



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

January 21, 2021

Enclosed is the *General Fund Monthly Financial Report* for the period ended December 31, 2020 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,

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**

DECEMBER 31, 2020

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 9,128.2	Sales and Use Taxes Payable	\$ 696.5
		Beverage Taxes Payable	17.5
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<u>\$ 714.0</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,104.3
		Repairs and Renovations Reserve Account	—
		Hurricane Florence Disaster Recovery Reserve	100.0
		Emergency Response & Disaster Relief Fund	70.5
		Earthquake Disaster Recovery Reserve	15.3
		Carryforward Reserve	155.5
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Fund	302.7
		Coronavirus Relief Reserve	9.5
		Local Govt Coronavirus Relief Reserve	0.3
		Non-Reverting Departmental Funds	2,399.8
		<b>Total Reserved</b>	<u>\$ 4,208.3</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2020	\$ 1,471.1
		Transfer to Reserves	(15.0)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	2,749.8
		<b>Total Unreserved</b>	<u>\$ 4,205.9</u>
		<b>Total Fund Balance</b>	<u>\$ 8,414.2</u>
<b>Total Assets</b>	<u>\$ 9,128.2</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 9,128.2</u>

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

FISCAL YEAR-TO-DATE DECEMBER 31, 2020 AND DECEMBER 31, 2019

Expressed in Millions

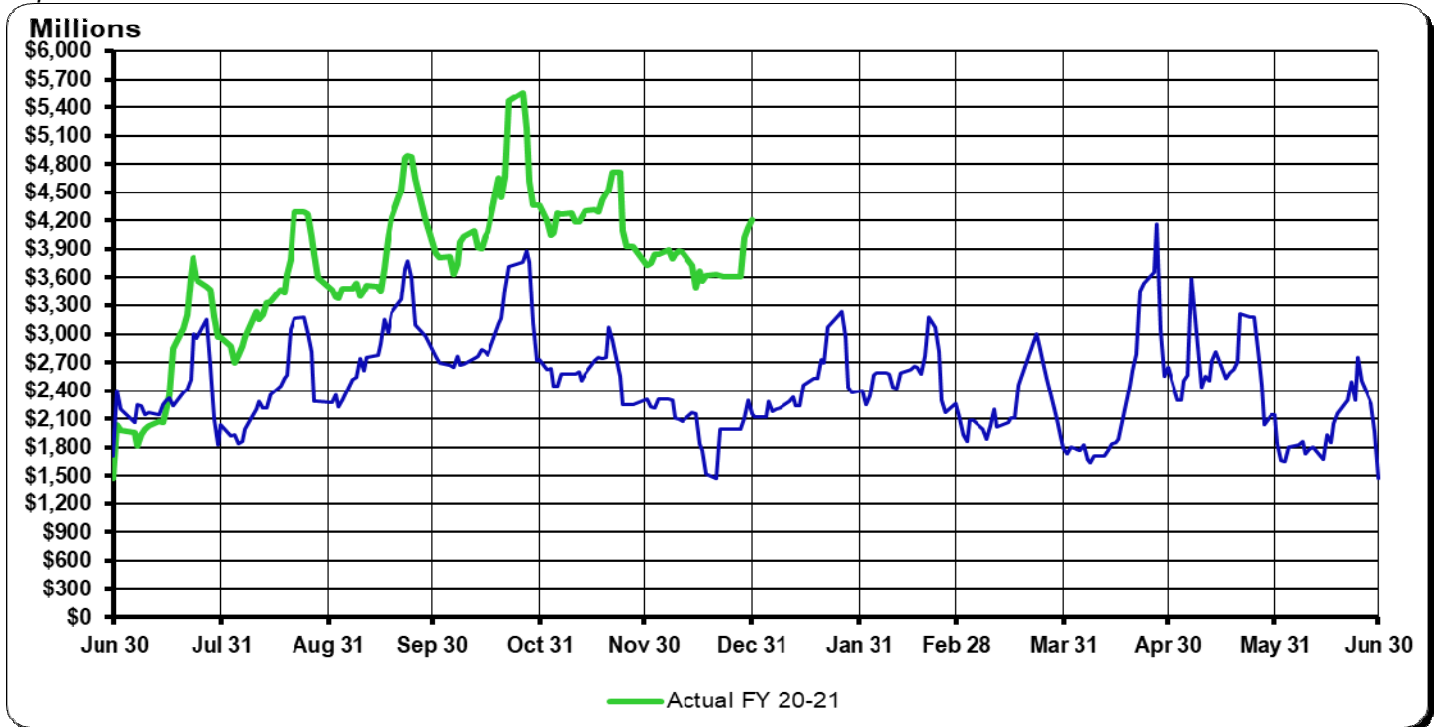
Fund Balance:	2020-21	2019-20	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 1,104.3	\$ 1,186.9	\$ (82.6)	(7.0)%
Repairs and Renovations Reserve Account.....	—	11.6	(11.6)	(100.0)%
Carry Forward Reserve.....	155.5	179.3	(23.8)	(13.3)%
Emergency Response & Disaster Relief Fd .....	70.5	76.0	(5.5)	(7.2)%
Medicaid Transformation Fund.....	302.7	425.3	(122.6)	(28.8)%
Medicaid Contingency.....	50.4	186.4	(136.0)	(73.0)%
Earthquake Disaster Recovery Reserve.....	15.3	—	15.3	—
Hurricane Florence Disaster Recovery Reserve.....	100.0	216.9	(116.9)	(53.9)%
Coronavirus Relief Reserve.....	9.5	—	9.5	—
Local Govt Coronavirus Relief Reserve.....	.3	—	.3	—
Non-reverting Departmental Funds.....	<u>2,399.8</u>	<u>1,504.7</u>	<u>895.1</u>	<u>59.5%</u>
<b>Total Reserved.....</b>	<b>\$ 4,208.3</b>	<b>\$ 3,787.1</b>	<b>\$ 421.2</b>	<b>11.1%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	(13.9)%
Transfer to Reserves.....	(15.0)	(36.6)	21.6	(59.0)%
Transfer from Reserves.....	—	(64.0)	64.0	(100.0)%
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>2,749.8</u>	<u>542.4</u>	<u>2,207.4</u>	<u>407.0%</u>
<b>Total Unreserved.....</b>	<b>\$ 4,205.9</b>	<b>\$ 2,151.1</b>	<b>\$ 2,054.8</b>	<b>95.5%</b>
<b>Total Fund Balance.....</b>	<b>\$ 8,414.2</b>	<b>\$ 5,938.2</b>	<b>\$ 2,476.0</b>	<b>41.7%</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 DECEMBER 31, 2020 AND FISCAL YEAR ENDED JUNE 30, 2020

Expressed in Millions



# STATE OF NORTH CAROLINA

## GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF DECEMBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	December		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	Year-To-Date	
							FY 2021	FY 2020
<b>Beg. Unreserved Fund Balance</b>	\$ 4,006.2	\$ 2,377.8	\$ 1,471.1	\$ 1,709.3	\$ 1,471.1	\$ 1,709.3		
Transfer to Reserved Fund Balance	—	—	(15.0)	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 4,006.2</u>	<u>\$ 2,377.8</u>	<u>\$ 1,456.1</u>	<u>\$ 1,709.3</u>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,243.1	\$ 1,113.2	\$ 7,121.3	\$ 5,994.4	\$ —	\$ 13,030.1	—	46.0%
Corporate Income	228.8	173.0	464.6	217.8	—	735.6	—	29.6%
Sales and Use	632.2	608.7	4,465.7	4,192.7	—	8,203.3	—	51.1%
Franchise	38.2	48.7	409.0	315.3	—	745.7	—	42.3%
Insurance	1.4	0.1	209.2	186.2	—	565.3	—	32.9%
Beverage	40.8	39.5	251.1	212.2	—	411.5	—	51.6%
Estate	6.9	—	6.9	0.2	—	—	—	—
Privilege License	1.1	0.3	20.6	17.0	—	35.6	—	47.8%
Tobacco Products	18.1	19.5	131.7	128.5	—	256.2	—	50.2%
Real Estate Conveyance Excise	7.2	7.7	52.8	48.6	—	85.1	—	57.1%
Gift	—	—	—	0.1	—	—	—	—
Solid Waste Disposal	—	—	6.7	6.5	—	2.8	—	232.1%
White Goods Disposal	0.4	0.4	2.5	2.3	—	2.7	—	85.2%
Scrap Tire Disposal	0.6	1.2	5.8	6.6	—	6.2	—	106.5%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	(0.1)	0.8	0.2	—	—	—	—
Other	(0.1)	—	—	0.1	—	0.3	—	33.3%
<b>Total Tax Revenue</b>	<u>\$ 2,218.7</u>	<u>\$ 2,012.2</u>	<u>\$ 13,148.7</u>	<u>\$ 11,328.7</u>	<u>\$ —</u>	<u>\$ 24,080.4</u>	—	47.0%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.1	\$ 12.9	\$ 13.1	\$ 84.1	\$ —	\$ 167.2	—	50.3%
Judicial Fees	12.9	16.7	82.3	113.8	—	228.8	—	49.7%
Insurance	1.9	1.3	11.7	21.6	—	87.8	—	24.6%
Disproportionate Share	—	—	139.0	145.2	—	165.3	—	87.8%
Master Settlement Agreement	—	—	—	—	—	136.2	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.5	8.2	64.6	53.4	—	204.1	—	26.2%
<b>Total Non-Tax Revenue</b>	<u>\$ 24.4</u>	<u>\$ 39.1</u>	<u>\$ 310.7</u>	<u>\$ 418.1</u>	<u>\$ —</u>	<u>\$ 989.4</u>	—	42.3%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 2,243.1</u>	<u>\$ 2,051.3</u>	<u>\$ 13,459.4</u>	<u>\$ 11,746.8</u>	<u>\$ —</u>	<u>\$ 25,069.8</u>	—	46.9%
<b>Total Availability</b>	<u>\$ 6,249.3</u>	<u>\$ 4,429.1</u>	<u>\$ 14,915.5</u>	<u>\$ 13,456.1</u>	<u>\$ 1,471.1</u>	<u>\$ 26,779.1</u>	1013.9%	50.2%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,989.5	\$ 2,132.0	\$ 10,568.8	\$ 11,098.8	\$ 23,762.6	\$ 23,689.3	44.5%	46.9%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	—	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	53.9	45.3	140.8	105.5	722.5	717.5	19.5%	14.7%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,043.4</u>	<u>\$ 2,177.3</u>	<u>\$ 10,709.6</u>	<u>\$ 11,204.3</u>	<u>\$ 24,485.1</u>	<u>\$ 24,406.8</u>	43.7%	45.9%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 4,205.9</u>	<u>\$ 2,251.8</u>	<u>\$ 4,205.9</u>	<u>\$ 2,251.8</u>	<u>\$ (23,014.0)</u>	<u>\$ 2,372.3</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—	—	—
Medicaid Transformation Fund	—	—	—	—	—	—	—	—
Repair and Renovation	—	—	—	—	—	—	—	—
Savings	—	—	—	—	—	—	—	—
Project Reserve	—	—	—	—	—	—	—	—
Transfer to DOT	—	—	—	—	—	—	—	—
Carryforward Reduction trans unreserved	—	—	—	—	—	—	—	—
Revision to Estimated Credit Balance	—	—	—	—	—	—	—	—
<b>Unreserved Fund Balance</b>	<u>\$ 4,205.9</u>	<u>\$ 2,251.8</u>	<u>\$ 4,205.9</u>	<u>\$ 2,251.8</u>	<u>\$ (23,014.0)</u>	<u>\$ 2,372.3</u>		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.

## GENERAL FUND REVERTING NET TAX AND NON-TAX REVENUES

FOR THE MONTH OF DECEMBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	December				Year-To-Date Through December			
	FY 2021	FY 2020	Change	% Change	FY 2021	FY 2020	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,243.1	\$ 1,113.2	\$ 129.9	11.7%	\$ 7,121.3	\$ 5,994.4	\$ 1,126.9	18.8%
Corporate Income	228.8	173.0	55.8	32.3%	464.6	217.8	246.8	113.3%
Sales and Use	632.2	608.7	23.5	3.9%	4,465.7	4,192.7	273.0	6.5%
Franchise	38.2	48.7	(10.5)	(21.6)%	409.0	315.3	93.7	29.7%
Insurance	1.4	0.1	1.3	1300.0%	209.2	186.2	23.0	12.4%
Beverage	40.8	39.5	1.3	3.3%	251.1	212.2	38.9	18.3%
Estate	6.9	—	6.9	—	6.9	0.2	6.7	3350.0%
Privilege License	1.1	0.3	0.8	266.7%	20.6	17.0	3.6	21.2%
Tobacco Products	18.1	19.5	(1.4)	(7.2)%	131.7	128.5	3.2	2.5%
Real Estate Conveyance Excise	7.2	7.7	(0.5)	(6.5)%	52.8	48.6	4.2	8.6%
Gift	—	—	—	—	—	0.1	(0.1)	(100.0)%
Solid Waste	—	—	—	—	6.7	6.5	0.2	3.1%
White Goods Disposal	0.4	0.4	—	—	2.5	2.3	0.2	8.7%
Scrap Tire Disposal	0.6	1.2	(0.6)	(50.0)%	5.8	6.6	(0.8)	(12.1)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	(0.1)	0.1	100.0%	0.8	0.2	0.6	300.0%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	—	(0.1)	—	—	0.1	(0.1)	(100.0)%
<b>Total Tax Revenue</b>	<b>\$ 2,218.7</b>	<b>\$ 2,012.2</b>	<b>\$ 206.5</b>	<b>10.3%</b>	<b>\$ 13,148.7</b>	<b>\$ 11,328.7</b>	<b>\$ 1,820.0</b>	<b>16.1%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.1	\$ 12.9	\$ (11.8)	(91.5)%	\$ 13.1	\$ 84.1	\$ (71.0)	(84.4)%
Judicial Fees	12.9	16.7	(3.8)	(22.8)%	82.3	113.8	(31.5)	(27.7)%
Insurance	1.9	1.3	0.6	46.2%	11.7	21.6	(9.9)	(45.8)%
Disproportionate Share	—	—	—	—	139.0	145.2	(6.2)	(4.3)%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	8.5	8.2	0.3	3.7%	64.6	53.4	11.2	21.0%
<b>Total Non-Tax Revenue</b>	<b>\$ 24.4</b>	<b>\$ 39.1</b>	<b>\$ (14.7)</b>	<b>(37.6)%</b>	<b>\$ 310.7</b>	<b>\$ 418.1</b>	<b>\$ (107.4)</b>	<b>(25.7)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,243.1</b>	<b>\$ 2,051.3</b>	<b>\$ 191.8</b>	<b>9.4%</b>	<b>\$ 13,459.4</b>	<b>\$ 11,746.8</b>	<b>\$ 1,712.6</b>	<b>14.6%</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.

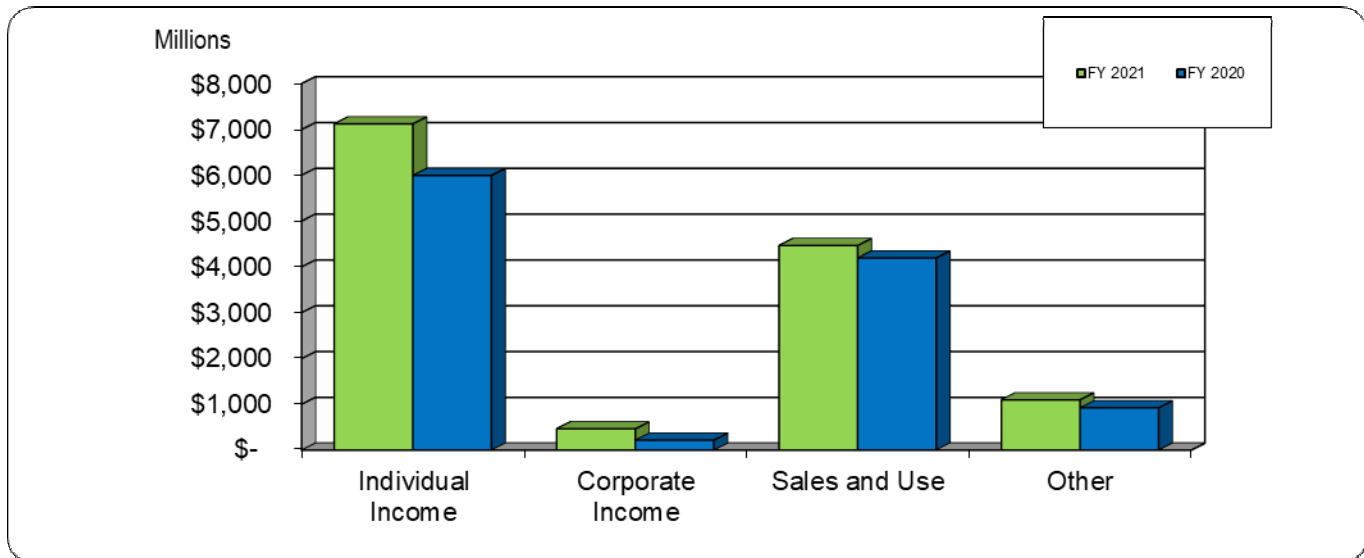
For fiscal year 2021, when compared to the prior year through December 31, actual net tax and non-tax revenues increased by \$1.7 billion, or 14.6%. Tax revenues through December 2020 increased by \$1.8 billion, or 16.1%, and non-tax revenues decreased by \$107.4 million, or 25.7%.

Individual and corporate income taxes as well as franchise tax showed a large increase in relation to the prior fiscal year due to the extension of the filing date as part of the state's response to the COVID-19 pandemic. NC Department of Revenue extended the time to file tax returns and make estimated payments that were due between April 15, 2020 and July 14, 2020 to July 15, 2020 to mirror the extension of the federal tax deadline.

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

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

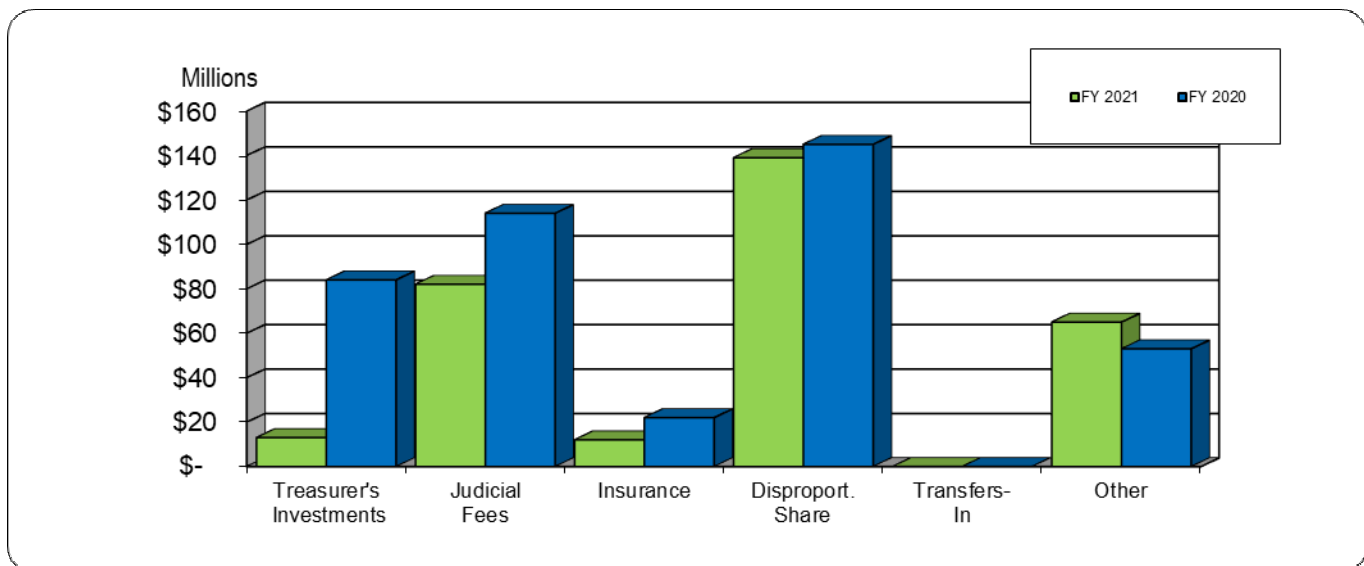
FISCAL YEAR-TO-DATE DECEMBER 31, 2020 AND DECEMBER 31, 2019



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 DECEMBER 31, 2020 AND DECEMBER 31, 2019



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 DECEMBER 31, 2020 AND DECEMBER 31, 2019  
*Expressed in Millions*

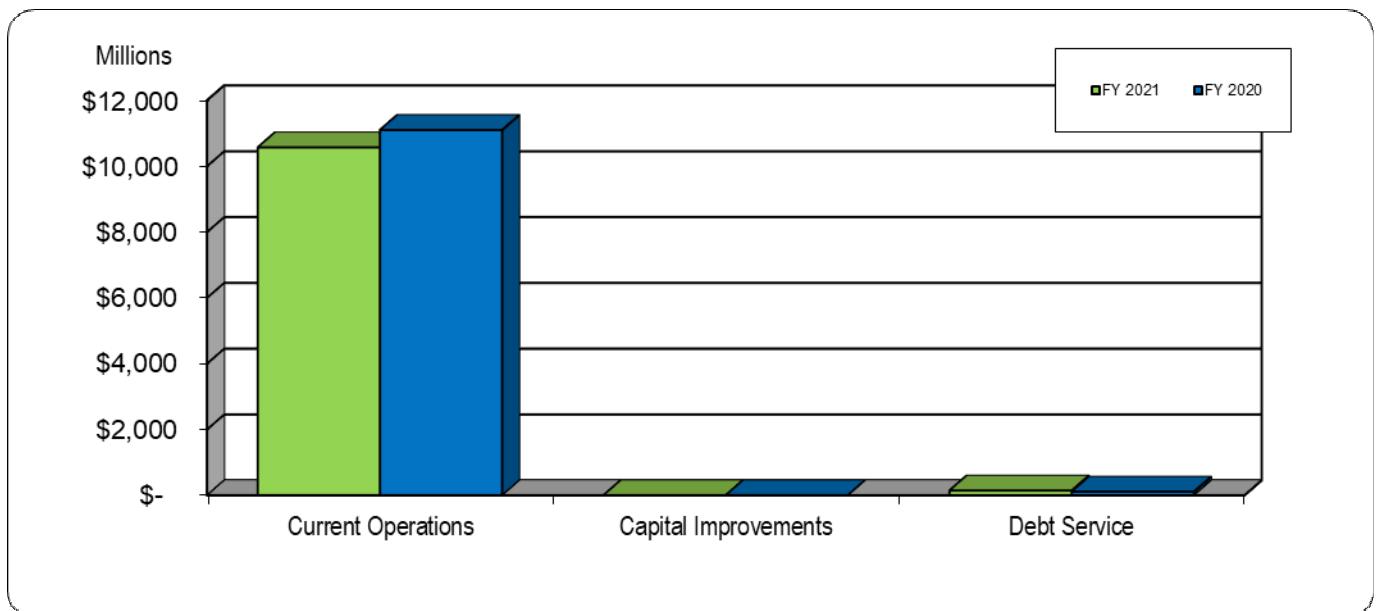
Current Operations	FY 2021	FY 2020	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2021	FY 2020
General Government	\$ 201.8	\$ 190.5	\$ 11.3	5.9%	1.9%	1.7%
Education	6,575.5	6,400.0	175.5	2.7%	61.4%	57.1%
Health and Human Services	2,323.9	2,800.0	(476.1)	(17.0%)	21.7%	25.0%
Economic Development	66.4	64.8	1.6	2.5%	0.6%	0.6%
Environment and Natural Resources	153.6	131.0	22.6	17.3%	1.4%	1.2%
Public Safety, Correction, and Regulation	1,060.1	1,442.6	(382.5)	(26.5%)	9.9%	12.9%
Agriculture	53.6	60.3	(6.7)	(11.1%)	0.5%	0.5%
Operating Reserves/Rounding	133.9	9.6	124.3	1294.8%	1.3%	0.1%
<i>Total Current Operations</i>	<u>\$ 10,568.8</u>	<u>\$ 11,098.8</u>	<u>\$ (530.0)</u>	(4.8%)	98.7%	99.1%
<b>Capital Improvements</b>						
Funded by General Fund	—	—	—	—	—	—
<b>Debt Service</b>	140.8	105.5	35.3	33.5%	1.3%	0.9%
<b>Total Appropriation Expenditures</b>	<u>\$ 10,709.6</u>	<u>\$ 11,204.3</u>	<u>\$ (494.7)</u>	(4.4%)	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 DECEMBER 31, 2020 AND DECEMBER 31, 2019



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

Actual appropriation expenditures through December 2020 were less than actual appropriation expenditures through December 2019 by \$494.7 million, or 4.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through December 2020 were less than appropriation expenditures through December 2019 by \$530 million, or 4.8%.



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

FOR THE MONTH OF DECEMBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures				Percent of Budget Expended			
December		Year-To-Date		Budget		Year-To-Date	
FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020

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

**Current Operations**

**General Government**

General Assembly	\$ 6.3	\$ 8.0	\$ 37.6	\$ 39.2	\$ 72.9	\$ 71.9	51.6%	54.5%
Governor's Office	0.4	0.4	2.4	2.3	5.6	5.4	42.9%	42.6%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.3	2.0	4.4	4.2	9.6	9.4	45.8%	44.7%
Office of State Budget	0.7	0.6	4.2	4.1	8.8	8.5	47.7%	48.2%
Housing Finance Agency	—	—	15.3	5.3	30.7	10.7	49.8%	49.5%
Lieutenant Governor	0.1	0.1	0.4	0.4	0.9	0.9	44.4%	44.4%
Secretary of State	1.2	1.2	6.6	7.1	14.6	14.2	45.2%	50.0%
State Auditor	1.2	1.2	6.2	5.2	14.8	14.3	41.9%	36.4%
State Treasurer	0.8	0.3	2.0	1.5	4.9	4.9	40.8%	30.6%
Retirement and Employee Benefits Administration	0.2	0.1	15.2	15.4	32.0	31.7	47.5%	48.6%
Office of the State Controller	6.0	4.5	25.4	26.5	65.4	64.2	38.8%	41.3%
Information Technology	1.5	1.6	9.7	10.0	25.7	25.1	37.7%	39.8%
Revenue	3.3	1.8	25.5	19.7	54.7	54.1	46.6%	36.4%
Board of Elections	7.0	5.6	41.7	43.5	91.4	89.2	45.6%	48.8%
Office of Administrative Hearings	0.7	0.1	2.1	3.1	7.6	8.5	27.6%	36.5%
	0.5	0.6	3.1	3.0	6.5	6.3	47.7%	47.6%
	<u>\$ 30.2</u>	<u>\$ 28.1</u>	<u>\$ 201.8</u>	<u>\$ 190.5</u>	<u>\$ 446.1</u>	<u>\$ 419.3</u>	45.2%	45.4%
Reserves - General Assembly	—	1.8	8.6	2.4	8.6	17.2	100.0%	14.0%
Reserves - Contingency & Emergency	—	—	—	—	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	16.2	—	16.2	9.5	100.0%	—
Reserves - Minimum Market Adj	—	—	—	0.4	2.4	2.4	—	16.7%
Reserves - Data Proc	—	15.0	—	15.0	—	15.0	—	100.0%
Reserves - State Emergency Resp & Disaster	—	—	—	5.0	—	5.0	—	100.0%
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	(16.2)	—	(12.2)	(3.9)	132.8%	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	—	—	—
Reserves - Enterprise Resource Planning	—	—	—	(38.1)	—	—	—	—
Reserves - Transfer to DOT	—	—	125.0	—	—	36.0	—	—
Reserves - SCIF	—	36.0	—	25.0	125.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ —</u>	<u>\$ 52.8</u>	<u>\$ 133.6</u>	<u>\$ 9.7</u>	<u>\$ 100.8</u>	<u>\$ 81.2</u>	132.5%	11.9%
<b>Total - General Government</b>	<u>\$ 30.2</u>	<u>\$ 80.9</u>	<u>\$ 335.4</u>	<u>\$ 200.2</u>	<u>\$ 546.9</u>	<u>\$ 500.5</u>	61.3%	40.0%

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

FOR THE MONTH OF DECEMBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	December		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
<b>Education</b>								
Public Instruction	\$ 860.0	\$ 866.7	\$ 4,806.2	\$ 4,756.7	\$ 9,987.4	\$ 9,754.7	48.1%	48.8%
Community Colleges	136.5	105.6	512.7	521.1	1,229.6	1,212.3	41.7%	43.0%
	<u>\$ 996.5</u>	<u>\$ 972.3</u>	<u>\$ 5,318.9</u>	<u>\$ 5,277.8</u>	<u>\$ 11,217.0</u>	<u>\$ 10,967.0</u>	47.4%	48.1%
<b>University System</b>								
University of North Carolina - General Admin	\$ 3.5	\$ 4.6	\$ 20.8	\$ 22.5	\$ 45.4	\$ 47.6	45.8%	47.3%
UNC - GA Institutional Programs and Facilities	0.2	1.0	(7.4)	1.0	30.7	17.6	(24.1%)	5.7%
UNC - GA Related Educational Programs	2.4	21.5	68.2	32.0	110.0	110.0	62.0%	29.1%
UNC- GA Aid to Private Institutions	46.9	94.7	172.2	132.8	191.3	181.3	90.0%	73.2%
UNC - Chapel Hill Academic Affairs	33.9	(20.3)	98.7	52.9	282.5	282.4	34.9%	18.7%
UNC - Chapel Hill Health Affairs	21.9	17.6	98.8	91.6	204.7	202.4	48.3%	45.3%
UNC - Chapel Hill Area Health Affairs	3.5	3.8	16.9	15.8	49.9	49.9	33.9%	31.7%
NCSU - Academic Affairs	10.3	4.7	112.1	99.7	430.9	426.7	26.0%	23.4%
NCSU - Agricultural Research	4.5	5.1	26.2	23.3	55.5	55.1	47.2%	42.3%
NCSU - Agricultural Extension Service	3.2	3.2	19.7	19.9	41.5	41.0	47.5%	48.5%
University of North Carolina at Greensboro	15.5	13.7	68.2	67.7	179.7	181.4	38.0%	37.3%
University of North Carolina at Charlotte	26.5	0.1	86.3	57.9	262.7	261.5	32.9%	22.1%
University of North Carolina at Asheville	1.6	0.1	15.3	15.7	40.4	40.9	37.9%	38.4%
University of North Carolina at Wilmington	13.5	17.6	49.3	55.6	156.3	148.5	31.5%	37.4%
University of North Carolina at Pembroke	9.4	6.0	28.0	35.3	81.5	78.3	34.4%	45.1%
East Carolina University	17.8	20.9	75.2	82.8	232.4	233.9	32.4%	35.4%
ECU - Health Affairs	12.2	5.7	37.0	30.7	79.0	78.4	46.8%	39.2%
North Carolina A&T University	16.3	11.2	31.7	41.4	93.5	95.5	33.9%	43.4%
Western Carolina University	9.0	6.9	46.0	51.7	134.8	133.5	34.1%	38.7%
Appalachian State University	20.2	16.8	66.0	61.5	152.3	150.2	43.3%	40.9%
Winston-Salem State University	7.3	5.4	20.7	23.0	64.4	64.6	32.1%	35.6%
Elizabeth City State University	4.5	3.5	18.0	16.4	36.2	40.8	49.7%	40.2%
Fayetteville State University	9.2	5.9	24.5	27.5	56.7	55.4	43.2%	49.6%
North Carolina Central University	12.7	7.5	38.2	36.3	84.9	86.4	45.0%	42.0%
University of North Carolina Sch of the Arts	6.1	5.7	15.0	16.4	33.8	33.8	44.4%	48.5%
North Carolina Sch of Science & Mathematics	2.2	1.8	11.0	10.8	26.5	22.8	41.5%	47.4%
<b>Total University System</b>	<u>\$ 314.3</u>	<u>\$ 264.7</u>	<u>\$ 1,256.6</u>	<u>\$ 1,122.2</u>	<u>\$ 3,157.5</u>	<u>\$ 3,119.9</u>	39.8%	36.0%
<b>Total - Education</b>	<u>\$ 1,310.8</u>	<u>\$ 1,237.0</u>	<u>\$ 6,575.5</u>	<u>\$ 6,400.0</u>	<u>\$ 14,374.5</u>	<u>\$ 14,086.9</u>	45.7%	45.4%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 14.3	\$ 10.2	\$ 89.3	\$ 65.7	\$ 139.5	\$ 125.6	64.0%	52.3%
Aging	6.0	6.5	22.2	21.2	44.3	44.6	50.1%	47.5%
Child Development	12.4	16.3	89.4	107.2	228.7	228.4	39.1%	46.9%
Health Services	17.3	12.2	72.5	74.5	156.9	155.1	46.2%	48.0%
Social Services	16.2	16.9	73.7	93.4	195.0	194.5	37.8%	48.0%
Medical Assistance	275.6	332.8	1,549.3	2,038.8	4,125.6	3,920.8	37.6%	52.0%
Children's Health Insurance	—	—	—	—	—	—	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	—	1.3	3.1	3.4	8.8	8.6	35.2%	39.5%
Mental Health/DD/SAS	58.3	128.4	407.4	374.7	760.5	749.2	53.6%	50.0%
Health Services Regulations	0.8	1.7	2.2	5.9	20.4	19.6	10.8%	30.1%
Vocational Rehabilitation	4.3	5.9	14.8	15.2	40.3	39.7	36.7%	38.3%
<b>Total - Health and Human Services</b>	<u>\$ 405.2</u>	<u>\$ 532.2</u>	<u>\$ 2,323.9</u>	<u>\$ 2,800.0</u>	<u>\$ 5,720.0</u>	<u>\$ 5,486.1</u>	40.6%	51.0%

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

FOR THE MONTH OF DECEMBER 2020 AND 2019, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	December		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
<b>Economic Development</b>								
Commerce	\$ 0.9	\$ 5.8	\$ 5.0	\$ 4.1	\$ 11.7	\$ 11.4	42.7%	36.0%
Commerce - State Aid to Nonstate Entities	1.7	7.0	8.1	8.1	16.2	16.2	50.0%	50.0%
Commerce - Economic Development	32.9	—	53.3	52.6	150.2	150.2	35.5%	35.0%
<b>Total - Economic Development</b>	<b>\$ 35.5</b>	<b>\$ 12.8</b>	<b>\$ 66.4</b>	<b>\$ 64.8</b>	<b>\$ 178.1</b>	<b>\$ 177.8</b>	<b>37.3%</b>	<b>36.4%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 9.4	\$ 6.7	\$ 64.5	\$ 37.1	\$ 98.9	\$ 84.1	65.2%	44.1%
Wildlife Resources	1.8	0.8	3.9	6.3	10.0	12.0	39.0%	52.5%
Natural and Cultural Resources	16.3	15.4	84.9	87.3	181.5	181.4	46.8%	48.1%
Roanoke Island Commission	—	—	0.3	0.3	0.6	0.6	50.0%	50.0%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 27.5</b>	<b>\$ 22.9</b>	<b>\$ 153.6</b>	<b>\$ 131.0</b>	<b>\$ 291.0</b>	<b>\$ 278.1</b>	<b>52.8%</b>	<b>47.1%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 61.1	\$ 57.4	\$ 356.9	\$ 350.5	\$ 731.9	\$ 703.9	48.8%	49.8%
Justice	4.4	2.9	28.4	27.9	51.9	52.0	54.7%	53.7%
Labor	1.8	1.5	8.9	8.4	19.3	18.7	46.1%	44.9%
Insurance	3.2	3.1	19.3	21.4	43.5	42.2	44.4%	50.7%
Insurance-GF	0.6	0.7	3.0	2.3	9.6	9.5	31.3%	24.2%
Public Safety	104.3	166.4	643.6	1,032.1	1,663.4	2,199.0	38.7%	46.9%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 175.4</b>	<b>\$ 232.0</b>	<b>\$ 1,060.1</b>	<b>\$ 1,442.6</b>	<b>\$ 2,519.6</b>	<b>\$ 3,025.3</b>	<b>42.1%</b>	<b>47.7%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 4.8	\$ 14.5	\$ 53.6	\$ 60.3	\$ 132.4	\$ 134.6	40.5%	44.8%
<b>Rounding [*]</b>	<b>\$ 0.1</b>	<b>\$ (0.3)</b>	<b>\$ 0.3</b>	<b>\$ (0.1)</b>	<b>\$ 0.1</b>	<b>\$ —</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,989.5</b>	<b>\$ 2,132.0</b>	<b>\$ 10,568.8</b>	<b>\$ 11,098.8</b>	<b>\$ 23,762.6</b>	<b>\$ 23,689.3</b>	<b>44.5%</b>	<b>46.9%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>—</b>	<b>—</b>
<b>Debt Service</b>								
Debt Service - Principal and Interest	53.9	45.3	139.2	141.9	720.9	715.9	19.3%	19.8%
Debt Service - Federal	—	—	1.6	(36.4)	1.6	1.6	100.0%	(2275.0%)
<b>Total - Debt Service</b>	<b>\$ 53.9</b>	<b>\$ 45.3</b>	<b>\$ 140.8</b>	<b>\$ 105.5</b>	<b>\$ 722.5</b>	<b>\$ 717.5</b>	<b>19.5%</b>	<b>14.7%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,043.4</b>	<b>\$ 2,177.3</b>	<b>\$ 10,709.6</b>	<b>\$ 11,204.3</b>	<b>\$ 24,485.1</b>	<b>\$ 24,406.8</b>	<b>43.7%</b>	<b>45.9%</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 DECEMBER 31, 2020 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	\$ 9,103	\$ 55,077	\$ 13,953	\$ 108,641
<b>Total - Agriculture</b>	\$ 9,103	\$ 55,077	\$ 13,953	\$ 108,641
<b>Debt Service</b>				
State Treasurer	\$ 146	\$ 1,706	\$ 54,007	\$ 140,908
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	\$ 146	\$ 1,706	\$ 54,007	\$ 142,524
<b>Education</b>				
Public Instruction	\$ 246,526	\$ 1,228,331	\$ 1,153,510	\$ 6,034,502
Community Colleges	44,209	413,230	180,643	925,912
UNC Systems	208,839	1,962,456	535,031	3,218,941
<b>Total - Education</b>	\$ 499,574	\$ 3,604,017	\$ 1,869,184	\$ 10,179,355
<b>Economic Development</b>				
Commerce	\$ 4,441	\$ 21,644	\$ 5,373	\$ 26,684
Commerce-State Aid	-	-	1,680	8,078
Commerce-Economic Dev	-	250	32,835	53,518
<b>Total - Economic Development</b>	\$ 4,441	\$ 21,894	\$ 39,888	\$ 88,280
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 8,078	\$ 46,459	\$ 16,043	\$ 110,922
Wildlife Resources	5,821	40,349	6,913	44,284
Natural and Cultural Resources	4,161	30,068	19,731	114,926
Roanoke Island	-	-	-	295
<b>Total - Environ. &amp; Natural Resources</b>	\$ 18,060	\$ 116,876	\$ 42,687	\$ 270,427
<b>General Government</b>				
General Assembly	\$ 255	\$ 1,476	\$ 6,617	\$ 39,124
Governor	194	669	596	3,093
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	39	132	703	4,284
Military and Veterans Affairs	5,153	39,454	5,229	43,850
Housing Finance Authority	-	-	-	15,330
Governor	-	-	8,603	8,603
Lt. Governor	-	-	63	380
Secretary of State	54	817	1,246	7,450
State Auditor	612	3,542	1,600	9,774
State Treasurer-Administration	3,854	19,872	4,591	21,840
State Treasurer-Retirement	-	1,200	200	16,417
Administration	658	11,005	6,637	36,382
State Controller	117	1,104	1,649	10,836
Information Technology	15	8,747	3,404	34,289
Revenue	5,674	29,317	12,742	71,058
Board of Elections	-	3,001	1,716	5,075
Administrative Hearings	77	508	571	3,651
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	6	-	16,182
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	-	16,176	-	-
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-

## STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
 FOR THE MONTH ENDING DECEMBER 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	30,417	-	30,417
Reserve - Transfer to DOT	-	-	-	-
Reserve - SCIF	-	-	-	125,000
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 16,702</b>	<b>\$ 167,443</b>	<b>\$ 56,167</b>	<b>\$ 503,035</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 10,962	\$ 102,165	\$ 22,849	\$ 191,491
Aging	13,676	33,466	19,720	55,676
Child Development	111,720	441,957	117,025	531,401
Health Services	61,605	287,184	71,223	359,717
Social Services	146,613	581,480	162,961	655,189
Medical Assistance	1,061,401	6,859,965	1,336,992	8,409,313
NC Health Choice	-	-	-	-
Health Benefits	-	-	-	-
Blind Services	3,145	14,714	3,097	17,805
Mental Health	89,479	601,768	147,809	1,009,197
Facility Services	4,137	28,555	4,504	30,802
Vocational Rehabilitation Services	5,700	44,618	9,968	59,431
<b>Total - Health and Human Services</b>	<b>\$ 1,508,438</b>	<b>\$ 8,995,872</b>	<b>\$ 1,896,148</b>	<b>\$ 11,320,022</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 13,615	\$ 19,485	\$ 63,192	\$ 316,649
Judicial-Indigent Defense	514	3,661	12,470	63,406
Justice	3,658	23,384	8,011	51,780
Labor	1,105	8,159	2,877	17,069
Insurance	1,386	7,326	4,242	26,596
Insurance	813	6,317	1,448	9,360
Public Safety	120,399	661,326	227,696	1,304,958
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 141,490</b>	<b>\$ 729,658</b>	<b>\$ 319,936</b>	<b>\$ 1,789,818</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	\$ 13,729	\$ 13,757	\$ 6,893	\$ 6,893
License Schedule B	1,345	20,832	36	183
Tobacco	22,730	153,011	3,456	21,283
Franchise	38,963	427,710	777	18,721
Individual Income	1,329,705	7,565,286	68,488	443,991
Sales & Use	1,149,985	7,226,412	862,181	2,760,671
Beverage	40,840	268,710	3	17,615
Gift	-	3	-	-
Freight Car	-	1	-	-
Insurance	1,399	214,155	-	4,974
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	231,459	589,952	2,592	125,324
Real Estate	7,524	52,753	-	-
White Goods	411	3,869	35	1,391
Scrap Tire	880	9,850	46	4,075
Manufacturing	2	909	7	73
Solid Waste	1	11,572	-	4,916
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-



STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING DECEMBER 31, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Total - Tax Codes</b>	\$ 2,838,973	\$ 16,558,782	\$ 944,514	\$ 3,410,110
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 87	\$ 87	\$ -	\$ -
Secretary of State-Nontax	4,808	30,484	39	362
License & Fees-Nontax	2,303	13,990	556	2,425
Gas & Oil Inspection	165	449	-	-
Deed Mortgage Registration Fee	711	4,537	569	3,629
Board of Elections	12	37	-	-
DHHS	41	1,628	-	-
Disproportionate Share	-	139,017	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	1,064	13,090	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	338	2,008	337	1,670
DPS - ABC Board	320	4,007	-	392
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	13,671	82,344	-	29
Sales & Use	1,553	6,855	-	-
Intra State Transfer	675	12,267	-	-
Probation Supervision Fees	614	4,150	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	227	1,509	-	-
Sales Tax Refund	19	912	-	-
Miscellaneous	-	90	-	-
Parole Supervision Fees	78	451	-	-
Banking & Investment Fees	-	1,294	-	-
<b>Total - Nontax Codes</b>	\$ 26,686	\$ 319,206	\$ 1,501	\$ 8,507
<b>Total Reverting</b>	\$ 5,063,613	\$ 30,570,531	\$ 5,237,985	\$ 27,820,719
<b>Beginning Unreserved Cash</b>	\$ 1,471,080			
<b>Year-To-Date Receipts</b>	30,570,531			
<b>Year-To-Date Disbursements</b>	27,820,719			
<b>Reservations:</b>				
NC G.R.E.A.T.	(15,000)			
	\$ 4,205,892			
<b>Ending Unreserved Cash</b>				

STATE OF NORTH CAROLINA

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING DECEMBER 31, 2020 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	\$ 71,014	\$ 522	\$ 46,681	\$ 27,727	\$ 62,784	\$ 54,911
<b>Total Agriculture</b>	<u>\$ 71,014</u>	<u>\$ 522</u>	<u>\$ 46,681</u>	<u>\$ 27,727</u>	<u>\$ 62,784</u>	<u>\$ 54,911</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	49,418	57,348	49,418	57,348	-
<b>Total - Debt Service</b>	<u>\$ -</u>	<u>\$ 49,418</u>	<u>\$ 57,348</u>	<u>\$ 49,418</u>	<u>\$ 57,348</u>	<u>\$ -</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 203,923	\$ 2,198	\$ 106,213	\$ 117,067	\$ 235,275	\$ 74,861
Public Instruction-School Technology	16,108	25	392	1,375	5,660	10,840
Public Instruction-IT Projects	4,774	-	18,160	1,593	2,242	20,692
Public Instruction-Pub Sch Bldg Fund	337,592	16,366	111,882	12,115	58,166	391,308
Public Instruction-Trust	15,889	4,874	12,694	-	11,155	17,428
Public Instruction-Local Payroll	1,404	4,905	28,450	4,906	28,558	1,296
Public Instruction-Internal Service	117,339	69,674	70,570	30,120	80,724	107,185
Community Colleges-Special Rev	33,386	1,815	59,463	1,513	48,840	44,009
Community Colleges-IT Projects	19,076	9,050	9,050	133	1,656	26,470
Community Colleges-Trust	1,949	5	16,863	109	8,480	10,332
<b>Total - Education</b>	<u>\$ 751,440</u>	<u>\$ 108,912</u>	<u>\$ 433,737</u>	<u>\$ 168,931</u>	<u>\$ 480,756</u>	<u>\$ 704,421</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ -	\$ -	\$ 2	\$ -	\$ -	\$ 2
Commerce-Special Revenue	221,125	60,739	369,977	89,836	356,523	234,579
Commerce-IT Projects	1,167	-	189	333	396	960
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	12,532	5	622	-	-	13,154
Commerce-Div of Employ Sec	24,062	27,230	251,151	25,034	245,322	29,891
<b>Total - Economic Development</b>	<u>\$ 258,963</u>	<u>\$ 87,974</u>	<u>\$ 621,941</u>	<u>\$ 115,203</u>	<u>\$ 602,241</u>	<u>\$ 278,663</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 12,072	\$ -	\$ 315	\$ 56	\$ 1,126	\$ 11,261
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	12,805	11,518	13,176	724	3,888	22,093
Natural and Cultural Resources	4,014	10	46,923	8,946	29,367	21,570
C W M T F	44,396	1,455	9,574	3,315	10,408	43,562
Land & Water Conservation Fund	999	240	2,501	264	3,072	428
Natural & Cultural Res-LWS	1,124	-	96	-	32	1,188
Aquariums	1,331	-	334	22	810	855
Parks & Recreation Trust Fund	14,595	1,465	9,097	4,515	10,352	13,340
Natural and Cultural Res-Int Bearing	49	5	32	2	17	64
Wildlife	12,706	3,299	38,429	3,062	35,235	15,900
<b>Total - Environment and Natural Resources</b>	<u>\$ 104,852</u>	<u>\$ 17,992</u>	<u>\$ 120,477</u>	<u>\$ 20,906</u>	<u>\$ 94,307</u>	<u>\$ 131,022</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING DECEMBER 31, 2020 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	\$ 112,341	\$ 58,106	\$ 369,723	\$ 57,044	\$ 372,248	\$ 109,816
Governor's Office-Disaster Relief	-	572	7,434	572	7,434	-
Payroll Imprest Fund	-	1,215,368	5,876,999	1,215,368	5,876,999	-
OSBM- Rural Health Care Stabilization	13,476	6,608	6,656	-	-	20,132
DMVA-Special Revenue	396	-	-	396	396	-
OSBM-SCIF	15,000	-	140,000	16,571	59,387	95,613
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Covid 19 Recovery Act	1,303,501	376,607	1,623,721	219,157	2,698,367	228,855
OSBM-Earthquake Disaster Recovery	-	3	8,668	728	1,439	7,229
General Assembly	14,240	-	3,524	1,298	2,285	15,479
State Treasurer	7,055	950	4,835	767	5,138	6,752
State Treasurer-Blount St. Properties Administration	65,302	6,411	60,062	11,423	62,667	62,697
State Controller	35,392	2,382	39,385	2,906	28,427	46,350
Statewide-Worker's Comp Plan	5,191	7,190	35,592	7,055	37,546	3,237
Revenue-Project Collect	37,758	2,883	16,488	4,213	23,127	31,119
Revenue-Tax Distribution	-	480,842	2,709,830	566,047	2,708,313	1,517
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,351	226	1,519	614	1,130	5,740
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	3,223	765	7,171	1,294	8,605	1,789
Board of Elections	31,334	11	14,327	5,676	21,870	23,791
NC Infrastructure Finance Corp	-	4,589	83,559	4,589	83,559	-
Information Technology	40,319	415	49,807	3,795	29,799	60,327
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,819	-	201	9	50	1,970
<b>Total - General Government</b>	<b>\$ 1,692,774</b>	<b>\$ 2,163,928</b>	<b>\$ 11,059,501</b>	<b>\$ 2,119,522</b>	<b>\$ 12,028,786</b>	<b>\$ 723,489</b>
<b>Health and Human Services</b>						
Health Services	\$ 5,872	\$ 15,289	\$ 81,806	\$ 12,125	\$ 77,034	\$ 10,644
Social Services	11,741	2,002	34,515	5,876	31,539	14,717
Medical Assistance	22,588	18,108	86,848	4,189	56,442	52,994
Facility Services	37,051	88	1,391	103	1,278	37,164
DHHS-Administration	166,930	8,782	328,033	114,742	332,043	162,920
Aging	-	-	74	-	74	-
Blind Services	-	-	-	-	-	-
<b>Total - Health and Human Services</b>	<b>\$ 244,182</b>	<b>\$ 44,269</b>	<b>\$ 532,667</b>	<b>\$ 137,035</b>	<b>\$ 498,410</b>	<b>\$ 278,439</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 219	\$ 1,735	\$ 21,557	\$ 12,777	\$ 19,732	\$ 2,044
Public Safety	166,394	100,779	610,734	94,313	550,317	226,811
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 166,613</b>	<b>\$ 102,514</b>	<b>\$ 632,291</b>	<b>\$ 107,090</b>	<b>\$ 570,049</b>	<b>\$ 228,855</b>
<b>Total Nonreverting</b>	<b>\$ 3,289,838</b>	<b>\$ 2,575,529</b>	<b>\$ 13,504,643</b>	<b>\$ 2,745,832</b>	<b>\$ 14,394,681</b>	<b>\$ 2,399,800</b>

## GLOSSARY

**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%).