



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 3, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended August 31, 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**

AUGUST 31, 2019  
*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<b><u>Liabilities</u></b>	
Cash and Investments	\$ 6,902.4	Sales and Use Taxes Payable	\$ 663.0
		Beverage Taxes Payable	6.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<b>\$ 669.7</b>
		<b><u>Fund Balance</u></b>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,254.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	312.4
		Emergency Response & Disaster Relief Fd	49.5
		Carryforward Reserve	200.3
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Non-Reverting Departmental Funds	1,390.5
		<b>Total Reserved</b>	<b>\$ 3,830.3</b>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	693.1
		<b>Total Unreserved</b>	<b>\$ 2,402.4</b>
		<b>Total Fund Balance</b>	<b>\$ 6,232.7</b>
<b>Total Assets</b>	<b>\$ 6,902.4</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 6,902.4</b>

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

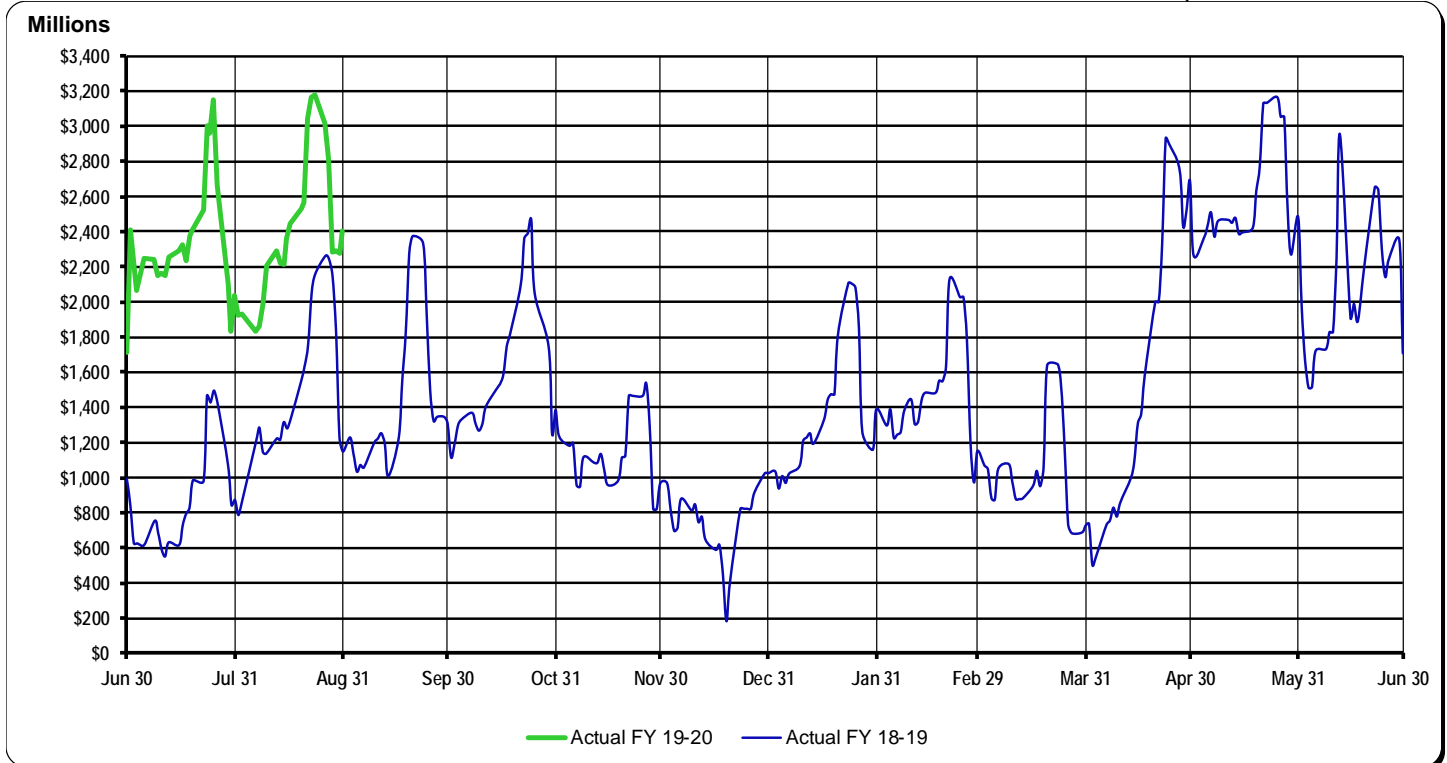
FISCAL YEAR-TO-DATE AUGUST 31, 2019 AND AUGUST 31, 2018  
*Expressed in Millions*

Fund Balance:	2019-20	2018-19	Change	% Change
<b>Reserved:</b>				
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.....	200.3	57.4	142.9	249.0%
Emergency Response & Disaster Relief Fd .....	49.5	104.0	(54.5)	(52.4)%
Medicaid Transformation Fund.....	425.3	435.0	(9.7)	(2.2)%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	312.4	—	312.4	—
Non-reverting Departmental Funds.....	1,390.5	1,300.2	90.3	6.9%
<b>Total Reserved.....</b>	<b>\$ 3,830.3</b>	<b>\$ 4,105.4</b>	<b>\$ (275.1)</b>	<b>(6.7)%</b>
<b>Unreserved:</b>				
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.....	693.1	591.5	101.6	17.2%
<b>Total Unreserved.....</b>	<b>\$ 2,402.4</b>	<b>\$ 1,230.3</b>	<b>\$ 1,172.1</b>	<b>95.3%</b>
<b>Total Fund Balance.....</b>	<b>\$ 6,232.7</b>	<b>\$ 5,335.7</b>	<b>\$ 897.0</b>	<b>16.8%</b>

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 AUGUST 31, 2019 AND FISCAL YEAR ENDED AUGUST 31, 2018 *Expressed in Millions*



The graph above tracks the daily fluctuation of unreserved fund balance for the current and prior fiscal years.

# STATE OF NORTH CAROLINA

## GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF AUGUST 2019 AND 2018, AND FISCAL YEAR-TO-DATE  
Expressed in Millions

	August		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
<b>Beg. Unreserved Fund Balance</b>	\$ 2,034.5	\$ 875.4	\$ 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>\$ 2,034.5</u>	<u>\$ 875.4</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 856.3	\$ 1,004.0	\$ 1,830.7	\$ 1,842.3	\$ 13,030.1	\$ 12,704.7	14.0%	14.5%
Corporate Income	(9.6)	(7.9)	8.0	27.2	735.6	709.6	1.1%	3.8%
Sales and Use	710.5	641.2	1,499.1	1,381.3	8,203.3	7,624.9	18.3%	18.1%
Franchise	15.4	15.5	41.2	38.0	745.7	684.1	5.5%	5.6%
Insurance	(0.2)	4.0	8.7	11.8	565.3	542.6	1.5%	2.2%
Beverage	39.4	34.9	69.4	62.1	411.5	373.7	16.9%	16.6%
Estate	—	—	—	—	—	—	—	—
Privilege License	0.4	0.7	8.4	8.5	35.6	29.8	23.6%	28.5%
Tobacco Products	21.9	22.6	44.5	45.5	256.2	258.2	17.4%	17.6%
Real Estate Conveyance Excise	8.8	7.4	16.8	15.5	85.1	74.8	19.7%	20.7%
Gift	—	—	—	—	—	—	—	—
Solid Waste Disposal	0.9	0.4	5.8	5.5	2.8	2.5	207.1%	220.0%
White Goods Disposal	0.5	0.4	1.2	1.1	2.7	2.6	44.4%	42.3%
Scrap Tire Disposal	2.1	1.9	4.0	3.7	6.2	5.9	64.5%	62.7%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.4	0.1	3.4	—	4.2	—	81.0%
Other	0.1	0.1	—	0.1	0.3	0.3	—	33.3%
<b>Total Tax Revenue</b>	<u>\$ 1,646.5</u>	<u>\$ 1,725.6</u>	<u>\$ 3,537.9</u>	<u>\$ 3,446.0</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	14.7%	15.0%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 15.1	\$ 10.6	\$ 29.1	\$ 20.3	\$ 167.2	\$ 99.4	17.4%	20.4%
Judicial Fees	21.0	21.0	40.8	39.4	228.8	232.7	17.8%	16.9%
Insurance	1.8	0.4	3.5	1.5	87.8	82.7	4.0%	1.8%
Disproportionate Share	—	—	—	—	165.3	163.3	—	—
Master Settlement Agreement	—	—	—	—	136.2	139.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	10.0	8.3	17.8	14.9	202.8	194.7	8.8%	7.7%
<b>Total Non-Tax Revenue</b>	<u>\$ 47.9</u>	<u>\$ 40.3</u>	<u>\$ 91.2</u>	<u>\$ 76.1</u>	<u>\$ 988.1</u>	<u>\$ 912.2</u>	9.2%	8.3%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,694.4</u>	<u>\$ 1,765.9</u>	<u>\$ 3,629.1</u>	<u>\$ 3,522.1</u>	<u>\$ 25,068.5</u>	<u>\$ 23,930.1</u>	14.5%	14.7%
<b>Total Availability</b>	<u>\$ 3,728.9</u>	<u>\$ 2,641.3</u>	<u>\$ 5,338.4</u>	<u>\$ 4,517.4</u>	<u>\$ 26,777.8</u>	<u>\$ 24,925.4</u>	19.9%	18.1%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,364.5	\$ 1,446.8	\$ 2,972.4	\$ 2,964.8	\$ 23,704.3	\$ 23,233.6	12.5%	12.8%
Capital Improvements:								
Funded by General Fund	—	2.2	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	(38.0)	(38.0)	(36.4)	(36.4)	717.5	717.5	(5.1%)	(5.1%)
<b>Total Appropriation Expenditures</b>	<u>\$ 1,326.5</u>	<u>\$ 1,411.0</u>	<u>\$ 2,936.0</u>	<u>\$ 2,930.6</u>	<u>\$ 24,421.8</u>	<u>\$ 23,953.3</u>	12.0%	12.2%
<b>Unreserved Fund Balance -</b>								
<b>Before Statutory Reservations</b>	\$ 2,402.4	\$ 1,230.3	\$ 2,402.4	\$ 1,586.8	\$ 2,356.0	\$ 972.1		
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	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 2,402.4</u>	<u>\$ 1,230.3</u>	<u>\$ 2,402.4</u>	<u>\$ 1,230.3</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.

# STATE OF NORTH CAROLINA

## GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

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

Expressed in Millions

	August				Year-To-Date Through August			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
<b>Tax Revenues:</b>								
Individual Income	\$ 856.3	\$ 1,004.0	\$ (147.7)	(14.7)%	\$ 1,830.7	\$ 1,842.3	\$ (11.6)	(0.6)%
Corporate Income	(9.6)	(7.9)	(1.7)	21.5%	8.0	27.2	(19.2)	(70.6)%
Sales and Use	710.5	641.2	69.3	10.8%	1,499.1	1,381.3	117.8	8.5%
Franchise	15.4	15.5	(0.1)	(0.6)%	41.2	38.0	3.2	8.4%
Insurance	(0.2)	4.0	(4.2)	(105.0)%	8.7	11.8	(3.1)	(26.3)%
Beverage	39.4	34.9	4.5	12.9%	69.4	62.1	7.3	11.8%
Estate	—	—	—	—	—	—	—	—
Privilege License	0.4	0.7	(0.3)	(42.9)%	8.4	8.5	(0.1)	(1.2)%
Tobacco Products	21.9	22.6	(0.7)	(3.1)%	44.5	45.5	(1.0)	(2.2)%
Real Estate Conveyance Excise	8.8	7.4	1.4	18.9%	16.8	15.5	1.3	8.4%
Gift	—	—	—	—	—	—	—	—
Solid Waste	0.9	0.4	0.5	125.0%	5.8	5.5	0.3	5.5%
White Goods Disposal	0.5	0.4	0.1	25.0%	1.2	1.1	0.1	9.1%
Scrap Tire Disposal	2.1	1.9	0.2	10.5%	4.0	3.7	0.3	8.1%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.4	(0.4)	(100.0)%	0.1	3.4	(3.3)	(97.1)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	0.1	—	—	—	0.1	(0.1)	(100.0)%
<b>Total Tax Revenue</b>	<b>\$ 1,646.5</b>	<b>\$ 1,725.6</b>	<b>\$ (79.1)</b>	<b>(4.6)%</b>	<b>\$ 3,537.9</b>	<b>\$ 3,446.0</b>	<b>\$ 91.9</b>	<b>2.7%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 15.1	\$ 10.6	\$ 4.5	42.5%	\$ 29.1	\$ 20.3	\$ 8.8	43.3%
Judicial Fees	21.0	21.0	—	—	40.8	39.4	1.4	3.6%
Insurance	1.8	0.4	1.4	350.0%	3.5	1.5	2.0	133.3%
Disproportionate Share	—	—	—	—	—	—	—	—
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	10.0	8.3	1.7	20.5%	17.8	14.9	2.9	19.5%
<b>Total Non-Tax Revenue</b>	<b>\$ 47.9</b>	<b>\$ 40.3</b>	<b>\$ 7.6</b>	<b>18.9%</b>	<b>\$ 91.2</b>	<b>\$ 76.1</b>	<b>\$ 15.1</b>	<b>19.8%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,694.4</b>	<b>\$ 1,765.9</b>	<b>\$ (71.5)</b>	<b>(4.0)%</b>	<b>\$ 3,629.1</b>	<b>\$ 3,522.1</b>	<b>\$ 107.0</b>	<b>3.0%</b>

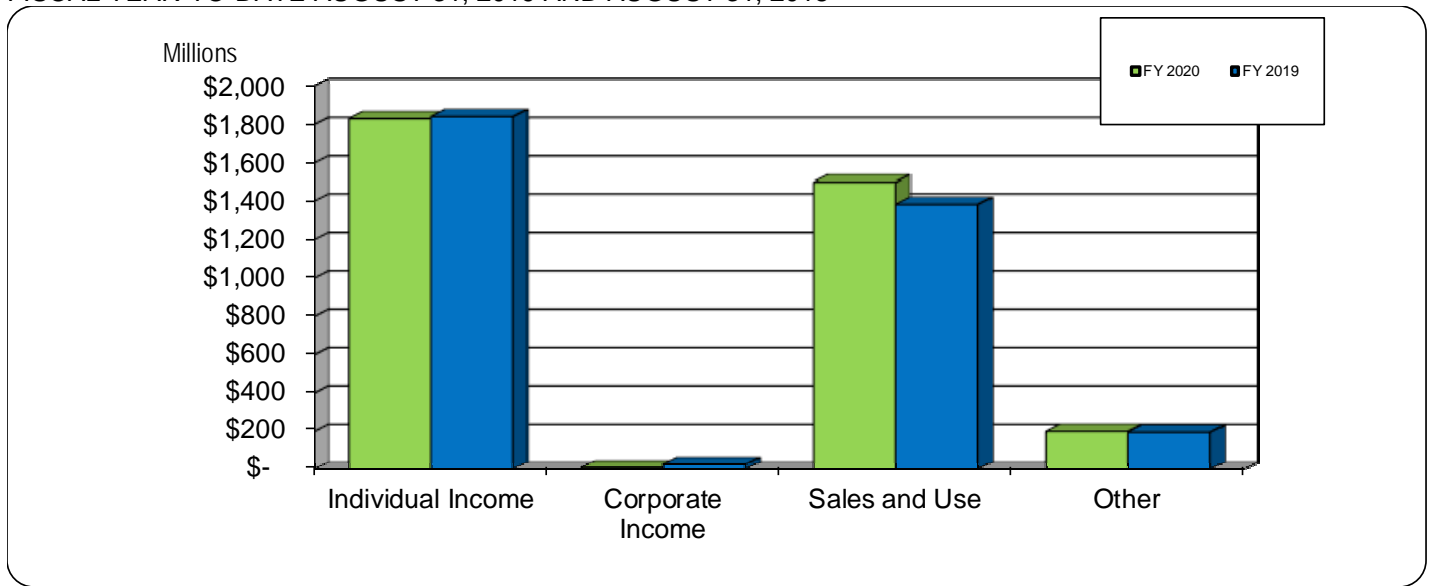
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2020, when compared to the prior year through August 31, actual net tax and non-tax revenues increased by \$107.0 million, or 3.0%. Tax revenues through August 2019 increased by \$91.9 million, or 2.7%, and non-tax revenues increased by \$15.1 million, or 19.8%.

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

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

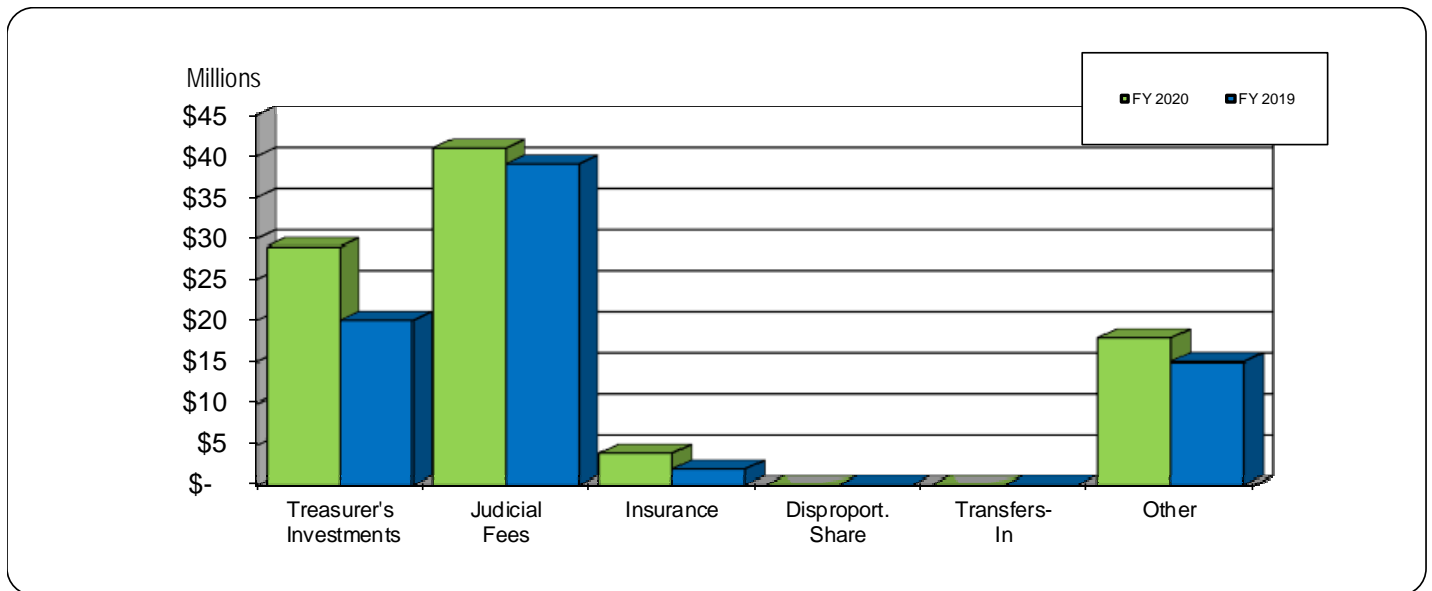
FISCAL YEAR-TO-DATE AUGUST 31, 2019 AND AUGUST 31, 2018



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 AUGUST 31, 2019 AND AUGUST 31, 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 AUGUST 31, 2019 AND AUGUST 31, 2018  
*Expressed in Millions*

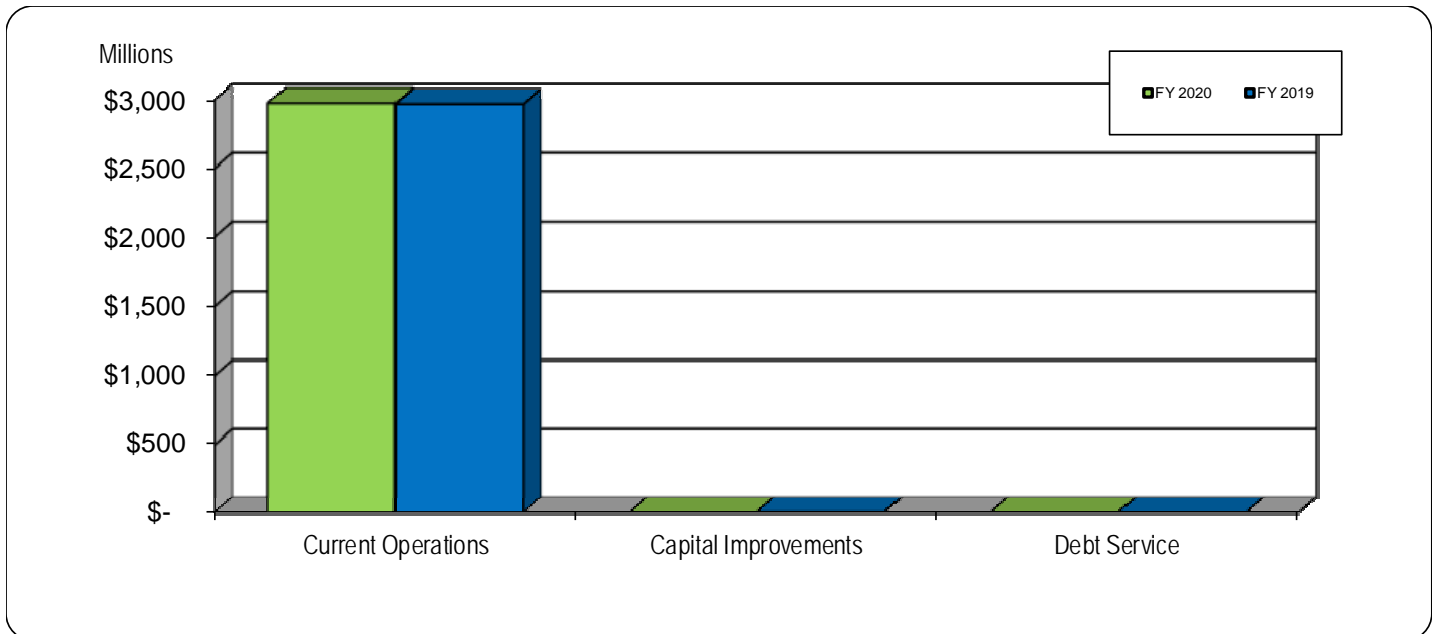
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
<b>Current Operations</b>						
General Government	\$ 54.9	\$ 52.1	\$ 2.8	5.4%	1.9%	1.8%
Education	1,491.0	1,545.4	(54.4)	(3.5%)	50.8%	52.7%
Health and Human Services	962.8	851.9	110.9	13.0%	32.8%	29.1%
Economic Development	22.0	(4.9)	26.9	549.0%	0.7%	(0.2%)
Environment and Natural Resources	15.3	31.2	(15.9)	(51.0%)	0.5%	1.1%
Public Safety, Correction, and Regulation	462.0	475.4	(13.4)	(2.8%)	15.7%	16.2%
Agriculture	15.8	17.8	(2.0)	(11.2%)	0.5%	0.6%
Operating Reserves/Rounding	(51.4)	(4.1)	(47.3)	(1153.7%)	(1.8%)	(0.1%)
<i>Total Current Operations</i>	<u>\$ 2,972.4</u>	<u>\$ 2,964.8</u>	<u>\$ 7.6</u>	0.3%	101.2%	101.2%
<b>Capital Improvements</b>						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	0.1%
<b>Debt Service</b>	<u>(36.4)</u>	<u>(36.4)</u>	<u>—</u>	—	(1.2%)	(1.2%)
<b>Total Appropriation Expenditures</b>	<u>\$ 2,936.0</u>	<u>\$ 2,930.6</u>	<u>\$ 5.4</u>	0.2%	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 AUGUST 31, 2019 AND AUGUST 31, 2018



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

Actual appropriation expenditures through August 2019 were more than actual appropriation expenditures through August 2018 by \$5.4 million, or 0.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through August 2019 were more than appropriation expenditures through August 2018 by \$7.6 million, or 0.3%.



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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
August		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	\$ 5.7	\$ 6.2	\$ 12.1	\$ 10.5	\$ 71.9	\$ 67.4	16.8%	15.6%
Governor's Office	0.3	0.4	0.6	0.8	5.3	5.2	11.3%	15.4%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	(0.3)	(8.8)	0.2	(8.3)	9.4	9.2	2.1%	(90.2%)
Office of State Budget	0.9	0.7	1.5	1.4	8.5	8.3	17.6%	16.9%
Housing Finance Agency	2.7	7.7	2.7	7.7	10.7	30.7	25.2%	25.1%
Lieutenant Governor	—	—	0.1	0.1	0.9	0.9	11.1%	11.1%
Secretary of State	1.1	1.1	2.4	2.2	14.2	13.5	16.9%	16.3%
State Auditor	(0.2)	(0.1)	1.3	1.2	14.4	14.0	9.0%	8.6%
State Treasurer	0.3	0.3	0.5	0.5	4.9	4.9	10.2%	10.2%
Retirement and Employee Benefits Administration	0.1	0.6	7.1	7.4	31.7	30.6	22.4%	24.2%
Office of the State Controller	2.5	1.3	7.1	6.0	64.6	63.8	11.0%	9.4%
Information Technology	1.6	1.8	3.3	3.2	25.1	23.6	13.1%	13.6%
Revenue	(3.5)	(2.9)	0.8	3.2	53.9	62.6	1.5%	5.1%
Board of Elections	6.9	7.6	13.9	14.7	89.3	87.0	15.6%	16.9%
Office of Administrative Hearings	(0.3)	(0.1)	0.3	0.4	8.2	11.0	3.7%	3.6%
	0.5	0.6	1.0	1.1	6.3	6.2	15.9%	17.7%
	<b>\$ 18.3</b>	<b>\$ 16.4</b>	<b>\$ 54.9</b>	<b>\$ 52.1</b>	<b>\$ 419.3</b>	<b>\$ 438.9</b>	<b>13.1%</b>	<b>11.9%</b>
Reserves - General Assembly	—	—	—	—	17.2	11.8	—	—
Reserves - Contingency & Emergency	(0.3)	(0.8)	(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	(39.0)	(2.9)	(38.4)	(2.9)	—	37.0	—	(7.8%)
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	(12.5)	—	(12.5)	—	15.0	—	(83.3%)	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<b>\$ (51.8)</b>	<b>\$ (3.7)</b>	<b>\$ (51.2)</b>	<b>\$ (3.7)</b>	<b>\$ 90.8</b>	<b>\$ 103.7</b>	<b>(56.4%)</b>	<b>(3.6%)</b>
<b>Total - General Government</b>	<b>\$ (33.5)</b>	<b>\$ 12.7</b>	<b>\$ 3.7</b>	<b>\$ 48.4</b>	<b>\$ 510.1</b>	<b>\$ 542.6</b>	<b>0.7%</b>	<b>8.9%</b>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		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
<b>Education</b>								
Public Instruction	\$ 767.4	\$ 778.8	\$ 1,364.5	\$ 1,353.6	\$ 9,754.8	\$ 9,545.3	14.0%	14.2%
Community Colleges	13.4	10.9	114.0	109.7	1,212.6	1,185.8	9.4%	9.3%
	<u>\$ 780.8</u>	<u>\$ 789.7</u>	<u>\$ 1,478.5</u>	<u>\$ 1,463.3</u>	<u>\$ 10,967.4</u>	<u>\$ 10,731.1</u>	13.5%	13.6%
<b>University System</b>								
University of North Carolina - General Admin	\$ 3.4	\$ 3.3	\$ 6.6	\$ 6.2	\$ 42.5	\$ 54.9	15.5%	11.3%
UNC - GA Institutional Programs and Facilities	—	—	—	—	68.5	18.3	—	—
UNC - GA Related Educational Programs	6.4	8.5	6.7	18.5	110.0	110.9	6.1%	16.7%
UNC- GA Aid to Private Institutions	0.7	94.5	17.0	83.2	181.3	171.3	9.4%	48.6%
UNC - Chapel Hill Academic Affairs	(31.1)	(31.0)	(24.4)	(23.7)	277.5	282.0	(8.8%)	(8.4%)
UNC - Chapel Hill Health Affairs	2.4	4.5	4.7	9.7	200.3	207.3	2.3%	4.7%
UNC - Chapel Hill Area Health Affairs	1.5	1.5	1.2	3.7	49.9	54.6	2.4%	6.8%
NCSU - Academic Affairs	9.8	9.5	(24.8)	(21.7)	420.3	426.9	(5.9%)	(5.1%)
NCSU - Agricultural Research	4.7	4.4	5.4	2.0	54.8	54.9	9.9%	3.6%
NCSU - Agricultural Extension Service	3.3	2.9	5.9	5.5	40.7	40.7	14.5%	13.5%
University of North Carolina at Greensboro	(9.2)	(9.0)	(3.4)	(5.0)	178.1	179.5	(1.9%)	(2.8%)
University of North Carolina at Charlotte	(2.3)	(22.4)	(14.8)	(31.8)	255.4	258.9	(5.8%)	(12.3%)
University of North Carolina at Asheville	(10.2)	5.9	(6.1)	6.8	39.8	41.0	(15.3%)	16.6%
University of North Carolina at Wilmington	11.9	0.6	22.7	13.0	145.6	147.8	15.6%	8.8%
University of North Carolina at Pembroke	5.3	4.6	5.6	5.3	76.9	77.8	7.3%	6.8%
East Carolina University	(17.3)	(13.1)	(18.4)	(27.3)	232.2	230.9	(7.9%)	(11.8%)
ECU - Health Affairs	4.1	6.3	5.1	6.7	77.9	78.5	6.5%	8.5%
North Carolina A&T University	(31.2)	(23.7)	(25.0)	(15.9)	92.6	93.8	(27.0%)	(17.0%)
Western Carolina University	5.9	8.6	6.7	7.8	131.4	132.6	5.1%	5.9%
Appalachian State University	11.8	9.8	20.8	19.2	147.8	149.2	14.1%	12.9%
Winston-Salem State University	3.1	3.9	8.4	5.3	63.7	63.0	13.2%	8.4%
Elizabeth City State University	2.6	2.9	4.2	4.7	40.5	37.9	10.4%	12.4%
Fayetteville State University	4.7	4.7	9.5	10.7	53.9	54.8	17.6%	19.5%
North Carolina Central University	(10.6)	(9.1)	(3.8)	(3.9)	84.8	85.5	(4.5%)	(4.6%)
University of North Carolina Sch of the Arts	0.1	0.1	(0.2)	(0.1)	33.3	33.6	(0.6%)	(0.3%)
North Carolina Sch of Science & Mathematics	1.1	1.9	2.9	3.2	22.6	23.1	12.8%	13.9%
<b>Total University System</b>	<u>\$ (29.1)</u>	<u>\$ 70.1</u>	<u>\$ 12.5</u>	<u>\$ 82.1</u>	<u>\$ 3,122.3</u>	<u>\$ 3,109.7</u>	0.4%	2.6%
<b>Total - Education</b>	<u>\$ 751.7</u>	<u>\$ 859.8</u>	<u>\$ 1,491.0</u>	<u>\$ 1,545.4</u>	<u>\$ 14,089.7</u>	<u>\$ 13,840.8</u>	10.6%	11.2%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 15.0	\$ 16.2	\$ 27.3	\$ 21.6	\$ 118.0	\$ 137.9	23.1%	15.7%
Aging	—	1.7	3.7	4.9	45.1	47.1	8.2%	10.4%
Child Development	10.6	11.3	31.6	40.0	228.2	228.5	13.8%	17.5%
Health Services	13.0	7.4	23.8	19.8	155.8	156.5	15.3%	12.7%
Social Services	14.7	13.9	36.5	35.1	194.5	204.8	18.8%	17.1%
Medical Assistance	329.9	307.3	726.9	649.7	3,925.3	3,826.0	18.5%	17.0%
Children's Health Insurance	—	0.1	—	—	—	0.4	—	—
Health Benefits	—	(7.4)	—	(7.3)	—	—	—	—
Services for the Blind and Deaf/HH	0.9	1.0	1.9	1.8	8.7	8.6	21.8%	20.9%
Mental Health/DD/SAS	21.8	(11.8)	107.2	77.9	751.8	688.0	14.3%	11.3%
Health Services Regulations	0.1	0.4	(1.2)	0.2	19.6	19.3	(6.1%)	1.0%
Vocational Rehabilitation	2.7	3.7	5.1	8.2	39.8	39.4	12.8%	20.8%
<b>Total - Health and Human Services</b>	<u>\$ 408.7</u>	<u>\$ 343.8</u>	<u>\$ 962.8</u>	<u>\$ 851.9</u>	<u>\$ 5,486.8</u>	<u>\$ 5,356.5</u>	17.5%	15.9%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		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
<b>Economic Development</b>								
Commerce	\$ (5.3)	\$ (6.7)	\$ (4.0)	\$ (5.5)	\$ 11.3	\$ 11.1	(35.4%)	(49.5%)
Commerce - State Aid to Nonstate Entities	—	—	—	—	16.2	19.7	—	—
Commerce - Economic Development	21.0	(4.6)	26.0	0.6	150.2	143.2	17.3%	0.4%
<b>Total - Economic Development</b>	<b>\$ 15.7</b>	<b>\$ (11.3)</b>	<b>\$ 22.0</b>	<b>\$ (4.9)</b>	<b>\$ 177.7</b>	<b>\$ 174.0</b>	<b>12.4%</b>	<b>(2.8%)</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ (8.3)	\$ 1.7	\$ (1.5)	\$ 12.9	\$ 84.2	\$ 95.8	(1.8%)	13.5%
Wildlife Resources	(0.6)	(2.7)	1.9	—	12.0	11.3	15.8%	—
Natural and Cultural Resources	4.9	8.9	14.8	18.2	181.5	193.2	8.2%	9.4%
Roanoke Island Commission	—	—	0.1	0.1	0.6	0.6	16.7%	16.7%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ (4.0)</b>	<b>\$ 7.9</b>	<b>\$ 15.3</b>	<b>\$ 31.2</b>	<b>\$ 278.3</b>	<b>\$ 300.9</b>	<b>5.5%</b>	<b>10.4%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 59.1	\$ 54.2	\$ 114.7	\$ 108.3	\$ 701.8	\$ 683.8	16.3%	15.8%
Justice	2.9	3.6	8.3	8.6	52.2	47.9	15.9%	18.0%
Labor	0.5	0.1	2.0	1.6	18.7	18.2	10.7%	8.8%
Insurance	3.0	1.4	6.4	4.2	42.2	40.9	15.2%	10.3%
Insurance-GF	(0.5)	(1.4)	—	(1.3)	9.5	8.6	—	(15.1%)
Public Safety	152.8	167.3	330.6	354.0	2,202.8	2,076.6	15.0%	17.0%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 217.8</b>	<b>\$ 225.2</b>	<b>\$ 462.0</b>	<b>\$ 475.4</b>	<b>\$ 3,027.2</b>	<b>\$ 2,876.0</b>	<b>15.3%</b>	<b>16.5%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 8.0	\$ 9.1	\$ 15.8	\$ 17.8	\$ 134.7	\$ 142.7	11.7%	12.5%
<b>Rounding [*]</b>	<b>\$ 0.1</b>	<b>\$ (0.4)</b>	<b>\$ (0.2)</b>	<b>\$ (0.4)</b>	<b>\$ (0.2)</b>	<b>\$ 0.1</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,364.5</b>	<b>\$ 1,446.8</b>	<b>\$ 2,972.4</b>	<b>\$ 2,964.8</b>	<b>\$ 23,704.3</b>	<b>\$ 23,233.6</b>	<b>12.5%</b>	<b>12.8%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ 2.2	\$ —	\$ 2.2	\$ —	\$ 2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ 2.2</b>	<b>\$ —</b>	<b>\$ 2.2</b>	<b>\$ —</b>	<b>\$ 2.2</b>	<b>—</b>	<b>100.0%</b>
<b>Debt Service</b>								
Debt Service - Principal and Interest	—	(16.0)	—	(16.0)	715.9	715.9	—	(2.2%)
Debt Service - Federal	(38.0)	(22.0)	(36.4)	(20.4)	1.6	1.6	(2275.0%)	#####
<b>Total - Debt Service</b>	<b>\$ (38.0)</b>	<b>\$ (38.0)</b>	<b>\$ (36.4)</b>	<b>\$ (36.4)</b>	<b>\$ 717.5</b>	<b>\$ 717.5</b>	<b>(5.1%)</b>	<b>(5.1%)</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,326.5</b>	<b>\$ 1,411.0</b>	<b>\$ 2,936.0</b>	<b>\$ 2,930.6</b>	<b>\$ 24,421.8</b>	<b>\$ 23,953.3</b>	<b>12.0%</b>	<b>12.2%</b>

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 AUGUST 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 7,213	\$ 12,583	\$ 15,467	\$ 28,431
<b>Total - Agriculture</b>	<u>\$ 7,213</u>	<u>\$ 12,583</u>	<u>\$ 15,467</u>	<u>\$ 28,431</u>
<b>Debt Service</b>				
State Treasurer	\$ -	\$ -	\$ -	\$ 1
State Treasurer-Federal	38,001	38,001	-	1,616
<b>Total Debt Service</b>	<u>\$ 38,001</u>	<u>\$ 38,001</u>	<u>\$ -</u>	<u>\$ 1,617</u>
<b>Education</b>				
Public Instruction	\$ 192,236	\$ 254,178	\$ 967,490	\$ 1,618,688
Community Colleges	119,342	162,999	132,498	276,995
UNC Systems	645,329	1,003,910	602,880	1,016,256
<b>Total - Education</b>	<u>\$ 956,907</u>	<u>\$ 1,421,087</u>	<u>\$ 1,702,868</u>	<u>\$ 2,911,939</u>
<b>Economic Development</b>				
Commerce	\$ 10,173	\$ 15,659	\$ 4,826	\$ 11,642
Commerce-State Aid	-	-	-	-
Commerce-Economic Dev	725	755	21,776	26,765
<b>Total - Economic Development</b>	<u>\$ 10,898</u>	<u>\$ 16,414</u>	<u>\$ 26,602</u>	<u>\$ 38,407</u>
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 19,753	\$ 24,807	\$ 11,556	\$ 23,338
Wildlife Resources	10,399	13,896	8,614	15,753
Natural and Cultural Resources	12,523	17,430	17,106	32,185
Roanoke Island	-	-	-	148
<b>Total - Environ. &amp; Natural Resources</b>	<u>\$ 42,675</u>	<u>\$ 56,133</u>	<u>\$ 37,276</u>	<u>\$ 71,424</u>
<b>General Government</b>				
General Assembly	\$ 100	\$ 165	\$ 5,900	\$ 12,293
Governor	245	354	506	963
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	70	70	899	1,532
Military and Veterans Affairs	939	5,630	601	5,860
Housing Finance Authority	-	-	2,665	2,665
Governor	-	-	-	-
Lt. Governor	-	-	59	117
Secretary of State	84	164	1,234	2,609
State Auditor	1,784	1,861	1,569	3,147
State Treasurer-Administration	3,175	5,927	3,450	6,423
State Treasurer-Retirement	-	-	100	7,144
Administration	4,368	4,805	6,994	11,900
State Controller	50	57	1,678	3,335
Information Technology	4,742	4,748	1,267	5,583
Revenue	7,371	7,398	11,368	21,282
Board of Elections	824	824	537	1,092
Administrative Hearings	88	192	584	1,150
Reserve-Contingency/Emergency	324	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 AUGUST 31, 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	38,983	-	576
Reserve - Transfer to DOT	12,540	12,540	-	-
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 75,687</b>	<b>\$ 84,042</b>	<b>\$ 39,411</b>	<b>\$ 87,671</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 8,565	\$ 14,736	\$ 23,650	\$ 42,048
Aging	6,606	11,544	6,592	15,268
Child Development	45,465	78,059	56,001	109,634
Health Services	48,929	94,601	62,092	118,384
Social Services	92,234	178,910	105,885	215,373
Medical Assistance	766,269	1,768,709	1,095,412	2,495,654
NC Health Choice	2	2	2	2
Health Benefits	-	-	-	-
Blind Services	3,329	4,634	3,828	6,485
Mental Health	78,397	113,088	100,674	220,258
Facility Services	4,515	10,918	4,616	9,705
Vocational Rehabilitation Services	9,149	17,879	12,088	23,022
<b>Total - Health and Human Services</b>	<b>\$ 1,063,460</b>	<b>\$ 2,293,080</b>	<b>\$ 1,470,840</b>	<b>\$ 3,255,833</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 537	\$ 869	\$ 49,006	\$ 93,785
Judicial-Indigent Defense	632	1,276	11,342	23,051
Justice	3,540	5,609	6,547	13,886
Labor	2,309	3,507	2,734	5,474
Insurance	838	1,570	3,869	8,015
Insurance	1,884	2,877	1,406	2,860
Public Safety	25,810	45,203	186,069	375,844
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 35,550</b>	<b>\$ 60,911</b>	<b>\$ 260,973</b>	<b>\$ 522,915</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tax Codes</b>				
Estate	\$ (1)	\$ (1)	\$ -	\$ -
License Schedule B	481	8,470	50	75
Tobacco	25,189	50,787	3,181	6,253
Franchise	18,391	47,152	2,858	5,997
Individual Income	1,038,060	1,912,260	35,256	81,561
Sales & Use	1,136,052	2,294,308	753,934	795,245
Beverage	39,426	76,139	9	6,731
Gift	-	-	-	-
Freight Car	-	-	-	-
Insurance	2,407	11,665	2,613	2,965
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	15,591	40,375	24,957	32,414
Real Estate	8,810	16,764	-	-
White Goods	604	1,291	45	45
Scrap Tire	2,170	4,099	68	71

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING AUGUST 31, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	38	153	6	13
Solid Waste	1,158	5,876	30	30
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,288,376</b>	<b>\$ 4,469,338</b>	<b>\$ 823,007</b>	<b>\$ 931,400</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	6,046	11,194	80	199
License & Fees-Nontax	2,306	4,367	496	891
Gas & Oil Inspection	256	256	-	-
Deed Mortgage Registration Fee	644	1,193	515	955
Board of Elections	3	10	7	7
DHHS	283	468	-	-
Disproportionate Share	-	-	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	15,170	29,132	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	450	903	463	466
DPS - ABC Board	379	863	155	268
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	21,061	40,866	3	34
Sales & Use	1,222	1,222	-	-
Intra State Transfer	138	138	-	-
Probation Supervision Fees	779	1,681	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	357	726	-	-
Sales Tax Refund	311	311	-	-
Miscellaneous	-	1	-	-
Parole Supervision Fees	89	189	-	-
Banking & Investment Fees	282	502	-	-
<b>Total - Nontax Codes</b>	<b>\$ 49,776</b>	<b>\$ 94,022</b>	<b>\$ 1,719</b>	<b>\$ 2,820</b>
<b>Total Reverting</b>	<b>\$ 4,568,543</b>	<b>\$ 8,545,611</b>	<b>\$ 4,378,163</b>	<b>\$ 7,852,457</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 1,709,285</b>			
<b>Year-To-Date Receipts</b>	<b>8,545,611</b>			
<b>Year-To-Date Disbursements</b>	<b>7,852,457</b>			
<b>Reservations:</b>				
<b>Ending Unreserved Cash</b>	<b>\$ 2,402,439</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING AUGUST 31, 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
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 61,591	\$ 979	\$ 2,170	\$ 2,498	\$ 4,559	\$ 59,202
<b>Total Agriculture</b>	<u>\$ 61,591</u>	<u>\$ 979</u>	<u>\$ 2,170</u>	<u>\$ 2,498</u>	<u>\$ 4,559</u>	<u>\$ 59,202</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	1	-	1	-
<b>Total - Debt Service</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 19,160	\$ 2,280	\$ 4,857	\$ -	\$ -	\$ 24,017
Public Instruction-School Technology	22,583	182	334	2,949	3,485	19,432
Public Instruction-IT Projects	24,816	-	-	104	208	24,608
Public Instruction-Pub Sch Bldg Fund	285,923	12,460	12,960	-	8,733	290,150
Public Instruction-Trust	6,450	902	1,014	-	-	7,464
Public Instruction-Local Payroll	865	6,009	12,263	6,140	12,310	818
Public Instruction-Internal Service	96,991	304	430	2,916	4,512	92,909
Community Colleges-Special Rev	7,385	497	674	57	58	8,001
Community Colleges-IT Projects	8,573	-	-	140	234	8,339
Community Colleges-Trust	3,071	513	518	458	458	3,131
<b>Total - Education</b>	<u>\$ 475,817</u>	<u>\$ 23,147</u>	<u>\$ 33,050</u>	<u>\$ 12,764</u>	<u>\$ 29,998</u>	<u>\$ 478,869</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ -	\$ 2	\$ 3	\$ -	\$ -	\$ 3
Commerce-Special Revenue	184,151	32,912	46,744	16,253	33,671	197,224
Commerce-IT Projects	442	446	446	3	8	880
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	23	45	124	370	12,956
Commerce-Div of Employ Sec	27,281	7,170	14,966	7,049	14,302	27,945
<b>Total - Economic Development</b>	<u>\$ 225,232</u>	<u>\$ 40,553</u>	<u>\$ 62,204</u>	<u>\$ 23,429</u>	<u>\$ 48,351</u>	<u>\$ 239,085</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 5,243	\$ 83	\$ 211	\$ 251	\$ 415	\$ 5,039
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	39	266	437	679	13,745
Natural and Cultural Resources	804	25	33	5	8	829
C W M T F	52,443	816	1,252	5,059	6,056	47,639
Land & Water Conservation Fund	208	1,187	1,912	129	662	1,458
Natural & Cultural Res-LWS	1,018	2	3	-	-	1,021
Aquariums	2,964	-	-	(4)	28	2,936
Parks & Recreation Trust Fund	19,192	149	286	48	4,872	14,606
Natural and Cultural Res-Int Bearing	82	-	6	4	34	54
Wildlife	12,233	6,739	11,804	4,850	11,306	12,731
<b>Total - Environment and Natural Resources</b>	<u>\$ 109,106</u>	<u>\$ 9,040</u>	<u>\$ 15,773</u>	<u>\$ 10,779</u>	<u>\$ 24,060</u>	<u>\$ 100,819</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING AUGUST 31, 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
<b>General Government</b>						
Governor's Office	\$ 40,109	\$ 67,843	\$ 94,235	\$ 49,084	\$ 50,629	\$ 83,715
Governor's Office-Disaster Relief	-	4,327	4,633	4,327	4,633	-
Payroll Imprest Fund	-	725,173	1,431,249	725,173	1,431,249	-
OSBM-IT Projects	661	-	-	-	-	661
General Assembly	15,149	-	-	3	12	15,137
State Treasurer	6,613	241	982	2,031	2,337	5,258
State Treasurer-Blount St. Properties Administration	-	-	-	-	-	-
Administration	63,982	5,832	10,658	117	4,829	69,811
State Controller	31,836	1,136	3,085	(761)	1,915	33,006
Statewide-Worker's Comp Plan	5,227	6,360	12,121	7,115	12,847	4,501
Revenue-Project Collect	54,369	3,054	5,781	5,379	5,379	54,771
Revenue-Tax Distribution	-	352,932	681,202	352,932	681,202	-
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,358	248	498	191	321	5,535
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	2,520	1,205	2,508	1,274	2,584	2,444
Board of Elections	11,678	20	40	159	344	11,374
NC Infrastructure Finance Corp	-	-	-	-	-	-
Information Technology	32,863	436	522	854	1,568	31,817
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	64	64	6	17	1,642
<b>Total - General Government</b>	<b>\$ 272,375</b>	<b>\$ 1,168,871</b>	<b>\$ 2,247,578</b>	<b>\$ 1,147,884</b>	<b>\$ 2,199,866</b>	<b>\$ 320,087</b>
<b>Health and Human Services</b>						
Health Services	\$ 3,296	\$ 12,670	\$ 28,682	\$ 10,353	\$ 25,999	\$ 5,979
Social Services	3,166	150	445	277	796	2,815
Medical Assistance	50,381	9,711	21,666	8,569	37,222	34,825
Facility Services	32,551	373	1,110	242	243	33,418
DHHS-Administration	23,964	15,018	25,604	17,220	34,153	15,415
Aging	-	25	30	15	30	-
Blind Services	-	-	-	-	-	-
<b>Total - Health and Human Services</b>	<b>\$ 113,358</b>	<b>\$ 37,947</b>	<b>\$ 77,537</b>	<b>\$ 36,676</b>	<b>\$ 98,443</b>	<b>\$ 92,452</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 47	\$ 3	\$ 7	\$ 11	\$ 11	\$ 43
Public Safety	108,824	74,594	102,109	76,917	111,016	99,917
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 108,871</b>	<b>\$ 74,597</b>	<b>\$ 102,116</b>	<b>\$ 76,928</b>	<b>\$ 111,027</b>	<b>\$ 99,960</b>
<b>Total Nonreverting</b>	<b>\$ 1,366,350</b>	<b>\$ 1,355,134</b>	<b>\$ 2,540,429</b>	<b>\$ 1,310,958</b>	<b>\$ 2,516,305</b>	<b>\$1,390,474</b>



## 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%).