



State of North Carolina  
Office of the State Controller

# General Fund Monthly Financial Report

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Lake Gaston, NC  
John Meyer - Raleigh, NC

June 2020



## State of North Carolina Office of the State Controller

LINDA COMBS  
STATE CONTROLLER

August 10, 2020

Enclosed is the *General Fund Monthly Financial Report* for the period ended June 30, 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**

JUNE 30, 2020

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<b><u>Liabilities</u></b>	
Cash and Investments	\$ 9,296.5	Sales and Use Taxes Payable	\$ 587.8
		Beverage Taxes Payable	—
		Solid Waste Disposal	4.8
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	3.2
		<b>Total Liabilities</b>	<b>\$ 596.7</b>
		<b><u>Fund Balance</u></b>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,169.3
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	127.4
		Emergency Response & Disaster Relief Fund	64.7
		Carryforward Reserve	461.7
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Coronavirus Relief Reserve	1,492.4
		Local Govt Coronavirus Relief Reserve	0.1
		Non-Reverting Departmental Funds	3,289.8
		<b>Total Reserved</b>	<b>\$ 7,228.7</b>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	(51.6)
		Transfer from Reserves	(64.0)
		Excess of Receipts over (under) Disbursements	(122.6)
		<b>Total Unreserved</b>	<b>\$ 1,471.1</b>
		<b>Total Fund Balance</b>	<b>\$ 8,699.8</b>
<b>Total Assets</b>	<b>\$ 9,296.5</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 9,296.5</b>

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

FISCAL YEAR-TO-DATE JUNE 30, 2020 AND JUNE 30, 2019

Expressed in Millions

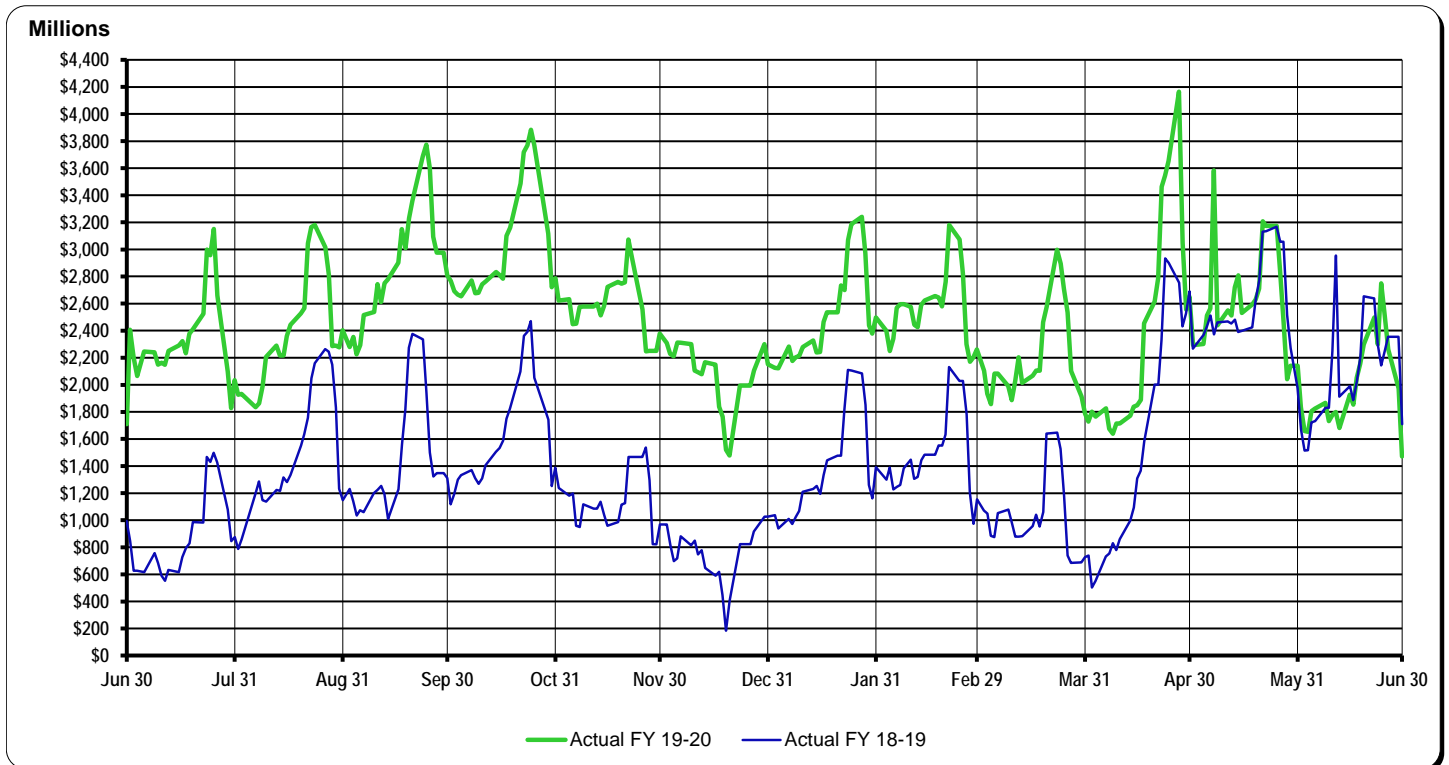
Fund Balance:	2019-20	2018-19	Change	%Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 1,169.3	\$ 1,254.3	\$ (85.0)	(6.8)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	461.7	508.3	(46.6)	(9.2)%
Emergency Response & Disaster Relief Fd .....	64.7	54.1	10.6	19.6%
Medicaid Transformation Fund.....	425.3	425.3	—	—
Medicaid Contingency.....	186.4	186.4	—	—
Hurricane Florence Disaster Recovery Reserve.....	127.4	328.0	(200.6)	(61.2)%
Coronavirus Relief Reserve.....	1,492.4	—	1,492.4	—
Local Govt Coronavirus Relief Reserve.....	.1	—	.1	—
Non-reverting Departmental Funds.....	<u>3,289.8</u>	<u>1,366.3</u>	<u>1,923.5</u>	140.8%
<b>Total Reserved.....</b>	<b>\$ 7,228.7</b>	<b>\$ 4,134.3</b>	<b>\$ 3,094.4</b>	<b>74.8%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	(51.6)	(356.5)	304.9	(85.5)%
Transfer from Reserves.....	(64.0)	—	(64.0)	—
Nonrecurring Transfers from Other Funds.....	(122.6)	(90.0)	(32.6)	36.2%
Excess of Revenues Over (Under) Appropriation Expenditures.....	<u>—</u>	<u>1,160.5</u>	<u>(1,160.5)</u>	(100.0)%
<b>Total Unreserved.....</b>	<b>\$ 1,471.1</b>	<b>\$ 1,709.3</b>	<b>\$ (238.2)</b>	<b>(13.9)%</b>
<b>Total Fund Balance.....</b>	<b>\$ 8,699.8</b>	<b>\$ 5,843.6</b>	<b>\$ 2,856.2</b>	<b>48.9%</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 JUNE 30, 2020 AND FISCAL YEAR ENDED JUNE 30, 2019

Expressed in Millions



# STATE OF NORTH CAROLINA

## GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

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

Expressed in Millions

	June		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
<b>Beg. Unreserved Fund Balance</b>	\$ 2,141.1	\$ 1,977.7	\$ 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	—	—	(79.0)	—	—	—		
	<u>\$ 2,141.1</u>	<u>\$ 1,977.7</u>	<u>\$ 1,630.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,023.6	\$ 1,104.5	\$ 12,414.7	\$ 13,166.0	\$ 13,030.1	\$ 12,704.7	95.3%	103.6%
Corporate Income	119.0	174.1	657.8	830.5	735.6	709.6	89.4%	117.0%
Sales and Use	563.9	597.0	7,820.6	7,751.3	8,203.3	7,624.9	95.3%	101.7%
Franchise	20.5	26.6	646.0	749.6	745.7	684.1	86.6%	109.6%
Insurance	175.5	143.3	656.2	553.7	565.3	542.6	116.1%	102.0%
Beverage	44.7	41.2	410.6	395.9	411.5	373.7	99.8%	105.9%
Estate	—	—	1.2	0.4	—	—	—	—
Privilege License	3.8	2.2	35.1	35.4	35.6	29.8	98.6%	118.8%
Tobacco Products	20.4	22.9	251.9	257.2	256.2	258.2	98.3%	99.6%
Real Estate Conveyance Excise	6.0	8.4	87.9	80.4	85.1	74.8	103.3%	107.5%
Gift	—	—	0.1	0.1	—	—	—	—
Solid Waste Disposal	(4.8)	(4.9)	2.9	2.8	2.8	2.5	103.6%	112.0%
White Goods Disposal	(0.3)	(0.1)	3.3	2.9	2.7	2.6	122.2%	111.5%
Scrap Tire Disposal	(1.5)	(2.1)	6.1	6.1	6.2	5.9	98.4%	103.4%
Freight Car Lines	—	—	0.2	0.3	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.8	(0.2)	1.1	4.3	—	4.2	—	102.4%
Other	(0.1)	—	—	(0.2)	0.3	0.3	—	(66.7%)
<b>Total Tax Revenue</b>	<u>\$ 1,971.5</u>	<u>\$ 2,112.9</u>	<u>\$ 22,995.7</u>	<u>\$ 23,836.7</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	95.5%	103.6%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.2	\$ 13.9	\$ 135.5	\$ 145.8	\$ 167.2	\$ 99.4	81.0%	146.7%
Judicial Fees	11.7	19.0	203.3	231.3	228.8	232.7	88.9%	99.4%
Insurance	12.6	21.1	92.4	88.5	87.8	82.7	105.2%	107.0%
Disproportionate Share	—	20.6	165.3	163.3	165.3	163.3	100.0%	100.0%
Master Settlement Agreement	—	—	131.7	138.4	136.2	139.4	96.7%	99.3%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	23.2	32.0	215.5	222.7	204.1	194.7	105.6%	114.4%
<b>Total Non-Tax Revenue</b>	<u>\$ 48.7</u>	<u>\$ 106.6</u>	<u>\$ 943.7</u>	<u>\$ 990.0</u>	<u>\$ 989.4</u>	<u>\$ 912.2</u>	95.4%	108.5%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 2,020.2</u>	<u>\$ 2,219.5</u>	<u>\$ 23,939.4</u>	<u>\$ 24,826.7</u>	<u>\$ 25,069.8</u>	<u>\$ 23,930.1</u>	95.5%	103.7%
<b>Total Availability</b>	<u>\$ 4,161.3</u>	<u>\$ 4,197.2</u>	<u>\$ 25,569.7</u>	<u>\$ 25,822.0</u>	<u>\$ 26,779.1</u>	<u>\$ 24,925.4</u>	95.5%	103.6%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 2,459.1	\$ 2,214.8	\$ 23,354.7	\$ 22,960.1	\$ 23,689.3	\$ 23,233.6	98.6%	98.8%
Capital Improvements:								
Funded by General Fund	—	—	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	231.1	273.1	707.3	703.9	717.5	717.5	98.6%	98.1%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,690.2</u>	<u>\$ 2,487.9</u>	<u>\$ 24,062.0</u>	<u>\$ 23,666.2</u>	<u>\$ 24,406.8</u>	<u>\$ 23,953.3</u>	98.6%	98.8%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>	<u>\$ 1,507.7</u>	<u>\$ 2,155.8</u>	<u>\$ 2,372.3</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	—	—	—	—	—	—		
Transfer to DOT	—	—	—	(90.0)	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>	<u>\$ 1,471.1</u>	<u>\$ 1,709.3</u>	<u>\$ 2,372.3</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 NON-TAX REVENUES

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

*Expressed in Millions*

	June				Year-To-Date Through June			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,023.6	\$ 1,104.5	\$ (80.9)	(7.3)%	\$ 12,414.7	\$ 13,166.0	\$ (751.3)	(5.7)%
Corporate Income	119.0	174.1	(55.1)	(31.6)%	657.8	830.5	(172.7)	(20.8)%
Sales and Use	563.9	597.0	(33.1)	(5.5)%	7,820.6	7,751.3	69.3	0.9%
Franchise	20.5	26.6	(6.1)	(22.9)%	646.0	749.6	(103.6)	(13.8)%
Insurance	175.5	143.3	32.2	22.5%	656.2	553.7	102.5	18.5%
Beverage	44.7	41.2	3.5	8.5%	410.6	395.9	14.7	3.7%
Estate	—	—	—	—	1.2	0.4	0.8	200.0%
Privilege License	3.8	2.2	1.6	72.7%	35.1	35.4	(0.3)	(0.8)%
Tobacco Products	20.4	22.9	(2.5)	(10.9)%	251.9	257.2	(5.3)	(2.1)%
Real Estate Conveyance Excise	6.0	8.4	(2.4)	(28.6)%	87.9	80.4	7.5	9.3%
Gift	—	—	—	—	0.1	0.1	—	—
Solid Waste	(4.8)	(4.9)	0.1	2.0%	2.9	2.8	0.1	3.6%
White Goods Disposal	(0.3)	(0.1)	(0.2)	200.0%	3.3	2.9	0.4	13.8%
Scrap Tire Disposal	(1.5)	(2.1)	0.6	28.6%	6.1	6.1	—	—
Freight Car Lines	—	—	—	—	0.2	0.3	(0.1)	(33.3)%
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	0.8	(0.2)	1.0	500.0%	1.1	4.3	(3.2)	(74.4)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	—	(0.1)	—	—	(0.2)	0.2	100.0%
<b>Total Tax Revenue</b>	<b>\$ 1,971.5</b>	<b>\$ 2,112.9</b>	<b>\$ (141.4)</b>	<b>(6.7)%</b>	<b>\$ 22,995.7</b>	<b>\$ 23,836.7</b>	<b>\$ (841.0)</b>	<b>(3.5)%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.2	\$ 13.9	\$ (12.7)	(91.4)%	\$ 135.5	\$ 145.8	\$ (10.3)	(7.1)%
Judicial Fees	11.7	19.0	(7.3)	(38.4)%	203.3	231.3	(28.0)	(12.1)%
Insurance	12.6	21.1	(8.5)	(40.3)%	92.4	88.5	3.9	4.4%
Disproportionate Share	—	20.6	(20.6)	(100.0)%	165.3	163.3	2.0	1.2%
Master Settlement Agreement	—	—	—	—	131.7	138.4	(6.7)	(4.8)%
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	23.2	32.0	(8.8)	(27.5)%	215.5	222.7	(7.2)	(3.2)%
<b>Total Non-Tax Revenue</b>	<b>\$ 48.7</b>	<b>\$ 106.6</b>	<b>\$ (57.9)</b>	<b>(54.3)%</b>	<b>\$ 943.7</b>	<b>\$ 990.0</b>	<b>\$ (46.3)</b>	<b>(4.7)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,020.2</b>	<b>\$ 2,219.5</b>	<b>\$ (199.3)</b>	<b>(9.0)%</b>	<b>\$ 23,939.4</b>	<b>\$ 24,826.7</b>	<b>\$ (887.3)</b>	<b>(3.6)%</b>

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

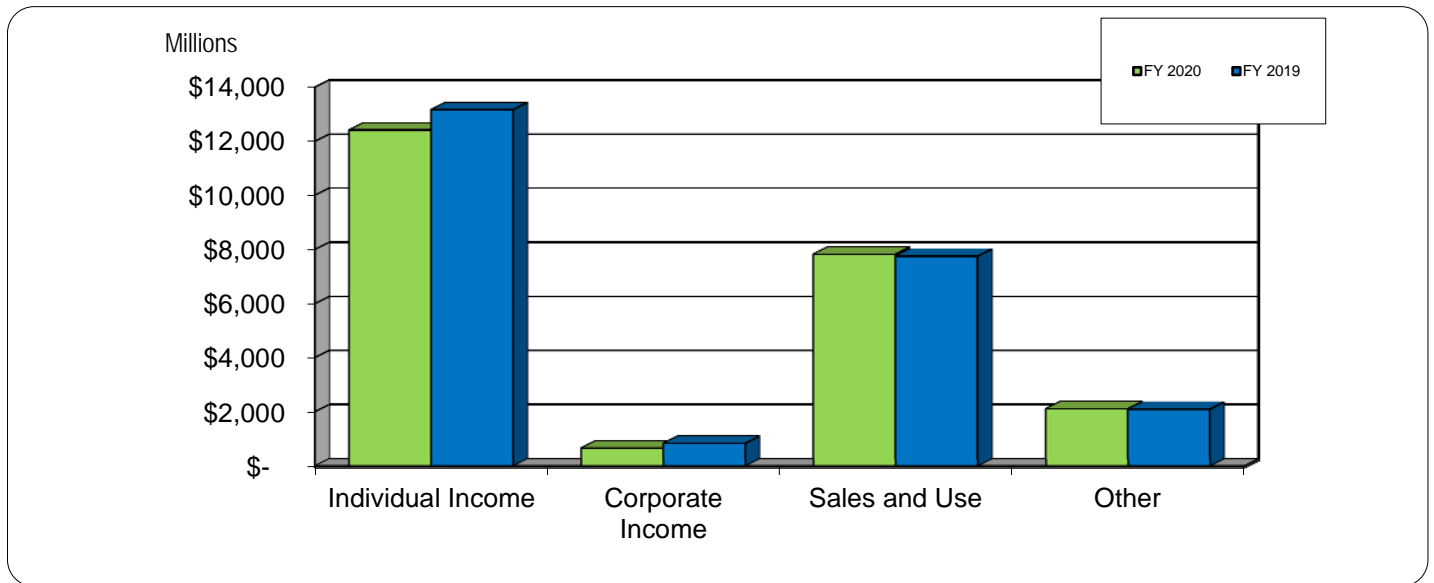
For fiscal year 2020, when compared to the prior year through June 30, actual net tax and non-tax revenues decreased by \$887.3 million, or 3.6%. Tax revenues through June 2020 decreased by \$841.0 million, or 3.5%, and non-tax revenues decreased by \$46.3 million, or 4.7%.

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

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

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

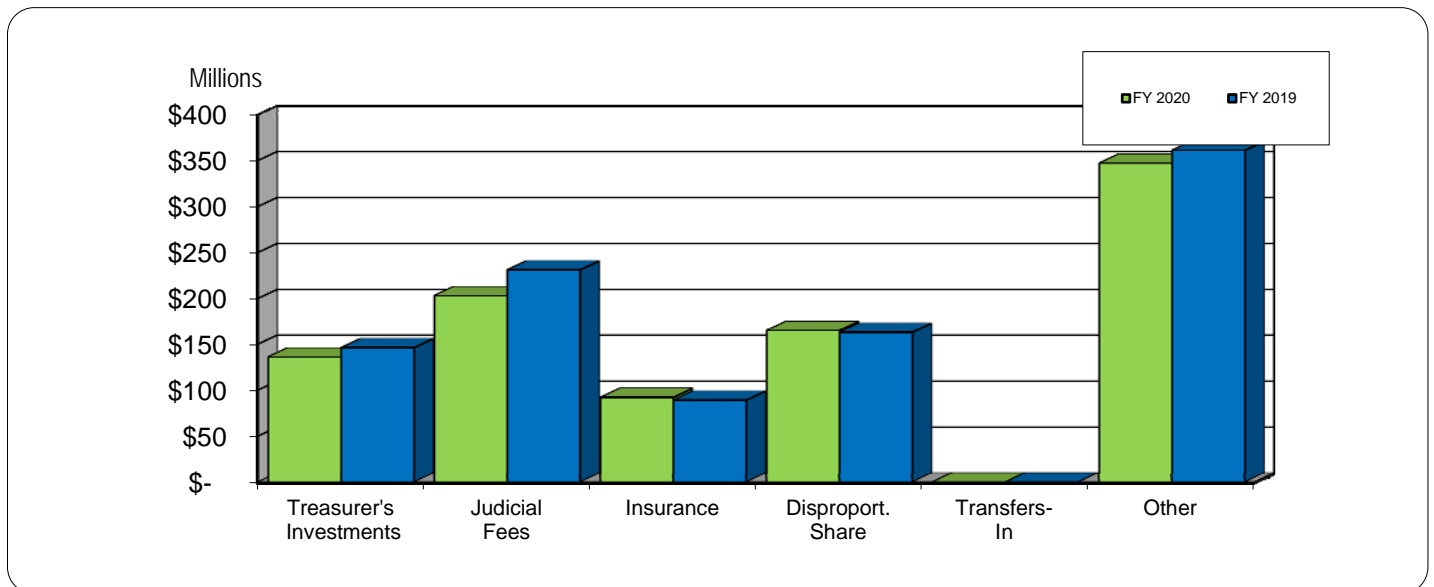
FISCAL YEAR-TO-DATE JUNE 30, 2020 AND JUNE 30, 2019



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 JUNE 30, 2020 AND JUNE 30, 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 JUNE 30, 2020 AND JUNE 30, 2019  
Expressed in Millions

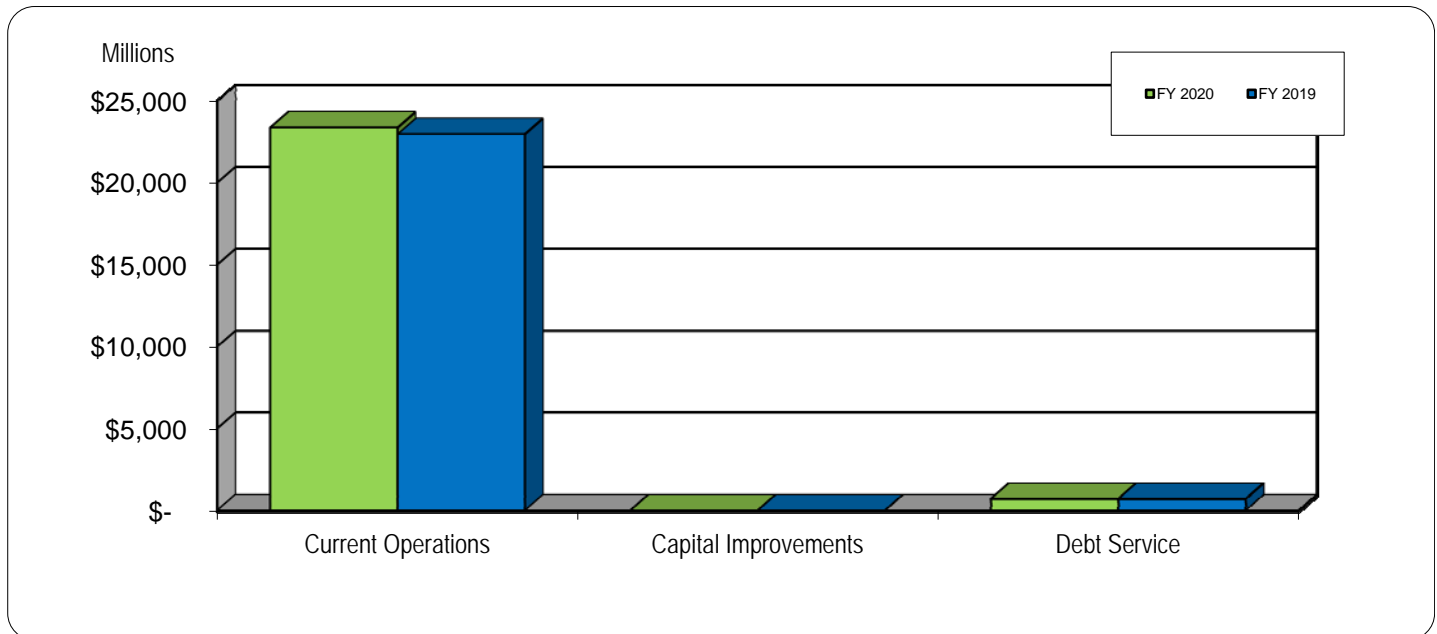
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
<b>Current Operations</b>						
General Government	\$ 405.7	\$ 426.2	\$ (20.5)	(4.8%)	1.7%	1.8%
Education	13,969.9	13,682.0	287.9	2.1%	58.1%	57.8%
Health and Human Services	5,332.1	5,272.7	59.4	1.1%	22.2%	22.3%
Economic Development	175.8	173.3	2.5	1.4%	0.7%	0.7%
Environment and Natural Resources	275.7	298.8	(23.1)	(7.7%)	1.1%	1.3%
Public Safety, Correction, and Regulation	3,023.3	2,873.7	149.6	5.2%	12.6%	12.1%
Agriculture	129.5	138.7	(9.2)	(6.6%)	0.5%	0.6%
Operating Reserves/Rounding	42.7	94.7	(52.0)	(54.9%)	0.2%	0.4%
<i>Total Current Operations</i>	<u>\$ 23,354.7</u>	<u>\$ 22,960.1</u>	<u>\$ 394.6</u>	1.7%	97.1%	97.0%
<b>Capital Improvements</b>						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	—
<b>Debt Service</b>	<u>707.3</u>	<u>703.9</u>	<u>3.4</u>	0.5%	2.9%	3.0%
<b>Total Appropriation Expenditures</b>	<u>\$ 24,062.0</u>	<u>\$ 23,666.2</u>	<u>\$ 395.8</u>	1.7%	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 JUNE 30, 2020 AND JUNE 30, 2019



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

Actual appropriation expenditures through June 2020 were more than actual appropriation expenditures through June 2019 by \$395.8 million, or 1.7%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through June 2020 were more than appropriation expenditures through June 2019 by \$394.6 million, or 1.7%.



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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
June		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	\$ 6.6	\$ 7.5	\$ 71.9	\$ 67.4	\$ 71.9	\$ 67.4	100.0%	100.0%
Governor's Office	0.6	0.6	5.2	5.2	5.4	5.2	96.3%	100.0%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	1.2	1.6	9.1	9.0	9.4	9.2	96.8%	97.8%
Office of State Budget	0.8	1.1	8.4	8.3	8.5	8.3	98.8%	100.0%
Housing Finance Agency	0.9	—	10.7	30.7	10.7	30.7	100.0%	100.0%
Lieutenant Governor	—	0.1	0.7	0.8	0.9	0.9	77.8%	88.9%
Secretary of State	1.2	1.2	14.2	13.5	14.2	13.5	100.0%	100.0%
State Auditor	1.1	1.9	12.8	12.5	14.3	14.0	89.5%	89.3%
State Treasurer	0.6	0.4	4.0	3.9	4.9	4.9	81.6%	79.6%
Retirement and Employee Benefits Administration	2.6	—	31.4	29.0	31.7	30.6	99.1%	94.8%
Office of the State Controller	11.9	10.5	64.0	62.6	64.2	63.8	99.7%	98.1%
Information Technology	2.4	1.8	22.5	20.8	25.1	23.6	89.6%	88.1%
Revenue	11.1	6.4	51.5	61.9	54.1	62.6	95.2%	98.9%
Board of Elections	12.4	10.0	87.2	84.1	89.2	87.0	97.8%	96.7%
Office of Administrative Hearings	0.6	1.5	6.2	10.7	8.5	11.0	72.9%	97.3%
	0.4	0.5	5.9	5.8	6.3	6.2	93.7%	93.5%
	<b>\$ 54.4</b>	<b>\$ 45.1</b>	<b>\$ 405.7</b>	<b>\$ 426.2</b>	<b>\$ 419.3</b>	<b>\$ 438.9</b>	<b>96.8%</b>	<b>97.1%</b>
Reserves - General Assembly	—	—	17.2	11.8	17.2	11.8	100.0%	100.0%
Reserves - Contingency & Emergency	—	0.8	—	—	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	2.5	9.5	2.9	9.5	2.9	100.0%	100.0%
Reserves - Minimum Market Adj	—	1.8	0.4	1.8	2.4	2.3	16.7%	78.3%
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	—	(4.2)	(9.5)	(2.9)	(3.9)	2.9	243.6%	(100.0%)
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	32.5	39.1	—	37.0	—	37.0	—	100.0%
Reserves - Transfer to DOT	—	30.0	—	30.0	36.0	30.0	—	100.0%
Reserves - SCIF	10.4	—	36.0	—	—	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<b>\$ 12.1</b>	<b>\$ 84.4</b>	<b>\$ 42.8</b>	<b>\$ 95.0</b>	<b>\$ 81.2</b>	<b>\$ 103.7</b>	<b>52.7%</b>	<b>91.6%</b>
<b>Total - General Government</b>	<b>\$ 66.5</b>	<b>\$ 129.5</b>	<b>\$ 448.5</b>	<b>\$ 521.2</b>	<b>\$ 500.5</b>	<b>\$ 542.6</b>	<b>89.6%</b>	<b>96.1%</b>

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		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	\$ 609.9	\$ 506.5	\$ 9,663.6	\$ 9,398.8	\$ 9,754.7	\$ 9,545.3	99.1%	98.5%
Community Colleges	168.6	170.2	1,188.5	1,177.7	1,212.3	1,185.8	98.0%	99.3%
	<u>\$ 778.5</u>	<u>\$ 676.7</u>	<u>\$ 10,852.1</u>	<u>\$ 10,576.5</u>	<u>\$ 10,967.0</u>	<u>\$ 10,731.1</u>	99.0%	98.6%
<b>University System</b>								
University of North Carolina - General Admin	\$ 4.6	\$ 13.9	\$ 47.3	\$ 54.8	\$ 47.6	\$ 54.9	99.4%	99.8%
UNC - GA Institutional Programs and Facilities	—	—	17.0	17.0	17.6	18.3	96.6%	92.9%
UNC - GA Related Educational Programs	77.4	2.9	109.4	109.4	110.0	110.9	99.5%	98.6%
UNC- GA Aid to Private Institutions	11.8	3.2	180.7	170.8	181.3	171.3	99.7%	99.7%
UNC - Chapel Hill Academic Affairs	60.6	47.0	282.4	282.0	282.4	282.0	100.0%	100.0%
UNC - Chapel Hill Health Affairs	25.7	28.7	202.4	207.3	202.4	207.3	100.0%	100.0%
UNC - Chapel Hill Area Health Affairs	9.3	10.2	49.9	54.0	49.9	54.6	100.0%	98.9%
NCSU - Academic Affairs	86.9	94.7	426.7	426.9	426.7	426.9	100.0%	100.0%
NCSU - Agricultural Research	6.1	10.5	55.1	54.9	55.1	54.9	100.0%	100.0%
NCSU - Agricultural Extension Service	3.5	4.7	41.0	40.7	41.0	40.7	100.0%	100.0%
University of North Carolina at Greensboro	37.4	42.1	181.4	179.5	181.4	179.5	100.0%	100.0%
University of North Carolina at Charlotte	45.5	68.7	261.5	258.9	261.5	258.9	100.0%	100.0%
University of North Carolina at Asheville	4.6	6.6	40.9	41.0	40.9	41.0	100.0%	100.0%
University of North Carolina at Wilmington	40.8	34.2	148.5	147.8	148.5	147.8	100.0%	100.0%
University of North Carolina at Pembroke	11.8	14.6	78.3	77.8	78.3	77.8	100.0%	100.0%
East Carolina University	59.1	57.1	233.9	230.9	233.9	230.9	100.0%	100.0%
ECU - Health Affairs	7.5	20.7	78.4	78.5	78.4	78.5	100.0%	100.0%
North Carolina A&T University	20.0	18.2	95.5	93.8	95.5	93.8	100.0%	100.0%
Western Carolina University	26.7	27.4	133.5	132.6	133.5	132.6	100.0%	100.0%
Appalachian State University	28.3	23.8	150.2	149.2	150.2	149.2	100.0%	100.0%
Winston-Salem State University	16.2	14.6	64.6	63.0	64.6	63.0	100.0%	100.0%
Elizabeth City State University	4.0	6.8	40.8	37.9	40.8	37.9	100.0%	100.0%
Fayetteville State University	6.1	6.1	55.4	54.8	55.4	54.8	100.0%	100.0%
North Carolina Central University	16.7	12.4	86.4	85.5	86.4	85.5	100.0%	100.0%
University of North Carolina Sch of the Arts	7.1	6.3	33.8	33.5	33.8	33.6	100.0%	99.7%
North Carolina Sch of Science & Mathematics	2.4	2.8	22.8	23.0	22.8	23.1	100.0%	99.6%
<b>Total University System</b>	<u>\$ 620.1</u>	<u>\$ 578.2</u>	<u>\$ 3,117.8</u>	<u>\$ 3,105.5</u>	<u>\$ 3,119.9</u>	<u>\$ 3,109.7</u>	99.9%	99.9%
<b>Total - Education</b>	<u>\$ 1,398.6</u>	<u>\$ 1,254.9</u>	<u>\$ 13,969.9</u>	<u>\$ 13,682.0</u>	<u>\$ 14,086.9</u>	<u>\$ 13,840.8</u>	99.2%	98.9%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 12.8	\$ 9.3	\$ 124.2	\$ 137.5	\$ 125.6	\$ 137.9	98.9%	99.7%
Aging	8.9	3.2	42.7	46.9	44.6	47.1	95.7%	99.6%
Child Development	19.4	17.4	226.6	228.5	228.4	228.5	99.2%	100.0%
Health Services	26.8	27.5	152.3	152.1	155.1	156.5	98.2%	97.2%
Social Services	19.8	29.6	178.9	204.0	194.5	204.8	92.0%	99.6%
Medical Assistance	498.6	346.0	3,804.8	3,758.6	3,920.8	3,826.0	97.0%	98.2%
Children's Health Insurance	—	—	—	(0.1)	—	0.4	—	(25.0%)
Health Benefits	—	—	—	—	—	—	—	—
Services for the Blind and Deaf/HH	0.8	0.4	7.4	7.9	8.6	8.6	86.0%	91.9%
Mental Health/DD/SAS	21.5	58.3	739.1	680.6	749.2	688.0	98.7%	98.9%
Health Services Regulations	7.0	4.5	19.0	18.0	19.6	19.3	96.9%	93.3%
Vocational Rehabilitation	6.6	4.5	37.1	38.7	39.7	39.4	93.5%	98.2%
<b>Total - Health and Human Services</b>	<u>\$ 622.2</u>	<u>\$ 500.7</u>	<u>\$ 5,332.1</u>	<u>\$ 5,272.7</u>	<u>\$ 5,486.1</u>	<u>\$ 5,356.5</u>	97.2%	98.4%

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		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	\$ 1.2	\$ 7.8	\$ 9.4	\$ 10.4	\$ 11.4	\$ 11.1	82.5%	93.7%
Commerce - State Aid to Nonstate Entities	1.4	1.7	16.2	19.7	16.2	19.7	100.0%	100.0%
Commerce - Economic Development	10.6	0.8	150.2	143.2	150.2	143.2	100.0%	100.0%
<b>Total - Economic Development</b>	<b>\$ 13.2</b>	<b>\$ 10.3</b>	<b>\$ 175.8</b>	<b>\$ 173.3</b>	<b>\$ 177.8</b>	<b>\$ 174.0</b>	<b>98.9%</b>	<b>99.6%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 9.5	\$ 18.9	\$ 81.9	\$ 94.5	\$ 84.1	\$ 95.8	97.4%	98.6%
Wildlife Resources	1.5	1.0	12.0	10.6	12.0	11.3	100.0%	93.8%
Natural and Cultural Resources	12.6	20.9	181.2	193.1	181.4	193.2	99.9%	99.9%
Roanoke Island Commission	0.1	—	0.6	0.6	0.6	0.6	100.0%	100.0%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 23.7</b>	<b>\$ 40.8</b>	<b>\$ 275.7</b>	<b>\$ 298.8</b>	<b>\$ 278.1</b>	<b>\$ 300.9</b>	<b>99.1%</b>	<b>99.3%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 67.7	\$ 72.0	\$ 703.9	\$ 683.8	\$ 703.9	\$ 683.8	100.0%	100.0%
Justice	4.7	4.3	52.0	47.9	52.0	47.9	100.0%	100.0%
Labor	1.9	2.7	18.0	17.5	18.7	18.2	96.3%	96.2%
Insurance	3.4	3.6	41.2	39.9	42.2	40.9	97.6%	97.6%
Insurance-GF	8.1	1.7	9.2	8.0	9.5	8.6	96.8%	93.0%
Public Safety	232.1	179.6	2,199.0	2,076.6	2,199.0	2,076.6	100.0%	100.0%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 317.9</b>	<b>\$ 263.9</b>	<b>\$ 3,023.3</b>	<b>\$ 2,873.7</b>	<b>\$ 3,025.3</b>	<b>\$ 2,876.0</b>	<b>99.9%</b>	<b>99.9%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 16.6	\$ 14.9	\$ 129.5	\$ 138.7	\$ 134.6	\$ 142.7	96.2%	97.2%
<b>Rounding [*]</b>	<b>\$ 0.4</b>	<b>\$ (0.2)</b>	<b>\$ (0.1)</b>	<b>\$ (0.3)</b>	<b>\$ —</b>	<b>\$ 0.1</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 2,459.1</b>	<b>\$ 2,214.8</b>	<b>\$ 23,354.7</b>	<b>\$ 22,960.1</b>	<b>\$ 23,689.3</b>	<b>\$ 23,233.6</b>	<b>98.6%</b>	<b>98.8%</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	231.1	235.1	705.8	702.3	715.9	715.9	98.6%	98.1%
Debt Service - Federal	—	38.0	1.5	1.6	1.6	1.6	93.8%	100.0%
<b>Total - Debt Service</b>	<b>\$ 231.1</b>	<b>\$ 273.1</b>	<b>\$ 707.3</b>	<b>\$ 703.9</b>	<b>\$ 717.5</b>	<b>\$ 717.5</b>	<b>98.6%</b>	<b>98.1%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,690.2</b>	<b>\$ 2,487.9</b>	<b>\$ 24,062.0</b>	<b>\$ 23,666.2</b>	<b>\$ 24,406.8</b>	<b>\$ 23,953.3</b>	<b>98.6%</b>	<b>98.8%</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 JUNE 29, 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	\$ 15,523	\$ 147,138	\$ 31,944	\$ 276,614
<b>Total - Agriculture</b>	<u>\$ 15,523</u>	<u>\$ 147,138</u>	<u>\$ 31,944</u>	<u>\$ 276,614</u>
<b>Debt Service</b>				
State Treasurer	\$ 978	\$ 13,113	\$ 232,044	\$ 718,870
State Treasurer-Federal	-	38,001	-	39,454
<b>Total Debt Service</b>	<u>\$ 978</u>	<u>\$ 51,114</u>	<u>\$ 232,044</u>	<u>\$ 758,324</u>
<b>Education</b>				
Public Instruction	\$ 380,683	\$ 2,522,798	\$ 985,918	\$ 12,186,370
Community Colleges	86,460	711,848	255,039	1,900,365
UNC Systems	133,595	3,192,072	751,635	6,309,984
<b>Total - Education</b>	<u>\$ 600,738</u>	<u>\$ 6,426,718</u>	<u>\$ 1,992,592</u>	<u>\$ 20,396,719</u>
<b>Economic Development</b>				
Commerce	\$ 4,583	\$ 57,902	\$ 5,799	\$ 67,272
Commerce-State Aid	-	-	1,346	16,156
Commerce-Economic Dev	210	1,055	10,769	151,211
<b>Total - Economic Development</b>	<u>\$ 4,793</u>	<u>\$ 58,957</u>	<u>\$ 17,914</u>	<u>\$ 234,639</u>
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 14,312	\$ 125,448	\$ 24,333	\$ 207,328
Wildlife Resources	8,283	82,211	9,281	94,192
Natural and Cultural Resources	8,064	47,431	20,715	228,673
Roanoke Island	-	-	55	590
<b>Total - Environ. &amp; Natural Resources</b>	<u>\$ 30,659</u>	<u>\$ 255,090</u>	<u>\$ 54,384</u>	<u>\$ 530,783</u>
<b>General Government</b>				
General Assembly	\$ 123	\$ 3,885	\$ 6,722	\$ 75,741
Governor	79	1,111	687	6,353
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	24	206	765	8,564
Military and Veterans Affairs	5,222	65,830	6,419	74,938
Housing Finance Authority	-	-	888	10,660
Governor	41	41	-	17,197
Lt. Governor	-	-	61	729
Secretary of State	174	659	1,373	14,822
State Auditor	951	6,972	2,070	19,765
State Treasurer-Administration	3,358	38,475	3,974	42,502
State Treasurer-Retirement	-	-	2,674	31,437
Administration	1,420	15,790	13,261	79,774
State Controller	183	1,629	2,596	24,128
Information Technology	124	6,656	11,203	58,122
Revenue	8,914	68,082	21,312	155,267
Board of Elections	-	2,318	589	8,556
Administrative Hearings	176	1,174	599	7,124
Reserve-Contingency/Emergency	-	324	-	324
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	9,462
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 - General Fund Reverting Funds	30,796	30,796	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Review of Compensation Plan	-	9,462	-	-
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	32,530	38,983
Reserve - Transfer to DOT	-	12,540	10,429	48,540
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 51,585</b>	<b>\$ 309,433</b>	<b>\$ 118,152</b>	<b>\$ 757,914</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 29,988	\$ 127,776	\$ 42,475	\$ 251,958
Aging	6,399	67,654	15,347	110,357
Child Development	93,608	685,738	119,992	912,336
Health Services	55,831	575,457	82,584	727,786
Social Services	127,438	1,141,862	200,350	1,320,757
Medical Assistance	1,356,794	14,529,998	1,855,454	18,334,842
NC Health Choice	-	2	-	2
Health Benefits	-	-	-	-
Blind Services	2,525	31,923	3,311	39,280
Mental Health	120,293	929,553	141,849	1,668,678
Facility Services	1,678	50,553	8,695	69,565
Vocational Rehabilitation Services	5,097	99,138	11,237	136,266
<b>Total - Health and Human Services</b>	<b>\$ 1,799,651</b>	<b>\$ 18,239,654</b>	<b>\$ 2,481,294</b>	<b>\$ 23,571,827</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 214	\$ 2,999	\$ 56,803	\$ 581,375
Judicial-Indigent Defense	868	10,983	11,929	136,477
Justice	2,849	43,526	7,627	95,575
Labor	1,505	16,330	3,359	34,292
Insurance	1,745	10,016	4,676	51,206
Insurance	1,028	17,488	9,165	26,694
Public Safety	41,768	317,034	274,932	2,516,008
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 49,977</b>	<b>\$ 418,376</b>	<b>\$ 368,491</b>	<b>\$ 3,441,627</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tax Codes</b>				
Estate	\$ -	\$ 1,199	\$ -	\$ 31
License Schedule B	4,032	35,851	49	711
Tobacco	24,558	289,329	4,047	37,383
Franchise	21,295	673,590	511	27,640
Individual Income	1,140,505	13,683,271	80,692	1,268,571
Sales & Use	1,071,368	13,029,106	779,440	5,208,511
Beverage	44,851	452,344	12	41,733
Gift	-	80	-	-
Freight Car	-	241	-	-
Insurance	175,796	663,307	94	7,153
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	127,266	887,568	7,180	229,809
Real Estate	6,183	87,895	-	4
White Goods	680	6,912	937	3,596

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 2020 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Scrap Tire	1,708	20,672	3,212	14,617
Manufacturing	741	1,299	15	224
Solid Waste	4	23,248	4,818	20,366
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	129	134	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,619,116</b>	<b>\$ 29,856,046</b>	<b>\$ 881,007</b>	<b>\$ 6,860,349</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 11,458	\$ 41,276	\$ -	\$ -
Secretary of State-Nontax	7,003	142,334	110	935
License & Fees-Nontax	1,896	59,181	748	8,034
Gas & Oil Inspection	93	1,351	-	-
Deed Mortgage Registration Fee	604	7,397	483	5,918
Board of Elections	7	390	-	377
DHHS	193	3,526	-	-
Disproportionate Share	-	165,300	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	33	-	-
Master Settlement Agreement	-	149,194	-	17,500
Treasurer Investment	1,293	136,469	-	923
Rural Center Reversion	-	-	-	-
Fees & Penalties	371	4,570	646	4,570
DPS - ABC Board	5,015	24,486	48	1,252
Risk Pool Reversion	-	-	-	-
CI Appropriation	28	28	-	-
Judicial	12,198	203,612	18	297
Sales & Use	2,430	14,678	-	-
Intra State Transfer	6,887	9,213	-	-
Probation Supervision Fees	955	9,724	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	262	3,744	-	-
Sales Tax Refund	-	1,929	-	-
Miscellaneous	17	27	1	3
Parole Supervision Fees	86	1,029	-	-
Banking & Investment Fees	571	3,938	-	-
<b>Total - Nontax Codes</b>	<b>\$ 51,367</b>	<b>\$ 983,429</b>	<b>\$ 2,054</b>	<b>\$ 39,809</b>
<b>Total Reverting</b>	<b>\$ 5,224,387</b>	<b>\$ 56,745,955</b>	<b>\$ 6,179,876</b>	<b>\$ 56,868,605</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 1,709,285</b>			
<b>Year-To-Date Receipts</b>	<b>56,745,955</b>			
<b>Year-To-Date Disbursements</b>	<b>56,868,605</b>			
<b>Reservations:</b>				
Transfer to DOT Emergency Reserve	(64,000)			
Savings Reserve	(36,555)			
Transfer to SCIF	(15,000)			
<b>Ending Unreserved Cash</b>	<b>\$ 1,471,080</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 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	\$ 6,584	\$ 104,326	\$ 6,066	\$ 94,903	\$ 71,014
<b>Total Agriculture</b>	<u>\$ 61,591</u>	<u>\$ 6,584</u>	<u>\$ 104,326</u>	<u>\$ 6,066</u>	<u>\$ 94,903</u>	<u>\$ 71,014</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	241,246	545,971	241,246	545,971	-
<b>Total - Debt Service</b>	<u>\$ -</u>	<u>\$ 241,246</u>	<u>\$ 545,971</u>	<u>\$ 241,246</u>	<u>\$ 545,971</u>	<u>\$ -</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 19,160	\$ 144,814	\$ 236,369	\$ 40,954	\$ 51,606	\$ 203,923
Public Instruction-School Technology	22,583	141	20,010	4,910	26,485	16,108
Public Instruction-IT Projects	24,816	636	925	12,399	20,967	4,774
Public Instruction-Pub Sch Bldg Fund	285,923	37,504	186,925	14,891	135,257	337,591
Public Instruction-Trust	6,450	11,783	46,356	3,230	36,917	15,889
Public Instruction-Local Payroll	865	4,747	67,760	4,624	67,221	1,404
Public Instruction-Internal Service	96,991	9,962	134,785	57,785	114,437	117,339
Community Colleges-Special Rev	7,385	34,022	44,845	9,220	18,844	33,386
Community Colleges-IT Projects	8,573	-	11,765	191	1,262	19,076
Community Colleges-Trust	3,071	28	17,457	58	18,579	1,949
<b>Total - Education</b>	<u>\$ 475,817</u>	<u>\$ 243,637</u>	<u>\$ 767,197</u>	<u>\$ 148,262</u>	<u>\$ 491,575</u>	<u>\$ 751,439</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 15	\$ 13	\$ 15	\$ -
Commerce-Special Revenue	184,151	27,596	281,704	19,712	244,731	221,124
Commerce-IT Projects	442	303	1,220	70	495	1,167
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	16	251	-	1,000	12,532
Commerce-Div of Employ Sec	27,281	9,863	100,559	11,872	103,778	24,062
<b>Total - Economic Development</b>	<u>\$ 225,232</u>	<u>\$ 37,779</u>	<u>\$ 383,749</u>	<u>\$ 31,667</u>	<u>\$ 350,019</u>	<u>\$ 258,962</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 5,243	\$ 76	\$ 11,629	\$ 937	\$ 4,801	\$ 12,071
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	2,011	21,847	476	23,200	12,805
Natural and Cultural Resources	804	6,334	6,539	3,215	3,329	4,014
C W M T F	52,443	401	18,502	2,952	26,549	44,396
Land & Water Conservation Fund	208	1,434	5,574	500	4,782	1,000
Natural & Cultural Res-LWS	1,018	1	105	-	-	1,123
Aquariums	2,964	-	74	18	1,707	1,331
Parks & Recreation Trust Fund	19,192	1,788	19,537	1,967	24,134	14,595
Natural and Cultural Res-Int Bearing	82	-	37	4	71	48
Wildlife	12,233	7,850	62,767	5,047	62,294	12,706
<b>Total - Environment and Natural Resources</b>	<u>\$ 109,106</u>	<u>\$ 19,895</u>	<u>\$ 146,611</u>	<u>\$ 15,116</u>	<u>\$ 150,867</u>	<u>\$ 104,850</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 29, 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	\$ 140,412	\$ 801,117	\$ 135,992	\$ 728,885	\$ 112,341
Governor's Office-Disaster Relief	-	5,227	44,906	5,227	44,906	-
Payroll Imprest Fund	-	1,248,361	10,646,473	1,248,361	10,646,473	-
OSBM- Rural Health Care Stabilization	-	18	13,476	-	-	13,476
OSBM-SCIF	-	-	15,000	-	-	15,000
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Covid 19 Recovery Act	-	672,932	2,098,920	500,237	795,419	1,303,501
General Assembly	15,149	719	2,268	182	3,177	14,240
State Treasurer	6,613	863	7,786	1,392	7,344	7,055
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Administration	64,198	6,643	50,969	5,273	49,469	65,698
State Controller	31,836	3,400	22,869	2,734	19,312	35,393
Statewide-Worker's Comp Plan	5,227	10,468	80,531	9,487	80,567	5,191
Revenue-Project Collect	54,369	2,541	36,044	7,020	52,655	37,758
Revenue-Tax Distribution	-	431,878	4,504,153	431,878	4,504,153	-
Revenue-Lee Act Credits	294	-	6	6	6	294
Revenue-Tax Transfer Fees	5,358	163	2,616	586	2,623	5,351
Revenue-IT Project	121	-	162	-	162	121
Revenue-E 911 Fee	2,520	1,373	15,413	731	14,711	3,222
Board of Elections	11,678	74	22,870	432	3,214	31,334
NC Infrastructure Finance Corp	-	10,703	232,673	10,703	232,673	-
Information Technology	32,863	1,413	43,494	7,868	36,038	40,319
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	13	326	10	102	1,819
<b>Total - General Government</b>	<b>\$ 272,591</b>	<b>\$ 2,537,201</b>	<b>\$ 18,642,072</b>	<b>\$ 2,368,119</b>	<b>\$ 17,221,889</b>	<b>\$ 1,692,774</b>
<b>Health and Human Services</b>						
Health Services	\$ 3,296	\$ 13,034	\$ 161,094	\$ 13,051	\$ 158,518	\$ 5,872
Social Services	3,166	34,124	41,421	26,297	32,846	11,741
Medical Assistance	50,381	12,849	145,822	10,195	173,615	22,588
Facility Services	32,551	1,403	7,220	457	2,720	37,051
DHHS-Administration	23,964	165,058	310,746	19,729	167,780	166,930
Aging	-	-	68	-	68	-
Blind Services	-	-	-	-	-	-
<b>Total - Health and Human Services</b>	<b>\$ 113,358</b>	<b>\$ 226,468</b>	<b>\$ 666,371</b>	<b>\$ 69,729</b>	<b>\$ 535,547</b>	<b>\$ 244,182</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 47	\$ 213	\$ 243	\$ 2	\$ 71	\$ 219
Public Safety	108,824	146,652	799,411	137,522	741,842	166,393
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 108,871</b>	<b>\$ 146,865</b>	<b>\$ 799,654</b>	<b>\$ 137,524</b>	<b>\$ 741,913</b>	<b>\$ 166,612</b>
<b>Total Nonreverting</b>	<b>\$ 1,366,566</b>	<b>\$ 3,459,675</b>	<b>\$ 22,055,951</b>	<b>\$ 3,017,729</b>	<b>\$ 20,132,684</b>	<b>\$ 3,289,833</b>



## GLOSSARY

**Appropriation Expenditures** – The net of expenditures and receipts of reverting funds.

**Beverage Taxes Payable (Chapter 105, Article 2C)** – Excise taxes collected on the sale of beer and wine that are payable annually to counties and cities within 60 days after March 31 of each year.

**Budget (Appropriation Expenditures)** – Total appropriation expenditures as enacted by legislation and detail adjustments by the Office of State Budget and Management.

**Budget (Revenues)** – Total revenues as enacted by legislation and forecasted detail by the Office of State Budget and Management.

**Carryforward Reserve** – Session Law 2014-10, Section 6.7 directed a review of current practices to improve budgeting of the General Fund. An implemented recommendation from this review was the process of transferring carryforward funds to a cash reserve at year end. This process is for State agencies only. No university funds are included.

**Coronavirus Relief Reserve (House Bill 1043, Session Law 220-4)** – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the Coronavirus Relief Fund created under the CARES Act, P.L. 116-136, to mitigate the impact of the COVID-19 outbreak in North Carolina.

**Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1)** – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

**Disbursements** – Funds withdrawn from an agency budget code as recorded in cash management control system.

**Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323)** – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

**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%).