



State of North Carolina

# General Fund Monthly Financial Report



## State of North Carolina Office of the State Controller

LINDA COMBS  
STATE CONTROLLER

February 18, 2020

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

JANUARY 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	\$ 6,981.4	Sales and Use Taxes Payable	\$ 677.9
		Beverage Taxes Payable	27.2
		Solid Waste Disposal	5.1
		White Goods Disposal Taxes Payable	0.7
		Scrap Tire Disposal Taxes Payable	3.4
		<b>Total Liabilities</b>	<u>\$ 714.3</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,169.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	191.6
		Emergency Response & Disaster Relief Fund	75.3
		Carryforward Reserve	173.4
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Non-Reverting Departmental Funds	1,536.7
		<b>Total Reserved</b>	<u>\$ 3,769.6</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	(36.6)
		Transfer from Reserves	(64.0)
		Excess of Receipts over (under) Disbursements	888.8
		<b>Total Unreserved</b>	<u>\$ 2,497.5</u>
		<b>Total Fund Balance</b>	<u>\$ 6,267.1</u>
<b>Total Assets</b>	<u>\$ 6,981.4</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 6,981.4</u>

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

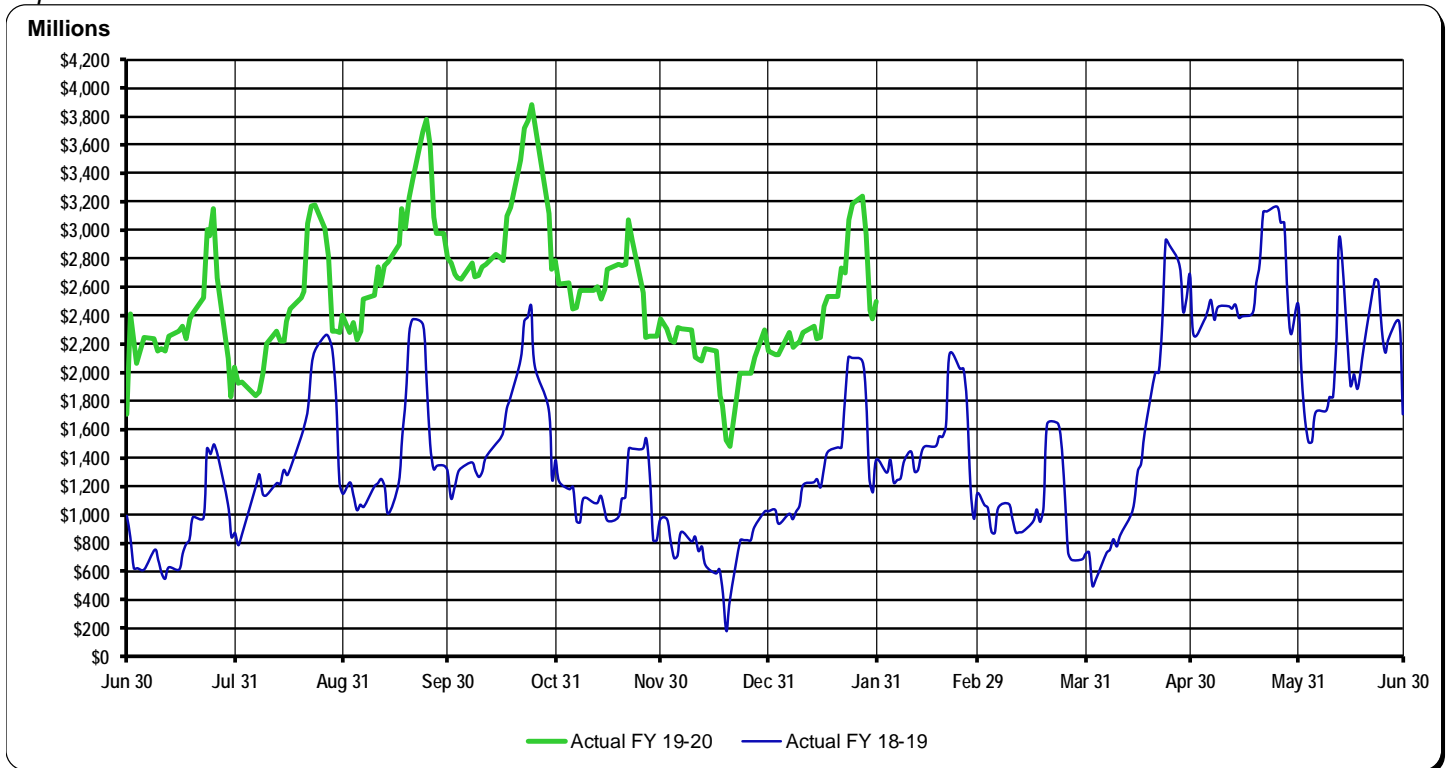
FISCAL YEAR-TO-DATE JANUARY 31, 2020 AND JANUARY 31, 2019  
Expressed in Millions

Fund Balance:	2019-20	2018-19	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 1,169.3	\$ 1,254.3	\$ (85.0)	(6.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	173.4	54.7	118.7	217.0%
Disaster Relief.....	75.3	67.6	7.7	11.4%
Medicaid Transformation Fund.....	425.3	434.3	(9.0)	(2.1)%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	191.6	617.3	(425.7)	(69.0)%
Non-reverting Departmental Funds.....	<u>1,536.7</u>	<u>1,428.6</u>	<u>108.1</u>	<u>7.6%</u>
<b>Total Reserved.....</b>	<b><u>\$ 3,769.6</u></b>	<b><u>\$ 4,054.8</u></b>	<b><u>\$ (285.2)</u></b>	<b><u>(7.0)%</u></b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	(36.6)	(356.5)	319.9	(89.7)%
Transfer from Reserves.....	(64.0)	—	(64.0)	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>888.8</u>	<u>753.1</u>	<u>135.7</u>	<u>18.0%</u>
<b>Total Unreserved.....</b>	<b><u>\$ 2,497.5</u></b>	<b><u>\$ 1,391.9</u></b>	<b><u>\$ 1,105.6</u></b>	<b><u>79.4%</u></b>
<b>Total Fund Balance.....</b>	<b><u>\$ 6,267.1</u></b>	<b><u>\$ 5,446.7</u></b>	<b><u>\$ 820.4</u></b>	<b><u>15.1%</u></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 JANUARY 31, 2020 AND FISCAL YEAR ENDED JANUARY 31, 2019  
Expressed in Millions



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

**GENERAL FUND REVERTING  
SCHEDULE OF OPERATIONS**

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

Expressed in Millions

	January		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
	<b>Beg. Unreserved Fund Balance</b>	\$ 2,151.2	\$ 1,026.4	\$ 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	—	—	(64.0)	—	—	—		
	<u>\$ 2,151.2</u>	<u>\$ 1,026.4</u>	<u>\$ 1,645.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,380.7	\$ 1,290.6	\$ 7,375.1	\$ 7,147.7	\$ 13,030.1	\$ 12,704.7	56.6%	56.3%
Corporate Income	43.3	13.7	261.1	251.2	735.6	709.6	35.5%	35.4%
Sales and Use	758.4	743.8	4,951.1	4,647.1	8,203.3	7,624.9	60.4%	60.9%
Franchise	31.7	32.6	347.0	342.8	745.7	684.1	46.5%	50.1%
Insurance	9.6	9.0	195.8	188.9	565.3	542.6	34.6%	34.8%
Beverage	36.5	37.0	248.7	231.9	411.5	373.7	60.4%	62.1%
Estate	1.0	—	1.2	0.2	—	—	—	—
Privilege License	7.4	7.0	24.4	23.0	35.6	29.8	68.5%	77.2%
Tobacco Products	21.3	21.2	149.8	154.1	256.2	258.2	58.5%	59.7%
Real Estate Conveyance Excise	8.0	7.4	56.6	48.5	85.1	74.8	66.5%	64.8%
Gift	—	—	0.1	—	—	—	—	—
Solid Waste Disposal	(0.8)	(0.1)	5.7	6.2	2.8	2.5	203.6%	248.0%
White Goods Disposal	0.1	(0.2)	2.4	1.9	2.7	2.6	88.9%	73.1%
Scrap Tire Disposal	(1.3)	(1.5)	5.3	5.0	6.2	5.9	85.5%	84.7%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.1	0.3	4.2	—	4.2	—	100.0%
Other	0.1	(0.1)	0.1	0.4	0.3	0.3	33.3%	133.3%
<b>Total Tax Revenue</b>	<u>\$ 2,296.1</u>	<u>\$ 2,160.5</u>	<u>\$ 13,624.7</u>	<u>\$ 13,053.1</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	56.6%	56.7%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 10.7	\$ 10.8	\$ 94.8	\$ 81.1	\$ 167.2	\$ 99.4	56.7%	81.6%
Judicial Fees	19.2	19.0	133.0	128.2	228.8	232.7	58.1%	55.1%
Insurance	2.0	2.4	23.6	17.7	87.8	82.7	26.9%	21.4%
Disproportionate Share	—	—	145.2	142.7	165.3	163.3	87.8%	87.4%
Master Settlement Agreement	—	—	—	—	136.2	139.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	44.3	42.6	97.8	87.8	204.1	194.7	47.9%	45.1%
<b>Total Non-Tax Revenue</b>	<u>\$ 76.2</u>	<u>\$ 74.8</u>	<u>\$ 494.4</u>	<u>\$ 457.5</u>	<u>\$ 989.4</u>	<u>\$ 912.2</u>	50.0%	50.2%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 2,372.3</u>	<u>\$ 2,235.3</u>	<u>\$ 14,119.1</u>	<u>\$ 13,510.6</u>	<u>\$ 25,069.8</u>	<u>\$ 23,930.1</u>	56.3%	56.5%
<b>Total Availability</b>	<u>\$ 4,523.5</u>	<u>\$ 3,261.7</u>	<u>\$ 15,764.4</u>	<u>\$ 14,505.9</u>	<u>\$ 26,779.1</u>	<u>\$ 24,925.4</u>	58.9%	58.2%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 2,026.0	\$ 1,869.8	\$ 13,124.8	\$ 12,655.8	\$ 23,704.3	\$ 23,233.6	55.4%	54.5%
Capital Improvements:								
Funded by General Fund	—	—	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	—	—	105.5	99.5	717.5	717.5	14.7%	13.9%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,026.0</u>	<u>\$ 1,869.8</u>	<u>\$ 13,230.3</u>	<u>\$ 12,757.5</u>	<u>\$ 24,421.8</u>	<u>\$ 23,953.3</u>	54.2%	53.3%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 2,497.5</u>	<u>\$ 1,391.9</u>	<u>\$ 2,534.1</u>	<u>\$ 1,748.4</u>	<u>\$ 2,357.3</u>	<u>\$ 972.1</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	—	(135.0)	—	(135.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	(36.6)	(221.5)	—	(221.5)		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 2,497.5</u>	<u>\$ 1,391.9</u>	<u>\$ 2,497.5</u>	<u>\$ 1,391.9</u>	<u>\$ 2,357.3</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.

**GENERAL FUND REVERTING  
NET TAX AND NONTAX REVENUES**

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

*Expressed in Millions*

	January				Year-To-Date Through January			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,380.7	\$ 1,290.6	\$ 90.1	7.0%	\$ 7,375.1	\$ 7,147.7	\$ 227.4	3.2%
Corporate Income	43.3	13.7	29.6	216.1%	261.1	251.2	9.9	3.9%
Sales and Use	758.4	743.8	14.6	2.0%	4,951.1	4,647.1	304.0	6.5%
Franchise	31.7	32.6	(0.9)	(2.8)%	347.0	342.8	4.2	1.2%
Insurance	9.6	9.0	0.6	6.7%	195.8	188.9	6.9	3.7%
Beverage	36.5	37.0	(0.5)	(1.4)%	248.7	231.9	16.8	7.2%
Estate	1.0	—	1.0	—	1.2	0.2	1.0	500.0%
Privilege License	7.4	7.0	0.4	5.7%	24.4	23.0	1.4	6.1%
Tobacco Products	21.3	21.2	0.1	0.5%	149.8	154.1	(4.3)	(2.8)%
Real Estate Conveyance Excise	8.0	7.4	0.6	8.1%	56.6	48.5	8.1	16.7%
Gift	—	—	—	—	0.1	—	0.1	—
Solid Waste	(0.8)	(0.1)	(0.7)	700.0%	5.7	6.2	(0.5)	(8.1)%
White Goods Disposal	0.1	(0.2)	0.3	150.0%	2.4	1.9	0.5	26.3%
Scrap Tire Disposal	(1.3)	(1.5)	0.2	13.3%	5.3	5.0	0.3	6.0%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.1	0.1	—	—	0.3	4.2	(3.9)	(92.9)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	(0.1)	0.2	200.0%	0.1	0.4	(0.3)	(75.0)%
<b>Total Tax Revenue</b>	<b>\$ 2,296.1</b>	<b>\$ 2,160.5</b>	<b>\$ 135.6</b>	<b>6.3%</b>	<b>\$ 13,624.7</b>	<b>\$ 13,053.1</b>	<b>\$ 571.6</b>	<b>4.4%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 10.7	\$ 10.8	\$ (0.1)	(0.9)%	\$ 94.8	\$ 81.1	\$ 13.7	16.9%
Judicial Fees	19.2	19.0	0.2	1.1%	133.0	128.2	4.8	3.7%
Insurance	2.0	2.4	(0.4)	(16.7)%	23.6	17.7	5.9	33.3%
Disproportionate Share	—	—	—	—	145.2	142.7	2.5	1.8%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	44.3	42.6	1.7	4.0%	97.8	87.8	10.0	11.4%
<b>Total Non-Tax Revenue</b>	<b>\$ 76.2</b>	<b>\$ 74.8</b>	<b>\$ 1.4</b>	<b>1.9%</b>	<b>\$ 494.4</b>	<b>\$ 457.5</b>	<b>\$ 36.9</b>	<b>8.1%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,372.3</b>	<b>\$ 2,235.3</b>	<b>\$ 137.0</b>	<b>6.1%</b>	<b>\$ 14,119.1</b>	<b>\$ 13,510.6</b>	<b>\$ 608.5</b>	<b>4.5%</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.

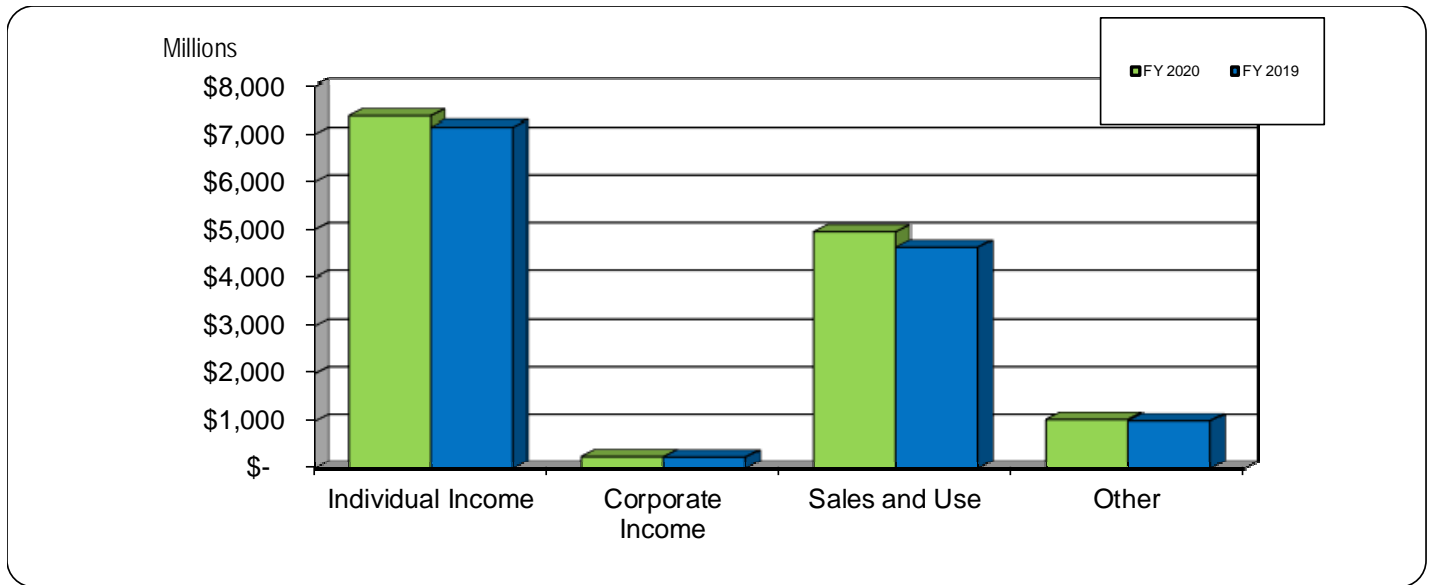
For fiscal year 2020, when compared to the prior year through January 31, actual net tax and non-tax revenues increased by \$608.5 million, or 4.5%. Tax revenues through January 2020 increased by \$571.6 million, or 4.4%, and non-tax revenues increased by \$36.9 million, or 8.1 %.

The Fiscal Research Division estimates that General Fund revenue is \$342.5 million above the revenue target for the fiscal year. The revenue targets are monthly projections based on the September 2019 consensus forecast, 2019 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

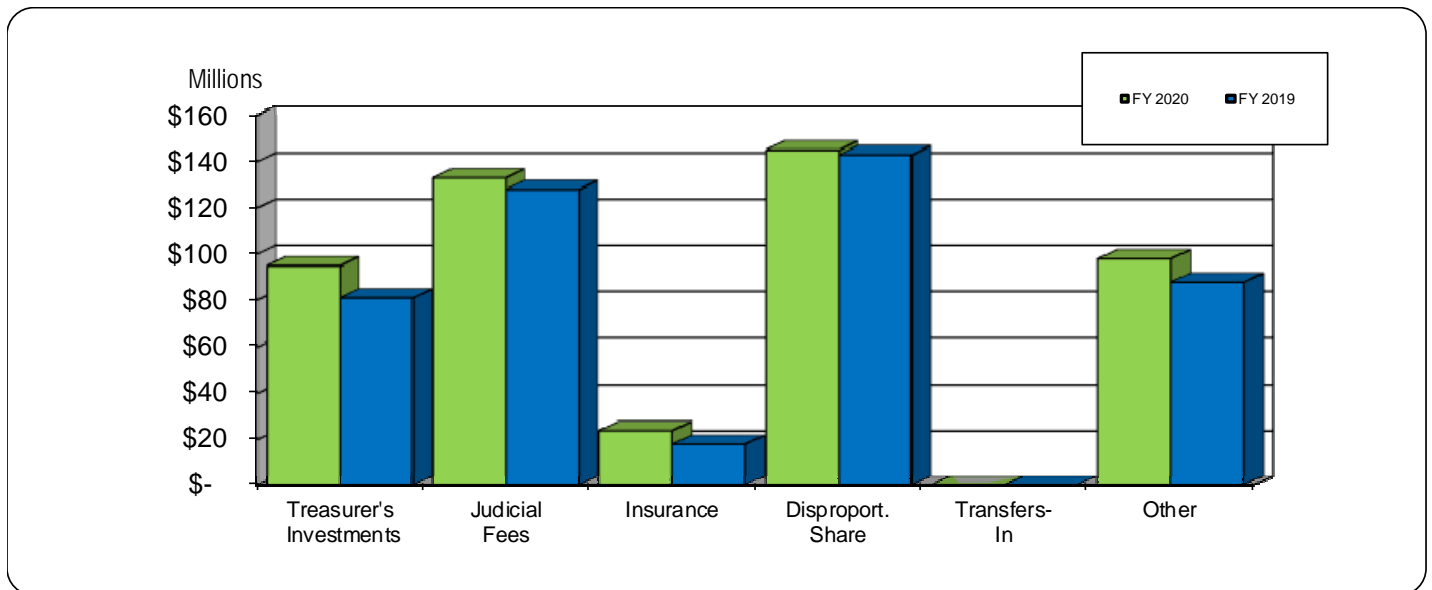
FISCAL YEAR-TO-DATE JANUARY 31, 2020 AND JANUARY 31, 2019



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 JANUARY 31, 2020 AND JANUARY 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 JANUARY 31, 2020 AND JANUARY 31, 2019  
Expressed in Millions

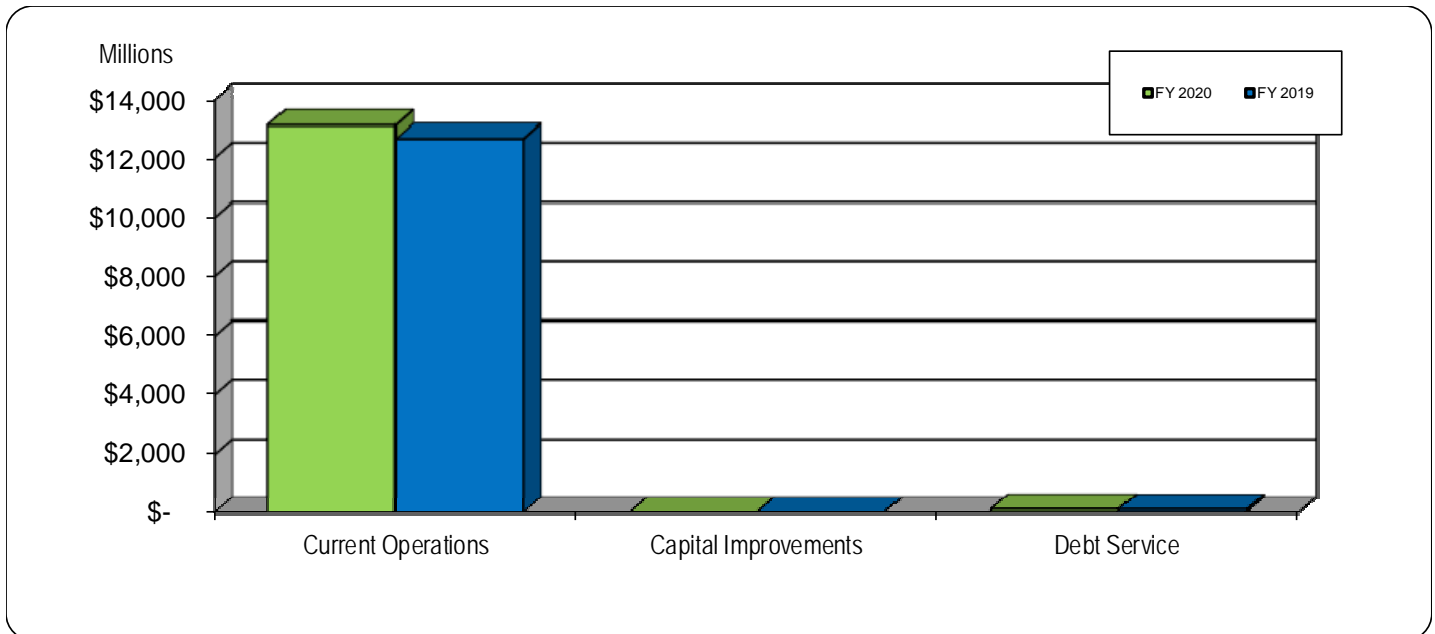
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
<b>Current Operations</b>						
General Government	\$ 234.4	\$ 250.8	\$ (16.4)	(6.5%)	1.8%	2.0%
Education	7,547.6	7,319.7	227.9	3.1%	57.0%	57.4%
Health and Human Services	3,248.7	3,027.2	221.5	7.3%	24.6%	23.7%
Economic Development	147.8	144.2	3.6	2.5%	1.1%	1.1%
Environment and Natural Resources	155.0	173.0	(18.0)	(10.4%)	1.2%	1.4%
Public Safety, Correction, and Regulation	1,700.5	1,646.0	54.5	3.3%	12.9%	12.9%
Agriculture	65.2	85.8	(20.6)	(24.0%)	0.5%	0.7%
Operating Reserves/Rounding	25.6	9.1	16.5	181.3%	0.2%	0.1%
<i>Total Current Operations</i>	<u>\$ 13,124.8</u>	<u>\$ 12,655.8</u>	<u>\$ 469.0</u>	3.7%	99.2%	99.2%
<b>Capital Improvements</b>						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	—
<b>Debt Service</b>	105.5	99.5	6.0	6.0%	0.8%	0.8%
<b>Total Appropriation Expenditures</b>	<u>\$ 13,230.3</u>	<u>\$ 12,757.5</u>	<u>\$ 472.8</u>	3.7%	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 JANUARY 31, 2020 AND JANUARY 31, 2019



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

Actual appropriation expenditures through January 2020 were more than actual appropriation expenditures through January 2019 by \$472.8 million, or 3.7%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2020 were more than appropriation expenditures through January 2019 by \$469.0 million, or 3.7%.



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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
January		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	\$ 5.0	\$ 5.0	\$ 44.2	\$ 35.8	\$ 71.9	\$ 67.4	61.5%	53.1%
Governor's Office	0.5	0.4	2.8	2.8	5.4	5.2	51.9%	53.8%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.8	0.6	5.0	4.5	9.4	9.2	53.2%	48.9%
Office of State Budget	0.7	0.6	4.8	4.5	8.5	8.3	56.5%	54.2%
Housing Finance Agency	2.7	7.7	8.0	23.0	10.7	30.7	74.8%	74.9%
Lieutenant Governor	—	0.1	0.4	0.5	0.9	0.9	44.4%	55.6%
Secretary of State	1.2	1.2	8.3	7.7	14.2	13.5	58.5%	57.0%
State Auditor	1.3	1.4	6.5	6.6	14.3	14.0	45.5%	47.1%
State Treasurer	0.2	0.6	1.7	2.1	4.9	4.9	34.7%	42.9%
Retirement and Employee Benefits Administration	7.8	7.0	23.2	21.5	31.7	30.6	73.2%	70.3%
Office of the State Controller	7.4	7.2	33.9	32.2	64.2	63.8	52.8%	50.5%
Information Technology	3.2	1.5	13.2	11.0	25.1	23.6	52.6%	46.6%
Revenue	3.6	1.1	23.3	41.2	54.0	62.6	43.1%	65.8%
Board of Elections	8.9	7.8	52.4	49.9	89.2	87.0	58.7%	57.4%
Office of Administrative Hearings	0.1	0.8	3.2	4.1	8.5	11.0	37.6%	37.3%
	0.5	0.4	3.5	3.4	6.3	6.2	55.6%	54.8%
	<b>\$ 43.9</b>	<b>\$ 43.4</b>	<b>\$ 234.4</b>	<b>\$ 250.8</b>	<b>\$ 419.2</b>	<b>\$ 438.9</b>	<b>55.9%</b>	<b>57.1%</b>
Reserves - General Assembly	14.8	—	17.2	11.8	17.2	11.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	—	—	(0.8)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	0.4	—	0.4	8.2	2.9	—	13.8%
Reserves - Minimum Market Adj	—	—	0.4	—	2.4	2.3	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	—	—	—	—	—	2.9	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	1.2	0.3	(36.9)	(2.3)	—	37.0	—	(6.2%)
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	—	—	25.0	—	15.0	—	166.7%	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<b>\$ 16.0</b>	<b>\$ 0.7</b>	<b>\$ 25.7</b>	<b>\$ 9.1</b>	<b>\$ 98.8</b>	<b>\$ 103.7</b>	<b>26.0%</b>	<b>8.8%</b>
<b>Total - General Government</b>	<b>\$ 59.9</b>	<b>\$ 44.1</b>	<b>\$ 260.1</b>	<b>\$ 259.9</b>	<b>\$ 518.0</b>	<b>\$ 542.6</b>	<b>50.2%</b>	<b>47.9%</b>

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		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	\$ 864.1	\$ 867.5	\$ 5,620.8	\$ 5,505.5	\$ 9,754.8	\$ 9,545.3	57.6%	57.7%
Community Colleges	93.4	95.2	614.5	607.8	1,212.6	1,185.8	50.7%	51.3%
	<u>\$ 957.5</u>	<u>\$ 962.7</u>	<u>\$ 6,235.3</u>	<u>\$ 6,113.3</u>	<u>\$ 10,967.4</u>	<u>\$ 10,731.1</u>	56.9%	57.0%
<b>University System</b>								
University of North Carolina - General Admin	\$ 5.5	\$ 4.1	\$ 28.0	\$ 24.6	\$ 46.5	\$ 54.9	60.2%	44.8%
UNC - GA Institutional Programs and Facilities	—	—	1.0	1.0	29.3	18.3	3.4%	5.5%
UNC - GA Related Educational Programs	0.6	(2.4)	32.6	27.0	110.0	110.9	29.6%	24.3%
UNC- GA Aid to Private Institutions	22.2	5.8	155.0	156.8	181.3	171.3	85.5%	91.5%
UNC - Chapel Hill Academic Affairs	47.1	18.8	100.0	80.6	281.2	282.0	35.6%	28.6%
UNC - Chapel Hill Health Affairs	20.8	(10.0)	112.4	77.3	202.3	207.3	55.6%	37.3%
UNC - Chapel Hill Area Health Affairs	5.3	4.4	21.1	23.6	49.9	54.6	42.3%	43.2%
NCSU - Academic Affairs	26.7	43.2	126.4	139.3	425.6	426.9	29.7%	32.6%
NCSU - Agricultural Research	4.7	4.6	28.0	25.0	55.1	54.9	50.8%	45.5%
NCSU - Agricultural Extension Service	3.4	3.0	23.3	22.5	41.0	40.7	56.8%	55.3%
University of North Carolina at Greensboro	(3.6)	(5.1)	64.1	60.8	180.9	179.5	35.4%	33.9%
University of North Carolina at Charlotte	79.1	32.8	137.0	91.4	259.6	258.9	52.8%	35.3%
University of North Carolina at Asheville	(7.5)	1.4	8.2	19.2	40.5	41.0	20.2%	46.8%
University of North Carolina at Wilmington	4.2	6.3	59.8	58.9	147.4	147.8	40.6%	39.9%
University of North Carolina at Pembroke	4.4	(9.0)	39.7	23.0	78.3	77.8	50.7%	29.6%
East Carolina University	(18.8)	(10.0)	64.0	60.1	232.6	230.9	27.5%	26.0%
ECU - Health Affairs	1.6	4.1	32.3	33.4	78.4	78.5	41.2%	42.5%
North Carolina A&T University	(29.4)	(29.9)	12.0	9.0	94.4	93.8	12.7%	9.6%
Western Carolina University	4.1	7.4	55.8	56.2	133.1	132.6	41.9%	42.4%
Appalachian State University	16.3	4.5	77.8	75.1	149.5	149.2	52.0%	50.3%
Winston-Salem State University	6.4	12.8	29.4	38.1	64.5	63.0	45.6%	60.5%
Elizabeth City State University	2.3	2.5	18.7	19.5	40.8	37.9	45.8%	51.5%
Fayetteville State University	0.1	(0.4)	27.6	28.4	55.1	54.8	50.1%	51.8%
North Carolina Central University	(6.4)	(8.4)	29.9	30.9	86.3	85.5	34.6%	36.1%
University of North Carolina Sch of the Arts	(0.9)	(3.8)	15.5	11.7	33.7	33.6	46.0%	34.8%
North Carolina Sch of Science & Mathematics	1.9	1.9	12.7	13.0	22.8	23.1	55.7%	56.3%
<b>Total University System</b>	<u>\$ 190.1</u>	<u>\$ 78.6</u>	<u>\$ 1,312.3</u>	<u>\$ 1,206.4</u>	<u>\$ 3,120.1</u>	<u>\$ 3,109.7</u>	42.1%	38.8%
<b>Total - Education</b>	<u>\$ 1,147.6</u>	<u>\$ 1,041.3</u>	<u>\$ 7,547.6</u>	<u>\$ 7,319.7</u>	<u>\$ 14,087.5</u>	<u>\$ 13,840.8</u>	53.6%	52.9%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 17.1	\$ 16.9	\$ 82.8	\$ 80.4	\$ 119.0	\$ 137.9	69.6%	58.3%
Aging	4.3	3.4	25.5	25.8	45.1	47.1	56.5%	54.8%
Child Development	20.1	20.0	127.3	140.4	228.4	228.5	55.7%	61.4%
Health Services	(10.1)	14.2	64.4	90.1	155.1	156.5	41.5%	57.6%
Social Services	21.0	19.3	114.4	119.1	194.4	204.8	58.8%	58.2%
Medical Assistance	316.2	378.9	2,355.0	2,157.1	3,921.7	3,826.0	60.1%	56.4%
Children's Health Insurance	—	0.1	—	—	—	0.4	—	—
Health Benefits	—	(0.1)	—	(5.3)	—	—	—	—
Services for the Blind and Deaf/HH	0.8	0.5	4.2	4.4	8.7	8.6	48.3%	51.2%
Mental Health/DD/SAS	75.9	60.5	450.6	387.9	755.0	688.0	59.7%	56.4%
Health Services Regulations	(0.5)	1.6	5.4	5.6	19.6	19.3	27.6%	29.0%
Vocational Rehabilitation	3.9	5.5	19.1	21.7	39.8	39.4	48.0%	55.1%
<b>Total - Health and Human Services</b>	<u>\$ 448.7</u>	<u>\$ 520.8</u>	<u>\$ 3,248.7</u>	<u>\$ 3,027.2</u>	<u>\$ 5,486.8</u>	<u>\$ 5,356.5</u>	59.2%	56.5%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		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	\$ (0.5)	\$ 0.7	\$ 3.6	\$ (1.1)	\$ 11.4	\$ 11.1	31.6%	(9.9%)
Commerce - State Aid to Nonstate Entities	1.3	2.8	9.4	11.5	16.2	19.7	58.0%	58.4%
Commerce - Economic Development	82.2	5.5	134.8	133.8	150.2	143.2	89.7%	93.4%
<b>Total - Economic Development</b>	<b>\$ 83.0</b>	<b>\$ 9.0</b>	<b>\$ 147.8</b>	<b>\$ 144.2</b>	<b>\$ 177.8</b>	<b>\$ 174.0</b>	<b>83.1%</b>	<b>82.9%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 6.3	\$ 6.5	\$ 43.4	\$ 58.6	\$ 84.1	\$ 95.8	51.6%	61.2%
Wildlife Resources	2.1	2.0	8.4	5.7	12.0	11.3	70.0%	50.4%
Natural and Cultural Resources	15.5	16.4	102.8	108.3	181.4	193.2	56.7%	56.1%
Roanoke Island Commission	0.1	0.1	0.4	0.4	0.6	0.6	66.7%	66.7%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 24.0</b>	<b>\$ 25.0</b>	<b>\$ 155.0</b>	<b>\$ 173.0</b>	<b>\$ 278.1</b>	<b>\$ 300.9</b>	<b>55.7%</b>	<b>57.5%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 59.9	\$ 58.3	\$ 410.4	\$ 389.2	\$ 701.3	\$ 683.8	58.5%	56.9%
Justice	3.6	5.1	31.5	28.1	52.0	47.9	60.6%	58.7%
Labor	1.4	1.4	9.8	9.3	18.7	18.2	52.4%	51.1%
Insurance	4.4	3.5	25.8	24.3	42.2	40.9	61.1%	59.4%
Insurance-GF	0.3	0.5	2.6	(0.2)	9.5	8.6	27.4%	(2.3%)
Public Safety	188.3	168.3	1,220.4	1,195.3	2,197.7	2,076.6	55.5%	57.6%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 257.9</b>	<b>\$ 237.1</b>	<b>\$ 1,700.5</b>	<b>\$ 1,646.0</b>	<b>\$ 3,021.4</b>	<b>\$ 2,876.0</b>	<b>56.3%</b>	<b>57.2%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 4.9	\$ (7.3)	\$ 65.2	\$ 85.8	\$ 134.7	\$ 142.7	48.4%	60.1%
<b>Rounding [*]</b>	<b>\$ —</b>	<b>\$ (0.2)</b>	<b>\$ (0.1)</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 0.1</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 2,026.0</b>	<b>\$ 1,869.8</b>	<b>\$ 13,124.8</b>	<b>\$ 12,655.8</b>	<b>\$ 23,704.3</b>	<b>\$ 23,233.6</b>	<b>55.4%</b>	<b>54.5%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ —	\$ 2.2	\$ —	\$ 2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</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	—	—	141.9	135.9	715.9	715.9	19.8%	19.0%
Debt Service - Federal	—	—	(36.4)	(36.4)	1.6	1.6	(2275.0%)	(2275.0%)
<b>Total - Debt Service</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 105.5</b>	<b>\$ 99.5</b>	<b>\$ 717.5</b>	<b>\$ 717.5</b>	<b>14.7%</b>	<b>13.9%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,026.0</b>	<b>\$ 1,869.8</b>	<b>\$ 13,230.3</b>	<b>\$ 12,757.5</b>	<b>\$ 24,421.8</b>	<b>\$ 23,953.3</b>	<b>54.2%</b>	<b>53.3%</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 JANUARY 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	\$ 33,131	\$ 108,560	\$ 37,883	\$ 173,798
<b>Total - Agriculture</b>	<b>\$ 33,131</b>	<b>\$ 108,560</b>	<b>\$ 37,883</b>	<b>\$ 173,798</b>
<b>Debt Service</b>				
State Treasurer	\$ -	\$ 1,826	\$ 10	\$ 143,709
State Treasurer-Federal	-	38,001	-	1,616
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ 39,827</b>	<b>\$ 10</b>	<b>\$ 145,325</b>
<b>Education</b>				
Public Instruction	\$ 218,593	\$ 1,239,147	\$ 1,083,271	\$ 6,859,949
Community Colleges	46,851	411,441	140,054	1,025,904
UNC Systems	476,668	2,365,344	654,723	3,677,470
<b>Total - Education</b>	<b>\$ 742,112</b>	<b>\$ 4,015,932</b>	<b>\$ 1,878,048</b>	<b>\$ 11,563,323</b>
<b>Economic Development</b>				
Commerce	\$ 5,423	\$ 38,524	\$ 4,942	\$ 42,120
Commerce-State Aid	-	-	1,346	9,424
Commerce-Economic Dev	30	815	82,257	135,653
<b>Total - Economic Development</b>	<b>\$ 5,453</b>	<b>\$ 39,339</b>	<b>\$ 88,545</b>	<b>\$ 187,197</b>
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 24,083	\$ 77,440	\$ 32,352	\$ 120,853
Wildlife Resources	5,831	46,134	7,944	54,551
Natural and Cultural Resources	3,068	34,011	18,259	136,772
Roanoke Island	-	-	130	425
<b>Total - Environ. &amp; Natural Resources</b>	<b>\$ 32,982</b>	<b>\$ 157,585</b>	<b>\$ 58,685</b>	<b>\$ 312,601</b>
<b>General Government</b>				
General Assembly	\$ 55	\$ 396	\$ 5,006	\$ 44,564
Governor	90	744	554	3,507
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	12	134	700	4,896
Military and Veterans Affairs	3,751	38,290	9,140	43,272
Housing Finance Authority	-	-	2,665	7,995
Governor	-	-	14,797	17,197
Lt. Governor	-	-	62	424
Secretary of State	45	322	1,270	8,642
State Auditor	258	4,301	1,645	10,840
State Treasurer-Administration	3,241	21,600	3,431	23,347
State Treasurer-Retirement	-	-	7,771	23,213
Administration	645	11,454	8,113	45,395
State Controller	226	957	3,499	14,203
Information Technology	117	4,865	3,763	28,198
Revenue	8,527	33,314	17,318	85,670
Board of Elections	673	2,314	630	5,485
Administrative Hearings	87	728	570	4,228
Reserve-Contingency/Emergency	-	324	-	324
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	426
Reserve-Golden LEAF	-	4,500	-	19,500
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	-	5,000
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 JANUARY 31, 2020 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	1,167	2,040
Reserve - Transfer to DOT	-	12,540	-	37,546
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 17,727</b>	<b>\$ 175,766</b>	<b>\$ 82,101</b>	<b>\$ 435,912</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 7,485	\$ 53,893	\$ 25,017	\$ 136,714
Aging	4,118	34,146	8,408	59,671
Child Development	49,606	296,386	69,725	423,705
Health Services	78,240	347,445	68,297	411,822
Social Services	99,312	631,220	119,512	745,606
Medical Assistance	810,856	7,154,616	1,151,768	9,509,643
NC Health Choice	-	2	-	2
Health Benefits	-	-	-	-
Blind Services	2,679	19,467	3,489	23,628
Mental Health	54,126	563,685	130,588	1,014,240
Facility Services	6,227	33,062	5,706	38,477
Vocational Rehabilitation Services	9,062	61,021	12,669	80,071
<b>Total - Health and Human Services</b>	<b>\$ 1,121,711</b>	<b>\$ 9,194,943</b>	<b>\$ 1,595,179</b>	<b>\$ 12,443,579</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 181	\$ 2,007	\$ 49,441	\$ 335,611
Judicial-Indigent Defense	501	3,796	12,243	80,586
Justice	5,171	24,967	8,918	56,466
Labor	1,278	9,777	2,739	19,624
Insurance	534	5,145	4,651	30,909
Insurance	1,054	8,352	1,399	10,962
Public Safety	26,565	179,570	215,078	1,399,981
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 35,284</b>	<b>\$ 233,614</b>	<b>\$ 294,469</b>	<b>\$ 1,934,139</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	\$ 956	\$ 1,199	\$ 5	\$ 5
License Schedule B	7,509	24,839	113	414
Tobacco	24,892	171,794	3,087	21,970
Franchise	36,798	366,403	4,656	19,402
Individual Income	1,494,529	7,741,104	59,427	366,035
Sales & Use	1,250,666	8,008,082	800,744	3,056,938
Beverage	46,263	276,128	9,700	27,403
Gift	-	80	-	-
Freight Car	-	1	-	-
Insurance	9,649	199,704	16	3,869
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	59,388	441,289	14,470	180,188
Real Estate	8,224	56,654	-	4
White Goods	786	4,080	707	1,676
Scrap Tire	2,290	13,034	3,437	7,694

STATE OF NORTH CAROLINA

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	75	426	42	149
Solid Waste	4,230	15,964	5,106	10,293
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,946,255</b>	<b>\$ 17,320,781</b>	<b>\$ 901,510</b>	<b>\$ 3,696,040</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ -	\$ 12,051	\$ -	\$ -
Secretary of State-Nontax	40,282	70,805	72	503
License & Fees-Nontax	2,569	14,796	500	3,249
Gas & Oil Inspection	246	885	-	-
Deed Mortgage Registration Fee	632	4,389	506	3,511
Board of Elections	21	352	8	335
DHHS	368	1,972	-	-
Disproportionate Share	-	145,241	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	16	16	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	10,675	94,768	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	512	2,734	356	2,224
DPS - ABC Board	406	2,973	164	855
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,252	133,222	-	193
Sales & Use	1,138	7,612	-	-
Intra State Transfer	151	1,818	-	-
Probation Supervision Fees	791	5,530	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	343	2,413	-	-
Sales Tax Refund	194	1,247	-	-
Miscellaneous	1	9	1	1
Parole Supervision Fees	88	628	-	-
Banking & Investment Fees	211	1,704	-	-
<b>Total - Nontax Codes</b>	<b>\$ 77,896</b>	<b>\$ 505,165</b>	<b>\$ 1,607</b>	<b>\$ 10,871</b>
<b>Total Reverting</b>	<b>\$ 5,012,551</b>	<b>\$ 31,791,512</b>	<b>\$ 4,938,037</b>	<b>\$ 30,902,785</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 1,709,285</b>			
<b>Year-To-Date Receipts</b>	<b>31,791,512</b>			
<b>Year-To-Date Disbursements</b>	<b>30,902,785</b>			
<b>Reservations:</b>				
Transfer to DOT Emergency Reserve	(64,000)			
Savings Reserve	(36,555)			
<b>Ending Unreserved Cash</b>	<b>\$ 2,497,457</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JANUARY 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	\$ 61,591	\$ 24,431	\$ 76,417	\$ 24,514	\$ 77,006	\$ 61,002
<b>Total Agriculture</b>	<u>\$ 61,591</u>	<u>\$ 24,431</u>	<u>\$ 76,417</u>	<u>\$ 24,514</u>	<u>\$ 77,006</u>	<u>\$ 61,002</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	10	55,224	1	55,224	-
<b>Total - Debt Service</b>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 55,224</u>	<u>\$ 1</u>	<u>\$ 55,224</u>	<u>\$ -</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 19,160	\$ 592	\$ 6,572	\$ 253	\$ 2,637	\$ 23,095
Public Instruction-School Technology	22,583	166	1,237	1,984	18,063	5,757
Public Instruction-IT Projects	24,816	-	289	682	6,181	18,924
Public Instruction-Pub Sch Bldg Fund	285,923	18,349	86,716	38,435	64,886	307,753
Public Instruction-Trust	6,450	2,120	18,224	340	2,437	22,237
Public Instruction-Local Payroll	865	5,777	40,499	5,477	40,054	1,310
Public Instruction-Internal Service	96,991	280	1,855	820	53,845	45,001
Community Colleges-Special Rev	7,385	1,712	4,226	856	3,606	8,005
Community Colleges-IT Projects	8,573	-	-	95	680	7,893
Community Colleges-Trust	3,071	16	17,274	246	11,061	9,284
<b>Total - Education</b>	<u>\$ 475,817</u>	<u>\$ 29,012</u>	<u>\$ 176,892</u>	<u>\$ 49,188</u>	<u>\$ 203,450</u>	<u>\$ 449,259</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 9	\$ -	\$ 1	\$ 8
Commerce-Special Revenue	184,151	90,835	208,712	32,858	123,094	269,769
Commerce-IT Projects	442	-	876	101	255	1,063
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	22	156	-	518	12,919
Commerce-Div of Employ Sec	27,281	11,644	60,820	17,028	64,687	23,414
<b>Total - Economic Development</b>	<u>\$ 225,232</u>	<u>\$ 102,502</u>	<u>\$ 270,573</u>	<u>\$ 49,987</u>	<u>\$ 188,555</u>	<u>\$ 307,250</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 5,243	\$ 8,175	\$ 8,405	\$ 328	\$ 1,229	\$ 12,419
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	19	837	249	2,503	12,492
Natural and Cultural Resources	804	40	131	9	50	885
C W M T F	52,443	1,884	11,139	490	18,484	45,098
Land & Water Conservation Fund	208	-	2,965	72	2,715	458
Natural & Cultural Res-LWS	1,018	2	97	-	-	1,115
Aquariums	2,964	-	-	25	(15)	2,979
Parks & Recreation Trust Fund	19,192	1,601	10,350	1,538	16,051	13,491
Natural and Cultural Res-Int Bearing	82	9	37	5	55	64
Wildlife	12,233	3,958	35,479	4,050	37,277	10,435
<b>Total - Environment and Natural Resources</b>	<u>\$ 109,106</u>	<u>\$ 15,688</u>	<u>\$ 69,440</u>	<u>\$ 6,766</u>	<u>\$ 78,349</u>	<u>\$ 100,197</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JANUARY 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	\$ 40,109	\$ 78,125	\$ 424,073	\$ 78,978	\$ 352,183	\$ 111,999
Governor's Office-Disaster Relief	-	987	22,258	987	22,258	-
Payroll Imprest Fund	-	825,210	5,660,019	825,210	5,660,019	-
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Healthcare Stability Func	-	13,397	13,397	-	-	13,397
General Assembly	15,149	12	33	2	19	15,163
State Treasurer	6,613	382	3,386	359	4,408	5,591
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	63,982	5,328	30,239	3,660	27,984	66,237
State Controller	31,836	2,432	10,230	738	6,919	35,147
Statewide-Worker's Comp Plan	5,227	7,174	45,864	3,084	45,231	5,860
Revenue-Project Collect	54,369	2,810	18,992	7,490	25,219	48,142
Revenue-Tax Distribution	-	328,406	2,551,609	328,406	2,551,609	-
Revenue-Lee Act Credits	294	5	5	-	-	299
Revenue-Tax Transfer Fees	5,358	262	1,548	159	1,356	5,550
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	2,520	1,835	8,863	1,369	8,852	2,531
Board of Elections	11,678	18	174	689	1,777	10,075
NC Infrastructure Finance Corp	-	-	90,212	-	90,212	-
Information Technology	32,863	5,149	20,320	2,175	13,158	40,025
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	-	206	8	41	1,760
<b>Total - General Government</b>	<b>\$ 272,375</b>	<b>\$ 1,271,532</b>	<b>\$ 8,901,428</b>	<b>\$ 1,253,314</b>	<b>\$ 8,811,245</b>	<b>\$ 362,558</b>
<b>Health and Human Services</b>						
Health Services	\$ 3,296	\$ 13,533	\$ 93,912	\$ 11,699	\$ 90,707	\$ 6,501
Social Services	3,166	1,769	3,075	67	1,513	4,728
Medical Assistance	50,381	9,229	90,284	22,808	109,832	30,833
Facility Services	32,551	537	3,636	96	1,393	34,794
DHHS-Administration	23,964	18,061	99,920	14,635	107,035	16,849
Aging	-	(1)	68	-	68	-
Blind Services	-	-	-	-	-	-
<b>Total - Health and Human Services</b>	<b>\$ 113,358</b>	<b>\$ 43,128</b>	<b>\$ 290,895</b>	<b>\$ 49,305</b>	<b>\$ 310,548</b>	<b>\$ 93,705</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 47	\$ 3	\$ 23	\$ -	\$ 59	\$ 11
Public Safety	108,824	47,727	420,049	59,499	366,176	162,697
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 108,871</b>	<b>\$ 47,730</b>	<b>\$ 420,072</b>	<b>\$ 59,499</b>	<b>\$ 366,235</b>	<b>\$ 162,708</b>
<b>Total Nonreverting</b>	<b>\$ 1,366,350</b>	<b>\$ 1,534,033</b>	<b>\$ 10,260,941</b>	<b>\$ 1,492,574</b>	<b>\$ 10,090,612</b>	<b>\$ 1,536,679</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.

**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%).