



State of North Carolina

# General Fund Monthly Financial Report

Thanksgiving Travels - Asheville, NC  
Michael Euliss - OSC

November 2019



## State of North Carolina Office of the State Controller

LINDA COMBS  
STATE CONTROLLER

December 16, 2019

Enclosed is the *General Fund Monthly Financial Report* for the period ended November 30, 2019 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**

NOVEMBER 30, 2019

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 6,821.0	Sales and Use Taxes Payable	\$ 645.2
		Beverage Taxes Payable	17.6
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<u>\$ 662.8</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 1,150.3
		Project Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Hurricane Florence Disaster Recovery Reserve	259.2
		Emergency Response & Disaster Relief Fd	77.0
		Carryforward Reserve	179.7
		Medicaid Contingency Reserve	186.4
		Medicaid Transformation Fund	425.3
		Non-Reverting Departmental Funds	1,490.9
		<b>Total Reserved</b>	<u>\$ 3,780.4</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2019	\$ 1,709.3
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	668.5
		<b>Total Unreserved</b>	<u>\$ 2,377.8</u>
		<b>Total Fund Balance</b>	<u>\$ 6,158.2</u>
<b>Total Assets</b>	<u>\$ 6,821.0</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 6,821.0</u>

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

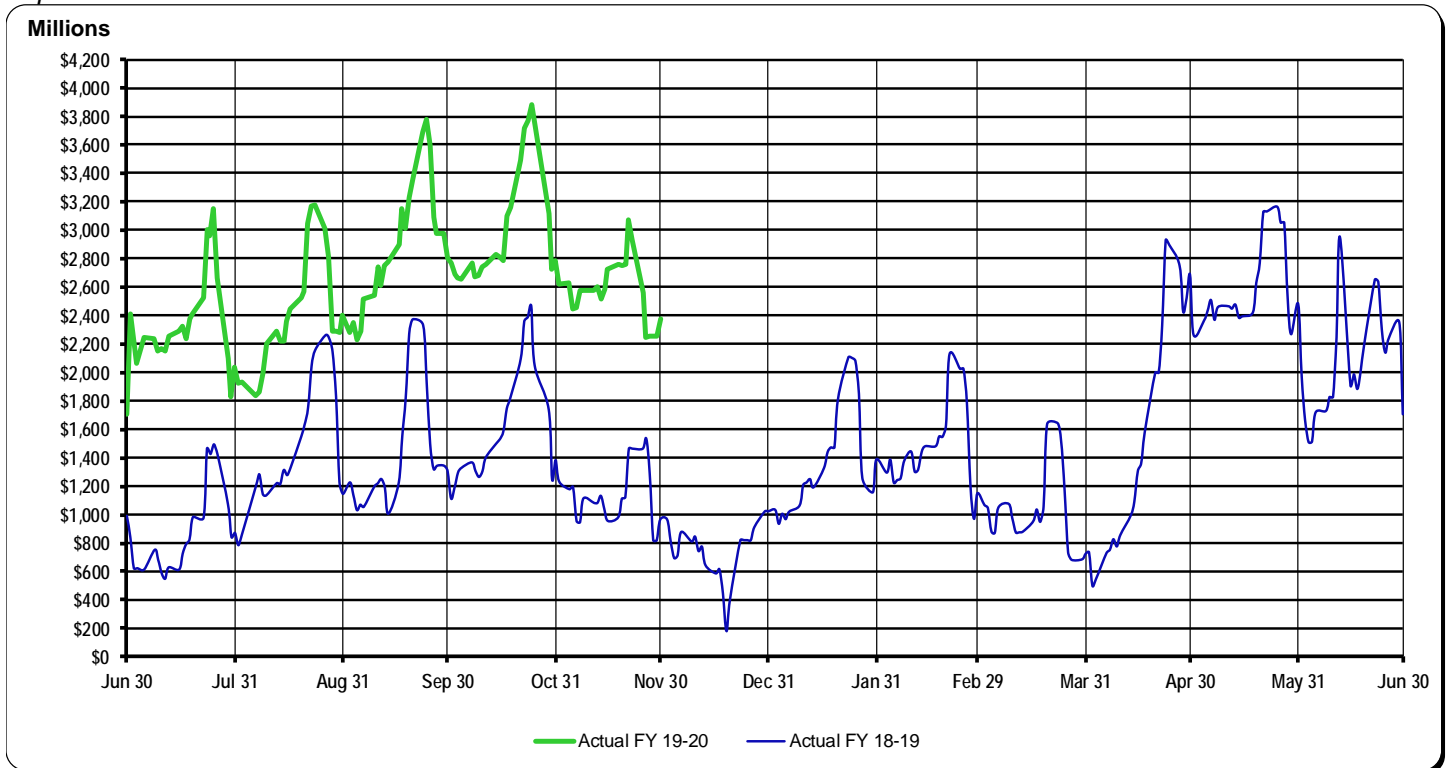
FISCAL YEAR-TO-DATE NOVEMBER 30, 2019 AND NOVEMBER 30, 2018  
Expressed in Millions

Fund Balance:	2019-20	2018-19	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 1,150.3	\$ 1,254.3	\$ (104.0)	(8.3)%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Carry Forward Reserve.....	179.7	56.8	122.9	216.4%
Emergency Response & Disaster Relief Fd .....	77.0	71.7	5.3	7.4%
Medicaid Transformation Fund.....	425.3	435.0	(9.7)	(2.2)%
Medicaid Contingency.....	186.4	186.4	—	—
Project Reserve.....	—	—	—	—
Hurricane Florence Disaster Recovery Reserve.....	259.2	730.8	(471.6)	(64.5)%
Non-reverting Departmental Funds.....	1,490.9	1,365.9	125.0	9.2%
<b>Total Reserved.....</b>	<b>\$ 3,780.4</b>	<b>\$ 4,112.5</b>	<b>\$ (332.1)</b>	<b>(8.1)%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 1,709.3	\$ 995.3	\$ 714.0	71.7%
Transfer to Reserves.....	—	(356.5)	356.5	(100.0)%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures.....	668.5	330.3	338.2	102.4%
<b>Total Unreserved.....</b>	<b>\$ 2,377.8</b>	<b>\$ 969.1</b>	<b>\$ 1,408.7</b>	<b>145.4%</b>
<b>Total Fund Balance.....</b>	<b>\$ 6,158.2</b>	<b>\$ 5,081.6</b>	<b>\$ 1,076.6</b>	<b>21.2%</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 NOVEMBER 30, 2019 AND FISCAL YEAR ENDED NOVEMBER 30, 2018  
Expressed in Millions



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

**GENERAL FUND REVERTING  
SCHEDULE OF OPERATIONS**

FOR THE MONTH OF NOVEMBER 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019	FY 2020	FY 2019
	<b>Beg. Unreserved Fund Balance</b>	\$ 2,788.2	\$ 1,387.4	\$ 1,709.3	\$ 995.3	\$ 1,709.3	\$ 995.3	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 2,788.2</u>	<u>\$ 1,387.4</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>	<u>\$ 1,709.3</u>	<u>\$ 995.3</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 819.3	\$ 852.4	\$ 4,881.2	\$ 4,774.6	\$ 13,030.1	\$ 12,704.7	37.5%	37.6%
Corporate Income	(94.8)	(105.4)	44.8	117.2	735.6	709.6	6.1%	16.5%
Sales and Use	751.0	645.5	3,584.0	3,312.0	8,203.3	7,624.9	43.7%	43.4%
Franchise	85.0	92.6	266.6	236.8	745.7	684.1	35.8%	34.6%
Insurance	2.5	1.2	186.1	179.9	565.3	542.6	32.9%	33.2%
Beverage	38.6	47.1	172.7	159.4	411.5	373.7	42.0%	42.7%
Estate	—	—	0.2	0.2	—	—	—	—
Privilege License	0.2	1.0	16.7	15.9	35.6	29.8	46.9%	53.4%
Tobacco Products	21.7	22.7	109.0	112.6	256.2	258.2	42.5%	43.6%
Real Estate Conveyance Excise	8.6	6.6	40.9	35.7	85.1	74.8	48.1%	47.7%
Gift	—	—	0.1	—	—	—	—	—
Solid Waste Disposal	0.5	1.5	6.5	6.2	2.8	2.5	232.1%	248.0%
White Goods Disposal	0.5	0.5	1.9	1.7	2.7	2.6	70.4%	65.4%
Scrap Tire Disposal	1.9	1.9	5.4	5.1	6.2	5.9	87.1%	86.4%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	0.3	3.9	—	4.2	—	92.9%
Other	0.1	—	—	0.4	0.3	0.3	—	133.3%
<b>Total Tax Revenue</b>	<u>\$ 1,635.1</u>	<u>\$ 1,567.7</u>	<u>\$ 9,316.4</u>	<u>\$ 8,961.6</u>	<u>\$ 24,080.4</u>	<u>\$ 23,017.9</u>	38.7%	38.9%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 14.1	\$ 14.7	\$ 71.2	\$ 58.6	\$ 167.2	\$ 99.4	42.6%	59.0%
Judicial Fees	18.1	17.2	97.1	93.4	228.8	232.7	42.4%	40.1%
Insurance	12.8	1.7	20.3	14.9	87.8	82.7	23.1%	18.0%
Disproportionate Share	—	—	145.2	142.7	165.3	163.3	87.8%	87.4%
Master Settlement Agreement	—	—	—	—	136.2	139.4	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.5	7.3	45.4	37.5	204.1	194.7	22.2%	19.3%
<b>Total Non-Tax Revenue</b>	<u>\$ 54.5</u>	<u>\$ 40.9</u>	<u>\$ 379.2</u>	<u>\$ 347.1</u>	<u>\$ 989.4</u>	<u>\$ 912.2</u>	38.3%	38.1%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,689.6</u>	<u>\$ 1,608.6</u>	<u>\$ 9,695.6</u>	<u>\$ 9,308.7</u>	<u>\$ 25,069.8</u>	<u>\$ 23,930.1</u>	38.7%	38.9%
<b>Total Availability</b>	<u>\$ 4,477.8</u>	<u>\$ 2,996.0</u>	<u>\$ 11,404.9</u>	<u>\$ 10,304.0</u>	<u>\$ 26,779.1</u>	<u>\$ 24,925.4</u>	42.6%	41.3%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 2,003.6	\$ 1,938.9	\$ 8,966.9	\$ 8,923.9	\$ 23,704.3	\$ 23,233.6	37.8%	38.4%
Capital Improvements:								
Funded by General Fund	—	—	—	2.2	—	2.2	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	96.4	88.0	60.2	52.3	717.5	717.5	8.4%	7.3%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,100.0</u>	<u>\$ 2,026.9</u>	<u>\$ 9,027.1</u>	<u>\$ 8,978.4</u>	<u>\$ 24,421.8</u>	<u>\$ 23,953.3</u>	37.0%	37.5%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	<u>\$ 2,377.8</u>	<u>\$ 969.1</u>	<u>\$ 2,377.8</u>	<u>\$ 1,325.6</u>	<u>\$ 2,357.3</u>	<u>\$ 972.1</u>		
Reservations								
Medicaid Contingency	—	—	—	—	—	—		
Medicaid Transformation Fund	—	—	—	(135.0)	—	(135.0)		
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	(221.5)	—	(221.5)		
Project Reserve	—	—	—	—	—	—		
Carryforward Reduction trans unreserved	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 2,377.8</u>	<u>\$ 969.1</u>	<u>\$ 2,377.8</u>	<u>\$ 969.1</u>	<u>\$ 2,357.3</u>	<u>\$ 615.6</u>		

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

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

## GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

FOR THE MONTH OF NOVEMBER 2019 AND 2018, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	November				Year-To-Date Through November			
	FY 2020	FY 2019	Change	%Change	FY 2020	FY 2019	Change	%Change
<b>Tax Revenues:</b>								
Individual Income	\$ 819.3	\$ 852.4	\$ (33.1)	(3.9)%	\$ 4,881.2	\$ 4,774.6	\$ 106.6	2.2%
Corporate Income	(94.8)	(105.4)	10.6	10.1%	44.8	117.2	(72.4)	(61.8)%
Sales and Use	751.0	645.5	105.5	16.3%	3,584.0	3,312.0	272.0	8.2%
Franchise	85.0	92.6	(7.6)	(8.2)%	266.6	236.8	29.8	12.6%
Insurance	2.5	1.2	1.3	108.3%	186.1	179.9	6.2	3.4%
Beverage	38.6	47.1	(8.5)	(18.0)%	172.7	159.4	13.3	8.3%
Estate	—	—	—	—	0.2	0.2	—	—
Privilege License	0.2	1.0	(0.8)	(80.0)%	16.7	15.9	0.8	5.0%
Tobacco Products	21.7	22.7	(1.0)	(4.4)%	109.0	112.6	(3.6)	(3.2)%
Real Estate Conveyance Excise	8.6	6.6	2.0	30.3%	40.9	35.7	5.2	14.6%
Gift	—	—	—	—	0.1	—	0.1	—
Solid Waste	0.5	1.5	(1.0)	(66.7)%	6.5	6.2	0.3	4.8%
White Goods Disposal	0.5	0.5	—	—	1.9	1.7	0.2	11.8%
Scrap Tire Disposal	1.9	1.9	—	—	5.4	5.1	0.3	5.9%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	—	—	—	—	—	—	—	—
Mill Machinery	—	0.1	(0.1)	(100.0)%	0.3	3.9	(3.6)	(92.3)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	—	0.1	—	—	0.4	(0.4)	(100.0)%
<b>Total Tax Revenue</b>	<b>\$ 1,635.1</b>	<b>\$ 1,567.7</b>	<b>\$ 67.4</b>	<b>4.3%</b>	<b>\$ 9,316.4</b>	<b>\$ 8,961.6</b>	<b>\$ 354.8</b>	<b>4.0%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 14.1	\$ 14.7	\$ (0.6)	(4.1)%	\$ 71.2	\$ 58.6	\$ 12.6	21.5%
Judicial Fees	18.1	17.2	0.9	5.2%	97.1	93.4	3.7	4.0%
Insurance	12.8	1.7	11.1	652.9%	20.3	14.9	5.4	36.2%
Disproportionate Share	—	—	—	—	145.2	142.7	2.5	1.8%
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Other	9.5	7.3	2.2	30.1%	45.4	37.5	7.9	21.1%
<b>Total Non-Tax Revenue</b>	<b>\$ 54.5</b>	<b>\$ 40.9</b>	<b>\$ 13.6</b>	<b>33.3%</b>	<b>\$ 379.2</b>	<b>\$ 347.1</b>	<b>\$ 32.1</b>	<b>9.2%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,689.6</b>	<b>\$ 1,608.6</b>	<b>\$ 81.0</b>	<b>5.0%</b>	<b>\$ 9,695.6</b>	<b>\$ 9,308.7</b>	<b>\$ 386.9</b>	<b>4.2%</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.

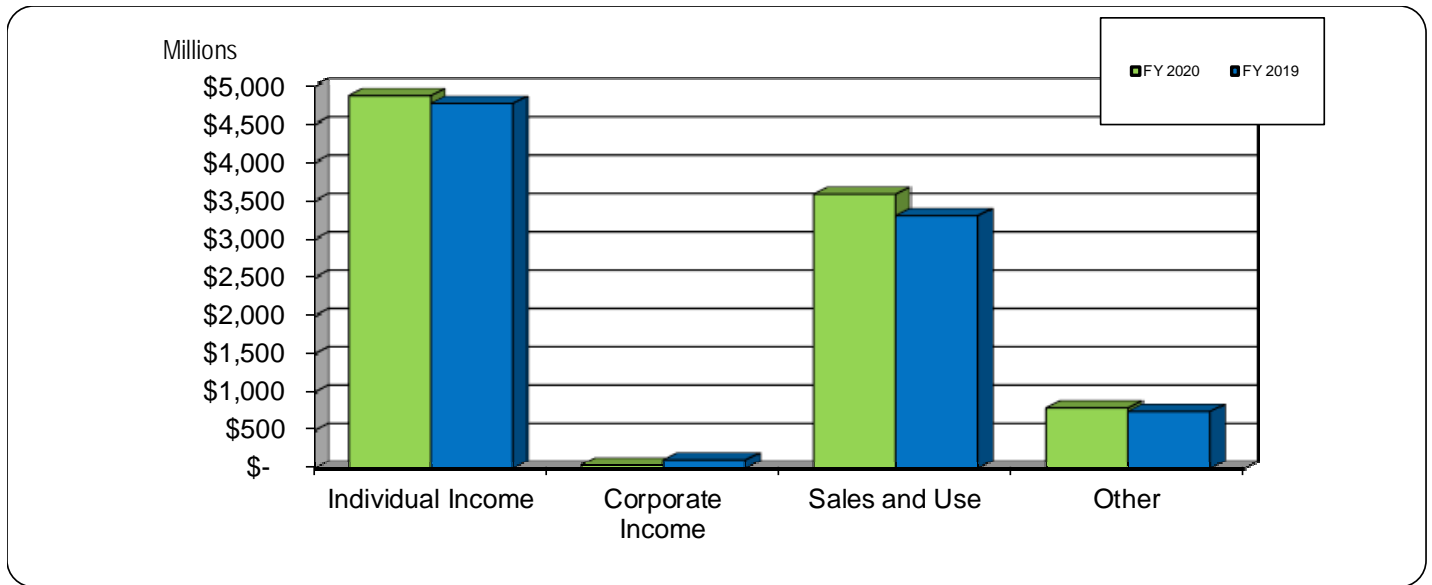
For fiscal year 2020, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$386.9 million, or 4.2%. Tax revenues through November 2019 increased by \$354.8 million, or 4.0%, and non-tax revenues increased by \$32.1 million, or 9.2%.

The Fiscal Research Division estimates that General Fund revenue is \$255.3 million above the revenue target for the fiscal year. The revenue targets are monthly projections based on the *September 2019* consensus forecast, 2019 session adjustments, and previous monthly collection trends.

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

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

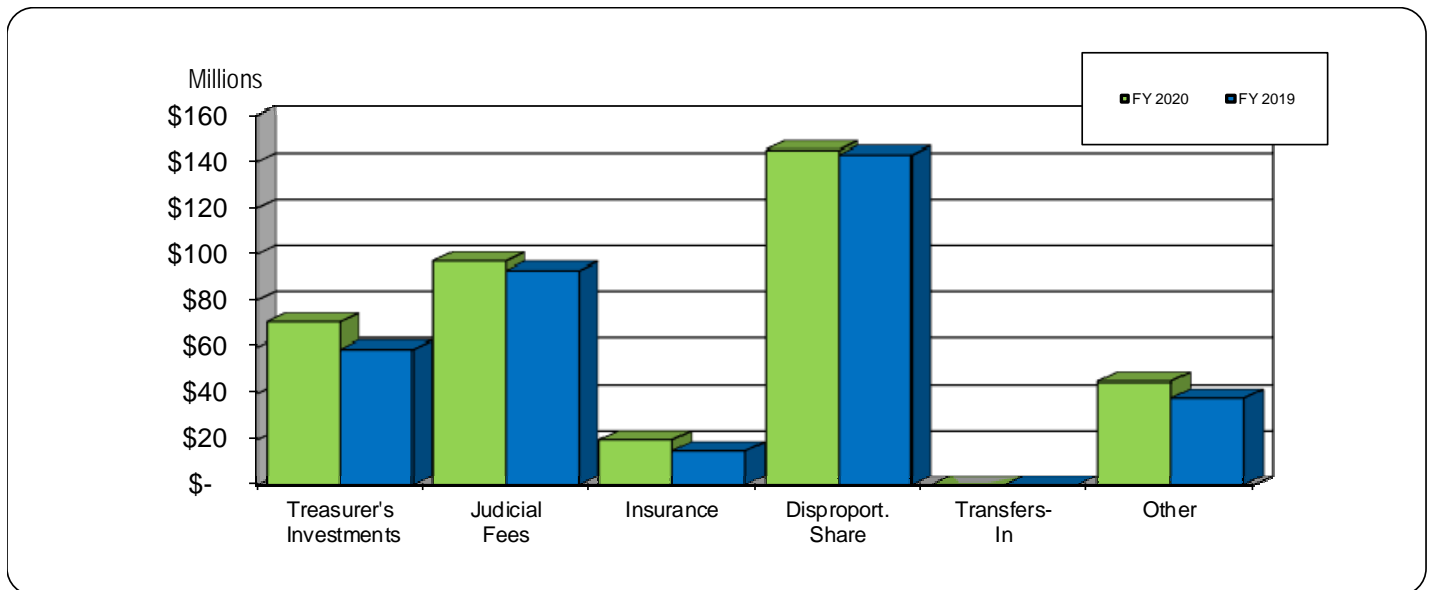
FISCAL YEAR-TO-DATE NOVEMBER 30, 2019 AND NOVEMBER 30, 2018



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 NOVEMBER 30, 2019 AND NOVEMBER 30, 2018



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 NOVEMBER 30, 2019 AND NOVEMBER 30, 2018  
Expressed in Millions

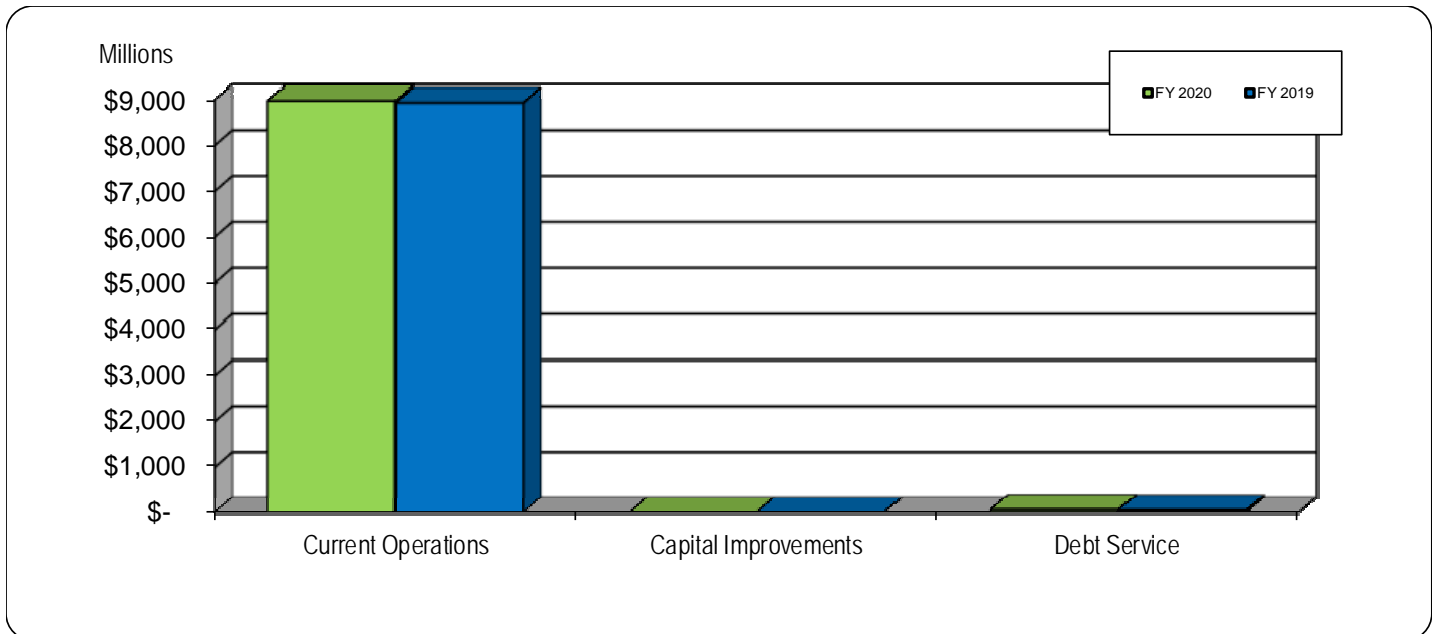
	FY 2020	FY 2019	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2020	FY 2019
<b>Current Operations</b>						
General Government	\$ 162.4	\$ 184.1	\$ (21.7)	(11.8%)	1.8%	2.1%
Education	5,163.0	5,105.0	58.0	1.1%	57.2%	56.9%
Health and Human Services	2,267.8	2,146.9	120.9	5.6%	25.1%	23.9%
Economic Development	52.0	133.3	(81.3)	(61.0%)	0.6%	1.5%
Environment and Natural Resources	108.1	117.7	(9.6)	(8.2%)	1.2%	1.3%
Public Safety, Correction, and Regulation	1,210.6	1,150.4	60.2	5.2%	13.4%	12.8%
Agriculture	45.8	78.6	(32.8)	(41.7%)	0.5%	0.9%
Operating Reserves/Rounding	(42.8)	7.9	(50.7)	(641.8%)	(0.5%)	0.1%
<i>Total Current Operations</i>	<u>\$ 8,966.9</u>	<u>\$ 8,923.9</u>	<u>\$ 43.0</u>	0.5%	99.3%	99.4%
<b>Capital Improvements</b>						
Funded by General Fund	—	2.2	(2.2)	(100.0%)	—	—
<b>Debt Service</b>	60.2	52.3	7.9	15.1%	0.7%	0.6%
<b>Total Appropriation Expenditures</b>	<u>\$ 9,027.1</u>	<u>\$ 8,978.4</u>	<u>\$ 48.7</u>	0.5%	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 NOVEMBER 30, 2019 AND NOVEMBER 30, 2018



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

Actual appropriation expenditures through November 2019 were more than actual appropriation expenditures through November 2018 by \$48.7 million, or 0.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2019 were more than appropriation expenditures through November 2018 by \$43.0 million, or 0.5%.



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

FOR THE MONTH OF NOVEMBER 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
November		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	\$ 7.1	\$ 5.4	\$ 31.2	\$ 25.7	\$ 71.9	\$ 67.4	43.4%	38.1%
Governor's Office	0.4	0.4	1.9	2.0	5.4	5.2	35.2%	38.5%
Governor-Special Projects	—	—	—	—	—	—	—	—
Military and Veterans Affairs	0.9	0.5	2.2	3.4	9.4	9.2	23.4%	37.0%
Office of State Budget	0.7	0.7	3.5	3.3	8.5	8.3	41.2%	39.8%
Housing Finance Agency	2.6	—	5.3	15.3	10.7	30.7	49.5%	49.8%
Lieutenant Governor	0.1	0.1	0.3	0.4	0.9	0.9	33.3%	44.4%
Secretary of State	1.0	1.1	5.9	5.4	14.2	13.5	41.5%	40.0%
State Auditor	0.1	0.5	4.0	4.5	14.4	14.0	27.8%	32.1%
State Treasurer	0.2	0.3	1.2	1.3	4.9	4.9	24.5%	26.5%
Retirement and Employee Benefits Administration	—	0.1	15.3	14.5	31.7	30.6	48.3%	47.4%
Office of the State Controller	1.9	0.5	22.0	20.4	64.2	63.8	34.3%	32.0%
Information Technology	1.7	1.4	8.4	7.8	25.1	23.6	33.5%	33.1%
Revenue	1.4	29.9	17.9	38.5	53.9	62.6	33.2%	61.5%
Board of Elections	8.2	7.6	37.9	36.5	89.3	87.0	42.4%	42.0%
Office of Administrative Hearings	1.6	0.7	3.0	2.5	8.6	11.0	34.9%	22.7%
	0.4	0.5	2.4	2.6	6.3	6.2	38.1%	41.9%
	<u>\$ 28.3</u>	<u>\$ 49.7</u>	<u>\$ 162.4</u>	<u>\$ 184.1</u>	<u>\$ 419.4</u>	<u>\$ 438.9</u>	<u>38.7%</u>	<u>41.9%</u>
Reserves - General Assembly	0.6	—	0.6	11.8	17.2	11.8	3.5%	100.0%
Reserves - Contingency & Emergency	—	—	—	(0.8)	—	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	2.9	—	—
Reserves - Minimum Market Adj	—	—	0.4	—	2.4	2.3	16.7%	—
Reserves - Data Proc	—	—	—	—	15.0	—	—	—
Reserves - State Emergency Resp & Disaster	5.0	—	5.0	—	5.0	—	100.0%	—
Reserves - Workers' Compensation	—	—	—	—	—	—	—	—
Reserves - Review of Compensation Plan	—	—	—	—	—	2.9	—	—
Reserves - Pending Legislation	—	—	—	—	—	—	—	—
Reserves - NCGA Litigation	—	—	—	—	—	—	—	—
Reserves - UNC Enrollment Growth	—	—	—	—	—	16.8	—	—
Reserves - Enterprise Resource Planning	—	—	(38.1)	(2.6)	—	37.0	—	(7.0%)
Reserves - Transfer to DOT	—	—	—	—	36.0	30.0	—	—
Reserves - SCIF	1.5	—	(11.0)	—	15.0	—	(73.3%)	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	—	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 7.1</u>	<u>\$ —</u>	<u>\$ (43.1)</u>	<u>\$ 8.4</u>	<u>\$ 90.6</u>	<u>\$ 103.7</u>	<u>(47.6%)</u>	<u>8.1%</u>
<b>Total - General Government</b>	<u>\$ 35.4</u>	<u>\$ 49.7</u>	<u>\$ 119.3</u>	<u>\$ 192.5</u>	<u>\$ 510.0</u>	<u>\$ 542.6</u>	<u>23.4%</u>	<u>35.5%</u>

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

FOR THE MONTH OF NOVEMBER 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		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	\$ 891.9	\$ 853.1	\$ 3,890.0	\$ 3,812.3	\$ 9,754.8	\$ 9,545.3	39.9%	39.9%
Community Colleges	121.7	105.9	415.5	406.5	1,212.6	1,185.8	34.3%	34.3%
	<u>\$ 1,013.6</u>	<u>\$ 959.0</u>	<u>\$ 4,305.5</u>	<u>\$ 4,218.8</u>	<u>\$ 10,967.4</u>	<u>\$ 10,731.1</u>	39.3%	39.3%
<b>University System</b>								
University of North Carolina - General Admin	\$ 3.6	\$ 3.0	\$ 17.9	\$ 17.4	\$ 44.2	\$ 54.9	40.5%	31.7%
UNC - GA Institutional Programs and Facilities	—	—	—	—	66.7	18.3	—	—
UNC - GA Related Educational Programs	(2.4)	9.6	10.5	29.3	110.0	110.9	9.5%	26.4%
UNC - GA Aid to Private Institutions	0.9	7.2	38.1	108.4	181.3	171.3	21.0%	63.3%
UNC - Chapel Hill Academic Affairs	37.1	20.7	73.2	65.3	277.4	282.0	26.4%	23.2%
UNC - Chapel Hill Health Affairs	23.4	18.8	74.0	67.4	200.3	207.3	36.9%	32.5%
UNC - Chapel Hill Area Health Affairs	3.4	5.8	12.0	16.1	49.9	54.6	24.0%	29.5%
NCSU - Academic Affairs	22.7	13.2	95.0	85.1	420.3	426.9	22.6%	19.9%
NCSU - Agricultural Research	4.8	4.6	18.2	15.2	54.8	54.9	33.2%	27.7%
NCSU - Agricultural Extension Service	2.5	2.2	16.7	15.5	40.7	40.7	41.0%	38.1%
University of North Carolina at Greensboro	19.3	22.4	54.0	51.0	178.2	179.5	30.3%	28.4%
University of North Carolina at Charlotte	18.8	11.2	57.8	44.2	255.4	258.9	22.6%	17.1%
University of North Carolina at Asheville	4.3	3.9	15.6	15.3	39.8	41.0	39.2%	37.3%
University of North Carolina at Wilmington	2.2	(1.8)	38.0	37.5	145.6	147.8	26.1%	25.4%
University of North Carolina at Pembroke	8.0	5.6	29.3	26.2	76.9	77.8	38.1%	33.7%
East Carolina University	26.5	25.7	61.9	53.3	232.2	230.9	26.7%	23.1%
ECU - Health Affairs	5.9	5.7	25.0	24.1	77.9	78.5	32.1%	30.7%
North Carolina A&T University	18.5	25.2	30.2	25.9	92.6	93.8	32.6%	27.6%
Western Carolina University	15.4	10.8	44.8	40.4	131.5	132.6	34.1%	30.5%
Appalachian State University	11.0	17.1	44.7	45.6	147.8	149.2	30.2%	30.6%
Winston-Salem State University	6.2	5.9	17.6	19.8	63.7	63.0	27.6%	31.4%
Elizabeth City State University	1.9	3.6	12.9	14.0	40.4	37.9	31.9%	36.9%
Fayetteville State University	4.5	5.0	21.6	23.3	53.9	54.8	40.1%	42.5%
North Carolina Central University	11.9	9.4	28.8	26.6	84.8	85.5	34.0%	31.1%
University of North Carolina Sch of the Arts	3.2	3.5	10.7	10.1	33.3	33.6	32.1%	30.1%
North Carolina Sch of Science & Mathematics	1.8	1.8	9.0	9.2	22.6	23.1	39.8%	39.8%
<b>Total University System</b>	<u>\$ 255.4</u>	<u>\$ 240.1</u>	<u>\$ 857.5</u>	<u>\$ 886.2</u>	<u>\$ 3,122.2</u>	<u>\$ 3,109.7</u>	27.5%	28.5%
<b>Total - Education</b>	<u>\$ 1,269.0</u>	<u>\$ 1,199.1</u>	<u>\$ 5,163.0</u>	<u>\$ 5,105.0</u>	<u>\$ 14,089.6</u>	<u>\$ 13,840.8</u>	36.6%	36.9%
<b>Health and Human Services</b>								
HHS - Administration and Support	\$ 12.2	\$ 4.5	\$ 55.5	\$ 52.2	\$ 119.1	\$ 137.9	46.6%	37.9%
Aging	4.0	5.4	14.7	16.7	45.1	47.1	32.6%	35.5%
Child Development	11.9	22.2	90.9	96.9	228.4	228.5	39.8%	42.4%
Health Services	15.9	15.1	62.3	63.0	155.1	156.5	40.2%	40.3%
Social Services	10.6	14.1	76.5	81.2	194.4	204.8	39.4%	39.6%
Medical Assistance	329.8	304.6	1,706.0	1,535.2	3,921.7	3,826.0	43.5%	40.1%
Children's Health Insurance	—	—	—	—	—	0.4	—	—
Health Benefits	—	(0.4)	—	(5.4)	—	—	—	—
Services for the Blind and Deaf/HH	(0.7)	(0.7)	2.1	2.8	8.7	8.6	24.1%	32.6%
Mental Health/DD/SAS	35.0	84.3	246.3	284.8	755.0	688.0	32.6%	41.4%
Health Services Regulations	0.9	0.7	4.2	4.0	19.6	19.3	21.4%	20.7%
Vocational Rehabilitation	2.6	0.5	9.3	15.5	39.8	39.4	23.4%	39.3%
<b>Total - Health and Human Services</b>	<u>\$ 422.2</u>	<u>\$ 450.3</u>	<u>\$ 2,267.8</u>	<u>\$ 2,146.9</u>	<u>\$ 5,486.9</u>	<u>\$ 5,356.5</u>	41.3%	40.1%

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

FOR THE MONTH OF NOVEMBER 2019 AND 2018, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		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	\$ 1.0	\$ 1.2	\$ (1.7)	\$ (2.4)	\$ 11.4	\$ 11.1	(14.9%)	(21.6%)
Commerce - State Aid to Nonstate Entities	1.1	1.5	1.1	7.7	16.2	19.7	6.8%	39.1%
Commerce - Economic Development	0.1	0.8	52.6	128.0	150.2	143.2	35.0%	89.4%
<b>Total - Economic Development</b>	<b>\$ 2.2</b>	<b>\$ 3.5</b>	<b>\$ 52.0</b>	<b>\$ 133.3</b>	<b>\$ 177.8</b>	<b>\$ 174.0</b>	<b>29.2%</b>	<b>76.6%</b>
<b>Environment &amp; Natural Resources</b>								
Environmental Quality	\$ 5.2	\$ (1.4)	\$ 30.4	\$ 35.4	\$ 84.3	\$ 95.8	36.1%	37.0%
Wildlife Resources	0.2	0.9	5.5	3.8	12.0	11.3	45.8%	33.6%
Natural and Cultural Resources	18.3	18.2	71.9	78.2	181.5	193.2	39.6%	40.5%
Roanoke Island Commission	—	—	0.3	0.3	0.6	0.6	50.0%	50.0%
<b>Total - Environment &amp; Natural Resources</b>	<b>\$ 23.7</b>	<b>\$ 17.7</b>	<b>\$ 108.1</b>	<b>\$ 117.7</b>	<b>\$ 278.4</b>	<b>\$ 300.9</b>	<b>38.8%</b>	<b>39.1%</b>
<b>Public Safety, Correction, &amp; Regulation</b>								
Judicial	\$ 57.5	\$ 56.5	\$ 293.1	\$ 276.1	\$ 701.8	\$ 683.8	41.8%	40.4%
Justice	6.3	4.1	25.0	20.0	52.2	47.9	47.9%	41.8%
Labor	1.7	1.5	6.9	6.1	18.7	18.2	36.9%	33.5%
Insurance	4.8	5.6	18.3	17.4	42.2	40.9	43.4%	42.5%
Insurance-GF	0.6	(0.1)	1.6	(1.4)	9.5	8.6	16.8%	(16.3%)
Public Safety	172.7	140.9	865.7	832.2	2,202.7	2,076.6	39.3%	40.1%
<b>Total - Public Safety, Correction, &amp; Regulation</b>	<b>\$ 243.6</b>	<b>\$ 208.5</b>	<b>\$ 1,210.6</b>	<b>\$ 1,150.4</b>	<b>\$ 3,027.1</b>	<b>\$ 2,876.0</b>	<b>40.0%</b>	<b>40.0%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 7.3	\$ 10.4	\$ 45.8	\$ 78.6	\$ 134.7	\$ 142.7	34.0%	55.1%
<b>Rounding [*]</b>	<b>\$ 0.2</b>	<b>\$ (0.3)</b>	<b>\$ 0.3</b>	<b>\$ (0.5)</b>	<b>\$ (0.2)</b>	<b>\$ 0.1</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 2,003.6</b>	<b>\$ 1,938.9</b>	<b>\$ 8,966.9</b>	<b>\$ 8,923.9</b>	<b>\$ 23,704.3</b>	<b>\$ 23,233.6</b>	<b>37.8%</b>	<b>38.4%</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	96.4	104.0	96.6	88.7	715.9	715.9	13.5%	12.4%
Debt Service - Federal	—	(16.0)	(36.4)	(36.4)	1.6	1.6	(2275.0%)	(2275.0%)
<b>Total - Debt Service</b>	<b>\$ 96.4</b>	<b>\$ 88.0</b>	<b>\$ 60.2</b>	<b>\$ 52.3</b>	<b>\$ 717.5</b>	<b>\$ 717.5</b>	<b>8.4%</b>	<b>7.3%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,100.0</b>	<b>\$ 2,026.9</b>	<b>\$ 9,027.1</b>	<b>\$ 8,978.4</b>	<b>\$ 24,421.8</b>	<b>\$ 23,953.3</b>	<b>37.0%</b>	<b>37.5%</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 NOVEMBER 30, 2019 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	\$ 6,939	\$ 61,477	\$ 14,185	\$ 107,318
<b>Total - Agriculture</b>	<u>\$ 6,939</u>	<u>\$ 61,477</u>	<u>\$ 14,185</u>	<u>\$ 107,318</u>
<b>Debt Service</b>				
State Treasurer	\$ 1,676	\$ 1,676	\$ 98,054	\$ 98,227
State Treasurer-Federal	-	38,001	-	1,616
<b>Total Debt Service</b>	<u>\$ 1,676</u>	<u>\$ 39,677</u>	<u>\$ 98,054</u>	<u>\$ 99,843</u>
<b>Education</b>				
Public Instruction	\$ 225,263	\$ 820,633	\$ 1,100,003	\$ 4,710,642
Community Colleges	30,808	319,064	152,760	734,604
UNC Systems	175,044	1,662,528	428,046	2,519,999
<b>Total - Education</b>	<u>\$ 431,115</u>	<u>\$ 2,802,225</u>	<u>\$ 1,680,809</u>	<u>\$ 7,965,245</u>
<b>Economic Development</b>				
Commerce	\$ 2,917	\$ 30,266	\$ 3,880	\$ 28,532
Commerce-State Aid	-	-	1,131	1,131
Commerce-Economic Dev	30	785	90	53,396
<b>Total - Economic Development</b>	<u>\$ 2,947</u>	<u>\$ 31,051</u>	<u>\$ 5,101</u>	<u>\$ 83,059</u>
<b>Environment &amp; Natural Resources</b>				
Environmental Quality	\$ 6,369	\$ 47,090	\$ 11,493	\$ 77,529
Wildlife Resources	6,571	34,443	6,707	39,899
Natural and Cultural Resources	2,620	29,027	20,916	100,924
Roanoke Island	-	-	-	295
<b>Total - Environ. &amp; Natural Resources</b>	<u>\$ 15,560</u>	<u>\$ 110,560</u>	<u>\$ 39,116</u>	<u>\$ 218,647</u>
<b>General Government</b>				
General Assembly	\$ 55	\$ 311	\$ 7,191	\$ 31,539
Governor	72	574	484	2,464
Governor-Special Projects	-	-	-	-
Budget, Planning & Management	23	109	621	3,563
Military and Veterans Affairs	3,822	26,911	4,634	29,106
Housing Finance Authority	-	-	2,665	5,330
Governor	-	-	600	600
Lt. Governor	-	-	60	303
Secretary of State	52	264	1,118	6,181
State Auditor	1,366	3,707	1,494	7,754
State Treasurer-Administration	3,511	15,438	3,370	16,684
State Treasurer-Retirement	-	-	-	15,342
Administration	2,751	10,243	4,630	32,202
State Controller	83	529	1,748	8,908
Information Technology	-	4,748	1,501	22,692
Revenue	6,614	19,568	11,648	57,482
Board of Elections	38	862	1,714	3,893
Administrative Hearings	168	558	550	2,957
Reserve-Contingency/Emergency	-	324	-	324
Reserve-Compensation Increase	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Minimum of Market Adj	-	-	-	426
Reserve-Golden LEAF	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Budget Transparency	-	-	-	-
Reserve - Disaster Relief	-	-	5,000	5,000
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	-	-
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Workers' Compensation	-	-	-	-
Reserve-Review of Compensation Plan	-	-	-	-

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - NCGA Litigation	-	-	-	-
Reserve - UNC Enrollment Growth	-	-	-	-
Reserve - Public Schools ADM	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - ERP	-	38,983	-	873
Reserve - Transfer to DOT	-	12,540	1,546	1,546
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 18,555</b>	<b>\$ 135,669</b>	<b>\$ 50,574</b>	<b>\$ 255,169</b>
<b>Health and Human Services</b>				
HHS-Administration	\$ 6,289	\$ 37,605	\$ 18,434	\$ 93,098
Aging	4,726	25,541	8,676	40,214
Child Development	49,629	203,188	61,578	294,113
Health Services	41,419	229,835	56,262	292,148
Social Services	87,708	449,505	97,350	526,043
Medical Assistance	778,191	5,398,216	1,108,049	7,104,246
NC Health Choice	-	2	-	2
Health Benefits	-	-	-	-
Blind Services	3,977	14,622	3,238	16,718
Mental Health	48,206	453,950	83,281	700,213
Facility Services	4,902	23,338	5,875	27,520
Vocational Rehabilitation Services	7,600	48,026	10,208	57,299
<b>Total - Health and Human Services</b>	<b>\$ 1,032,647</b>	<b>\$ 6,883,828</b>	<b>\$ 1,452,951</b>	<b>\$ 9,151,614</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 229	\$ 1,556	\$ 48,123	\$ 239,703
Judicial-Indigent Defense	520	2,802	11,258	57,775
Justice	822	15,428	7,121	40,424
Labor	1,071	7,157	2,859	14,057
Insurance	1,581	4,250	6,212	22,575
Insurance	854	6,452	1,484	8,086
Public Safety	19,972	131,579	196,768	997,291
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 25,049</b>	<b>\$ 169,224</b>	<b>\$ 273,825</b>	<b>\$ 1,379,911</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	\$ 85	\$ 243	\$ -	\$ -
License Schedule B	318	16,940	78	232
Tobacco	24,862	124,659	3,151	15,699
Franchise	90,209	280,348	4,626	13,760
Individual Income	911,320	5,142,868	56,472	261,688
Sales & Use	1,129,967	5,662,807	681,127	2,078,830
Beverage	38,658	190,366	47	17,640
Gift	-	80	-	-
Freight Car	-	-	-	-
Insurance	2,565	189,851	45	3,762
Piped Natural Gas	-	-	-	-
Severance	-	-	-	-
Corporate Income	(45,927)	204,592	48,660	159,757
Real Estate	8,561	40,864	3	3
White Goods	541	2,872	31	936
Scrap Tire	1,961	9,649	41	4,218

STATE OF NORTH CAROLINA

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2019 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Manufacturing	45	332	6	40
Solid Waste	635	11,694	26	5,180
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,163,800</b>	<b>\$ 11,878,165</b>	<b>\$ 794,313</b>	<b>\$ 2,561,745</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 12,051	\$ 12,051	\$ -	\$ -
Secretary of State-Nontax	5,826	26,256	43	370
License & Fees-Nontax	1,654	10,513	955	2,308
Gas & Oil Inspection	253	639	-	-
Deed Mortgage Registration Fee	689	3,171	551	2,537
Board of Elections	2	27	8	25
DHHS	330	1,500	-	-
Disproportionate Share	-	145,241	-	-
ABC Board	-	-	-	-
Eastern Region Eco Dev Comm	-	-	-	-
Master Settlement Agreement	-	-	-	-
Treasurer Investment	14,049	71,171	-	-
Rural Center Reversion	-	-	-	-
Fees & Penalties	304	1,868	335	1,564
DPS - ABC Board	339	2,155	134	644
Risk Pool Reversion	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	18,142	97,257	87	192
Sales & Use	1,130	4,962	-	-
Intra State Transfer	146	1,552	-	-
Probation Supervision Fees	749	4,016	-	-
DWI Restoration Fees	-	-	-	-
DWI Service Fees	322	1,750	-	-
Sales Tax Refund	388	983	-	-
Miscellaneous	1	7	-	-
Parole Supervision Fees	83	460	-	-
Banking & Investment Fees	236	1,246	-	-
<b>Total - Nontax Codes</b>	<b>\$ 56,694</b>	<b>\$ 386,825</b>	<b>\$ 2,113</b>	<b>\$ 7,640</b>
<b>Total Reverting</b>	<b>\$ 3,754,982</b>	<b>\$ 22,498,701</b>	<b>\$ 4,411,041</b>	<b>\$ 21,830,191</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 1,709,285</b>			
<b>Year-To-Date Receipts</b>	<b>22,498,701</b>			
<b>Year-To-Date Disbursements</b>	<b>21,830,191</b>			
<b>Reservations:</b>				
<b>Ending Unreserved Cash</b>	<b>\$ 2,377,795</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2019 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	\$ 1,994	\$ 39,497	\$ 2,149	\$ 42,093	\$ 58,995
<b>Total Agriculture</b>	<u>\$ 61,591</u>	<u>\$ 1,994</u>	<u>\$ 39,497</u>	<u>\$ 2,149</u>	<u>\$ 42,093</u>	<u>\$ 58,995</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	13,211	13,588	13,211	13,588	-
<b>Total - Debt Service</b>	<u>\$ -</u>	<u>\$ 13,211</u>	<u>\$ 13,588</u>	<u>\$ 13,211</u>	<u>\$ 13,588</u>	<u>\$ -</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 19,160	\$ 187	\$ 5,812	\$ 2,381	\$ 2,384	\$ 22,588
Public Instruction-School Technology	22,583	181	906	3,151	13,040	10,449
Public Instruction-IT Projects	24,816	-	-	194	2,528	22,288
Public Instruction-Pub Sch Bldg Fund	285,923	11,296	56,711	1,011	26,391	316,243
Public Instruction-Trust	6,450	5,831	14,143	-	-	20,593
Public Instruction-Local Payroll	865	5,335	28,638	5,416	28,644	859
Public Instruction-Internal Service	96,991	155	1,428	47,842	52,951	45,468
Community Colleges-Special Rev	7,385	173	1,815	100	1,731	7,469
Community Colleges-IT Projects	8,573	-	-	52	363	8,210
Community Colleges-Trust	3,071	77	17,241	570	10,593	9,719
<b>Total - Education</b>	<u>\$ 475,817</u>	<u>\$ 23,235</u>	<u>\$ 126,694</u>	<u>\$ 60,717</u>	<u>\$ 138,625</u>	<u>\$ 463,886</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ -	\$ 1	\$ 6	\$ -	\$ 1	\$ 5
Commerce-Special Revenue	184,151	12,295	106,568	12,282	76,838	213,881
Commerce-IT Projects	442	-	728	5	92	1,078
Commerce-Trust	77	-	-	-	-	77
Commerce-CDBG	13,281	23	113	-	488	12,906
Commerce-Div of Employ Sec	27,281	9,026	41,531	9,364	41,223	27,589
<b>Total - Economic Development</b>	<u>\$ 225,232</u>	<u>\$ 21,345</u>	<u>\$ 148,946</u>	<u>\$ 21,651</u>	<u>\$ 118,642</u>	<u>\$ 255,536</u>
<b>Environment and Natural Resources</b>						
Environmental Quality-Disaster	\$ 5,243	\$ -	\$ 211	\$ 85	\$ 879	\$ 4,575
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
Environmental Quality	14,158	35	801	465	1,734	13,225
Natural and Cultural Resources	804	15	85	12	31	858
C W M T F	52,443	1,510	8,167	2,403	14,620	45,990
Land & Water Conservation Fund	208	352	2,643	512	2,488	363
Natural & Cultural Res-LWS	1,018	2	93	-	-	1,111
Aquariums	2,964	-	-	12	(40)	3,004
Parks & Recreation Trust Fund	19,192	1,926	7,387	5,873	12,458	14,121
Natural and Cultural Res-Int Bearing	82	6	21	2	43	60
Wildlife	12,233	4,545	28,177	7,051	29,734	10,676
<b>Total - Environment and Natural Resources</b>	<u>\$ 109,106</u>	<u>\$ 8,391</u>	<u>\$ 47,585</u>	<u>\$ 16,415</u>	<u>\$ 61,947</u>	<u>\$ 94,744</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING NOVEMBER 30, 2019 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	\$ 45,191	\$ 270,106	\$ 46,097	\$ 225,611	\$ 84,604
Governor's Office-Disaster Relief	-	650	20,273	650	20,273	-
Payroll Imprest Fund	-	758,540	3,895,117	758,540	3,895,117	-
OSBM-IT Projects	661	-	-	-	-	661
General Assembly	15,149	2	5	4	17	15,137
State Treasurer	6,613	332	2,686	394	3,623	5,676
State Treasurer-Blount St. Properties Administration	-	-	-	-	-	-
Administration	63,982	4,250	21,091	3,731	19,566	65,507
State Controller	31,836	1,106	6,763	1,444	4,129	34,470
Statewide-Worker's Comp Plan	5,227	5,712	30,334	6,378	33,076	2,485
Revenue-Project Collect	54,369	2,869	13,730	5,804	14,099	54,000
Revenue-Tax Distribution	-	335,825	1,785,568	335,825	1,785,568	-
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Tax Transfer Fees	5,358	166	1,120	199	818	5,660
Revenue-IT Project	121	-	-	-	-	121
Revenue-E 911 Fee	2,520	1,374	6,252	1,258	6,355	2,417
Board of Elections	11,678	20	99	186	817	10,960
NC Infrastructure Finance Corp	-	85,474	85,474	85,474	85,474	-
Information Technology	32,863	1,877	13,111	750	9,675	36,299
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	1,595	32	96	1	32	1,659
<b>Total - General Government</b>	<b>\$ 272,375</b>	<b>\$ 1,243,420</b>	<b>\$ 6,151,825</b>	<b>\$ 1,246,735</b>	<b>\$ 6,104,250</b>	<b>\$ 319,950</b>
<b>Health and Human Services</b>						
Health Services	\$ 3,296	\$ 14,628	\$ 69,731	\$ 10,018	\$ 63,753	\$ 9,274
Social Services	3,166	179	1,179	60	1,353	2,992
Medical Assistance	50,381	19,460	56,055	7,064	59,430	47,006
Facility Services	32,551	286	2,767	155	653	34,665
DHHS-Administration	23,964	12,530	75,126	13,240	79,812	19,278
Aging	-	-	68	-	68	-
Blind Services	-	-	-	-	-	-
<b>Total - Health and Human Services</b>	<b>\$ 113,358</b>	<b>\$ 47,083</b>	<b>\$ 204,926</b>	<b>\$ 30,537</b>	<b>\$ 205,069</b>	<b>\$ 113,215</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 47	\$ 2	\$ 16	\$ 18	\$ 51	\$ 12
Public Safety	108,824	114,077	310,831	34,942	235,103	184,552
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 108,871</b>	<b>\$ 114,079</b>	<b>\$ 310,847</b>	<b>\$ 34,960</b>	<b>\$ 235,154</b>	<b>\$ 184,564</b>
<b>Total Nonreverting</b>	<b>\$ 1,366,350</b>	<b>\$ 1,472,758</b>	<b>\$ 7,043,908</b>	<b>\$ 1,426,375</b>	<b>\$ 6,919,368</b>	<b>\$1,490,890</b>



## GLOSSARY

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

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

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

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

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

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

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

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

**Hurricane Florence Disaster Recovery Reserve (Senate Bill 3, Session Law 2018-136)** – Established as a reserve in the General Fund. The purpose is to maintain funds reserved for disaster recovery in relation to Hurricane Florence.

**Medicaid Contingency Reserve (Senate Bill 744, Section 12H.38, Session Law 2014-100)** – Funds shall be used only for budget shortfalls in the Medicaid Program.

**Medicaid Transformation Fund (House Bill 97, Section 12H.29, Session Law 2015-241)** – Established as a special fund to provide funds for converting from a fee-for-service payment system to a capitated payment system.

**Non-reverting** – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

**Project Reserve (G.S. 143C-8-10)** – Established as a reserve in the General Fund. These funds may be used for an emergency repair and renovation project at a State facility, the award of a project contract when bids for the contract exceed the amount appropriated or a reversion to the principal fund from which revenue was appropriated for a project when the amount encumbered for the project is less than the amount appropriated.

**Receipts** – Funds deposited to an agency budget code as certified in the cash management control system.

**Repairs and Renovations Reserve Account (G.S. 143C-4-3)** – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

**Reserved** – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

**Reverting** – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

**Sales and Use Taxes Payable (Chapter 105, Subchapter VIII)** – Local Sales and Use Taxes collected and payable.

**Savings Reserve Account (G.S. 143C-4-2)** – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

**Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B)** – Additional sales and use taxes collected on new tire sales payable quarterly to counties (70%), the General Fund (30%).

**Tax and Non-Tax Revenues** – Presented in this report net of refunds to taxpayers and various distributions to state and local entities.

**Unreserved** – Resources available to finance appropriation expenditures.

**White Goods Disposal Taxes Payable (Chapter 105, Article 5C)** – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%) and the General Fund (28%).