$ 14,396.3	\$ 14,086.9	86.9%	89.2%
Agriculture								
Agriculture and Consumer Services	\$ 13.0	\$ 10.9	\$ 109.2	\$ 112.9	\$ 133.2	\$ 134.6	82.0%	83.9%
Total Agriculture	\$ 13.0	\$ 10.9	\$ 109.2	\$ 112.9	\$ 133.2	\$ 134.6	82.0%	83.9%
Economic Development								
Commerce	\$ 0.5	\$ 1.0	\$ 8.8	\$ 8.2	\$ 11.7	\$ 11.4	75.6%	71.9%
Commerce-Economic Development	-	-	150.2	139.6	150.2	150.2	100.0%	92.9%
Commerce-State Aid	1.3	1.3	14.7	14.8	16.2	16.2	91.0%	91.4%
Total Economic Development	\$ 1.8	\$ 2.3	\$ 173.7	\$ 162.6	\$ 178.1	\$ 177.8	97.6%	91.5%
Environment & Natural Resources								
Environmental Quality	\$ 5.2	\$ 7.2	\$ 92.2	\$ 72.4	\$ 100.6	\$ 84.1	91.6%	86.1%
Natural and Cultural Resources	14.3	21.4	160.1	168.6	187.2	181.4	85.5%	92.9%
Roanoke Island Commission	-	-	0.6	0.5	0.6	0.6	98.4%	83.3%
Wildlife Resources	(0.1)	0.6	9.4	10.5	11.9	12.0	78.7%	87.5%

Total Environment & Natural Resources	\$ 19.3	\$ 29.2	\$ 262.2	\$ 252.0	\$ 300.3	\$ 278.1	87.3%	90.6%
Health and Human Services								
Aging	\$ 3.7	\$ 3.4	\$ 38.3	\$ 33.8	\$ 45.2	\$ 44.6	84.7%	75.8%
Child Development	34.5	17.9	195.0	207.2	228.5	228.4	85.3%	90.7%
DHHS-Administration	(11.5)	3.0	116.2	111.4	126.3	125.6	92.0%	88.7%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	17.8	17.0	115.4	125.5	157.7	155.1	73.2%	80.9%
Health Services Regulations	4.1	1.0	14.2	12.0	20.4	19.6	69.6%	61.2%
Medical Assistance	423.4	200.7	3,247.9	3,306.2	4,140.4	3,920.8	78.4%	84.3%
Mental Health/DD/SAS	34.9	7.1	698.3	717.6	762.4	749.2	91.6%	95.8%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	1.1	0.8	7.1	6.6	8.8	8.6	81.2%	76.7%
Social Services	(63.2)	6.0	118.8	159.1	194.9	194.5	61.0%	81.8%
Vocational Rehabilitation	3.4	2.6	30.2	30.5	40.4	39.7	74.7%	76.8%
Total Health and Human Services	\$ 448.3	\$ 259.5	\$ 4,581.5	\$ 4,709.9	\$ 5,725.0	\$ 5,486.1	80.0%	85.9%
Public Safety, Correction, and Regulation								
Insurance	\$ 3.2	\$ 2.8	\$ 37.6	\$ 37.8	\$ 43.6	\$ 42.2	86.2%	89.6%
Insurance-GF	0.8	(0.5)	8.7	1.1	9.6	9.5	90.8%	11.6%
Judicial	50.5	46.3	547.3	521.8	598.2	578.4	91.5%	90.2%
Judicial-Indigent Defense	9.8	9.1	108.1	114.4	127.6	125.5	84.7%	91.2%
Justice	5.6	2.7	50.3	47.3	53.8	52.0	93.4%	91.0%
Labor	1.1	1.9	16.3	16.1	19.4	18.7	84.1%	86.1%
Public Safety	175.1	184.8	1,469.2	1,966.9	2,243.2	2,199.0	65.5%	89.4%
Total Public Safety, Correction, and Regulation	\$ 246.0	\$ 247.1	\$ 2,237.4	\$ 2,705.4	\$ 3,095.4	\$ 3,025.3	72.3%	89.4%
Rounding [*]	\$ (0.2)	\$ (0.4)	\$ -	\$ (0.5)	\$ -	\$ -	N/A	N/A
Total Current Operations	\$ 2,089.1	\$ 1,963.1	\$ 20,439.4	\$ 20,895.6	\$ 23,764.9	\$ 23,689.3	86.0%	88.2%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ 259.2	\$ 325.8	\$ 398.4	\$ 474.7	\$ 721.0	\$ 715.9	55.3%	66.3%
Debt Service-Federal	-	-	1.6	1.5	1.6	1.6	100.0%	93.8%
Total Debt Service	\$ 259.2	\$ 325.8	\$ 400.0	\$ 476.2	\$ 722.6	\$ 717.5	55.4%	66.4%
Total Appropriation Expenditures	\$ 2,348.3	\$ 2,288.9	\$ 20,839.4	\$ 21,371.8	\$ 24,487.5	\$ 24,406.8	85.1%	87.6%

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.



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 May 31, 2021

Expressed in Thousands

	Receipts		Disbursements	
	May	Year-To-Date	May	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 4,546	\$ 83,328	\$ 17,557	\$ 192,492
Total Agriculture	\$ 4,546	\$ 83,328	\$ 17,557	\$ 192,492
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ 350	\$ 2,056	\$ 259,584	\$ 400,493
Debt Service-Federal	-	-	-	1,616
Total Debt Service	\$ 350	\$ 2,056	\$ 259,584	\$ 402,108
Economic Development				
Commerce	\$ 2,772	\$ 84,084	\$ 3,226	\$ 92,927
Commerce-Economic Development	-	310	-	150,461
Commerce-State Aid	-	-	1,346	14,743
Total Economic Development	\$ 2,772	\$ 84,394	\$ 4,572	\$ 258,131
Education				
Community Colleges	\$ 44,673	\$ 681,779	\$ 169,734	\$ 1,702,184
Public Instruction	271,203	2,478,537	1,147,242	11,486,113
UNC System	107,933	3,145,386	438,125	5,629,337
Total Education	\$ 423,809	\$ 6,305,701	\$ 1,755,101	\$ 18,817,634
Environment & Natural Resources				
Environmental Quality	\$ 8,427	\$ 84,385	\$ 13,618	\$ 176,548
Natural and Cultural Resources	3,981	48,973	18,248	209,069
Roanoke Island Commission	-	-	-	590
Wildlife Resources	7,405	71,526	7,290	80,897
Total Environment & Natural Resources	\$ 19,813	\$ 204,884	\$ 39,156	\$ 467,104
General Government				
Administration	\$ 873	\$ 16,641	\$ 5,467	\$ 67,930
Board of Elections	0	3,194	664	8,455
General Assembly	37	1,885	6,817	69,230
Governor's Office	71	1,013	628	5,784
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	30,660
Information Technology	10	8,900	5,935	52,691
Lieutenant Governor	-	-	72	775

Military and Veterans Affairs	4,820	64,135	4,304	71,960
Office of Administrative Hearings	108	1,021	558	6,694
Office of State Budget	25	282	913	7,944
Office of the State Controller	153	2,096	1,936	22,096
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	30,417	-	30,417
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
Reserve - General Assembly	-	-	9,000	17,603
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	-	16,176	-	-
Reserve - Salary Adjustment	-	6	-	16,182
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	16,809	65,693	12,874	138,013
SCIF	-	-	-	170,000
Secretary of State	68	1,023	1,270	14,072
State Auditor	478	6,696	1,802	18,305
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	3,183	36,847	3,418	40,244
State Treasurer-Retirement	-	1,200	200	31,634
Total General Government	\$ 26,634	\$ 257,225	\$ 55,860	\$ 820,689
Health and Human Services				
Aging	\$ 9,190	\$ 77,093	\$ 12,888	\$ 115,379
Child Development	66,871	733,668	101,408	928,645
DHHS-Administration	81,713	301,616	70,242	417,862
Education Services - Inactive	-	-	-	-
Health Services	66,625	586,450	84,460	701,886

Health Services Regulations	4,098	47,145	8,170	61,341
Medical Assistance	994,252	13,605,296	1,417,690	16,853,179
Mental Health/DD/SAS	85,393	944,041	120,260	1,642,379
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	4,841	29,198	5,944	36,342
Social Services	111,861	1,045,395	48,706	1,164,241
Vocational Rehabilitation	8,576	86,243	11,983	116,409
Total Health and Human Services	\$ 1,433,421	\$ 17,456,146	\$ 1,881,751	\$ 22,037,662
Public Safety, Correction, and Regulation				
Insurance	\$ 1,284	\$ 12,103	\$ 4,512	\$ 49,668
Insurance-GF	738	15,530	1,499	24,245
Judicial	3,195	25,460	53,733	572,763
Judicial-Indigent Defense	1,012	10,892	10,806	118,969
Justice	3,796	42,300	9,351	92,559
Labor	1,997	14,899	3,085	31,222
Public Safety	19,051	908,751	194,123	2,377,912
Total Public Safety, Correction, and Regulation	\$ 31,071	\$ 1,029,935	\$ 277,109	\$ 3,267,337
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 177,606	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	9,347	34,018	-	-
Judicial Fees	16,935	162,062	4	36
Master Settlement Agreement	-	167,234	-	17,500
ABC Board	-	-	-	-
Banking & Investment Fees	510	3,367	-	-
Board of Elections	7	58	-	1
CI Appropriation	-	-	-	-
DHHS	451	3,051	-	-
DPS - ABC Board	342	5,599	-	1,137
DWI Restoration Fees	-	-	-	-
DWI Service Fees	306	3,023	-	-
Deed Mortgage Registration Fee	822	8,456	657	6,765
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	846	4,218	422	3,813
Gas & Oil Inspection	210	924	-	-
Intra State Transfer	229	13,084	-	-
License & Fees-Nontax	2,700	64,828	50	7,637
Miscellaneous	0	365	-	0
Parole Supervision Fees	85	875	-	-
Probation Supervision Fees	696	8,208	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	-	12,151	-	-
Sales Tax Refund	19	1,900	-	-
Secretary of State-Nontax	10,741	153,254	143	910
Treasurer Investments	615	20,473	-	737
Total Non-Tax Revenue	\$ 44,861	\$ 844,753	\$ 1,276	\$ 38,536

Tax Revenues				
Beverage	\$ 46,778	\$ 485,370	\$ 192	\$ 39,793
Corporate Income	59,811	1,362,085	8,613	179,412
Estate	-	6,925	-	6,893
Franchise	44,430	891,603	2,238	31,888
Freight Car Lines	211	213	-	-
Gift	-	3	-	-
Individual Income	2,115,032	15,862,212	217,480	1,476,135
Insurance	20,881	535,281	7,235	14,836
Mill Machinery	14	1,158	2	89
Miscellaneous	-	-	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	620	37,928	84	587
Real Estate Conveyance Excise	11,210	102,715	-	-
Sales and Use	1,321,812	13,885,603	505,844	5,195,004
Scrap Tire Disposal	2,076	20,346	81	11,485
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	1,249	23,142	6	15,256
Tobacco	28,133	282,430	3,984	38,916
White Goods Disposal	685	7,423	63	3,413
Total Tax Revenues	\$ 3,652,942	\$ 33,504,437	\$ 745,822	\$ 7,013,706
Total Reverting	\$ 5,640,220	\$ 59,772,860	\$ 5,037,789	\$ 53,315,399
Beginning Unreserved Cash	\$ 1,471,080			
Year-To-Date Receipts	59,772,860			
Year-To-Date Disbursements	53,315,399			
Reservations				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Hurricane Florence Disaster Recovery Reserve	-			
Local Govt Coronavirus Relief Reserve	-			
Medicaid Contingency Reserve	-			
Medicaid Transformation Reserve	-			
NC GREAT Reserve	(15,000)			
Repairs and Renovations Reserve	-			
Savings Reserve	-			
State Emergency Response/Disaster Reserve	-			
Unfunded Liability Solvency Reserve	-			
Ending Unreserved Cash	\$ 7,913,541			



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 May 31, 2021

Expressed in Thousands

	Beginning	Receipts		Expenditures		Year-To-Date
	Cash	May	Year-To-Date	May	Year-To-Date	Ending Cash
Agriculture						
Agriculture and Consumer Services	\$ 71,014	\$ 818	\$ 64,092	\$ 3,180	\$ 83,985	\$ 51,121
Total Agriculture	\$ 71,014	\$ 818	\$ 64,092	\$ 3,180	\$ 83,985	\$ 51,121
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	144,581	201,930	144,581	201,930	-
Total Debt Service	\$ -	144,581	201,930	144,581	201,930	\$ -
Economic Development						
Commerce-CDBG	\$ 12,532	\$ 2	\$ 638	\$ -	\$ -	\$ 13,170
Commerce-Div of Employ Sec	24,062	17,455	394,631	24,012	358,530	60,163
Commerce-Floyd Relief	-	1	10	-	0	10
Commerce-IT Projects	1,167	-	189	-	514	841
Commerce-Special Revenue	221,125	9,543	527,024	22,870	466,004	282,144
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 258,961	\$ 27,002	\$ 922,490	\$ 46,883	\$ 825,048	\$ 356,404
Education						
Community Colleges-IT Projects	\$ 19,076	\$ -	\$ 9,050	\$ 451	\$ 3,698	\$ 24,428
Community Colleges-Special Rev	33,386	1,216	69,316	5,907	93,436	9,266
Community Colleges-Trust	1,949	3	17,129	87	15,676	3,403
Public Instruction-IT Projects	4,774	-	19,603	760	5,925	18,452
Public Instruction-Internal Service	117,339	2,351	133,670	3,132	127,376	123,633
Public Instruction-Local Payroll	1,404	3,967	51,017	4,380	51,269	1,152
Public Instruction-Pub Sch Bldg Fund	337,592	6,653	207,458	32,838	138,298	406,752
Public Instruction-School Technology	16,108	11	466	269	4,810	11,764
Public Instruction-Special Revenue	203,923	1,979	118,005	5,008	279,505	42,423
Public Instruction-Trust	15,897	2	37,995	2,119	45,584	8,308
Total Education	\$ 751,447	\$ 16,184	\$ 663,709	\$ 54,951	\$ 765,575	\$ 649,580
Environment & Natural Resources						
Aquariums	\$ 1,331	\$ 44	\$ 2,003	\$ 12	\$ 2,612	\$ 722
C W M T F	44,396	495	18,374	1,145	15,553	47,217
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	12,805	409	14,551	756	7,929	19,428

Environmental Quality-Disaster	12,072	1	5,730	254	8,520	9,281
Land & Water Conservation Fund	999	881	3,939	333	3,904	1,035
Natural & Cultural Res-LWS	1,124	0	97	-	32	1,189
Natural and Cultural Res-Int Bearing	49	0	36	7	35	49
Natural and Cultural Resources	4,014	15	52,069	144	44,157	11,926
Parks & Recreation Trust Fund	14,595	158	17,918	-	17,373	15,139
Wildlife	12,706	7,112	62,902	6,497	58,396	17,211
Total Environment & Natural Resources	\$ 104,851	\$ 9,116	\$ 177,618	\$ 9,148	\$ 158,512	\$ 123,957
General Government						
Administration	\$ 65,302	\$ 17,002	\$ 107,481	\$ 4,736	\$ 89,853	\$ 82,930
Board of Elections	31,334	101	15,273	1,606	31,128	15,479
DMVA-Special Revenue	396	-	-	-	396	-
General Assembly	14,240	1	3,535	7	2,299	15,476
Governor's Office	226,986	54,214	957,189	65,563	1,028,232	155,942
Governor's Office-Disaster Relief	-	2,680	14,811	2,680	14,811	-
Information Technology	40,319	1,909	61,700	5,513	42,339	59,680
NC Infrastructure Finance Corp	-	115,003	198,562	115,003	198,562	-
OSBM-ARP Homeowners Assistance Fund	-	27,334	27,334	-	-	27,334
OSBM-ARP State & Local Fiscal Recovery Fund	-	-	-	-	-	-
OSBM-Covid 19 Recovery Act	1,303,501	15	1,698,001	8,512	2,916,596	84,906
OSBM-Earthquake Disaster Recovery	-	1	8,679	449	3,605	5,075
OSBM-Emergency Rental Assistance	-	196,023	742,864	-	97,511	645,354
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	13,476	3	6,680	-	-	20,156
OSBM-SCIF	15,000	-	185,000	1,704	90,303	109,697
Office of Administrative Hearings	1,819	56	318	5	101	2,036
Payroll Imprest Fund	-	935,958	10,637,061	933,622	10,637,061	-
Revenue-E 911 Fee	3,223	1,371	14,623	1,305	15,177	2,668
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	37,758	6,149	41,882	15,322	52,969	26,672
Revenue-Tax Distribution	-	339,850	4,800,599	340,382	4,791,402	9,197
Revenue-Tax Transfer Fees	5,351	578	3,200	299	2,319	6,233
State Controller	35,392	1,350	46,306	872	46,710	34,988
State Treasurer	7,055	516	8,173	258	6,884	8,344
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	5,191	6,592	67,979	6,586	68,957	4,212
Total General Government	\$ 1,807,420	\$ 1,706,703	\$ 19,647,249	\$ 1,504,423	\$ 20,137,215	\$ 1,317,454
Health and Human Services						
Aging	\$ -	\$ -	\$ 74	\$ -	\$ 74	\$ -
DHHS-Administration	166,930	7,758	380,010	39,510	514,998	31,942
Health Services	5,872	10,971	140,373	10,209	137,860	8,384
Health Services Regulations	37,051	-	2,888	909	2,449	37,490

Medical Assistance	22,588	13,466	140,389	14,789	132,740	30,237
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	11,741	86	35,839	6	44,508	3,072
Total Health and Human Services	\$ 244,182	\$ 32,281	\$ 699,572	\$ 65,424	\$ 832,628	\$ 111,126
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 219	\$ 4	\$ 25,894	\$ 13	\$ 21,060	\$ 5,053
Public Safety	166,394	120,447	1,050,813	102,469	924,484	292,723
Total Public Safety, Correction, and Regulation	\$ 166,613	\$ 120,451	\$ 1,076,707	\$ 102,482	\$ 945,544	\$ 297,776
Total Non-reverting	\$ 3,404,487	\$ 2,057,135	\$ 23,453,367	\$ 1,931,070	\$ 23,950,437	\$ 2,907,418

GLOSSARY

American Recovery Plan Act Reserve – 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%).