



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

March 9, 2021

Enclosed is the *General Fund Monthly Financial Report* for the period ended February 28, 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,

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**

FEBRUARY 28, 2021

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 10,614.7	Sales and Use Taxes Payable	\$ 739.7
		Beverage Taxes Payable	28.5
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<u>\$ 768.2</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,104.3
		Repairs and Renovations Reserve Account	—
		Hurricane Florence Disaster Recovery Reserve	96.6
		Emergency Response & Disaster Relief Fund	68.0
		Earthquake Disaster Recovery Reserve	15.3
		Carryforward Reserve	153.0
		Medicaid Contingency Reserve	50.4
		Medicaid Transformation Fund	293.5
		Coronavirus Relief Reserve	0.2
		Local Govt Coronavirus Relief Reserve	—
		Non-Reverting Departmental Funds	2,675.7
		<b>Total Reserved</b>	<u>\$ 4,457.0</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	3,933.4
		<b>Total Unreserved</b>	<u>\$ 5,389.5</u>
		<b>Total Fund Balance</b>	<u>\$ 9,846.5</u>
<b>Total Assets</b>	<u>\$ 10,614.7</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 10,614.7</u>

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

FISCAL YEAR-TO-DATE FEBRUARY 28, 2021 AND FEBRUARY 29, 2020

Expressed in Millions

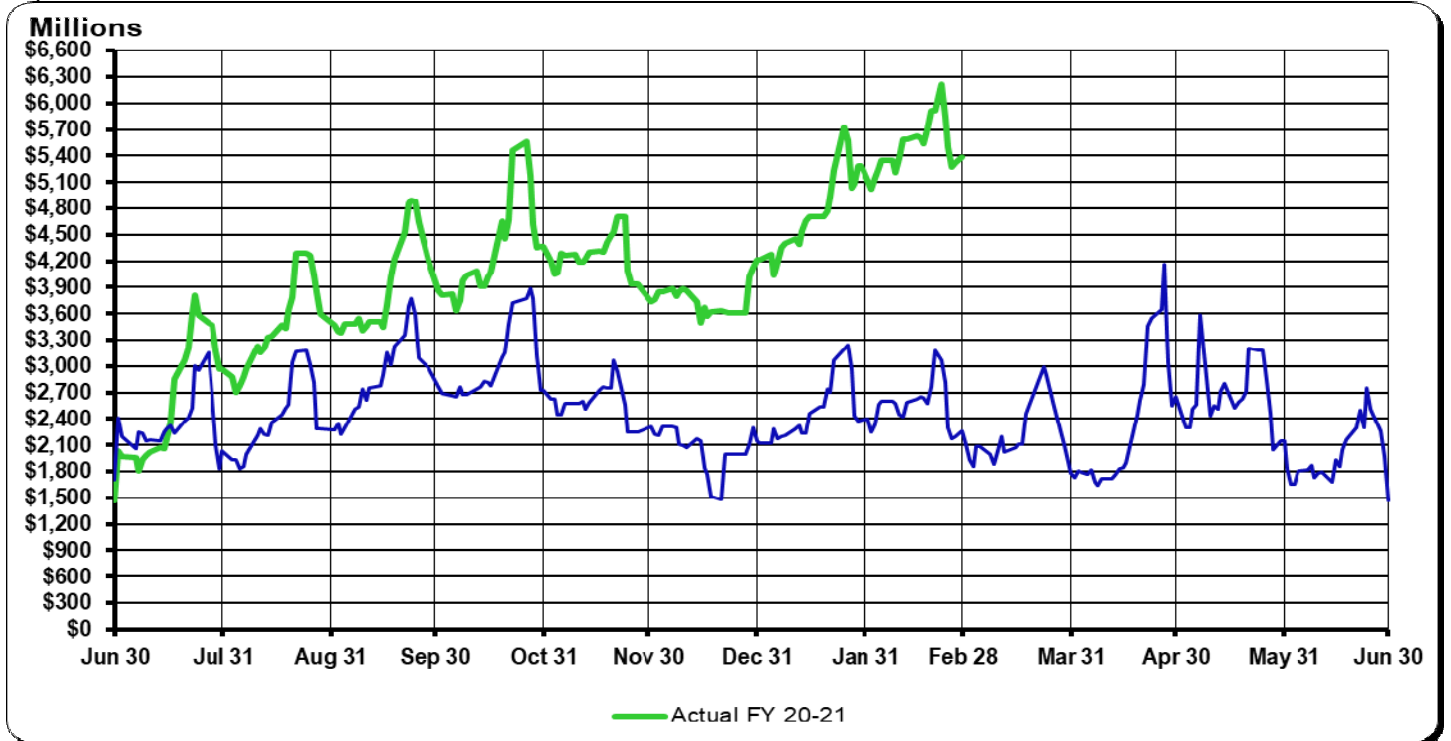
Fund Balance:	2020-21	2019-20	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 1,104.3	\$ 1,169.3	\$ (65.0)	(5.6)%
Repairs and Renovations Reserve Account.....	—	11.6	(11.6)	(100.0)%
Carry Forward Reserve.....	153.0	173.1	(20.1)	(11.6)%
Emergency Response & Disaster Relief Fd .....	68.0	74.4	(6.4)	(8.6)%
Medicaid Transformation Fund.....	293.5	425.3	(131.8)	(31.0)%
Medicaid Contingency.....	50.4	186.4	(136.0)	(73.0)%
Earthquake Disaster Recovery Reserve.....	15.3	—	15.3	—
Hurricane Florence Disaster Recovery Reserve.....	96.6	179.7	(83.1)	(46.2)%
Coronavirus Relief Reserve.....	.2	—	.2	—
Local Govt Coronavirus Relief Reserve.....	—	—	—	—
Non-reverting Departmental Funds.....	2,675.7	1,524.2	1,151.5	75.5%
<b>Total Reserved.....</b>	<b>\$ 4,457.0</b>	<b>\$ 3,744.0</b>	<b>\$ 713.0</b>	<b>19.0%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 1,471.1	\$ 1,709.3	\$ (238.2)	(13.9)%
Transfer to Reserves.....	(15.0)	(51.6)	36.6	(70.9)%
Transfer from Reserves.....	—	(64.0)	64.0	(100.0)%
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	3,933.4	667.1	3,266.3	489.6%
<b>Total Unreserved.....</b>	<b>\$ 5,389.5</b>	<b>\$ 2,260.8</b>	<b>\$ 3,128.7</b>	<b>138.4%</b>
<b>Total Fund Balance.....</b>	<b>\$ 9,846.5</b>	<b>\$ 6,004.8</b>	<b>\$ 3,841.7</b>	<b>64.0%</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 FEBRUARY 28, 2021 AND FISCAL YEAR ENDED JUNE 30, 2020

Expressed in Millions



# STATE OF NORTH CAROLINA

## GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF FEBRUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	February		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
<b>Beg. Unreserved Fund Balance</b>	\$ 5,280.4	\$ 2,497.5	\$ 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>\$ 5,280.4</u>	<u>\$ 2,497.5</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	\$ 1,011.6	\$ 897.4	\$ 9,577.5	\$ 8,272.5	\$ —	\$ 13,030.1	—	63.5%
Corporate Income	(12.8)	7.6	571.0	268.7	—	735.6	—	36.5%
Sales and Use	762.6	626.6	6,134.9	5,577.7	—	8,203.3	—	68.0%
Franchise	26.8	18.6	463.6	365.6	—	745.7	—	49.0%
Insurance	7.9	9.8	230.7	205.6	—	565.3	—	36.4%
Beverage	36.2	32.9	328.9	281.6	—	411.5	—	68.4%
Estate	—	—	—	1.2	—	—	—	—
Privilege License	3.6	0.2	28.4	24.6	—	35.6	—	69.1%
Tobacco Products	24.5	19.2	177.8	169.0	—	256.2	—	66.0%
Real Estate Conveyance Excise	9.3	5.8	74.5	62.4	—	85.1	—	73.3%
Gift	—	—	—	0.1	—	—	—	—
Solid Waste Disposal	3.1	1.6	7.2	7.3	—	2.8	—	260.7%
White Goods Disposal	0.5	0.4	3.0	2.8	—	2.7	—	103.7%
Scrap Tire Disposal	1.5	1.5	7.2	6.8	—	6.2	—	109.7%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	0.9	0.4	—	—	—	—
Other	0.2	(0.1)	0.1	—	—	0.3	—	—
<b>Total Tax Revenue</b>	<u>\$ 1,875.0</u>	<u>\$ 1,621.6</u>	<u>\$ 17,605.7</u>	<u>\$ 15,246.3</u>	<u>\$ —</u>	<u>\$ 24,080.4</u>	—	63.3%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.6	\$ 12.5	\$ 16.5	\$ 107.3	\$ —	\$ 167.2	—	64.2%
Judicial Fees	12.9	19.2	106.9	152.2	—	228.8	—	66.5%
Insurance	43.6	19.7	57.9	43.3	—	87.8	—	49.3%
Disproportionate Share	38.6	—	177.6	145.2	—	165.3	—	87.8%
Master Settlement Agreement	—	—	—	—	—	136.2	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	14.0	16.8	123.6	114.6	—	204.1	—	56.1%
<b>Total Non-Tax Revenue</b>	<u>\$ 110.7</u>	<u>\$ 68.2</u>	<u>\$ 482.5</u>	<u>\$ 562.6</u>	<u>\$ —</u>	<u>\$ 989.4</u>	—	56.9%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,985.7</u>	<u>\$ 1,689.8</u>	<u>\$ 18,088.2</u>	<u>\$ 15,808.9</u>	<u>\$ —</u>	<u>\$ 25,069.8</u>	—	63.1%
<b>Total Availability</b>	<u>\$ 7,266.1</u>	<u>\$ 4,187.3</u>	<u>\$ 19,544.3</u>	<u>\$ 17,518.2</u>	<u>\$ 1,471.1</u>	<u>\$ 26,779.1</u>	1328.6%	65.4%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,876.6	\$ 1,911.5	\$ 14,014.0	\$ 15,036.3	\$ 23,762.6	\$ 23,689.3	59.0%	63.5%
Capital Improvements:								
Funded by General Fund	—	—	—	—	—	—	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	—	140.8	105.5	722.5	717.5	19.5%	14.7%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,876.6</u>	<u>\$ 1,911.5</u>	<u>\$ 14,154.8</u>	<u>\$ 15,141.8</u>	<u>\$ 24,485.1</u>	<u>\$ 24,406.8</u>	57.8%	62.0%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 5,389.5</u>	<u>\$ 2,275.8</u>	<u>\$ 5,389.5</u>	<u>\$ 2,376.4</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>\$ 5,389.5</u>	<u>\$ 2,275.8</u>	<u>\$ 5,389.5</u>	<u>\$ 2,376.4</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 FEBRUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE  
*Expressed in Millions*

	February				Year-To-Date Through February			
	FY 2021	FY 2020	Change	% Change	FY 2021	FY 2020	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,011.6	\$ 897.4	\$ 114.2	12.7%	\$ 9,577.5	\$ 8,272.5	\$ 1,305.0	15.8%
Corporate Income	(12.8)	7.6	(20.4)	(268.4)%	571.0	268.7	302.3	112.5%
Sales and Use	762.6	626.6	136.0	21.7%	6,134.9	5,577.7	557.2	10.0%
Franchise	26.8	18.6	8.2	44.1%	463.6	365.6	98.0	26.8%
Insurance	7.9	9.8	(1.9)	(19.4)%	230.7	205.6	25.1	12.2%
Beverage	36.2	32.9	3.3	10.0%	328.9	281.6	47.3	16.8%
Estate	—	—	—	—	—	1.2	(1.2)	(100.0)%
Privilege License	3.6	0.2	3.4	1700.0%	28.4	24.6	3.8	15.4%
Tobacco Products	24.5	19.2	5.3	27.6%	177.8	169.0	8.8	5.2%
Real Estate Conveyance Excise	9.3	5.8	3.5	60.3%	74.5	62.4	12.1	19.4%
Gift	—	—	—	—	—	0.1	(0.1)	(100.0)%
Solid Waste	3.1	1.6	1.5	93.8%	7.2	7.3	(0.1)	(1.4)%
White Goods Disposal	0.5	0.4	0.1	25.0%	3.0	2.8	0.2	7.1%
Scrap Tire Disposal	1.5	1.5	—	—	7.2	6.8	0.4	5.9%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	(0.1)	(100.0)%	0.9	0.4	0.5	125.0%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.2	(0.1)	0.3	300.0%	0.1	—	0.1	—
<b>Total Tax Revenue</b>	<b>\$ 1,875.0</b>	<b>\$ 1,621.6</b>	<b>\$ 253.4</b>	<b>15.6%</b>	<b>\$ 17,605.7</b>	<b>\$ 15,246.3</b>	<b>\$ 2,359.4</b>	<b>15.5%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.6	\$ 12.5	\$ (10.9)	(87.2)%	\$ 16.5	\$ 107.3	\$ (90.8)	(84.6)%
Judicial Fees	12.9	19.2	(6.3)	(32.8)%	106.9	152.2	(45.3)	(29.8)%
Insurance	43.6	19.7	23.9	121.3%	57.9	43.3	14.6	33.7%
Disproportionate Share	38.6	—	38.6	—	177.6	145.2	32.4	22.3%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	14.0	16.8	(2.8)	(16.7)%	123.6	114.6	9.0	7.9%
<b>Total Non-Tax Revenue</b>	<b>\$ 110.7</b>	<b>\$ 68.2</b>	<b>\$ 42.5</b>	<b>62.3%</b>	<b>\$ 482.5</b>	<b>\$ 562.6</b>	<b>\$ (80.1)</b>	<b>(14.2)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,985.7</b>	<b>\$ 1,689.8</b>	<b>\$ 295.9</b>	<b>17.5%</b>	<b>\$ 18,088.2</b>	<b>\$ 15,808.9</b>	<b>\$ 2,279.3</b>	<b>14.4%</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.*

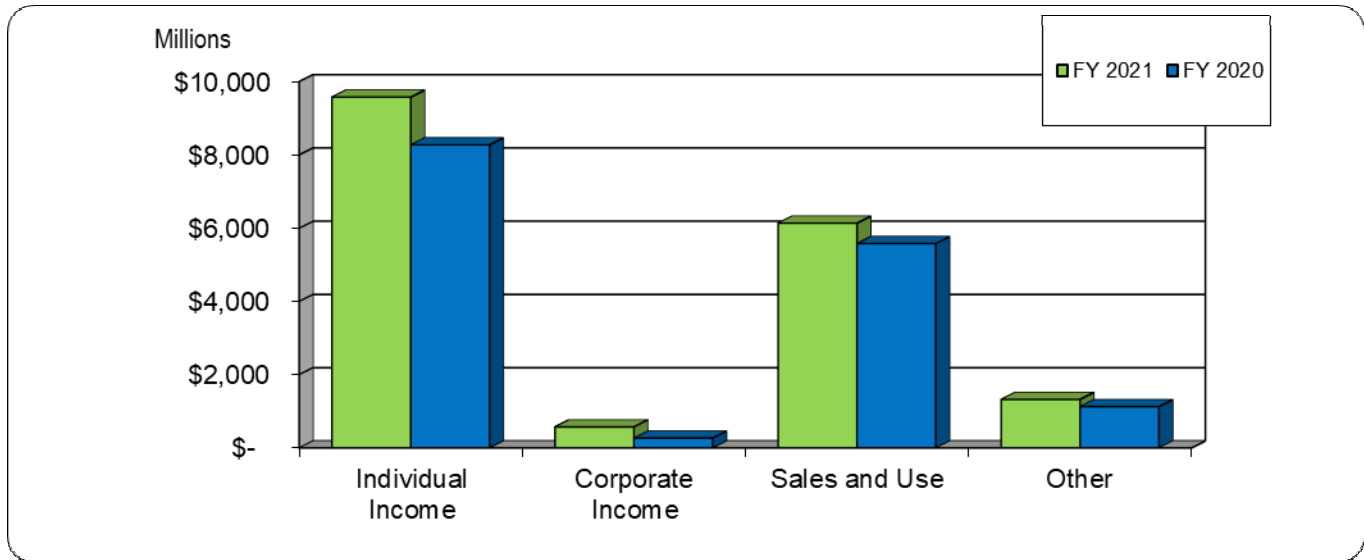
For fiscal year 2021, when compared to the prior year through February, actual net tax and non-tax revenues increased by \$2.3 billion, or 14.4%. Tax revenues through February 2021 increased by \$2.4 billion, or 15.5%, and non-tax revenues decreased by \$80.1 million, or 14.2%.

Individual and 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**

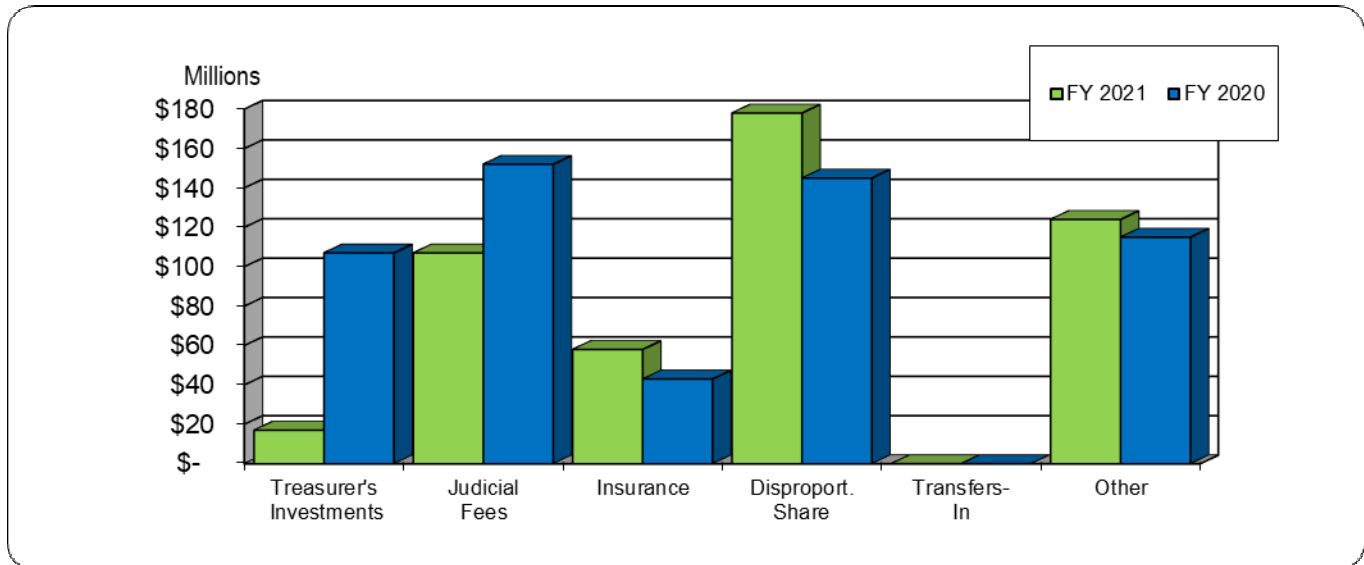
FISCAL YEAR-TO-DATE FEBRUARY 28, 2021 AND FEBRUARY 29, 2020



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 FEBRUARY 28, 2021 AND FEBRUARY 29, 2020



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 FEBRUARY 28, 2021 AND FEBRUARY 29, 2020  
Expressed in Millions

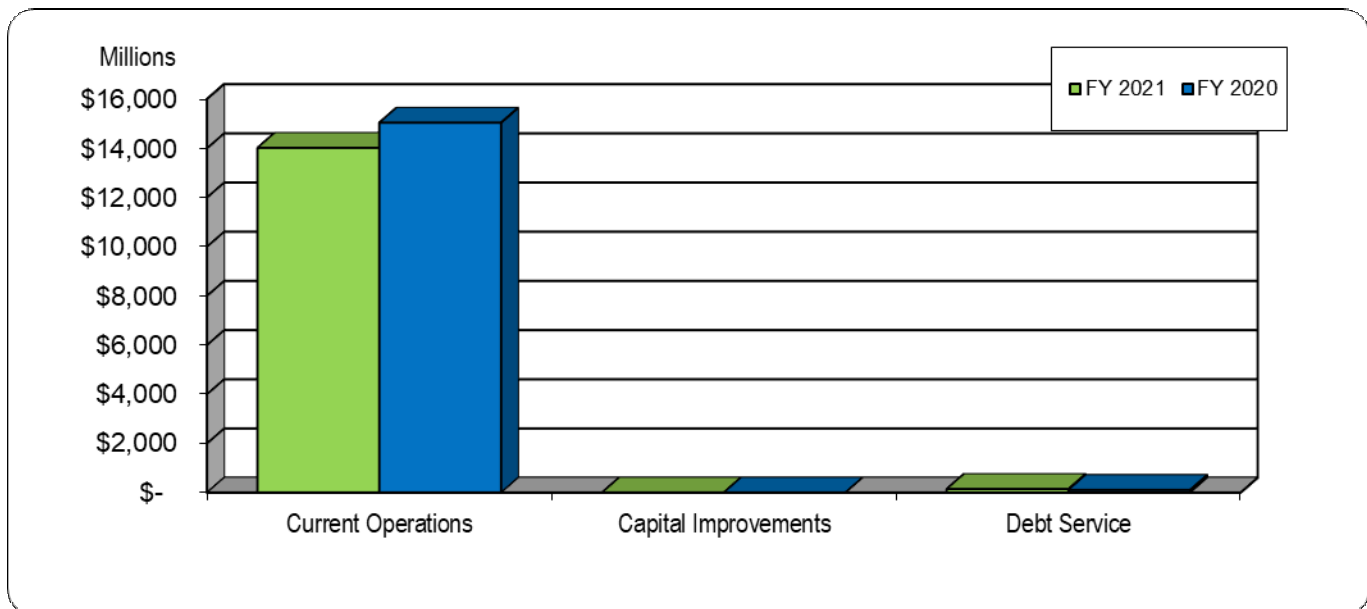
	FY 2021	FY 2020	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2021	FY 2020
<b>Current Operations</b>						
General Government	\$ 275.0	\$ 258.4	\$ 16.6	6.4%	1.9%	1.7%
Education	8,614.2	8,656.2	(42.0)	(0.5%)	60.9%	57.2%
Health and Human Services	3,139.4	3,745.3	(605.9)	(16.2%)	22.2%	24.7%
Economic Development	108.4	151.2	(42.8)	(28.3%)	0.8%	1.0%
Environment and Natural Resources	195.3	174.4	20.9	12.0%	1.4%	1.2%
Public Safety, Correction, and Regulation	1,477.3	1,949.2	(471.9)	(24.2%)	10.4%	12.9%
Agriculture	70.8	73.6	(2.8)	(3.8%)	0.5%	0.5%
Operating Reserves/Rounding	133.6	28.0	105.6	377.1%	0.9%	0.2%
<b>Total Current Operations</b>	<b>\$ 14,014.0</b>	<b>\$ 15,036.3</b>	<b>\$ (1,022.3)</b>	<b>(6.8%)</b>	<b>99.0%</b>	<b>99.3%</b>
<b>Capital Improvements</b>						
Funded by General Fund	—	—	—	—	—	—
<b>Debt Service</b>	140.8	105.5	35.3	33.5%	1.0%	0.7%
<b>Total Appropriation Expenditures</b>	<b>\$ 14,154.8</b>	<b>\$ 15,141.8</b>	<b>\$ (987.0)</b>	<b>(6.5%)</b>	<b>100.0%</b>	<b>100.0%</b>

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 FEBRUARY 28, 2021 AND FEBRUARY 29, 2020



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

Actual appropriation expenditures through February 2021 were less than actual appropriation expenditures through February 2020 by \$987 million, or 6.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through February 2021 were less than appropriation expenditures through February 2020 by \$1 billion, or 6.8%.



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

FOR THE MONTH OF FEBRUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		February		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

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

**Current Operations**

**General Government**

General Assembly	\$	5.9	\$	4.9	\$	47.5	\$	49.1	\$	72.6	\$	71.9	65.4%	68.3%
Governor's Office		0.5		0.4		3.4		3.2		5.6		5.4	60.7%	59.3%
Governor-Special Projects		—		—		—		—		—		—	—	—
Military and Veterans Affairs		0.7		1.2		5.3		6.2		9.6		9.4	55.2%	66.0%
Office of State Budget		0.7		0.6		5.5		5.4		8.8		8.5	62.5%	63.5%
Housing Finance Agency		—		—		23.0		8.0		30.7		10.7	74.9%	74.8%
Lieutenant Governor		0.1		0.1		0.6		0.5		0.9		0.9	66.7%	55.6%
Secretary of State		1.1		1.2		9.3		9.5		14.6		14.2	63.7%	66.9%
State Auditor		1.6		0.7		9.0		7.2		14.8		14.3	60.8%	50.3%
State Treasurer		0.2		0.6		2.6		2.3		4.9		4.9	53.1%	46.9%
Retirement and Employee Benefits Administration		—		—		22.7		23.2		32.0		31.7	70.9%	73.2%
Office of the State Controller		7.9		3.8		35.8		37.7		65.4		64.2	54.7%	58.7%
Information Technology		1.9		1.8		13.4		15.0		25.7		25.1	52.1%	59.8%
Revenue		4.0		2.2		31.2		25.5		54.7		54.1	57.0%	47.1%
Board of Elections		7.7		5.4		58.4		57.8		91.1		89.2	64.1%	64.8%
Office of Administrative Hearings		0.6		0.6		3.1		3.8		7.6		8.5	40.8%	44.7%
		0.5		0.5		4.2		4.0		6.5		6.3	64.6%	63.5%
	\$	33.4	\$	24.0	\$	275.0	\$	258.4	\$	445.5	\$	419.3	61.7%	61.6%
Reserves - General Assembly		—		—		8.6		17.2		8.6		17.2	100.0%	100.0%
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	—	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		—		2.3		—		(34.6)		—		—	—	—
Reserves - Transfer to DOT		—		—		125.0		—		—		36.0	—	—
Reserves - SCIF		—		—		—		25.0		125.0		—	—	—
Reserves - Eugenic Sterilization Compensation		—		—		—		—		—		—	—	—
Reserves - DHHS Signing Bonus for Nurses		—		—		—		—		—		—	—	—
Reserves - ITAS Replacement		—		—		—		—		—		—	—	—
	\$	—	\$	2.3	\$	133.6	\$	28.0	\$	140.0	\$	81.2	95.4%	34.5%
<b>Total - General Government</b>	\$	33.4	\$	26.3	\$	408.6	\$	286.4	\$	585.5	\$	500.5	69.8%	57.2%

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

FOR THE MONTH OF FEBRUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	February		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	\$ 865.0	\$ 872.4	\$ 6,465.3	\$ 6,493.2	\$ 9,987.4	\$ 9,754.7	64.7%	66.6%
Community Colleges	67.0	71.7	673.8	686.2	1,229.6	1,212.3	54.8%	56.6%
	<u>\$ 932.0</u>	<u>\$ 944.1</u>	<u>\$ 7,139.1</u>	<u>\$ 7,179.4</u>	<u>\$ 11,217.0</u>	<u>\$ 10,967.0</u>	63.6%	65.5%
<b>University System</b>								
University of North Carolina - General Admin	\$ 4.3	\$ 2.8	\$ 28.2	\$ 30.8	\$ 45.3	\$ 47.6	62.3%	64.7%
UNC - GA Institutional Programs and Facilities	—	—	(7.4)	1.0	30.4	17.6	(24.3%)	5.7%
UNC - GA Related Educational Programs	0.2	0.1	68.7	32.7	110.0	110.0	62.5%	29.7%
UNC- GA Aid to Private Institutions	6.2	1.3	182.8	156.3	191.3	181.3	95.6%	86.2%
UNC - Chapel Hill Academic Affairs	39.9	13.7	107.5	113.7	281.3	282.4	38.2%	40.3%
UNC - Chapel Hill Health Affairs	19.9	(11.7)	101.7	100.7	204.6	202.4	49.7%	49.8%
UNC - Chapel Hill Area Health Affairs	3.2	3.8	23.5	24.9	49.9	49.9	47.1%	49.9%
NCSU - Academic Affairs	41.6	46.2	178.3	172.6	429.8	426.7	41.5%	40.4%
NCSU - Agricultural Research	4.9	4.9	34.9	32.9	55.5	55.1	62.9%	59.7%
NCSU - Agricultural Extension Service	3.3	3.3	26.8	26.6	41.5	41.0	64.6%	64.9%
University of North Carolina at Greensboro	18.8	19.0	81.5	83.1	179.6	181.4	45.4%	45.8%
University of North Carolina at Charlotte	(32.0)	(28.2)	102.3	108.8	261.8	261.5	39.1%	41.6%
University of North Carolina at Asheville	15.1	3.9	21.1	12.1	40.3	40.9	52.4%	29.6%
University of North Carolina at Wilmington	16.2	12.4	76.7	72.2	155.7	148.5	49.3%	48.6%
University of North Carolina at Pembroke	8.3	8.2	39.6	47.9	81.2	78.3	48.8%	61.2%
East Carolina University	24.3	26.2	83.2	90.2	231.5	233.9	35.9%	38.6%
ECU - Health Affairs	7.4	6.6	48.9	38.9	79.0	78.4	61.9%	49.6%
North Carolina A&T University	(26.6)	17.8	10.7	29.8	93.0	95.5	11.5%	31.2%
Western Carolina University	9.7	12.1	62.9	67.9	134.4	133.5	46.8%	50.9%
Appalachian State University	(10.0)	(4.1)	66.9	73.7	152.1	150.2	44.0%	49.1%
Winston-Salem State University	(10.9)	(0.2)	15.2	29.2	64.3	64.6	23.6%	45.2%
Elizabeth City State University	3.1	9.6	22.6	28.3	36.2	40.8	62.4%	69.4%
Fayetteville State University	0.3	5.6	30.2	33.2	56.4	55.4	53.5%	59.9%
North Carolina Central University	5.1	10.5	36.6	40.4	84.8	86.4	43.2%	46.8%
University of North Carolina Sch of the Arts	2.2	(1.1)	16.9	14.4	33.8	33.8	50.0%	42.6%
North Carolina Sch of Science & Mathematics	2.0	1.8	14.8	14.5	26.5	22.8	55.8%	63.6%
<b>Total University System</b>	<u>\$ 156.5</u>	<u>\$ 164.5</u>	<u>\$ 1,475.1</u>	<u>\$ 1,476.8</u>	<u>\$ 3,150.2</u>	<u>\$ 3,119.9</u>	46.8%	47.3%
<b>Total - Education</b>	<u>\$ 1,088.5</u>	<u>\$ 1,108.6</u>	<u>\$ 8,614.2</u>	<u>\$ 8,656.2</u>	<u>\$ 14,367.2</u>	<u>\$ 14,086.9</u>	60.0%	61.4%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 13.1	\$ 4.4	\$ 109.7	\$ 87.2	\$ 139.5	\$ 125.6	78.6%	69.4%
Aging	1.5	1.8	27.3	27.3	44.3	44.6	61.6%	61.2%
Child Development	27.7	23.8	137.5	151.1	228.7	228.4	60.1%	66.2%
Health Services	8.7	16.5	72.9	80.9	156.9	155.1	46.5%	52.2%
Social Services	11.9	9.4	91.0	123.8	195.0	194.5	46.7%	63.7%
Medical Assistance	305.8	361.4	2,120.0	2,716.4	4,125.6	3,920.8	51.4%	69.3%
Children's Health Insurance	—	—	—	—	—	—	—	—
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.4	0.9	4.1	5.1	8.8	8.6	46.6%	59.3%
Mental Health/DD/SAS	73.9	74.0	550.2	524.6	760.5	749.2	72.3%	70.0%
Health Services Regulations	1.2	1.7	6.0	7.1	20.4	19.6	29.4%	36.2%
Vocational Rehabilitation	4.0	2.7	20.7	21.8	40.3	39.7	51.4%	54.9%
<b>Total - Health and Human Services</b>	<u>\$ 448.2</u>	<u>\$ 496.6</u>	<u>\$ 3,139.4</u>	<u>\$ 3,745.3</u>	<u>\$ 5,720.0</u>	<u>\$ 5,486.1</u>	54.9%	68.3%

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

FOR THE MONTH OF FEBRUARY 2021 AND 2020, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	February		Year-To-Date		Budget		Year-To-Date	
	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020	FY 2021	FY 2020
<b>Economic Development</b>								
Commerce	\$ 0.8	\$ 2.0	\$ 6.9	\$ 5.6	\$ 11.7	\$ 11.4	59.0%	49.1%
Commerce - State Aid to Nonstate Entities	1.3	1.4	10.7	10.8	16.2	16.2	66.0%	66.7%
Commerce - Economic Development	32.9	—	90.8	134.8	150.2	150.2	60.5%	89.7%
<b>Total - Economic Development</b>	<b>\$ 35.0</b>	<b>\$ 3.4</b>	<b>\$ 108.4</b>	<b>\$ 151.2</b>	<b>\$ 178.1</b>	<b>\$ 177.8</b>	<b>60.9%</b>	<b>85.0%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 5.0	\$ 3.6	\$ 77.2	\$ 47.0	\$ 98.6	\$ 84.1	78.3%	55.9%
Wildlife Resources	2.3	0.6	5.1	9.0	9.6	12.0	53.1%	75.0%
Natural and Cultural Resources	14.3	15.2	112.6	118.0	180.4	181.4	62.4%	65.0%
Roanoke Island Commission	—	—	0.4	0.4	0.6	0.6	66.7%	66.7%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 21.6</b>	<b>\$ 19.4</b>	<b>\$ 195.3</b>	<b>\$ 174.4</b>	<b>\$ 289.2</b>	<b>\$ 278.1</b>	<b>67.5%</b>	<b>62.7%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 65.2	\$ 56.4	\$ 479.7	\$ 466.8	\$ 731.9	\$ 703.9	65.5%	66.3%
Justice	5.5	5.4	37.4	36.9	51.5	52.0	72.6%	71.0%
Labor	1.6	1.6	11.9	11.4	19.3	18.7	61.7%	61.0%
Insurance	3.3	4.0	27.9	29.8	43.5	42.2	64.1%	70.6%
Insurance-GF	1.0	0.6	4.4	3.2	9.6	9.5	45.8%	33.7%
Public Safety	163.3	180.7	916.0	1,401.1	1,634.2	2,199.0	56.1%	63.7%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 239.9</b>	<b>\$ 248.7</b>	<b>\$ 1,477.3</b>	<b>\$ 1,949.2</b>	<b>\$ 2,490.0</b>	<b>\$ 3,025.3</b>	<b>59.3%</b>	<b>64.4%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 9.8	\$ 8.4	\$ 70.8	\$ 73.6	\$ 132.3	\$ 134.6	53.5%	54.7%
<b>Rounding [*]</b>	<b>\$ 0.2</b>	<b>\$ 0.1</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 0.3</b>	<b>\$ —</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,876.6</b>	<b>\$ 1,911.5</b>	<b>\$ 14,014.0</b>	<b>\$ 15,036.3</b>	<b>\$ 23,762.6</b>	<b>\$ 23,689.3</b>	<b>59.0%</b>	<b>63.5%</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	—	—	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>\$ —</b>	<b>\$ —</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>\$ 1,876.6</b>	<b>\$ 1,911.5</b>	<b>\$ 14,154.8</b>	<b>\$ 15,141.8</b>	<b>\$ 24,485.1</b>	<b>\$ 24,406.8</b>	<b>57.8%</b>	<b>62.0%</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 FEBRUARY 28, 2021 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	\$ 5,812	\$ 66,229	\$ 14,857	\$ 136,998
<b>Total - Agriculture</b>	\$ 5,812	\$ 66,229	\$ 14,857	\$ 136,998
<b>Debt Service</b>				
State Treasurer	\$ -	\$ 1,706	\$ -	\$ 140,908
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	\$ -	\$ 1,706	\$ -	\$ 142,524
<b>Education</b>				
Public Instruction	\$ 249,292	\$ 1,687,697	\$ 1,113,724	\$ 8,152,994
Community Colleges	79,895	548,074	146,893	1,221,874
UNC Systems	434,011	2,811,892	465,165	4,287,169
<b>Total - Education</b>	\$ 763,198	\$ 5,047,663	\$ 1,725,782	\$ 13,662,037
<b>Economic Development</b>				
Commerce	\$ 2,969	\$ 28,269	\$ 3,795	\$ 35,151
Commerce-State Aid	-	-	1,346	10,704
Commerce-Economic Dev	-	280	32,835	91,062
<b>Total - Economic Development</b>	\$ 2,969	\$ 28,549	\$ 37,976	\$ 136,917
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 8,736	\$ 61,075	\$ 12,451	\$ 138,310
Wildlife Resources	4,782	54,475	6,993	59,531
Natural and Cultural Resources	2,154	35,693	16,062	148,260
Roanoke Island	-	-	-	443
<b>Total - Environ. &amp; Natural Resources</b>	\$ 15,672	\$ 151,243	\$ 35,506	\$ 346,544
<b>General Government</b>				
General Assembly	\$ 28	\$ 1,762	\$ 5,870	\$ 49,233
Governor	65	807	558	4,157
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	20	172	747	5,690
Military and Veterans Affairs	4,574	47,573	4,665	52,837
Housing Finance Authority	-	-	-	22,995
Governor	-	-	-	8,603
Lt. Governor	-	-	70	555
Secretary of State	24	864	1,188	10,208
State Auditor	118	4,216	1,731	13,204
State Treasurer-Administration	3,233	26,702	3,444	29,311
State Treasurer-Retirement	-	1,200	-	23,925
Administration	666	14,335	8,603	50,166
State Controller	136	1,513	2,037	14,873
Information Technology	11	8,777	4,326	40,014
Revenue	4,913	42,410	12,180	100,794
Board of Elections	-	3,153	591	6,279
Administrative Hearings	79	663	623	4,902
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 FEBRUARY 28, 2021 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>\$ 13,867</b>	<b>\$ 200,746</b>	<b>\$ 46,633</b>	<b>\$ 609,345</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 12,335	\$ 126,262	\$ 24,964	\$ 235,993
Aging	10,478	50,732	11,978	77,988
Child Development	50,425	537,898	78,086	675,349
Health Services	56,385	411,185	62,507	484,056
Social Services	103,314	814,019	114,846	905,067
Medical Assistance	2,140,984	10,339,106	2,446,301	12,459,113
NC Health Choice	-	-	-	-
Health Benefits	-	-	-	-
Blind Services	2,882	19,983	3,235	24,049
Mental Health	62,557	726,479	136,536	1,276,639
Facility Services	3,812	36,253	5,031	42,252
Vocational Rehabilitation Services	7,983	61,346	11,033	82,066
<b>Total - Health and Human Services</b>	<b>\$ 2,451,155</b>	<b>\$ 13,123,263</b>	<b>\$ 2,894,517</b>	<b>\$ 16,262,572</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 1,390	\$ 21,052	\$ 55,788	\$ 420,721
Judicial-Indigent Defense	577	4,676	11,303	84,632
Justice	1,912	30,066	7,380	67,420
Labor	1,169	10,605	2,810	22,540
Insurance	1,436	8,927	4,245	36,849
Insurance	736	8,072	1,809	12,509
Public Safety	45,954	818,869	211,684	1,734,889
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 53,174</b>	<b>\$ 902,267</b>	<b>\$ 295,019</b>	<b>\$ 2,379,560</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	\$ 16	\$ 6,925	\$ -	\$ 6,893
License Schedule B	4,501	28,766	68	349
Tobacco	30,186	205,284	3,370	27,508
Franchise	28,398	486,681	1,267	23,078
Individual Income	1,119,940	10,112,830	28,757	535,294
Sales & Use	1,171,154	9,756,758	801,629	3,621,903
Beverage	36,403	357,456	9	28,552
Gift	-	3	-	-
Freight Car	-	1	-	-
Insurance	7,899	235,721	25	5,023
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	8,544	720,202	20,170	149,188
Real Estate	11,775	74,507	-	-
White Goods	779	5,399	35	2,361
Scrap Tire	2,240	14,276	40	7,052
Manufacturing	17	979	5	85
Solid Waste	3,703	17,364	-	10,127
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,425,555</b>	<b>\$ 22,023,152</b>	<b>\$ 855,375</b>	<b>\$ 4,417,413</b>

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING FEBRUARY 28, 2021 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 24,583	\$ 24,671	\$ -	\$ -
Secretary of State-Nontax	11,384	83,531	69	498
License & Fees-Nontax	19,587	36,545	609	3,380
Gas & Oil Inspection	183	632	-	-
Deed Mortgage Registration Fee	665	6,023	532	4,819
Board of Elections	3	39	-	1
DHHS	446	2,165	-	-
Disproportionate Share	38,589	177,606	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	1,642	16,535	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	423	2,994	563	2,571
DPS - ABC Board	282	4,624	650	1,121
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	13,490	106,886	1	30
Sales & Use	1,441	9,579	-	-
Intra State Transfer	154	12,610	-	-
Probation Supervision Fees	668	5,377	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	237	1,931	-	-
Sales Tax Refund	46	1,206	-	-
Miscellaneous	1	92	-	-
Parole Supervision Fees	80	602	-	-
Banking & Investment Fees	-	1,294	-	-
<b>Total - Nontax Codes</b>	<b>\$ 113,904</b>	<b>\$ 494,942</b>	<b>\$ 2,424</b>	<b>\$ 12,420</b>
<b>Total Reverting</b>	<b>\$ 5,845,306</b>	<b>\$ 42,039,760</b>	<b>\$ 5,908,089</b>	<b>\$ 38,106,330</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 1,471,080</b>			
<b>Year-To-Date Receipts</b>	<b>42,039,760</b>			
<b>Year-To-Date Disbursements</b>	<b>38,106,330</b>			
<b>Reservations:</b>				
NC G.R.E.A.T.	(15,000)			
<b>Ending Unreserved Cash</b>	<b>\$ 5,389,510</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING FEBRUARY 28, 2021 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	\$ 624	\$ 47,417	\$ 2,329	\$ 69,249	\$ 49,182
<b>Total Agriculture</b>	\$ 71,014	\$ 624	\$ 47,417	\$ 2,329	\$ 69,249	\$ 49,182
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	-	57,348	-	57,348	-
<b>Total - Debt Service</b>	\$ -	\$ -	\$ 57,348	\$ -	\$ 57,348	\$ -
<b>Education</b>						
Public Instruction-Special Revenue	\$ 203,923	\$ 759	\$ 113,364	\$ 10,310	\$ 258,473	\$ 58,814
Public Instruction-School Technology	16,108	17	428	26	4,518	12,018
Public Instruction-IT Projects	4,774	1,443	19,603	966	4,081	20,296
Public Instruction-Pub Sch Bldg Fund	337,592	18,718	156,891	12,145	88,777	405,706
Public Instruction-Trust	15,889	13,659	34,728	14,423	25,578	25,039
Public Instruction-Local Payroll	1,404	4,458	37,327	4,401	37,442	1,289
Public Instruction-Internal Service	117,339	59,824	130,876	40,899	123,280	124,935
Community Colleges-Special Rev	33,386	829	61,820	15,152	74,944	20,262
Community Colleges-IT Projects	19,076	-	9,050	712	2,412	25,714
Community Colleges-Trust	1,949	171	17,037	4,349	14,466	4,520
<b>Total - Education</b>	\$ 751,440	\$ 99,878	\$ 581,124	\$ 103,383	\$ 633,971	\$ 698,593
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ -	\$ 6	\$ 9	\$ -	\$ -	\$ 9
Commerce-Special Revenue	221,125	43,530	435,685	23,491	412,356	244,454
Commerce-IT Projects	1,167	-	189	-	482	874
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	12,532	4	630	-	-	13,162
Commerce-Div of Employ Sec	24,062	4,715	356,816	582	309,935	70,943
<b>Total - Economic Development</b>	\$ 258,963	\$ 48,255	\$ 793,329	\$ 24,073	\$ 722,773	\$ 329,519
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 12,072	\$ 104	\$ 420	\$ 166	\$ 2,512	\$ 9,980
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	12,805	859	14,090	362	5,010	21,885
Natural and Cultural Resources	4,014	78	51,521	2,896	36,268	19,267
C W M T F	44,396	1,510	12,556	1,038	12,010	44,942
Land & Water Conservation Fund	999	-	2,501	48	3,126	374
Natural & Cultural Res-LWS	1,124	-	96	-	32	1,188
Aquariums	1,331	-	334	42	866	799
Parks & Recreation Trust Fund	14,595	1,485	12,051	5,461	16,246	10,400
Natural and Cultural Res-Int Bearing	49	-	35	2	23	61
Wildlife	12,706	2,746	43,789	2,567	44,799	11,696
<b>Total - Environment and Natural Resources</b>	\$ 104,852	\$ 6,782	\$ 137,393	\$ 12,582	\$ 120,892	\$ 121,353

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FOR THE MONTH ENDING FEBRUARY 28, 2021 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	\$ 74,998	\$ 556,353	\$ 91,005	\$ 569,855	\$ 98,839
Governor's Office-Disaster Relief	-	2,043	9,951	2,043	9,951	-
OSBM-FINES & PENALTIES	114,645	16,570	118,079	30,376	193,082	39,642
Payroll Imprest Fund	-	880,807	7,601,877	880,807	7,601,877	-
OSBM- Rural Health Care Stabilizator	13,476	5	6,668	-	-	20,144
DMVA-Special Revenue	396	-	-	-	396	-
OSBM-SCIF	15,000	-	140,000	5,052	71,292	83,708
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Covid 19 Recovery Act	1,303,501	24,892	1,648,731	30,454	2,870,181	82,051
OSBM-Earthquake Disaster Recovery	-	(1)	8,669	416	2,079	6,590
OSBM-Emergency Rental Assistance	-	14	546,611	150	150	546,461
General Assembly	14,240	1	3,525	-	2,292	15,473
State Treasurer	7,055	544	5,633	176	5,580	7,108
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	65,302	12,320	82,157	7,067	73,944	73,515
State Controller	35,392	1,503	42,291	2,973	37,360	40,323
Statewide-Worker's Comp Plan	5,191	4,710	48,682	6,239	48,843	5,030
Revenue-Project Collect	37,758	3,880	23,694	3,165	33,584	27,868
Revenue-Tax Distribution	-	368,121	3,421,998	368,565	3,420,601	1,397
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,351	200	1,958	177	1,830	5,479
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	3,223	1,418	10,607	770	10,472	3,358
Board of Elections	31,334	50	14,415	2,261	25,751	19,998
NC Infrastructure Finance Corp	-	-	83,559	-	83,559	-
Information Technology	40,319	237	55,570	1,130	34,066	61,823
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,819	61	262	6	60	2,021
<b>Total - General Government</b>	<b>\$ 1,807,419</b>	<b>\$ 1,392,373</b>	<b>\$ 14,431,290</b>	<b>\$ 1,432,832</b>	<b>\$ 15,096,805</b>	<b>\$ 1,141,904</b>
<b>Health and Human Services</b>						
Health Services	\$ 5,872	\$ 11,553	\$ 104,008	\$ 9,154	\$ 100,181	\$ 9,699
Social Services	11,741	126	34,808	241	42,683	3,866
Medical Assistance	22,588	6,878	101,127	22,351	98,377	25,338
Facility Services	37,051	491	1,882	199	1,539	37,394
DHHS-Administration	166,930	4,589	340,724	39,327	437,745	69,909
Aging	-	-	74	-	74	-
Blind Services	-	-	-	-	-	-
<b>Total - Health and Human Services</b>	<b>\$ 244,182</b>	<b>\$ 23,637</b>	<b>\$ 582,623</b>	<b>\$ 71,272</b>	<b>\$ 680,599</b>	<b>\$ 146,206</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 219	\$ 803	\$ 23,633	\$ 1,261	\$ 21,024	\$ 2,828
Public Safety	166,394	47,286	686,218	71,614	666,469	186,143
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 166,613</b>	<b>\$ 48,089</b>	<b>\$ 709,851</b>	<b>\$ 72,875</b>	<b>\$ 687,493</b>	<b>\$ 188,971</b>
<b>Total Nonreverting</b>	<b>\$ 3,404,483</b>	<b>\$ 1,619,638</b>	<b>\$ 17,340,375</b>	<b>\$ 1,719,346</b>	<b>\$ 18,069,130</b>	<b>\$ 2,675,728</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%).