



State of North Carolina
Office of the State Controller

General Fund Monthly Financial Report

Spring - New Bern
Julie Joyner

March 2021



State of North Carolina Office of the State Controller

**LINDA COMBS
STATE CONTROLLER**

June 1, 2021

Enclosed is the General Fund Monthly Financial Report for the period ended March 31, 2021 of the 2021 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

Please contact us if you have questions or if you would like more information. We are committed to providing you with the most reliable and timely financial information possible.

Sincerely,

The seal of the Office of the State Controller of North Carolina is a large, circular emblem in the background. It features a central figure of a woman in a pink dress holding a scale, with a plow and sheaves of wheat below her. The text around the seal includes "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA" at the top, "MAY 20, 1775" and "APRIL 12, 1776" on either side of the central figure, and the motto "ESSE QUAM VIDERI" at the bottom. The words "Integrity" and "Accountability" are written in a large font at the very bottom of the seal.

INTRODUCTION

The General Fund Monthly Financial Report presents revenues, receipts, appropriated expenditures, and disbursements on a cash basis generally in the month when cash is received, or cash is disbursed. Departmental budgeted and actual expenditure amounts for reverting activities are reported net of budgeted and actual receipts respectively and are referred to herein as appropriation expenditures. For non-reverting activities, departmental receipts and disbursements are reported gross of any refunds. The North Carolina Financial System (NCFS) is operated by the Office of the State Controller and is the source for the amounts presented in this report.



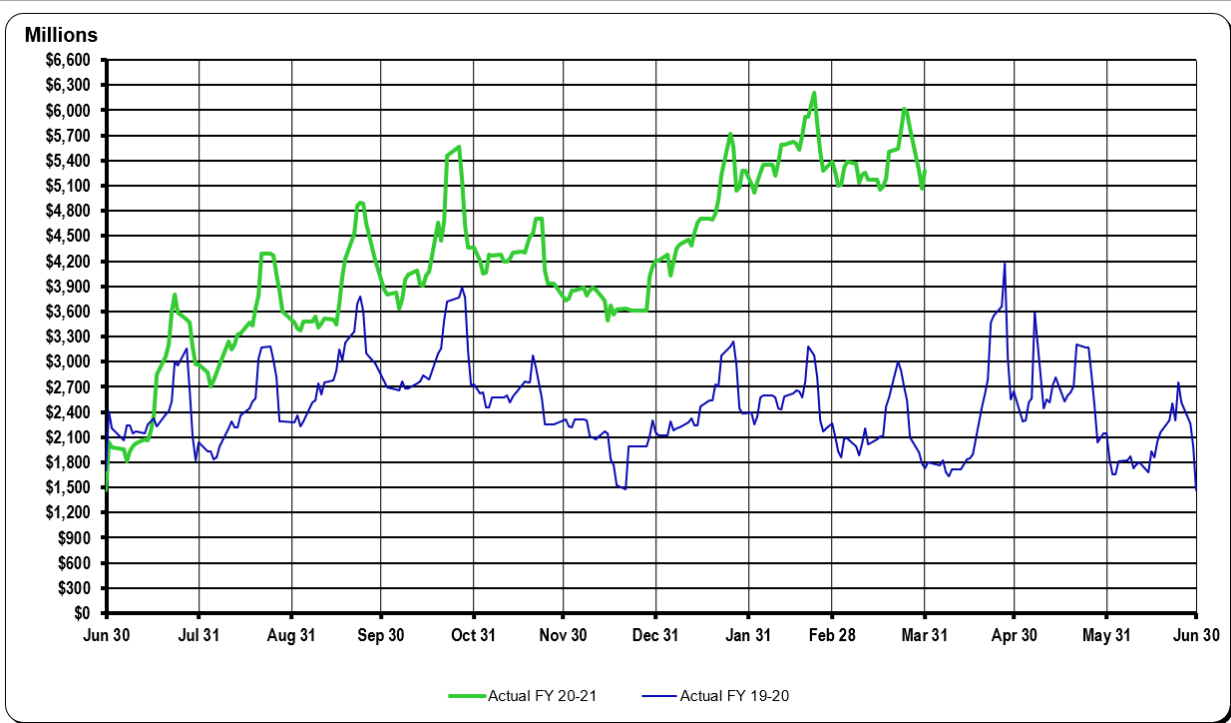
North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Schedule of Assets, Liabilities and Fund Balance

March 31, 2021

Expressed in Millions

| Assets | | Liabilities and Fund Balance | |
|--------------------------------|--------------------|---|--------------------|
| Deposits with State Treasurer: | | Liabilities | |
| Cash and Investments | \$ 10,058.5 | Beverage Tax | \$ 28.5 |
| | | Sales & Use Tax | 343.4 |
| | | Scrap Tire Disposal Tax | - |
| | | Solid Waste Disposal Tax | - |
| | | White Goods Tax | - |
| | | Total Liabilities | \$ 371.9 |
| | | Fund Balance | |
| | | Reserved: | |
| | | American Recovery Plan Act Reserve | \$ - |
| | | Carry Forward Reserve | 151.5 |
| | | Coronavirus Relief Reserve | - |
| | | Earthquake Disaster Recovery Reserve | 15.3 |
| | | Hurricane Florence Disaster Recovery Reserve | 95.2 |
| | | Local Govt Coronavirus Relief Reserve | - |
| | | Medicaid Contingency Reserve | 50.4 |
| | | Medicaid Transformation Reserve | 290.7 |
| | | NC GREAT Reserve | - |
| | | Repairs and Renovations Reserve | - |
| | | Savings Reserve | 1,104.3 |
| | | State Emergency Response/Disaster Reserve | 66.8 |
| | | Unfunded Liability Solvency Reserve | - |
| | | Non-Reverting Departmental Funds | 2,629.2 |
| | | Total Reserved | \$ 4,403.4 |
| | | Unreserved: | |
| | | Fund Balance - July 1, 2020 | \$ 1,471.1 |
| | | Transfer to Reserves | (15.0) |
| | | Transfer to Non-reserved Funds | - |
| | | Excess of Receipts over (under) Disbursements | 3,827.1 |
| | | Total Unreserved | \$ 5,283.2 |
| | | Total Fund Balance | \$ 9,686.6 |
| Total Assets | \$ 10,058.5 | Total Liabilities and Fund Balance | \$ 10,058.5 |

General Fund Unreserved Fund Balance (Budgetary Basis)





North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Reserved and Unreserved Fund Balance
Fiscal Year-to-Date March 31, 2021 and March 31, 2020

Expressed in Millions

| Fund Balance | FY 2021 | FY 2020 | Change | % Change |
|--|-------------------|-------------------|-------------------|---------------|
| Reserved: | | | | |
| American Recovery Plan Act Reserve | \$ - | \$ - | \$ - | 0.0% |
| Carry Forward Reserve | 151.5 | 165.6 | (14.1) | (8.5%) |
| Coronavirus Relief Reserve | - | - | - | 0.0% |
| Earthquake Disaster Recovery Reserve | 15.3 | - | 15.3 | 0.0% |
| Hurricane Florence Disaster Recovery Reserve | 95.2 | 160.6 | (65.4) | (40.7%) |
| Local Govt Coronavirus Relief Reserve | - | - | - | 0.0% |
| Medicaid Contingency Reserve | 50.4 | 186.4 | (136.0) | (73.0%) |
| Medicaid Transformation Reserve | 290.7 | 425.3 | (134.6) | (31.6%) |
| NC GREAT Reserve | - | - | - | 0.0% |
| Repairs and Renovations Reserve | - | 11.6 | (11.6) | (100.0%) |
| Savings Reserve | 1,104.3 | 1,169.3 | (65.0) | (5.6%) |
| State Emergency Response/Disaster Reserve | 66.8 | 69.7 | (2.9) | (4.2%) |
| Unfunded Liability Solvency Reserve | - | - | - | 0.0% |
| Non-Reverting Departmental Funds | 2,629.2 | 1,667.7 | 961.5 | 57.7% |
| Total Reserved | \$ 4,403.4 | \$ 3,856.2 | \$ 547.2 | 14.2% |
| Unreserved: | | | | |
| Fund Balance - July 01 | \$ 1,471.1 | \$ 1,709.3 | \$ (238.2) | (13.9%) |
| Transfers to Reserves | (15.0) | (51.6) | 36.6 | (70.9%) |
| Transfer to Non-reserved Funds | - | (64.0) | 64.0 | 0.0% |
| Excess of Revenues Over (Under) Appropriation Expenditures | 3,827.1 | 194.1 | 3,633.0 | 1871.7% |
| Total Unreserved | \$ 5,283.2 | \$ 1,787.8 | \$ 3,495.4 | 195.5% |
| Total Fund Balance | \$ 9,686.6 | \$ 5,644.0 | \$ 4,042.6 | 71.6% |



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

Expressed in Millions

| | | | | | | | Percent of Budget Realized/ Expended YTD | |
|-------------------------------------|------------|------------|--------------|------------|------------|------------|--|----------|
| | March | | Year-To-Date | | Budget | | Year-To-Date | |
| | FY 2021 | FY 2020 | FY 2021 | FY 2020 | FY 2021 | FY 2020 | FY 2021 | FY 2020 |
| Beg. Unreserved Fund Balance | \$ 5,390.4 | \$ 2,260.8 | \$ 1,471.1 | \$ 1,709.3 | \$ 1,471.1 | \$ 1,709.3 | | |
| Transfer to Reserves | - | - | - | - | - | - | | |
| Transfer to Non-reserved Funds | - | - | - | - | - | - | | |
| Transfer from Reserved Fund Balance | - | - | - | (79.0) | - | - | | |
| Total | \$ 5,390.4 | \$ 2,260.8 | \$ 1,471.1 | \$ 1,630.3 | \$ 1,471.1 | \$ 1,709.3 | | |
| Revenues | | | | | | | | |
| Non-Tax Revenue | | | | | | | | |
| Disproportionate Share | \$ - | \$ - | \$ 177.6 | \$ 145.2 | \$ 177.6 | \$ 165.3 | 100.0% | 87.8% |
| Highway Fund Transfer In | - | - | - | - | - | - | 0.0% | 0.0% |
| Insurance-Nontax | 19.9 | 35.5 | 77.8 | 78.8 | 83.1 | 87.8 | 93.6% | 89.7% |
| Judicial Fees | 19.6 | 21.1 | 126.5 | 173.3 | 150.6 | 228.8 | 84.0% | 75.7% |
| Master Settlement Agreement | - | - | - | - | 129.5 | 136.2 | 0.0% | 0.0% |
| Other | 27.6 | 27.2 | 152.5 | 141.9 | 207.2 | 204.1 | 73.6% | 69.5% |
| Treasurer Investments | 0.6 | 13.5 | 17.1 | 120.8 | 24.3 | 167.2 | 70.4% | 72.2% |
| Total Non-Tax Revenue | \$ 67.7 | \$ 97.3 | \$ 551.5 | \$ 660.0 | \$ 772.3 | \$ 989.4 | 71.4% | 66.7% |
| Tax Revenues | | | | | | | | |
| Beverage | \$ 36.4 | \$ 33.7 | \$ 365.3 | \$ 315.3 | \$ 498.2 | \$ 411.5 | 73.3% | 76.6% |
| Corporate Income | 96.2 | 72.2 | 667.2 | 340.9 | 1,037.2 | 735.6 | 64.3% | 46.3% |
| Estate | 0.0 | - | 0.0 | 1.2 | - | - | 0.0% | 0.0% |
| Franchise | 73.6 | 70.7 | 537.2 | 436.3 | 808.2 | 745.7 | 66.5% | 58.5% |
| Freight Car Lines | - | - | 0.0 | - | - | - | 0.0% | 0.0% |
| Gift | - | - | 0.0 | 0.1 | - | - | 0.0% | 0.0% |
| Individual Income | 916.9 | 861.6 | 10,494.4 | 9,134.1 | 14,821.6 | 13,030.1 | 70.8% | 70.1% |
| Insurance | 71.4 | 90.2 | 302.1 | 295.8 | 640.0 | 565.3 | 47.2% | 52.3% |
| Mill Machinery | 0.0 | - | 0.9 | 0.4 | 0.9 | - | 99.8% | 0.0% |
| Other | - | (0.3) | - | (0.3) | 0.4 | 0.3 | 0.0% | (100.0%) |
| Piped Natural Gas | - | - | - | - | - | - | 0.0% | 0.0% |
| Privilege License | 0.3 | 0.2 | 28.8 | 24.8 | 37.1 | 35.6 | 77.5% | 69.7% |
| Real Estate Conveyance Excise | 7.2 | 6.4 | 81.7 | 68.8 | 95.3 | 85.1 | 85.7% | 80.8% |
| Sales and Use | 681.8 | 410.2 | 6,806.1 | 5,987.9 | 8,623.7 | 8,203.3 | 78.9% | 73.0% |
| Scrap Tire Disposal | 1.8 | 1.5 | 9.0 | 8.3 | 6.0 | 6.2 | 149.7% | 133.9% |
| Soft Drinks Tax - Inactive | - | - | - | - | - | - | 0.0% | 0.0% |
| Solid Waste | 0.1 | 0.1 | 7.3 | 7.4 | 2.9 | 2.8 | 251.8% | 264.3% |

| | | | | | | | | |
|--|------------|------------|-------------|-------------|-------------|-------------|--------|--------|
| Tobacco | 18.3 | 18.5 | 196.1 | 187.5 | 255.7 | 256.2 | 76.7% | 73.2% |
| White Goods Disposal | 0.6 | 0.6 | 3.6 | 3.4 | 3.1 | 2.7 | 116.3% | 125.9% |
| Total Tax Revenues | \$ 1,904.6 | \$ 1,565.6 | \$ 19,499.7 | \$ 16,811.9 | \$ 26,830.3 | \$ 24,080.4 | 72.7% | 69.8% |
| Total Revenues | \$ 1,972.3 | \$ 1,662.9 | \$ 20,051.2 | \$ 17,471.9 | \$ 27,602.6 | \$ 25,069.8 | 72.6% | 69.7% |
| Total Availability | \$ 7,362.7 | \$ 3,923.7 | \$ 21,522.3 | \$ 19,102.2 | \$ 29,073.7 | \$ 26,779.1 | 74.0% | 71.3% |
| Appropriation Expenditures | | | | | | | | |
| Capital Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | - |
| Current Operations | 2,079.4 | 2,128.9 | 16,083.3 | 17,165.3 | 23,764.9 | 23,689.3 | 67.7% | 72.5% |
| Debt Service | 0.0 | 7.0 | 140.8 | 112.5 | 722.6 | 717.5 | 19.5% | 15.7% |
| Total Appropriation Expenditures | \$ 2,079.4 | \$ 2,135.9 | \$ 16,224.1 | \$ 17,277.8 | \$ 24,487.5 | \$ 24,406.8 | 66.3% | 70.8% |
| Unreserved Fund Balance – Before Statutory Reservations | \$ 5,283.2 | \$ 1,787.8 | \$ 5,298.2 | \$ 1,824.4 | \$ 4,586.2 | \$ 2,372.3 | | |
| Reserved | | | | | | | | |
| American Recovery Plan Act Reserve | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | - |
| Carry Forward Reserve | - | - | - | - | - | - | - | - |
| Coronavirus Relief Reserve | - | - | - | - | - | - | - | - |
| Earthquake Disaster Recovery Reserve | - | - | - | - | - | - | - | - |
| Hurricane Florence Disaster Recovery Reserve | - | - | - | - | - | - | - | - |
| Local Govt Coronavirus Relief Reserve | - | - | - | - | - | - | - | - |
| Medicaid Contingency Reserve | - | - | - | - | - | - | - | - |
| Medicaid Transformation Reserve | - | - | - | - | - | - | - | - |
| NC GREAT Reserve | - | - | (15.0) | - | - | - | - | - |
| Repairs and Renovations Reserve | - | - | - | - | - | - | - | - |
| Savings Reserve | - | - | - | (36.6) | - | - | - | - |
| State Emergency Response/Disaster Reserve | - | - | - | - | - | - | - | - |
| Unfunded Liability Solvency Reserve | - | - | - | - | - | - | - | - |
| Unreserved Fund Balance | \$ 5,283.2 | \$ 1,787.8 | \$ 5,283.2 | \$ 1,787.8 | \$ 4,586.2 | \$ 2,372.3 | - | - |



North Carolina Financial System

Office of State Controller

General Fund Reverting Net Tax and Non-Tax Revenues Monthly & Fiscal Year-To-Date as of March 31, 2021 and March 31, 2020

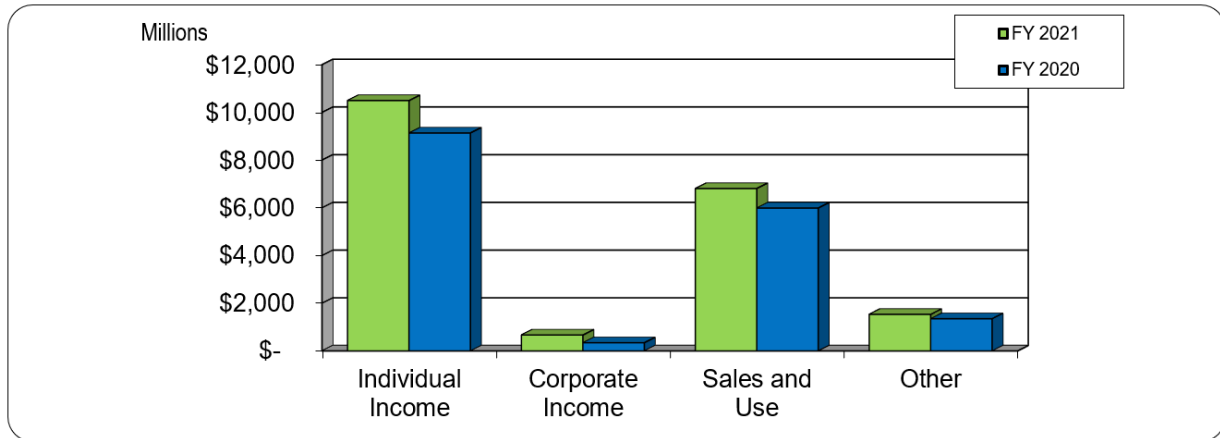
Expressed in Millions

| | March | | | | Year-To-Date Through March | | | |
|--------------------------------------|-------------------|-------------------|------------------|-------------------|----------------------------|--------------------|-------------------|-------------------|
| | FY 2021 | FY 2020 | Change | Percent of Change | FY 2021 | FY 2020 | Change | Percent of Change |
| Tax Revenues | | | | | | | | |
| Beverage | \$ 36.4 | \$ 33.7 | \$ 2.7 | 8.1% | \$ 365.3 | \$ 315.3 | \$ 50.0 | 15.9% |
| Corporate Income | 96.2 | 72.2 | 24.0 | 33.3% | 667.2 | 340.9 | 326.3 | 95.7% |
| Estate | 0.0 | - | 0.0 | 0.0% | 0.0 | 1.2 | (1.2) | (97.2%) |
| Franchise | 73.6 | 70.7 | 2.9 | 4.1% | 537.2 | 436.3 | 100.9 | 23.1% |
| Freight Car Lines | - | - | - | 0.0% | 0.0 | - | 0.0 | 0.0% |
| Gift | - | - | - | 0.0% | 0.0 | 0.1 | (0.1) | (97.4%) |
| Individual Income | 916.9 | 861.6 | 55.3 | 6.4% | 10,494.4 | 9,134.1 | 1,360.3 | 14.9% |
| Insurance | 71.4 | 90.2 | (18.8) | (20.8%) | 302.1 | 295.8 | 6.3 | 2.1% |
| Mill Machinery | 0.0 | - | 0.0 | 0.0% | 0.9 | 0.4 | 0.5 | 124.6% |
| Other | - | (0.3) | 0.3 | (100.0%) | - | (0.3) | 0.3 | (100.0%) |
| Piped Natural Gas | - | - | - | 0.0% | - | - | - | 0.0% |
| Privilege License | 0.3 | 0.2 | 0.1 | 69.2% | 28.8 | 24.8 | 4.0 | 15.9% |
| Real Estate Conveyance Excise | 7.2 | 6.4 | 0.8 | 12.2% | 81.7 | 68.8 | 12.9 | 18.7% |
| Sales and Use | 681.8 | 410.2 | 271.6 | 66.2% | 6,806.1 | 5,987.9 | 818.2 | 13.7% |
| Scrap Tire Disposal | 1.8 | 1.5 | 0.3 | 17.2% | 9.0 | 8.3 | 0.7 | 8.2% |
| Soft Drinks Tax - Inactive | - | - | - | 0.0% | - | - | - | 0.0% |
| Solid Waste | 0.1 | 0.1 | - | 0.0% | 7.3 | 7.4 | (0.1) | (1.3%) |
| Tobacco | 18.3 | 18.5 | (0.2) | (1.0%) | 196.1 | 187.5 | 8.6 | 4.6% |
| White Goods Disposal | 0.6 | 0.6 | - | 0.0% | 3.6 | 3.4 | 0.2 | 6.1% |
| Total Tax Revenues | \$ 1,904.6 | \$ 1,565.6 | \$ 339.0 | 21.7% | \$ 19,499.7 | \$ 16,811.9 | \$ 2,687.8 | 16.0% |
| Non-Tax Revenue | | | | | | | | |
| Disproportionate Share | \$ - | \$ - | \$ - | 0.0% | \$ 177.6 | \$ 145.2 | \$ 32.4 | 22.3% |
| Highway Fund Transfer In | - | - | - | 0.0% | - | - | - | 0.0% |
| Insurance-Nontax | 19.9 | 35.5 | (15.6) | (43.9%) | 77.8 | 78.8 | (1.0) | (1.3%) |
| Judicial Fees | 19.6 | 21.1 | (1.5) | (7.0%) | 126.5 | 173.3 | (46.8) | (27.0%) |
| Master Settlement Agreement | - | - | - | 0.0% | - | - | - | 0.0% |
| Other | 27.6 | 27.2 | 0.4 | 1.4% | 152.5 | 141.9 | 10.6 | 7.5% |
| Treasurer Investments | 0.6 | 13.5 | (12.9) | (95.7%) | 17.1 | 120.8 | (103.7) | (85.8%) |
| Total Non-Tax Revenue | \$ 67.7 | \$ 97.3 | \$ (29.6) | (30.4%) | \$ 551.5 | \$ 660.0 | \$ (108.5) | (16.4%) |
| Total Tax and Non-Tax Revenue | \$ 1,972.3 | \$ 1,662.9 | \$ 309.4 | 18.6% | \$ 20,051.2 | \$ 17,471.9 | \$ 2,579.3 | 14.8% |

GENERAL FUND – REVERTING

ACTUAL TAX REVENUES

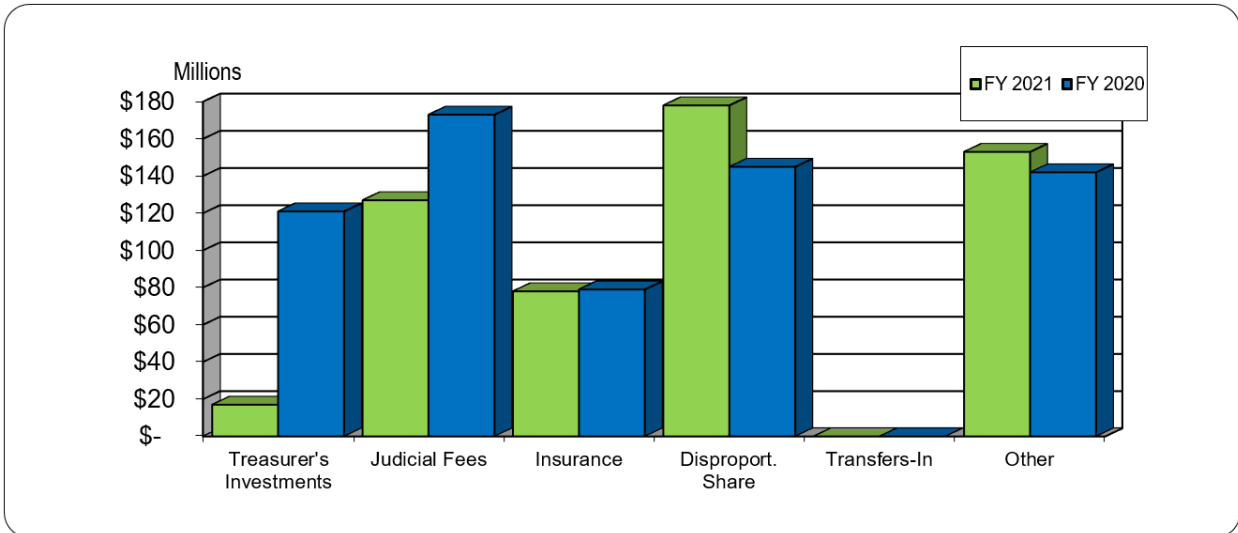
FISCAL YEAR-TO-DATE MARCH 31, 2021 AND MARCH 31, 2020



GENERAL FUND – REVERTING

ACTUAL NON-TAX REVENUES

FISCAL YEAR-TO-DATE MARCH 31, 2021 AND MARCH 31, 2020





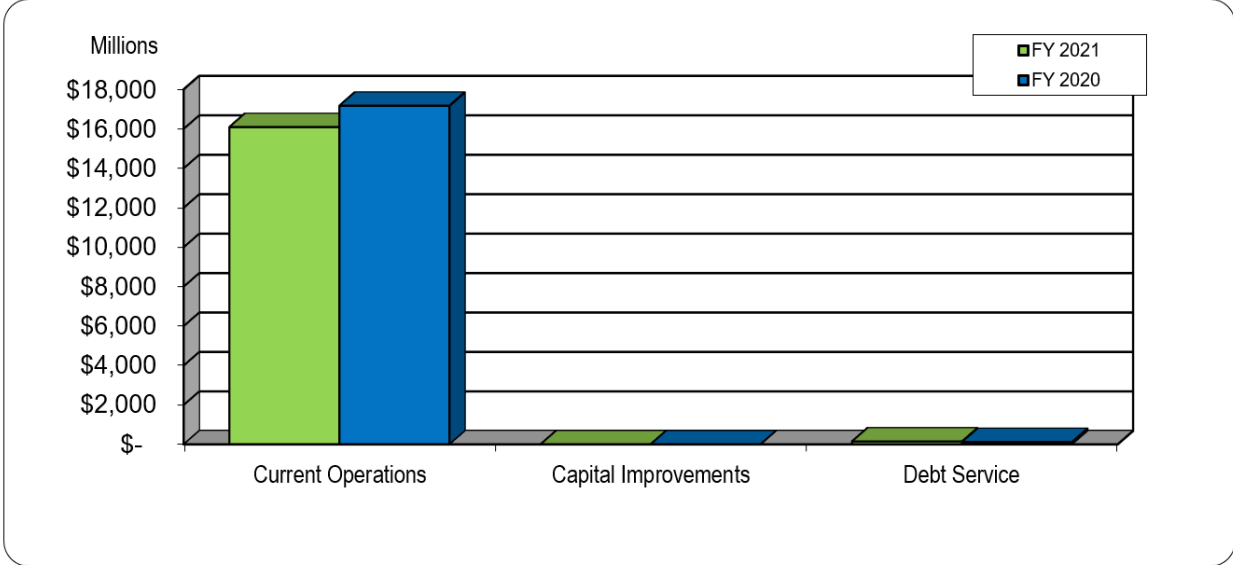
North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures

Fiscal Year-to-Date March 31, 2021 and March 31, 2020

Expressed in Millions

| | Appropriation Expenditures | | | | Percent of Total | |
|---|----------------------------|-------------|--------------|----------------|------------------|---------|
| | FY 2021 | FY 2020 | Change | Percent Change | FY 2021 | FY 2020 |
| Capital Improvements | | | | | | |
| Funded by General Fund | \$ - | \$ - | \$ - | 0.0% | 0.0% | 0.0% |
| Total Capital Improvements | \$ - | \$ - | \$ - | 0.0% | 0.0% | 0.0% |
| Current Operations | | | | | | |
| Agriculture | \$ 84.8 | \$ 91.2 | \$ (6.4) | (7.0%) | 0.5% | 0.5% |
| Economic Development | 110.6 | 152.9 | (42.3) | (27.7%) | 0.7% | 0.9% |
| Education | 9,888.3 | 9,928.0 | (39.7) | (0.4%) | 60.9% | 57.5% |
| Environment & Natural Resources | 215.3 | 198.6 | 16.7 | 8.4% | 1.3% | 1.1% |
| General Government | 301.5 | 294.7 | 6.8 | 2.3% | 1.9% | 1.7% |
| Health and Human Services | 3,614.1 | 4,260.5 | (646.4) | (15.2%) | 22.3% | 24.7% |
| Operating Reserves/Rounding | 133.6 | 28.6 | 105.0 | 367.1% | 0.8% | 0.2% |
| Public Safety, Correction, and Regulation | 1,735.1 | 2,210.8 | (475.7) | (21.5%) | 10.7% | 12.8% |
| Total Current Operations | \$ 16,083.3 | \$ 17,165.3 | \$ (1,082.0) | (6.3%) | 99.1% | 99.3% |
| Debt Service | | | | | | |
| Debt Service | \$ 140.8 | \$ 112.5 | \$ 28.3 | 25.2% | 0.9% | 0.7% |
| Total Debt Service | \$ 140.8 | \$ 112.5 | \$ 28.3 | 25.2% | 0.9% | 0.7% |
| Total Appropriation Expenditures | \$ 16,224.1 | \$ 17,277.8 | \$ (1,053.7) | (6.1%) | 100.0% | 100.0% |

GENERAL FUND-REVERTING
ACTUAL APPROPRIATION EXPENDITURES
FISCAL YEAR-TO-DATE MARCH 31, 2021 AND MARCH 31, 2020





North Carolina Financial System

Office of State Controller

General Fund - Reverting

Appropriation Expenditures, Budget, and Percent Expended

Monthly & Fiscal Year-To-Date as of March 31, 2021 and March 31, 2020

Expressed in Millions

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

| | Appropriation Expenditures | | | | Budget | | Percent of Budget | |
|---|----------------------------|---------|--------------|----------|----------|----------|-------------------|---------|
| | March | | Year-To-Date | | Budget | | Year-To-Date | |
| | FY 2021 | FY 2020 | FY 2021 | FY 2020 | FY 2021 | FY 2020 | FY 2021 | FY 2020 |
| Current Operations | | | | | | | | |
| General Government | | | | | | | | |
| Administration | \$ 3.9 | \$ 3.9 | \$ 39.8 | \$ 41.6 | \$ 65.7 | \$ 64.2 | 60.6% | 64.8% |
| Board of Elections | 0.7 | 0.8 | 3.9 | 4.6 | 7.4 | 8.5 | 52.7% | 54.1% |
| General Assembly | 6.5 | 6.9 | 54.0 | 56.0 | 74.1 | 71.9 | 72.9% | 77.9% |
| Governor's Office | 0.4 | 0.4 | 3.7 | 3.6 | 5.5 | 5.4 | 67.3% | 66.7% |
| Governor-Special Projects | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% |
| Housing Finance Authority | 0.0 | 0.0 | 23.0 | 8.0 | 30.7 | 10.7 | 74.9% | 74.8% |
| Information Technology | 1.6 | 10.8 | 32.8 | 36.3 | 54.4 | 54.1 | 60.3% | 67.1% |
| Lieutenant Governor | 0.1 | 0.0 | 0.6 | 0.5 | 0.9 | 0.9 | 66.7% | 55.6% |
| Military and Veterans Affairs | 1.0 | 1.0 | 6.3 | 7.2 | 9.6 | 9.4 | 65.6% | 76.6% |
| Office of Administrative Hearings | 0.5 | 0.5 | 4.7 | 4.5 | 6.5 | 6.3 | 72.3% | 71.4% |
| Office of State Budget | 0.6 | 0.7 | 6.1 | 6.1 | 8.7 | 8.5 | 70.1% | 71.8% |
| Office of State Budget and Management - Special | 0.0 | 0.0 | 0.0 | 0.0 | 17.6 | 0.0 | 0.0% | 0.0% |
| Office of the State Controller | 3.3 | 1.7 | 16.7 | 16.7 | 25.7 | 25.1 | 65.0% | 66.5% |
| Revenue | 6.3 | 6.7 | 64.7 | 64.5 | 92.0 | 89.2 | 70.3% | 72.3% |
| Secretary of State | 1.2 | 1.3 | 10.5 | 10.8 | 14.6 | 14.2 | 71.9% | 76.1% |
| State Auditor | 0.1 | 1.1 | 9.1 | 8.3 | 14.9 | 14.3 | 61.1% | 58.0% |
| State Planning - Inactive | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0% | 0.0% |
| State Treasurer-Administration | 0.3 | 0.4 | 2.9 | 2.7 | 5.0 | 4.9 | 58.0% | 55.1% |
| State Treasurer-Retirement | 0.0 | 0.1 | 22.7 | 23.3 | 32.0 | 31.7 | 70.9% | 73.5% |
| Sub-Total | \$ 26.5 | \$ 36.3 | \$ 301.5 | \$ 294.7 | \$ 465.3 | \$ 419.3 | 64.8% | 70.3% |
| Reserve - Budget Transparency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | 0 |
| Reserve - Compensation Increase | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Contingency/Emergency | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Data Processing | - | - | - | 15.0 | - | 15.0 | 0.0% | 100.0% |
| Reserve - ERP | - | - | - | (34.6) | - | - | 0.0% | 0 |
| Reserve - Eugenic Sterilization Compensation | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Film & Entertainment | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Future Benefit Needs | - | - | - | - | - | - | 0.0% | 0 |

| | | | | | | | | |
|---|----------|----------|------------|------------|-------------|-------------|----------|--------|
| Reserve - General Assembly | - | - | 8.6 | 17.2 | - | 17.2 | 0.0% | 100.0% |
| Reserve - General Fund Reverting Funds | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Golden LEAF | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - IT Fund | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - JDIG | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Minimum of Market Adj | - | - | - | 0.4 | 2.6 | 2.4 | 0.0% | 16.7% |
| Reserve - NC GEAR | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - NCGA Litigation | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - One NC Fund | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Pay Plan | - | - | - | - | (1.9) | - | 0.0% | 0 |
| Reserve - Pending Legislation | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Public Schools ADM | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Retirement Rate Adj | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Review of Compensation Plan | - | - | (16.2) | - | - | (3.9) | 0.0% | 0 |
| Reserve - Salary Adjustment | - | - | 16.2 | - | - | 9.5 | 0.0% | 0 |
| Reserve - Severance | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - St Emp Comprehensive | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - State Emergency Resp & Disaster | - | - | - | 5.0 | - | 5.0 | 0.0% | 100.0% |
| Reserve - Transfer to DOT | - | - | - | - | - | 36.0 | 0.0% | 0 |
| Reserve - UI Insurance Reserve | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - UNC Enrollment Growth | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Workers' Compensation | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Automated Fraud Detection Development | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Continuation/Justification | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Controller Fraud Detection | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Eliminated Positions | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Global Trans Park Loan Repayment | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Management Flexibility | - | - | - | - | (699.4) | - | 0.0% | 0 |
| Reserve - Medicaid Risk | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - NC Promise Tuition Plan | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Retirees Premium | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Statewide Compensation Study | - | - | - | - | - | - | 0.0% | 0 |
| Reserve - Voter Information Verification Act | - | - | - | - | - | - | 0.0% | 0 |
| SCIF | - | 0.6 | 125.0 | 25.6 | 170.0 | - | 73.5% | 0 |
| Sub-Total | \$ - | \$ 0.6 | \$ 133.6 | \$ 28.6 | \$ (528.7) | \$ 81.2 | (25.3%) | 35.2% |
| Total General Government | \$ 26.5 | \$ 36.9 | \$ 435.1 | \$ 323.3 | \$ (63.4) | \$ 500.5 | (686.3%) | 64.6% |
| Education | | | | | | | | |
| Community Colleges | \$ 92.4 | \$ 115.9 | \$ 766.2 | \$ 802.1 | \$ 1,230.5 | \$ 1,212.3 | 62.3% | 66.2% |
| Public Instruction | 851.8 | 814.7 | 7,292.4 | 7,307.9 | 9,988.5 | 9,754.7 | 73.0% | 74.9% |
| Sub-Total | \$ 944.2 | \$ 930.6 | \$ 8,058.6 | \$ 8,110.0 | \$ 11,219.0 | \$ 10,967.0 | 71.8% | 73.9% |
| University System | | | | | | | | |
| Appalachian State University | \$ 14.2 | \$ 18.7 | \$ 81.1 | \$ 92.4 | \$ 147.8 | \$ 150.2 | 54.9% | 61.5% |
| ECU - Health Affairs | 6.2 | 6.1 | 55.1 | 45.0 | 77.9 | 78.4 | 70.7% | 57.4% |
| East Carolina University | 29.4 | 28.1 | 112.6 | 118.3 | 232.2 | 233.9 | 48.5% | 50.6% |
| Elizabeth City State University | 2.0 | 3.1 | 24.6 | 31.4 | 35.4 | 40.8 | 69.5% | 77.0% |
| Fayetteville State University | 4.4 | 5.4 | 35.8 | 38.6 | 53.9 | 55.4 | 66.4% | 69.7% |

| | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------|--------------|
| NCSU - Academic Affairs | 63.7 | 57.9 | 242.0 | 230.5 | 420.3 | 426.7 | 57.6% | 54.0% |
| NCSU - Agricultural Extension Service | 3.6 | 3.9 | 30.5 | 30.5 | 40.7 | 41.0 | 74.9% | 74.4% |
| NCSU - Agricultural Research | 4.8 | 5.5 | 39.8 | 38.4 | 54.8 | 55.1 | 72.6% | 69.7% |
| North Carolina A&T University | 26.3 | 22.5 | 37.0 | 52.3 | 92.6 | 95.5 | 40.0% | 54.8% |
| North Carolina Central University | 11.5 | 10.3 | 46.3 | 50.7 | 84.8 | 86.4 | 54.6% | 58.7% |
| North Carolina Sch of Science & Mathematics | 2.2 | 2.2 | 17.0 | 16.7 | 22.6 | 22.8 | 75.2% | 73.2% |
| UNC - Chapel Hill Academic Affairs | 31.2 | 34.2 | 138.7 | 147.9 | 277.5 | 282.4 | 50.0% | 52.4% |
| UNC - Chapel Hill Area Health Affairs | 5.5 | 2.9 | 29.0 | 27.8 | 49.9 | 49.9 | 58.1% | 55.7% |
| UNC - Chapel Hill Health Affairs | 20.2 | 21.1 | 121.9 | 121.8 | 200.3 | 202.4 | 60.9% | 60.2% |
| UNC - GA Institutional Programs and Facilities | 16.9 | - | 9.5 | 1.0 | 116.4 | 17.6 | 8.2% | 5.7% |
| UNC - GA Related Educational Programs | 0.6 | (1.2) | 69.3 | 31.5 | 110.0 | 110.0 | 63.0% | 28.6% |
| UNC- GA Aid to Private Institutions | 1.0 | 4.0 | 183.8 | 160.3 | 191.3 | 181.3 | 96.1% | 88.4% |
| University of North Carolina - General Admin | 5.0 | 4.1 | 33.2 | 34.9 | 42.5 | 47.6 | 78.1% | 73.3% |
| University of North Carolina Sch of the Arts | 4.1 | 5.8 | 20.9 | 20.2 | 33.3 | 33.8 | 62.8% | 59.8% |
| University of North Carolina at Asheville | 4.4 | 15.5 | 25.5 | 27.6 | 39.8 | 40.9 | 64.1% | 67.5% |
| University of North Carolina at Charlotte | 30.2 | 29.1 | 132.5 | 137.9 | 256.3 | 261.5 | 51.7% | 52.7% |
| University of North Carolina at Greensboro | 18.8 | 25.3 | 100.3 | 108.4 | 178.1 | 181.4 | 56.3% | 59.8% |
| University of North Carolina at Pembroke | 4.9 | 5.8 | 44.5 | 53.7 | 76.9 | 78.3 | 57.9% | 68.6% |
| University of North Carolina at Wilmington | 13.6 | 13.7 | 90.3 | 85.9 | 145.6 | 148.5 | 62.0% | 57.8% |
| Western Carolina University | 12.7 | 11.5 | 75.6 | 79.4 | 132.7 | 133.5 | 57.0% | 59.5% |
| Winston-Salem State University | 8.0 | 5.7 | 32.9 | 34.9 | 63.7 | 64.6 | 51.6% | 54.0% |
| Total University System | \$ 345.4 | \$ 341.2 | \$ 1,829.7 | \$ 1,818.0 | \$ 3,177.3 | \$ 3,119.9 | 57.6% | 58.3% |
| Total Education | \$ 1,289.6 | \$ 1,271.8 | \$ 9,888.3 | \$ 9,928.0 | \$ 14,396.3 | \$ 14,086.9 | 68.7% | 70.5% |
| Agriculture | | | | | | | | |
| Agriculture and Consumer Services | \$ 14.0 | \$ 17.6 | \$ 84.8 | \$ 91.2 | \$ 133.2 | \$ 134.6 | 63.7% | 67.8% |
| Total Agriculture | \$ 14.0 | \$ 17.6 | \$ 84.8 | \$ 91.2 | \$ 133.2 | \$ 134.6 | 63.7% | 67.8% |
| Economic Development | | | | | | | | |
| Commerce | \$ 0.8 | \$ 0.4 | \$ 7.7 | \$ 6.0 | \$ 11.7 | \$ 11.4 | 65.8% | 52.6% |
| Commerce-Economic Development | 0.1 | - | 90.8 | 134.8 | 150.2 | 150.2 | 60.5% | 89.7% |
| Commerce-State Aid | 1.3 | 1.3 | 12.1 | 12.1 | 16.2 | 16.2 | 74.7% | 74.7% |
| Total Economic Development | \$ 2.2 | \$ 1.7 | \$ 110.6 | \$ 152.9 | \$ 178.1 | \$ 177.8 | 62.1% | 86.0% |
| Environment & Natural Resources | | | | | | | | |
| Environmental Quality | \$ 3.9 | \$ 11.4 | \$ 81.0 | \$ 58.4 | \$ 100.6 | \$ 84.1 | 80.5% | 69.4% |
| Natural and Cultural Resources | 14.7 | 12.8 | 126.9 | 130.8 | 187.2 | 181.4 | 67.8% | 72.1% |
| Roanoke Island Commission | - | - | 0.5 | 0.4 | 0.6 | 0.6 | 83.3% | 66.7% |
| Wildlife Resources | 1.8 | - | 6.9 | 9.0 | 11.9 | 12.0 | 58.0% | 75.0% |
| Total Environment & Natural Resources | \$ 20.4 | \$ 24.2 | \$ 215.3 | \$ 198.6 | \$ 300.3 | \$ 278.1 | 71.7% | 71.4% |
| Health and Human Services | | | | | | | | |
| Aging | \$ 4.4 | \$ 1.7 | \$ 31.7 | \$ 29.0 | \$ 45.2 | \$ 44.6 | 70.1% | 65.0% |
| Child Development | 25.3 | 10.6 | 162.7 | 161.7 | 228.5 | 228.4 | 71.2% | 70.8% |
| DHHS-Administration | 12.1 | 6.8 | 128.5 | 94.0 | 126.3 | 125.6 | 101.7% | 74.8% |
| Education Services - Inactive | - | - | - | - | - | - | 0.0% | 0.0% |
| Health Services | 12.4 | 10.1 | 85.3 | 91.0 | 157.7 | 155.1 | 54.1% | 58.7% |
| Health Services Regulations | 3.0 | 2.7 | 9.0 | 9.8 | 20.4 | 19.6 | 44.1% | 50.0% |
| Medical Assistance | 315.9 | 317.8 | 2,436.0 | 3,034.2 | 4,140.4 | 3,920.8 | 58.8% | 77.4% |

| | | | | | | | | |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------|--------------|
| Mental Health/DD/SAS | 62.8 | 150.0 | 611.9 | 674.6 | 762.4 | 749.2 | 80.3% | 90.0% |
| NC Health Choice | - | - | - | - | - | - | 0.0% | 0.0% |
| Services for the Blind and Deaf/HH | 0.8 | (0.3) | 5.0 | 4.8 | 8.8 | 8.6 | 56.8% | 55.8% |
| Social Services | 28.8 | 12.6 | 119.9 | 136.4 | 194.9 | 194.5 | 61.5% | 70.1% |
| Vocational Rehabilitation | 3.4 | 3.2 | 24.1 | 25.0 | 40.4 | 39.7 | 59.7% | 63.0% |
| Total Health and Human Services | \$ 468.9 | \$ 515.2 | \$ 3,614.1 | \$ 4,260.5 | \$ 5,725.0 | \$ 5,486.1 | 63.1% | 77.7% |
| Public Safety, Correction, and Regulation | | | | | | | | |
| Insurance | \$ 3.1 | \$ 2.5 | \$ 31.0 | \$ 32.3 | \$ 43.6 | \$ 42.2 | 71.1% | 76.5% |
| Insurance-GF | 0.7 | 0.9 | 5.1 | 4.1 | 9.6 | 9.5 | 53.1% | 43.2% |
| Judicial | 48.0 | 49.7 | 447.7 | 428.5 | 598.2 | 578.4 | 74.8% | 74.1% |
| Judicial-Indigent Defense | 8.9 | 7.9 | 88.9 | 95.9 | 127.6 | 125.5 | 69.7% | 76.4% |
| Justice | 2.0 | 4.4 | 39.4 | 41.3 | 53.8 | 52.0 | 73.2% | 79.4% |
| Labor | 1.2 | 1.8 | 13.1 | 13.2 | 19.4 | 18.7 | 67.5% | 70.6% |
| Public Safety | 193.9 | 194.4 | 1,109.9 | 1,595.5 | 2,243.2 | 2,199.0 | 49.5% | 72.6% |
| Total Public Safety, Correction, and Regulation | \$ 257.8 | \$ 261.6 | \$ 1,735.1 | \$ 2,210.8 | \$ 3,095.4 | \$ 3,025.3 | 56.1% | 73.1% |
| Total Current Operations | \$ 2,079.4 | \$ 2,129.0 | \$ 16,083.3 | \$ 17,165.3 | \$ 23,764.9 | \$ 23,689.3 | 67.7% | 72.5% |
| Capital Improvements | | | | | | | | |
| Funded by General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | 0.0% |
| Total Capital Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service | \$ 0.0 | \$ 7.0 | \$ 139.2 | \$ 148.9 | \$ 721.0 | \$ 715.9 | 19.3% | 20.8% |
| Debt Service-Federal | - | - | 1.6 | (36.4) | 1.6 | 1.6 | 100.0% | -2275.0% |
| Total Debt Service | \$ 0.0 | \$ 7.0 | \$ 140.8 | \$ 112.5 | \$ 722.6 | \$ 717.5 | 19.5% | 15.7% |
| Total Appropriation Expenditures | \$ 2,079.4 | \$ 2,136.0 | \$ 16,224.1 | \$ 17,277.8 | \$ 24,487.5 | \$ 24,406.8 | 66.3% | 70.8% |



North Carolina Financial System
Office of State Controller
General Fund Unreserved Cash

Schedule of Receipts and Disbursements by Function and Agency

Monthly & Fiscal Year-To-Date as of March 31, 2021

Expressed in Thousands

| | Receipts | | Disbursements | |
|--|------------|--------------|---------------|---------------|
| | March | Year-To-Date | March | Year-To-Date |
| Agriculture | | | | |
| Agriculture and Consumer Services | \$ 6,322 | \$ 72,528 | \$ 20,324 | \$ 157,322 |
| Total Agriculture | \$ 6,322 | \$ 72,528 | \$ 20,324 | \$ 157,322 |
| Capital Improvement | | | | |
| Funded by General Fund | \$ - | \$ - | \$ - | \$ - |
| Total Capital Improvement | \$ - | \$ - | \$ - | \$ - |
| Debt Service | | | | |
| Debt Service | \$ - | \$ 1,706 | \$ 1 | \$ 140,909 |
| Debt Service-Federal | - | - | - | 1,616 |
| Total Debt Service | \$ - | \$ 1,706 | \$ 1 | \$ 142,525 |
| Economic Development | | | | |
| Commerce | \$ 48,684 | \$ 76,955 | \$ 49,464 | \$ 84,616 |
| Commerce-Economic Development | - | 280 | 65 | 91,127 |
| Commerce-State Aid | - | - | 1,346 | 12,050 |
| Total Economic Development | \$ 48,684 | \$ 77,235 | \$ 50,875 | \$ 187,793 |
| Education | | | | |
| Community Colleges | \$ 57,964 | \$ 606,038 | \$ 150,351 | \$ 1,372,225 |
| Public Instruction | 230,313 | 1,942,659 | 1,082,105 | 9,235,100 |
| UNC System | 123,958 | 2,937,787 | 469,366 | 4,767,520 |
| Total Education | \$ 412,235 | \$ 5,486,484 | \$ 1,701,822 | \$ 15,374,845 |
| Environment & Natural Resources | | | | |
| Environmental Quality | \$ 8,753 | \$ 69,901 | \$ 12,613 | \$ 150,923 |
| Natural and Cultural Resources | 4,162 | 40,221 | 18,871 | 167,130 |
| Roanoke Island Commission | - | - | - | 443 |
| Wildlife Resources | 5,041 | 59,516 | 6,907 | 66,438 |
| Total Environment & Natural Resources | \$ 17,956 | \$ 169,638 | \$ 38,391 | \$ 384,934 |
| General Government | | | | |
| Administration | \$ 757 | \$ 15,092 | \$ 4,675 | \$ 54,842 |
| Board of Elections | 42 | 3,194 | 803 | 7,082 |
| General Assembly | 52 | 1,813 | 6,594 | 55,827 |
| Governor's Office | 117 | 924 | 507 | 4,665 |
| Governor-Special Projects | - | - | - | - |
| Housing Finance Authority | - | - | - | 22,995 |
| Information Technology | 104 | 8,881 | 1,688 | 41,702 |
| Lieutenant Governor | - | - | 76 | 630 |

| | | | | |
|---|------------------|-------------------|------------------|-------------------|
| Military and Veterans Affairs | 11,872 | 59,445 | 12,910 | 65,747 |
| Office of Administrative Hearings | 149 | 812 | 625 | 5,528 |
| Office of State Budget | 47 | 218 | 671 | 6,361 |
| Office of the State Controller | 149 | 1,662 | 3,429 | 18,302 |
| Reserve - Budget Transparency | - | - | - | - |
| Reserve - Compensation Increase | - | - | - | - |
| Reserve - Contingency/Emergency | - | - | - | - |
| Reserve - ERP | - | 30,417 | - | 30,417 |
| Reserve - Eugenic Sterlization Compensation | - | - | - | - |
| Reserve - Film & Entertainment | - | - | - | - |
| Reserve - Future Benefit Needs | - | - | - | - |
| Reserve - General Assembly | - | - | - | 8,603 |
| Reserve - General Fund Reverting Funds | - | - | - | - |
| Reserve - Golden LEAF | - | - | - | - |
| Reserve - IT Fund | - | - | - | - |
| Reserve - JDIG | - | - | - | - |
| Reserve - Minimum of Market Adj | - | - | - | - |
| Reserve - NC GEAR | - | - | - | - |
| Reserve - NCGA Litigation | - | - | - | - |
| Reserve - One NC Fund | - | - | - | - |
| Reserve - Pending Legislation | - | - | - | - |
| Reserve - Public Schools ADM | - | - | - | - |
| Reserve - Retirement Rate Adj | - | - | - | - |
| Reserve - Review of Compensation Plan | - | 16,176 | - | - |
| Reserve - Salary Adjustment | - | 6 | - | 16,182 |
| Reserve - Severance | - | - | - | - |
| Reserve - St Emp Comprehensive | - | - | - | - |
| Reserve - State Emergency Resp & Disaster | - | - | - | - |
| Reserve - Transfer to DOT | - | - | - | - |
| Reserve - UI Insurance Reserve | - | - | - | - |
| Reserve - UNC Enrollment Growth | - | - | - | - |
| Reserve - Workers' Compensation | - | - | - | - |
| Reserve-Other | - | - | - | - |
| Revenue | 5,697 | 48,113 | 11,960 | 112,754 |
| SCIF | - | - | - | 125,000 |
| Secretary of State | 51 | 915 | 1,247 | 11,455 |
| State Auditor | 1,627 | 5,843 | 1,729 | 14,933 |
| State Planning - Inactive | - | - | - | - |
| State Treasurer-Administration | 3,764 | 30,467 | 4,043 | 33,355 |
| State Treasurer-Retirement | - | 1,200 | - | 23,925 |
| Total General Government | \$ 24,428 | \$ 225,178 | \$ 50,957 | \$ 660,305 |
| Health and Human Services | | | | |
| Aging | \$ 8,209 | \$ 58,935 | \$ 12,651 | \$ 90,639 |
| Child Development | 56,801 | 594,699 | 82,052 | 757,401 |
| DHHS-Administration | 39,333 | 165,594 | 51,477 | 294,073 |
| Education Services - Inactive | - | - | - | - |
| Health Services | 54,137 | 465,322 | 66,512 | 550,568 |

| | | | | |
|--|---------------------|----------------------|---------------------|----------------------|
| Health Services Regulations | 2,081 | 38,333 | 5,121 | 47,373 |
| Medical Assistance | 1,196,377 | 11,535,483 | 1,512,325 | 13,971,438 |
| Mental Health/DD/SAS | 62,852 | 790,344 | 125,613 | 1,402,252 |
| NC Health Choice | - | - | - | - |
| Services for the Blind and Deaf/HH | 2,447 | 22,431 | 3,212 | 27,460 |
| Social Services | 72,225 | 886,244 | 101,057 | 1,006,147 |
| Vocational Rehabilitation | 8,572 | 69,918 | 11,939 | 94,005 |
| Total Health and Human Services | \$ 1,503,034 | \$ 14,627,303 | \$ 1,971,959 | \$ 18,241,356 |
| Public Safety, Correction, and Regulation | | | | |
| Insurance | \$ 1,159 | \$ 10,087 | \$ 4,272 | \$ 41,121 |
| Insurance-GF | 1,537 | 9,609 | 2,171 | 14,679 |
| Judicial | 1,046 | 22,099 | 49,093 | 469,814 |
| Judicial-Indigent Defense | 3,608 | 8,284 | 12,518 | 97,150 |
| Justice | 5,818 | 35,884 | 7,864 | 75,284 |
| Labor | 1,723 | 12,329 | 2,877 | 25,417 |
| Public Safety | 51,258 | 870,128 | 245,131 | 1,980,021 |
| Total Public Safety, Correction, and Regulation | \$ 66,149 | \$ 968,420 | \$ 323,926 | \$ 2,703,486 |
| Non-Tax Revenue | | | | |
| Disproportionate Share | \$ - | \$ 177,606 | \$ - | \$ - |
| Highway Fund Transfer In | - | - | - | - |
| Insurance-Nontax | - | 24,671 | - | - |
| Judicial Fees | 19,628 | 126,514 | - | 30 |
| Master Settlement Agreement | - | - | - | - |
| ABC Board | - | - | - | - |
| Banking & Investment Fees | 1,562 | 2,856 | - | - |
| Board of Elections | - | 39 | - | 1 |
| CI Appropriation | - | - | - | - |
| DHHS | 81 | 2,246 | - | - |
| DPS - ABC Board | 320 | 4,944 | - | 1,120 |
| DWI Restoration Fees | - | - | - | - |
| DWI Service Fees | 405 | 2,337 | - | - |
| Deed Mortgage Registration Fee | 702 | 6,726 | 562 | 5,381 |
| Eastern Region Eco Dev Comm | - | - | - | - |
| Fees & Penalties | 398 | 3,392 | 423 | 2,994 |
| Gas & Oil Inspection | - | 632 | - | - |
| Intra State Transfer | 135 | 12,744 | - | - |
| License & Fees-Nontax | 22,392 | 58,936 | 2,465 | 5,846 |
| Miscellaneous | 273 | 365 | - | - |
| Parole Supervision Fees | 97 | 699 | - | - |
| Probation Supervision Fees | 1,177 | 6,554 | - | - |
| Risk Pool Reversion | - | - | - | - |
| Rural Center Reversion | - | - | - | - |
| Sales & Use | 269 | 11,088 | - | - |
| Sales Tax Refund | 185 | 1,391 | - | - |
| Secretary of State-Nontax | 23,031 | 106,563 | 81 | 579 |
| Treasurer Investments | 1,312 | 17,848 | 737 | 737 |
| Total Non-Tax Revenue | \$ 71,967 | \$ 568,151 | \$ 4,268 | \$ 16,688 |

| Tax Revenues | | | | |
|--|---------------------|----------------------|---------------------|----------------------|
| Beverage | \$ 36,421 | \$ 393,876 | \$ 4 | \$ 28,555 |
| Corporate Income | 110,995 | 831,197 | 14,778 | 163,965 |
| Estate | 1 | 6,926 | - | 6,893 |
| Franchise | 75,267 | 561,949 | 1,637 | 24,714 |
| Freight Car Lines | - | 1 | - | - |
| Gift | - | 3 | - | - |
| Individual Income | 1,401,054 | 11,513,884 | 484,193 | 1,019,487 |
| Insurance | 71,417 | 307,138 | 19 | 5,042 |
| Mill Machinery | 4 | 984 | - | 85 |
| Miscellaneous | - | - | - | - |
| Severance | - | - | - | - |
| Piped Natural Gas | - | - | - | - |
| Privilege License | 413 | 29,178 | 74 | 423 |
| Real Estate Conveyance Excise | 7,181 | 81,688 | - | - |
| Sales and Use | 1,086,551 | 10,843,308 | 404,741 | 4,037,204 |
| Scrap Tire Disposal | 1,794 | 16,071 | 36 | 7,089 |
| Soft Drinks Tax - Inactive | - | - | - | - |
| Solid Waste | 64 | 17,428 | - | 10,127 |
| Tobacco | 22,246 | 227,530 | 3,936 | 31,444 |
| White Goods Disposal | 602 | 6,001 | 33 | 2,395 |
| Total Tax Revenues | 2,814,010 | 24,837,162 | 909,451 | 5,337,423 |
| Total Reverting | \$ 4,964,785 | \$ 47,033,805 | \$ 5,071,974 | \$ 43,206,677 |
| Beginning Unreserved Cash | \$ 1,471,080 | | | |
| Year-To-Date Receipts | 47,033,805 | | | |
| Year-To-Date Disbursements | 43,206,677 | | | |
| Reservations | | | | |
| American Recovery Plan Act Reserve | - | | | |
| Carry Forward Reserve | - | | | |
| Coronavirus Relief Reserve | - | | | |
| Earthquake Disaster Recovery Reserve | - | | | |
| Hurricane Florence Disaster Recovery Reserve | - | | | |
| Local Govt Coronavirus Relief Reserve | - | | | |
| Medicaid Contingency Reserve | - | | | |
| Medicaid Transformation Reserve | - | | | |
| NC GREAT Reserve | (15,000) | | | |
| Repairs and Renovations Reserve | - | | | |
| Savings Reserve | - | | | |
| State Emergency Response/Disaster Reserve | - | | | |
| Unfunded Liability Solvency Reserve | - | | | |
| Ending Unreserved Cash | \$ 5,283,208 | | | |



North Carolina Financial System
Office of State Controller
General Fund Non-reverting Departmental Cash
Schedule of Receipts and Disbursements by Function and Agency
Monthly & Fiscal Year-to-Date as of March 31, 2021

Expressed in Thousands

| | Beginning Cash | Receipts | | Expenditures | | Year-To-Date Ending Cash |
|--|----------------|-----------|--------------|--------------|--------------|--------------------------|
| | | March | Year-To-Date | March | Year-To-Date | |
| Agriculture | | | | | | |
| Agriculture and Consumer Services | \$ 71,014 | \$ 856 | \$ 48,273 | \$ 2,913 | \$ 72,162 | \$ 47,125 |
| Total Agriculture | \$ 71,014 | \$ 856 | \$ 48,273 | \$ 2,913 | \$ 72,162 | \$ 47,125 |
| Debt Service | | | | | | |
| State Treasurer-Bond Refund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| State Treasurer-Retirement | - | 1 | 57,349 | 1 | 57,349 | - |
| Total Debt Service | \$ - | \$ 1 | \$ 57,349 | \$ 1 | \$ 57,349 | \$ - |
| Economic Development | | | | | | |
| Commerce-CDBG | \$ 12,532 | \$ 3 | \$ 633 | \$ - | \$ - | \$ 13,165 |
| Commerce-Div of Employ Sec | 24,062 | 6,570 | 363,386 | 2,389 | 312,324 | 75,124 |
| Commerce-Floyd Relief | - | 1 | 9 | - | 1 | 8 |
| Commerce-IT Projects | 1,166 | - | 189 | 21 | 502 | 853 |
| Commerce-Special Revenue | 221,125 | 13,090 | 448,775 | 16,075 | 428,433 | 241,467 |
| Commerce-Trust | 77 | - | - | - | - | 77 |
| Total Economic Development | \$ 258,962 | \$ 19,664 | \$ 812,992 | \$ 18,485 | \$ 741,260 | \$ 330,694 |
| Education | | | | | | |
| Community Colleges-IT Projects | \$ 19,076 | \$ - | \$ 9,050 | \$ 372 | \$ 2,784 | \$ 25,342 |
| Community Colleges-Special Rev | 33,386 | 3,626 | 65,446 | 12,214 | 87,158 | 11,674 |
| Community Colleges-Trust | 1,949 | 86 | 17,123 | 739 | 15,205 | 3,867 |
| Public Instruction-IT Projects | 4,774 | - | 19,603 | 796 | 4,877 | 19,500 |
| Public Instruction-Internal Service | 117,339 | 102 | 130,979 | 507 | 123,787 | 124,531 |
| Public Instruction-Local Payroll | 1,404 | 4,860 | 42,188 | 4,940 | 42,382 | 1,210 |
| Public Instruction-Pub Sch Bldg Fund | 337,592 | 14,293 | 171,183 | 16,683 | 105,460 | 403,315 |
| Public Instruction-School Technology | 16,108 | 13 | 442 | 181 | 4,698 | 11,852 |
| Public Instruction-Special Revenue | 203,922 | 439 | 113,803 | 4,844 | 264,876 | 52,849 |
| Public Instruction-Trust | 15,897 | 898 | 36,638 | 17,379 | 42,957 | 9,578 |
| Total Education | \$ 751,447 | \$ 24,317 | \$ 606,455 | \$ 58,655 | \$ 694,184 | \$ 663,718 |
| Environment & Natural Resources | | | | | | |
| Aquariums | \$ 1,331 | \$ - | \$ 334 | \$ 85 | \$ 951 | \$ 714 |
| C W M T F | 44,396 | 1,498 | 14,056 | 1,044 | 13,055 | 45,397 |
| EQ-Clean Water Mgmt Trust Fund | - | - | - | - | - | - |
| EQ-Loans for Water & Wastewater | 761 | - | - | - | - | 761 |
| Environmental Quality | 12,805 | 12 | 14,102 | 379 | 5,389 | 21,518 |
| Environmental Quality-Disaster | 12,071 | - | 420 | 42 | 2,553 | 9,938 |

| | | | | | | |
|--|--------------|--------------|---------------|--------------|---------------|--------------|
| Land & Water Conservation Fund | 999 | 532 | 3,033 | 445 | 3,571 | 461 |
| Natural & Cultural Res-LWS | 1,124 | - | 97 | - | 32 | 1,189 |
| Natural and Cultural Res-Int Bearing | 49 | - | 35 | 4 | 26 | 58 |
| Natural and Cultural Resources | 4,014 | 17 | 51,538 | 7,114 | 43,382 | 12,170 |
| Parks & Recreation Trust Fund | 14,595 | 1,480 | 13,531 | 1,050 | 17,296 | 10,830 |
| Wildlife | 12,706 | 4,518 | 48,307 | 2,322 | 47,122 | 13,891 |
| Total Environment & Natural Resources | \$ 104,851 | \$ 8,057 | \$ 145,453 | \$ 12,485 | \$ 133,377 | \$ 116,927 |
| General Government | | | | | | |
| Administration | \$ 65,302 | \$ 3,849 | \$ 86,039 | \$ 8,961 | \$ 82,905 | \$ 68,436 |
| Board of Elections | 31,334 | 660 | 15,075 | 2,587 | 28,338 | 18,071 |
| DMVA-Special Revenue | 396 | - | - | - | 396 | - |
| General Assembly | 14,240 | 6 | 3,530 | - | 2,292 | 15,478 |
| Governor's Office | 226,986 | 75,417 | 749,849 | 61,828 | 824,766 | 152,069 |
| Governor's Office-Disaster Relief | - | 1,228 | 11,180 | 1,228 | 11,180 | - |
| Information Technology | 40,319 | 2,160 | 57,730 | 2,296 | 36,362 | 61,687 |
| NC Infrastructure Finance Corp | - | - | 83,559 | - | 83,559 | - |
| OSBM-Covid 19 Recovery Act | 1,303,501 | 40,237 | 1,688,968 | 13,803 | 2,883,984 | 108,485 |
| OSBM-Earthquake Disaster Recovery | - | 1 | 8,677 | 468 | 2,546 | 6,131 |
| OSBM-Emergency Rental Assistance | - | 118 | 546,728 | - | 150 | 546,578 |
| OSBM-IT Projects | 661 | - | - | - | - | 661 |
| OSBM-Rural Health Care Stabilization | 13,476 | 4 | 6,673 | - | - | 20,149 |
| OSBM-SCIF | 15,000 | - | 140,000 | 7,325 | 78,617 | 76,383 |
| Office of Administrative Hearings | 1,819 | - | 262 | 30 | 90 | 1,991 |
| Payroll Imprest Fund | - | 1,206,667 | 8,808,544 | 1,206,667 | 8,808,544 | - |
| Revenue-E 911 Fee | 3,223 | 1,240 | 11,848 | 2,125 | 12,597 | 2,474 |
| Revenue-IT Project | 121 | - | - | - | - | 121 |
| Revenue-Lee Act Credits | 294 | - | - | - | - | 294 |
| Revenue-Project Collect | 37,758 | 4,743 | 28,438 | 4,063 | 37,647 | 28,549 |
| Revenue-Tax Distribution | - | 689,448 | 4,111,446 | 679,451 | 4,100,052 | 11,394 |
| Revenue-Tax Transfer Fees | 5,351 | 277 | 2,234 | 9 | 1,839 | 5,746 |
| State Controller | 35,392 | 1,376 | 43,667 | 3,342 | 40,702 | 38,357 |
| State Treasurer | 7,055 | 1,213 | 6,846 | 786 | 6,365 | 7,536 |
| State Treasurer-Basis Swap | - | - | - | - | - | - |
| State Treasurer-Blount St. Properties | - | - | - | - | - | - |
| Statewide-Worker's Comp Plan | 5,191 | 5,915 | 54,597 | 6,826 | 55,670 | 4,118 |
| Total General Government | \$ 1,807,419 | \$ 2,034,559 | \$ 16,465,890 | \$ 2,001,795 | \$ 17,098,601 | \$ 1,174,708 |
| Health and Human Services | | | | | | |
| Aging | \$ - | \$ - | \$ 74 | \$ - | \$ 74 | \$ - |
| DHHS-Administration | 166,930 | 4,540 | 351,869 | 5,471 | 443,215 | 75,584 |
| Health Services | 5,872 | 16,460 | 120,469 | 18,238 | 118,420 | 7,921 |
| Health Services Regulations | 37,051 | 258 | 2,140 | - | 1,539 | 37,652 |
| Medical Assistance | 22,588 | 8,648 | 109,774 | 9,415 | 107,792 | 24,570 |
| Services for the Blind and Deaf/HH | - | - | - | - | - | - |
| Social Services | 11,741 | 387 | 35,195 | 1,362 | 44,045 | 2,891 |
| Total Health and Human Services | \$ 244,182 | \$ 30,293 | \$ 619,521 | \$ 34,486 | \$ 715,085 | \$ 148,618 |

| | | | | | | |
|--|---------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| Public Safety, Correction, and Regulation | | | | | | |
| Office of the Courts | \$ 219 | \$ 1,754 | \$ 25,387 | \$ 11 | \$ 21,034 | \$ 4,572 |
| Public Safety | 166,394 | 74,867 | 761,084 | 118,180 | 784,650 | 142,828 |
| Total Public Safety, Correction, and Regulation | \$ 166,613 | \$ 76,621 | \$ 786,471 | \$ 118,191 | \$ 805,684 | \$ 147,400 |
| Total Non-reverting | \$ 3,404,488 | \$ 2,194,368 | \$ 19,542,404 | \$ 2,247,011 | \$ 20,317,702 | \$ 2,629,190 |

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%).