



State of North Carolina
Office of the State Controller

General Fund

Monthly Financial Report

Muddy Creek Greenway - Winston Salem
Dave Combs

April 2022



State of North Carolina
Office of the State Controller

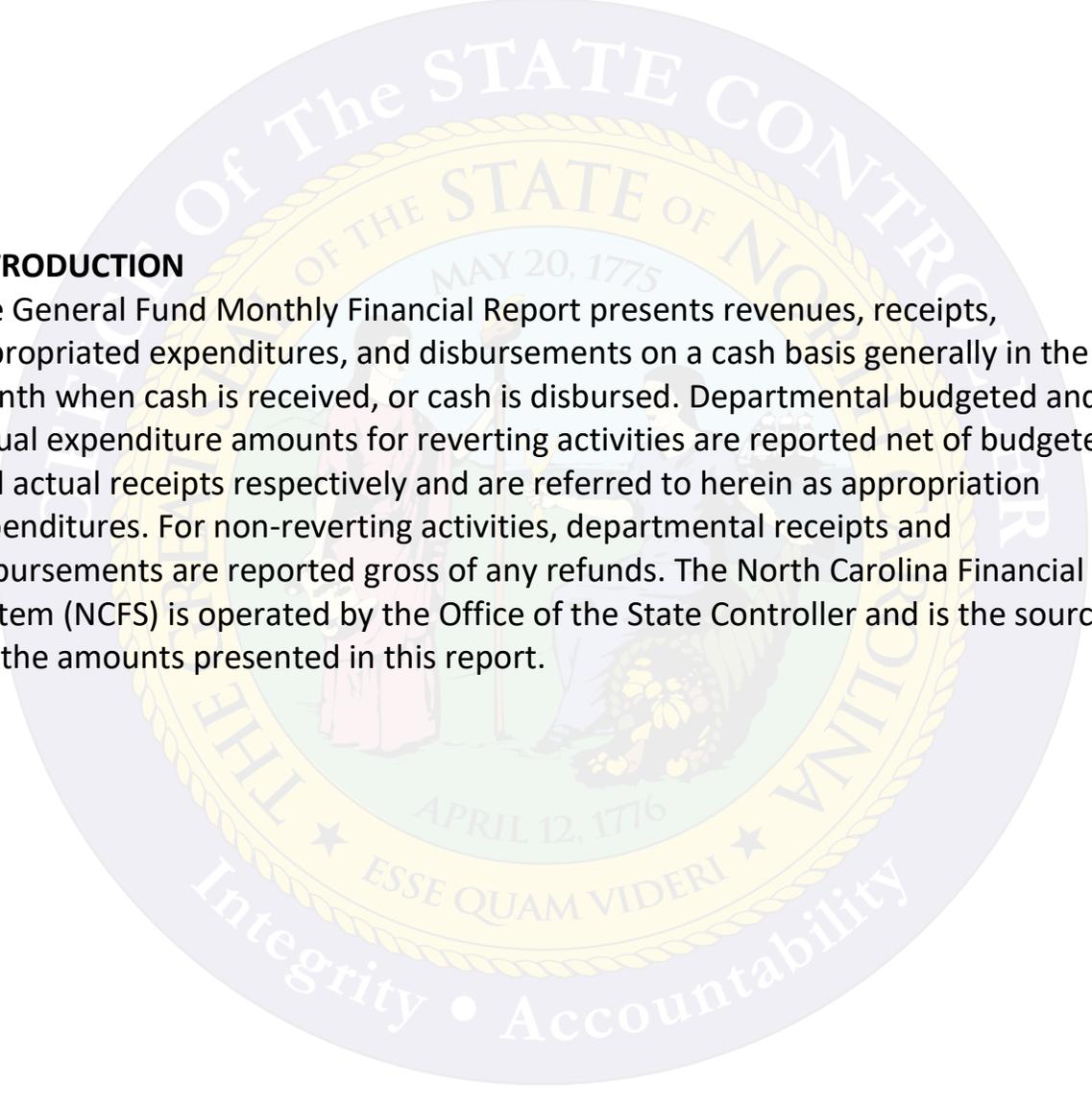
LINDA COMBS
STATE CONTROLLER

May 11, 2022

Enclosed is the General Fund Monthly Financial Report for the period ended April 30, 2022 of the 2022 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 holding a scale and a sword, with a plow and sheaf of wheat below. The text around the seal includes "OFFICE OF THE STATE CONTROLLER OF THE STATE OF NORTH CAROLINA", "MAY 20, 1775", "APRIL 12, 1776", and the motto "ESSE QUAM VIDERI". At the bottom, it says "Integrity • Accountability".

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

April 30, 2022

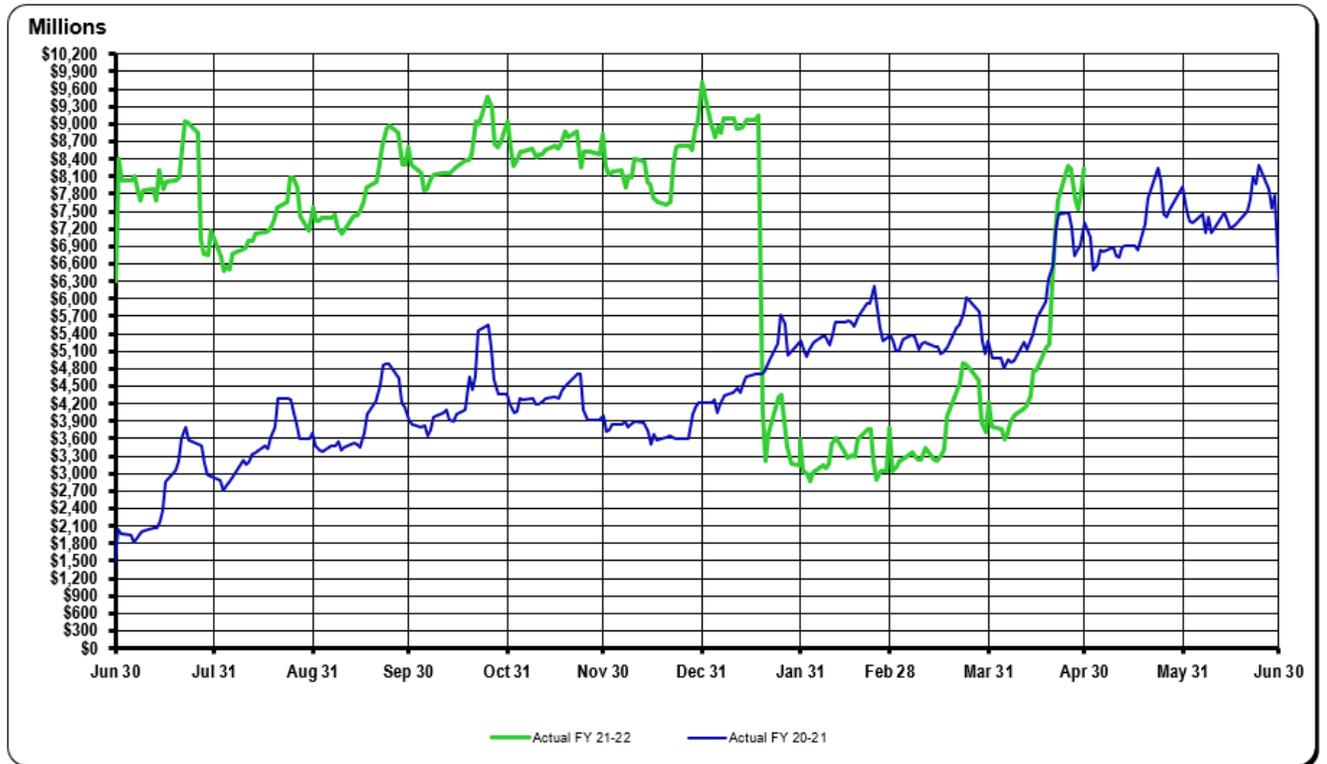
Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer:		Liabilities	
Cash and Investments	\$ 20,626.1	Beverage Tax	\$ 30.9
		Sales & Use Tax	349.2
		Scrap Tire Disposal Tax	-
		Solid Waste Disposal Tax	-
		White Goods Tax	0.7
		Total Liabilities	\$ 380.8
		Fund Balance	
		Reserved:	
		American Recovery Plan Act Reserve	\$ -
		Carry Forward Reserve	330.8
		Coronavirus Capital Projects Reserve	-
		Coronavirus Relief Reserve	-
		Earthquake Disaster Recovery Reserve	-
		Economic Development Project Reserve	203.0
		Hurricane Florence Disaster Recovery Reserve	75.4
		Information Technology Reserve	-
		Local Fiscal Recovery Reserve-ARPA	-
		Local Govt Coronavirus Relief Reserve	-
		Medicaid Contingency Reserve	175.4
		Medicaid Transformation Reserve	63.9
		NC GREAT Reserve	-
		Opioid Abatement Reserve	-
		Repairs and Renovations Reserve	-
		SCIF General Fund Reserve	-
		Savings Reserve	3,116.0
		State Emergency Response/Disaster Reserve	20.7
		Unfunded Liability Solvency Reserve	43.3
		Wilmington Harbor Enhancements Reserve	283.8
		Non-Reverting Departmental Funds	7,691.9
		Total Reserved	\$ 12,004.2
		Unreserved:	
		Fund Balance - July 1, 2021	\$ 6,313.1
		Transfer to Reserves	(6,335.6)
		Transfer to Non-reserved Funds	-
		Excess of Receipts over (under) Disbursements	8,263.6
		Total Unreserved	\$ 8,241.1
		Total Fund Balance	\$ 20,245.3
Total Assets	\$ 20,626.1	Total Liabilities and Fund Balance	\$ 20,626.1

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE APRIL 30, 2022 AND FISCAL YEAR ENDED JUNE 30, 2021

Expressed in Millions





North Carolina Financial System
Office of State Controller
General Fund – Reverting and Non-Reverting
Reserved and Unreserved Fund Balance
Fiscal Year-to-Date April 30, 2022 and April 30, 2021

Expressed in Millions

Fund Balance	FY 2022	FY 2021	Change	% Change
Reserved:				
American Recovery Plan Act Reserve	\$ -	\$ -	\$ -	-
Carry Forward Reserve	330.8	150.0	180.8	120.5%
Coronavirus Capital Projects Reserve	-	-	-	-
Coronavirus Relief Reserve	-	-	-	-
Earthquake Disaster Recovery Reserve	-	15.3	(15.3)	(100.0%)
Economic Development Project Reserve	203.0	-	203.0	100.0%
Hurricane Florence Disaster Recovery Reserve	75.4	95.1	(19.7)	(20.7%)
Information Technology Reserve	-	-	-	-
Local Fiscal Recovery Reserve-ARPA	-	-	-	-
Local Govt Coronavirus Relief Reserve	-	-	-	-
Medicaid Contingency Reserve	175.4	50.4	125.0	248.0%
Medicaid Transformation Reserve	63.9	290.7	(226.8)	(78.0%)
NC GREAT Reserve	-	-	-	-
Opioid Abatement Reserve	-	-	-	-
Repairs and Renovations Reserve	-	-	-	-
SCIF General Fund Reserve	-	-	-	-
Savings Reserve	3,116.0	1,104.3	2,011.7	182.2%
State Emergency Response/Disaster Reserve	20.7	65.8	(45.1)	(68.5%)
Unfunded Liability Solvency Reserve	43.3	-	43.3	100.0%
Wilmington Harbor Enhancements Reserve	283.8	-	283.8	100.0%
Non-Reverting Departmental Funds	7,691.9	2,781.4	4,910.5	176.5%
Total Reserved	\$ 12,004.2	\$ 4,553.0	\$ 7,451.2	163.7%
Unreserved:				
Fund Balance - July 01	\$ 6,313.1	\$ 1,471.1	\$ 4,842.0	329.1%
Transfers to Reserves	(6,335.6)	(15.0)	(6,320.6)	42,137.3%
Transfer to Non-reserved Funds	-	-	-	-
Excess of Revenues Over (Under) Appropriation Expenditures	8,263.6	5,855.3	2,408.3	41.1%
Total Unreserved	\$ 8,241.1	\$ 7,311.4	\$ 929.7	12.7%
Total Fund Balance	\$ 20,245.3	\$ 11,864.4	\$ 8,380.9	70.6%

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.



North Carolina Financial System
Office of State Controller
General Fund Reverting – Schedule of Operations
Monthly & Fiscal Year-To-Date as of April 30, 2022
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended YTD	
							Year-To-Date	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Beg. Unreserved Fund Balance	\$ 4,218.7	\$ 5,283.2	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1		
Transfer to Reserves	-	-	-	-	-	-		
Transfer to Non-reserved Funds	-	-	-	-	-	-		
Total	\$ 4,218.7	\$ 5,283.2	\$ 6,313.1	\$ 1,471.1	\$ 6,313.1	\$ 1,471.1		
Revenues								
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ 115.4	\$ 177.6	\$ 146.7	\$ 177.6	78.66%	100.0%
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	12.2	1.5	95.8	79.3	100.5	83.1	95.32%	95.4%
Judicial Fees	17.5	18.6	171.1	145.1	216.6	150.6	78.99%	96.3%
Master Settlement Agreement	154.1	149.7	176.9	149.7	139.4	129.5	126.90%	115.6%
Other	48.8	39.4	210.3	191.9	220.3	207.2	95.46%	92.6%
Treasurer Investments	3.6	2.0	19.4	19.1	29.6	24.3	65.54%	78.6%
Total Non-Tax Revenue	\$ 236.2	\$ 211.2	\$ 788.9	\$ 762.7	\$ 853.1	\$ 772.3	92.47%	98.8%
Tax Revenues								
Beverage	\$ 41.7	\$ 33.7	\$ 431.9	\$ 399.0	\$ 453.3	\$ 498.2	95.28%	80.1%
Corporate Income	539.1	464.3	1,229.3	1,131.5	1,119.9	1,037.2	109.77%	109.1%
Estate	-	-	0.2	-	-	-	-	-
Franchise	265.4	280.3	805.3	817.5	840.0	808.2	95.87%	101.2%
Freight Car Lines	-	-	0.1	-	-	-	-	-
Gift	-	-	-	-	-	-	-	-
Individual Income	3,368.5	1,994.1	15,060.0	12,488.5	14,308.8	14,821.6	105.25%	84.3%
Insurance	279.8	204.7	735.4	506.8	809.4	640.0	90.86%	79.2%
Mill Machinery	-	0.2	1.3	1.1	0.1	0.9	1,300.00%	122.2%
Other	-	-	-	-	0.4	0.4	0.00%	0.0%
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	3.9	8.0	30.8	36.8	39.3	37.1	78.37%	99.2%
Real Estate Conveyance Excise	10.9	9.8	126.2	91.5	103.2	95.3	122.29%	96.0%
Sales and Use	1,130.7	1,068.5	8,939.4	7,874.6	9,611.3	8,623.7	93.01%	91.3%
Scrap Tire Disposal	0.9	(2.1)	10.4	6.9	6.3	6.0	165.08%	115.0%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	1.9	(0.7)	9.3	6.6	3.0	2.9	310.00%	227.6%
Tobacco	18.4	23.3	207.2	219.4	258.3	255.7	80.22%	85.8%
White Goods Disposal	0.1	(0.2)	3.4	3.4	3.5	3.1	97.14%	109.7%

Total Tax Revenues	\$ 5,661.3	\$ 4,083.9	\$ 27,590.2	\$ 23,583.6	\$ 27,556.8	\$ 26,830.3	100.12%	87.9%
Total Revenues	\$ 5,897.5	\$ 4,295.1	\$ 28,379.1	\$ 24,346.3	\$ 28,409.9	\$ 27,602.6	99.89%	88.2%
Rounding	0.1							
Total Availability	\$ 10,116.3	\$ 9,578.3	\$ 34,692.2	\$ 25,817.4	\$ 34,723.0	\$ 29,073.7	99.91%	88.8%
Appropriation Expenditures								
Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Current Operations	2,104.8	2,266.9	20,343.5	18,350.2	26,028.2	23,764.9	78.16%	77.22%
Debt Service	(229.6)	-	(228.0)	140.8	-	722.6	-	19.49%
Total Appropriation Expenditures	\$ 1,875.2	\$ 2,266.9	\$ 20,115.5	\$ 18,491.0	\$ 26,028.2	\$ 24,487.5	77.28%	75.51%
Unreserved Fund Balance – Before Statutory Reservations	\$ 8,241.1	\$ 7,311.4	\$ 14,576.7	\$ 7,326.4	\$ 8,694.8	\$ 4,586.2		
Reserved								
American Recovery Plan Act Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Carry Forward Reserve	-	-	-	-	-	-		
Coronavirus Capital Projects Reserve	-	-	-	-	-	-		
Coronavirus Relief Reserve	-	-	-	-	-	-		
Earthquake Disaster Recovery Reserve	-	-	-	-	-	-		
Economic Development Project	-	-	(338.0)	-	-	-		
Hurricane Florence Disaster Recovery Reserve	-	-	-	-	-	-		
Information Technology Reserve	-	-	(109.7)	-	-	-		
Local Fiscal Recovery Reserve-ARPA	-	-	-	-	-	-		
Local Govt Coronavirus Relief Reserve	-	-	-	-	-	-		
Medicaid Contingency Reserve	-	-	(125.0)	-	-	-		
Medicaid Transformation Reserve	-	-	(215.8)	-	-	-		
NC GREAT Reserve	-	-	(15.0)	(15.0)	-	-		
Opioid Abatement Reserve	-	-	-	-	-	-		
Repairs and Renovations Reserve	-	-	-	-	-	-		
SCIF General Fund Reserve	-	-	(3,649.3)	-	-	-		
Savings Reserve	-	-	(1,134.0)	-	-	-		
State Emergency Response/Disaster Reserve	-	-	(425.0)	-	-	-		
Unfunded Liability Solvency Reserve	-	-	(40.0)	-	-	-		
Wilmington Harbor Enhancements Reserve	-	-	(283.8)	-	-	-		
Unreserved Fund Balance	\$ 8,241.1	\$ 7,311.4	\$ 8,241.1	\$ 7,311.4	\$ 8,694.8	\$ 4,586.2		

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.



North Carolina Financial System Office of State Controller

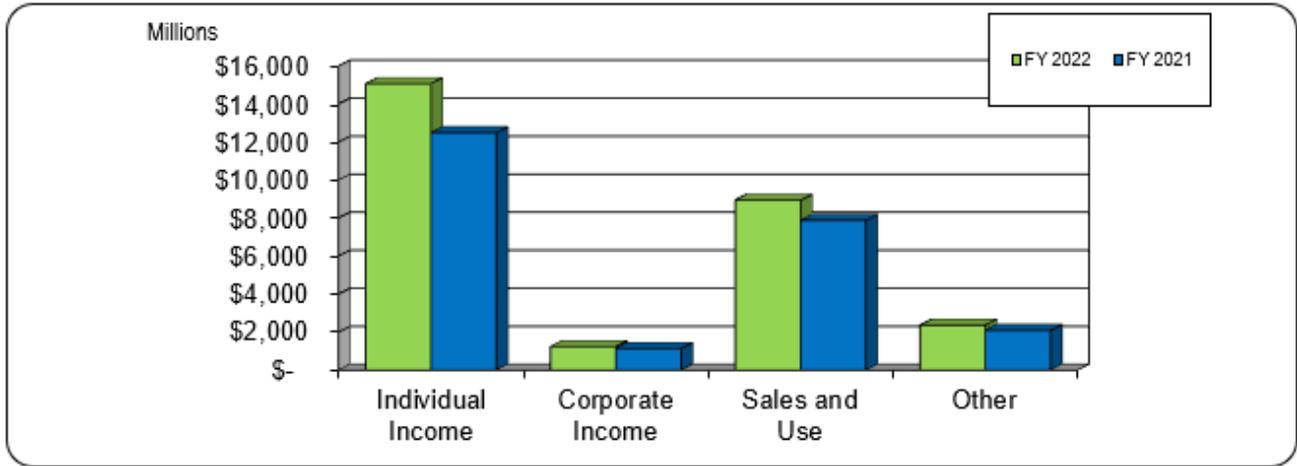
General Fund Reverting Net Tax and Non-Tax Revenues Monthly & Fiscal Year-To-Date as of April 30, 2022 and April 30, 2021

Expressed in Millions

	April				Year-To-Date Through April			
	FY 2022	FY 2021	Change	Percent of Change	FY 2022	FY 2021	Change	Percent of Change
Tax Revenues								
Beverage	\$ 41.7	\$ 33.7	\$ 8.0	23.7%	\$ 431.9	\$ 399.0	\$ 32.9	8.2%
Corporate Income	539.1	464.3	74.8	16.1%	1,229.3	1,131.5	97.8	8.6%
Estate	-	-	-	-	0.2	-	0.2	-
Franchise	265.4	280.3	(14.9)	(5.3%)	805.3	817.5	(12.2)	(1.5%)
Freight Car Lines	-	-	-	-	0.1	-	0.1	-
Gift	-	-	-	-	-	-	-	-
Individual Income	3,368.5	1,994.1	1,374.4	68.9%	15,060.0	12,488.5	2,571.5	20.6%
Insurance	279.8	204.7	75.1	36.7%	735.4	506.8	228.6	45.1%
Mill Machinery	-	0.2	(0.2)	(100.0%)	1.3	1.1	0.2	18.2%
Other	-	-	-	-	-	-	-	-
Piped Natural Gas	-	-	-	-	-	-	-	-
Privilege License	3.9	8.0	(4.1)	(51.3%)	30.8	36.8	(6.0)	(16.3%)
Real Estate Conveyance Excise	10.9	9.8	1.1	11.2%	126.2	91.5	34.7	37.9%
Sales and Use	1,130.7	1,068.5	62.2	5.8%	8,939.4	7,874.6	1,064.8	13.5%
Scrap Tire Disposal	0.9	(2.1)	3.0	(142.9%)	10.4	6.9	3.5	50.7%
Soft Drinks Tax - Inactive	-	-	-	-	-	-	-	-
Solid Waste	1.9	(0.7)	2.6	(371.4%)	9.3	6.6	2.7	40.9%
Tobacco	18.4	23.3	(4.9)	(21.0%)	207.2	219.4	(12.2)	(5.6%)
White Goods Disposal	0.1	(0.2)	0.3	(150.0%)	3.4	3.4	-	0.0%
Total Tax Revenues	\$ 5,661.3	\$ 4,083.9	\$ 1,577.4	38.6%	\$ 27,590.2	\$ 23,583.6	\$ 4,006.6	17.0%
Non-Tax Revenue								
Disproportionate Share	\$ -	\$ -	\$ -	-	\$ 115.4	\$ 177.6	\$ (62.2)	(35.0%)
Highway Fund Transfer In	-	-	-	-	-	-	-	-
Insurance-Nontax	12.2	1.5	10.7	713.3%	95.8	79.3	16.5	20.8%
Judicial Fees	17.5	18.6	(1.1)	(5.9%)	171.1	145.1	26.0	17.9%
Master Settlement Agreement	154.1	149.7	4.4	2.9%	176.9	149.7	27.2	18.2%
Other	48.8	39.4	9.4	23.9%	210.3	191.9	18.4	9.6%
Treasurer Investments	3.6	2.0	1.6	80.0%	19.4	19.1	0.3	1.6%
Total Non-Tax Revenue	\$ 236.2	\$ 211.2	\$ 25.0	11.8%	\$ 788.9	\$ 762.7	\$ 26.2	3.4%
Total Tax and Non-Tax Revenue	\$ 5,897.5	\$ 4,295.1	\$ 1,602.4	37.3%	\$ 28,379.1	\$ 24,346.3	\$ 4,032.8	16.6%

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

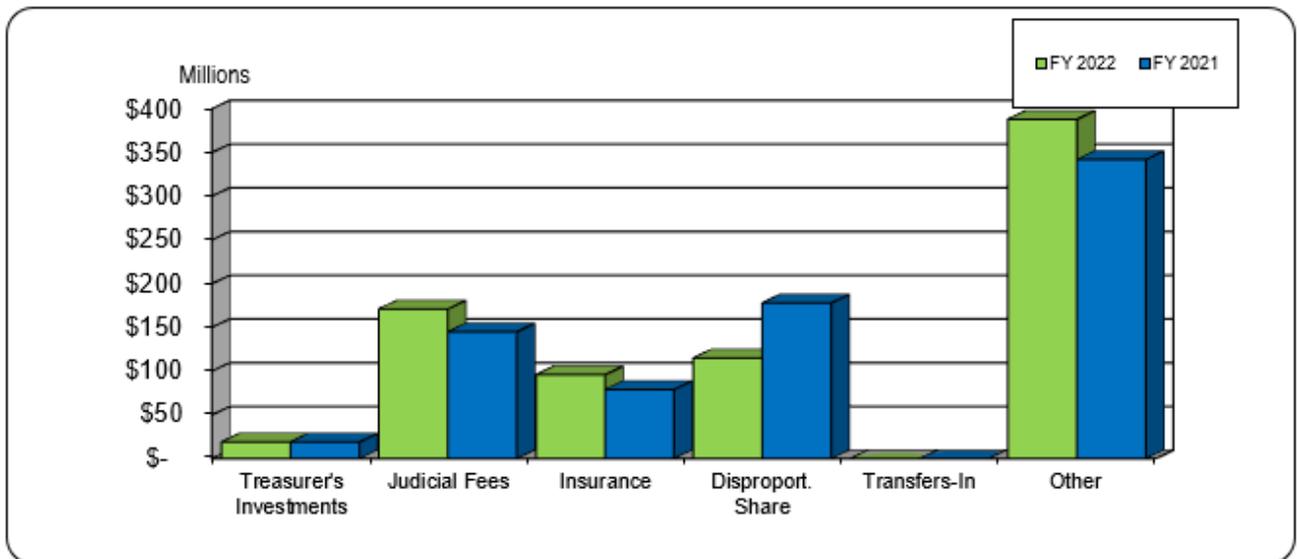
FISCAL YEAR-TO-DATE APRIL 30, 2022 AND APRIL 30, 2021



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 APRIL 30, 2022 AND APRIL 30, 2021



The graph above compares the year-to-date non-tax revenues for the current and prior fiscal years.



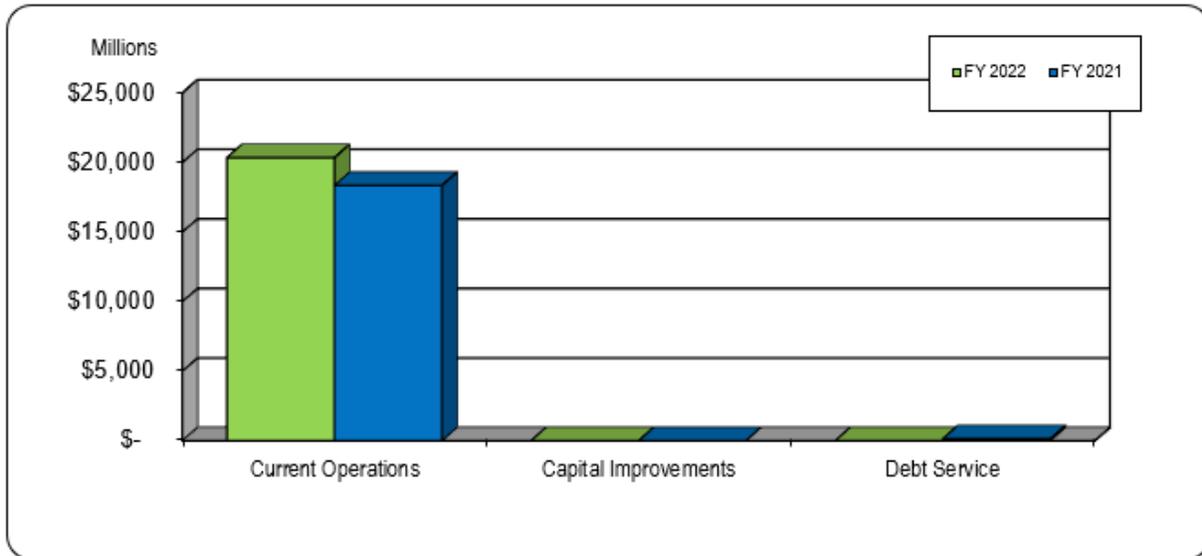
North Carolina Financial System
Office of State Controller
General Fund - Reverting
Appropriation Expenditures
Fiscal Year-to-Date
Expressed in Millions

	Appropriation Expenditures				Percent of Total Appropriation Expenditures	
	FY 2022	FY 2021	Change	Percent Change	FY 2022	FY 2021
Capital Improvements						
Funded by General Fund	\$ -	\$ -	\$ -	-	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	-	-	-
Current Operations						
Agriculture	\$ 107.1	\$ 96.2	\$ 10.9	11.3%	0.5%	0.5%
Economic Development	208.4	171.9	36.5	21.2%	1.0%	0.9%
Education	12,186.4	11,180.4	1,006.0	9.0%	60.6%	60.5%
Environment & Natural Resources	275.8	242.9	32.9	13.5%	1.4%	1.3%
General Government	433.8	355.6	78.2	22.0%	2.2%	1.9%
Health and Human Services	4,502.2	4,133.2	369.0	8.9%	22.4%	22.4%
Operating Reserves/Rounding	-	178.6	(178.6)	(100.0%)	0.0%	1.0%
Public Safety, Correction, and Regulation	2,629.8	1,991.4	638.4	32.1%	13.1%	10.8%
Total Current Operations	\$ 20,343.5	\$ 18,350.2	\$ 1,993.3	10.9%	101.1%	99.2%
Debt Service						
Debt Service	\$ (228.0)	\$ 140.8	\$ (368.8)	(261.9%)	(1.1%)	0.8%
Total Debt Service	\$ (228.0)	\$ 140.8	\$ (368.8)	(261.9%)	(1.1%)	0.8%
Total Appropriation Expenditures	\$ 20,115.5	\$ 18,491.0	\$ 1,624.5	8.8%	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 APRIL 30, 2022 AND APRIL 30, 2021



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

Actual appropriation expenditures through April 2022 were more than actual appropriation expenditures through April 2021 by \$1.6 billion, or 8.8%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2022 were more than appropriation expenditures through April 2021 by \$2.0 billion, or 10.9%.



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

**Appropriation Expenditures, Budget, and Percent Expended
Monthly & Fiscal Year-To-Date as of April 30, 2022 and April 30, 2021**

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 Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
Current Operations								
General Government								
Administration	\$ 6.8	\$ 6.9	\$ 42.0	\$ 46.7	\$ 61.2	\$ 65.4	68.6%	71.4%
Board of Elections	0.7	0.7	5.9	4.6	12.8	7.6	46.1%	60.5%
General Assembly	6.4	6.6	63.4	60.6	79.5	72.6	79.7%	83.5%
Governor's Office	0.4	0.5	4.3	4.2	5.7	5.6	75.4%	75.0%
Governor-Special Projects	-	-	-	-	-	-	-	-
Housing Finance Authority	-	7.7	8.0	30.7	10.7	30.7	74.8%	100.0%
Information Technology	13.9	5.0	81.8	37.9	89.6	54.7	91.3%	69.3%
Lieutenant Governor	0.1	0.1	0.8	0.7	1.2	0.9	66.7%	77.8%
Military and Veterans Affairs	1.1	2.0	8.5	8.3	11.6	9.6	73.3%	86.5%
Office of Administrative Hearings	0.5	0.5	5.1	5.2	6.8	6.5	75.0%	80.0%
Office of State Budget	0.8	0.6	12.2	6.8	14.8	8.8	82.4%	77.3%
Office of State Budget - Special	(1.5)	-	30.4	8.6	31.9	17.6	95.3%	48.9%
Office of State Human Resources	(0.3)	-	7.0	-	9.3	-	75.3%	-
Office of the State Controller	3.4	1.6	20.4	18.2	28.2	25.7	72.3%	70.8%
Revenue	8.6	11.6	84.9	76.3	110.5	91.1	76.8%	83.8%
Secretary of State	1.3	1.3	12.9	11.8	16.7	14.6	77.2%	80.8%
State Auditor	0.4	1.2	10.3	10.2	16.2	14.8	63.6%	68.9%
State Planning - Inactive	-	-	-	-	-	-	-	-
State Treasurer-Administration	0.1	0.3	3.3	3.2	5.0	5.0	66.0%	64.0%
State Treasurer-Retirement	7.7	7.5	32.6	30.2	32.9	32.0	99.1%	94.4%
Sub-Total	\$ 50.4	\$ 54.1	\$ 433.8	\$ 364.2	\$ 544.6	\$ 463.2	79.7%	78.6%
Reserve - Budget Transparency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Reserve - Compensation Increase	-	-	-	-	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-	-	-	-	-
Reserve - ERP	-	-	-	-	-	-	-	-
Reserve - Enrollment	-	-	-	-	-	-	-	-
Reserve - Eugenic Sterilization Compensation	-	-	-	-	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-	-	-	-	-

Reserve - Future Benefit Needs	-	-	-	-	-	-	-	-	-
Reserve - General Fund Reverting Funds	-	-	-	-	-	-	-	-	-
Reserve - Golden LEAF	-	-	-	-	-	-	-	-	-
Reserve - IT Fund	-	-	-	-	-	-	-	-	-
Reserve - JDIG	-	-	-	-	-	-	-	-	-
Reserve - Minimum of Market Adj	-	-	-	-	-	2.4	-	0.0%	-
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	-	-	-	(16.2)	-	(12.2)	-	132.8%	-
Reserve - Salary Adjustment	-	-	-	16.2	21.1	16.2	0.0%	100.0%	-
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 - Automated Fraud Detection Development	-	-	-	-	-	-	-	-	-
Reserve - Continuation/Justification	-	-	-	-	-	-	-	-	-
Reserve - Controller Fraud Detection	-	-	-	-	-	-	-	-	-
Reserve - Eliminated Positions	-	-	-	-	-	-	-	-	-
Reserve - Global Trans Park Loan Repayment	-	-	-	-	-	-	-	-	-
Reserve - Management Flexibility	-	-	-	-	-	-	-	-	-
Reserve - Medicaid Risk	-	-	-	-	-	-	-	-	-
Reserve - NC Promise Tuition Plan	-	-	-	-	-	-	-	-	-
Reserve - Retirees Premium	-	-	-	-	-	-	-	-	-
Reserve - Statewide Compensation Study	-	-	-	-	-	-	-	-	-
Reserve - Voter Information Verification Act	-	-	-	-	-	-	-	-	-
SCIF	-	45.0	-	170.0	-	170.0	-	100.0%	-
Sub-Total	\$ -	\$ 45.0	\$ -	\$ 170.0	\$ 21.1	\$ 176.4	0.0%	96.4%	-
Total General Government	\$ 50.4	\$ 99.1	\$ 433.8	\$ 534.2	\$ 565.7	\$ 639.6	76.7%	83.5%	-
Education									
Community Colleges	\$ 133.3	\$ 129.2	\$ 981.5	\$ 895.3	\$ 1,316.4	\$ 1,229.6	74.6%	72.8%	-
Public Instruction	936.5	839.1	9,025.4	8,131.5	10,602.2	9,987.4	85.1%	81.4%	-
Sub-Total	\$ 1,069.8	\$ 968.3	\$ 10,006.9	\$ 9,026.8	\$ 11,918.6	\$ 11,217.0	84.0%	80.5%	-
University System									
Appalachian State University	\$ 21.3	\$ 18.6	\$ 110.3	\$ 99.8	\$ 167.1	\$ 152.6	66.0%	65.4%	-
ECU - Health Affairs	8.6	7.5	58.4	62.7	86.8	79.0	67.3%	79.4%	-
East Carolina University	27.5	22.5	132.1	135.1	250.6	233.1	52.7%	58.0%	-
Elizabeth City State University	3.2	2.5	28.3	27.1	41.7	36.3	67.9%	74.7%	-
Fayetteville State University	7.1	5.7	43.7	41.4	64.3	56.7	68.0%	73.0%	-
NCSU - Academic Affairs	58.8	43.4	298.1	285.4	476.5	431.3	62.6%	66.2%	-

NCSU - Agricultural Extension Service	3.6	3.6	33.6	34.0	42.6	41.5	78.9%	81.9%
NCSU - Agricultural Research	5.1	5.2	44.8	45.0	58.5	55.5	76.6%	81.1%
North Carolina A&T University	2.7	18.3	42.7	55.3	114.1	93.6	37.4%	59.1%
North Carolina Central University	10.5	12.2	63.6	58.5	90.6	85.1	70.2%	68.7%
North Carolina Sch of Science & Mathematics	3.1	2.2	22.2	19.1	33.2	26.5	66.9%	72.1%
UNC - Chapel Hill Academic Affairs	30.4	30.2	169.7	168.9	317.8	282.8	53.4%	59.7%
UNC - Chapel Hill Area Health Affairs	4.1	3.8	32.9	32.8	55.0	49.9	59.8%	65.7%
UNC - Chapel Hill Health Affairs	22.8	23.3	138.8	145.2	214.9	204.7	64.6%	70.9%
UNC - GA Institutional Programs and	16.0	-	17.0	9.5	35.0	17.6	48.6%	54.0%
UNC - GA Related Educational Programs	5.1	40.3	38.8	109.6	127.5	110.0	30.4%	99.6%
UNC- GA Aid to Private Institutions	28.8	0.3	221.3	184.1	227.1	191.4	97.4%	96.2%
University of North Carolina - General Admin	4.6	4.4	37.6	37.6	49.8	48.1	75.5%	78.2%
University of North Carolina Sch of the Arts	4.6	(0.4)	26.2	20.5	37.2	33.9	70.4%	60.5%
University of North Carolina at Asheville	4.4	3.8	31.6	29.3	52.2	40.6	60.5%	72.2%
University of North Carolina at Charlotte	28.5	20.2	150.0	152.7	291.6	264.6	51.4%	57.7%
University of North Carolina at Greensboro	24.6	21.5	121.3	121.8	188.8	179.8	64.2%	67.7%
University of North Carolina at Pembroke	10.5	9.3	62.4	53.8	95.0	81.3	65.7%	66.2%
University of North Carolina at Wilmington	14.5	8.7	110.0	99.0	179.8	156.7	61.2%	63.2%
Western Carolina University	16.9	14.8	97.9	90.5	148.0	135.7	66.1%	66.7%
Winston-Salem State University	13.6	2.0	46.2	34.9	66.8	64.4	69.2%	54.2%
Total University System	\$ 380.9	\$ 323.9	\$ 2,179.5	\$ 2,153.6	\$ 3,512.5	\$ 3,152.7	62.0%	68.3%
Total Education	\$ 1,450.7	\$ 1,292.2	\$ 12,186.4	\$ 11,180.4	\$ 15,431.1	\$ 14,369.7	79.0%	77.8%
Agriculture								
Agriculture and Consumer Services	\$ 7.3	\$ 11.4	\$ 107.1	\$ 96.2	\$ 169.6	\$ 132.3	63.1%	72.7%
Total Agriculture	\$ 7.3	\$ 11.4	\$ 107.1	\$ 96.2	\$ 169.6	\$ 132.3	63.1%	72.7%
Economic Development								
Commerce	\$ 1.0	\$ 0.7	\$ 9.2	\$ 8.4	\$ 12.3	\$ 11.7	74.8%	71.8%
Commerce-Economic Development	5.0	59.3	173.5	150.1	276.8	150.2	62.7%	99.9%
Commerce-State Aid	5.5	1.3	25.7	13.4	34.3	16.2	74.9%	82.7%
Total Economic Development	\$ 11.5	\$ 61.3	\$ 208.4	\$ 171.9	\$ 323.4	\$ 178.1	64.4%	96.5%
Environment & Natural Resources								
Environmental Quality	\$ 12.0	\$ 6.0	\$ 84.9	\$ 87.0	\$ 107.0	\$ 98.6	79.3%	88.2%
Natural and Cultural Resources	37.8	18.9	181.4	145.8	226.8	180.4	80.0%	80.8%
Roanoke Island Commission	-	0.1	-	0.6	-	0.6	-	100.0%
Wildlife Resources	2.3	2.6	9.5	9.5	12.8	9.6	74.2%	99.0%
Total Environment & Natural Resources	\$ 52.1	\$ 27.6	\$ 275.8	\$ 242.9	\$ 346.6	\$ 289.2	79.6%	84.0%
Health and Human Services								
Aging	\$ 5.3	\$ 2.9	\$ 41.2	\$ 34.6	\$ 50.5	\$ 44.3	81.6%	78.1%
Child Development	24.5	(2.3)	165.1	160.4	242.7	228.7	68.0%	70.1%
DHHS-Administration	(52.3)	(0.8)	89.9	127.8	200.7	139.2	44.8%	91.8%
Education Services - Inactive	-	-	-	-	-	-	-	-
Health Services	13.2	12.4	154.4	97.6	168.0	156.9	91.9%	62.2%
Health Services Regulations	2.5	1.1	9.1	10.1	25.0	20.4	36.4%	49.5%
Medical Assistance	161.0	388.5	3,281.8	2,824.4	3,987.4	4,129.6	82.3%	68.4%
Mental Health/DD/SAS	63.4	51.6	594.7	663.5	824.7	756.7	72.1%	87.7%
NC Health Choice	-	-	-	-	-	-	-	-
Services for the Blind and Deaf/HH	0.5	1.0	6.0	6.0	8.9	8.8	67.4%	68.2%

Social Services	10.4	62.1	132.4	182.0	218.4	195.0	60.6%	93.3%
Vocational Rehabilitation	3.3	2.7	27.6	26.8	41.6	40.3	66.3%	66.5%
Total Health and Human Services	231.8	519.2	4,502.2	4,133.2	5,767.9	5,719.9	78.1%	72.3%
Public Safety, Correction, and Regulation								
Insurance	11.5	3.3	42.8	34.3	53.5	43.6	80.0%	78.7%
Insurance-GF	0.1	2.9	3.4	8.0	9.0	9.6	37.8%	83.3%
Judicial	54.3	49.0	553.7	496.8	672.6	604.1	82.3%	82.2%
Judicial-Indigent Defense	9.8	9.4	101.8	98.3	136.7	127.8	74.5%	76.9%
Justice	14.3	5.3	55.5	44.7	65.0	51.5	85.4%	86.8%
Labor	1.6	2.1	15.9	15.2	21.4	19.3	74.3%	78.8%
Public Safety	209.4	184.2	1,856.7	1,294.1	2,465.6	1,580.2	75.3%	81.9%
Total Public Safety, Correction, and Regulation	\$ 301.0	\$ 256.2	\$ 2,629.8	\$ 1,991.4	\$ 3,423.8	\$ 2,436.1	76.8%	81.7%
Rounding [*]		(0.1)			0.1			
Total Current Operations	\$ 2,104.8	\$2,266.9	\$ 20,343.5	\$ 18,350.2	\$ 26,028.2	\$ 23,764.9	78.2%	77.2%
Capital Improvements								
Funded by General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Total Capital Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Debt Service								
Debt Service	\$ (229.6)	\$ -	\$ (229.6)	\$ 139.2	\$ -	\$ 721.0	-	19.3%
Debt Service-Federal	-	-	1.6	1.6	-	1.6	-	100.0%
Total Debt Service	\$ (229.6)	\$ -	\$ (228.0)	\$ 140.8	\$ -	\$ 722.6	-	19.5%
Total Appropriation Expenditures	\$ 1,875.2	\$2,266.9	\$ 20,115.5	\$ 18,491.0	\$ 26,028.2	\$ 24,487.5	77.3%	75.5%

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.



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 April 30, 2022

Expressed in Thousands

	Receipts		Disbursements	
	April	Year-To-Date	April	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 36,677	\$ 107,922	\$ 43,940	\$ 214,976
Total Agriculture	\$ 36,677	\$ 107,922	\$ 43,940	\$ 214,976
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement	\$ -	\$ -	\$ -	\$ -
Debt Service				
Debt Service	\$ 229,610	\$ 363,302	\$ 2	\$ 133,695
Debt Service-Federal	-	1	-	1,616
Total Debt Service	\$ 229,610	\$ 363,303	\$ 2	\$ 135,311
Economic Development				
Commerce	\$ 5,332	\$ 49,384	\$ 6,314	\$ 58,547
Commerce-Economic Development	-	14,460	5,020	187,986
Commerce-State Aid	-	-	5,518	25,735
Total Economic Development	\$ 5,332	\$ 63,844	\$ 16,852	\$ 272,268
Education				
Community Colleges	\$ 38,555	\$ 629,903	\$ 171,918	\$ 1,611,441
Public Instruction	439,472	4,102,237	1,375,946	13,127,608
UNC System	176,466	3,098,784	557,348	5,278,286
Total Education	\$ 654,493	\$ 7,830,924	\$ 2,105,212	\$ 20,017,335
Environment & Natural Resources				
Environmental Quality	\$ 8,032	\$ 78,593	\$ 19,981	\$ 163,534
Natural and Cultural Resources	3,040	54,141	40,842	235,508
Roanoke Island Commission	-	295	-	295
Wildlife Resources	7,747	81,821	10,069	91,327
Total Environment & Natural Resources	\$ 18,819	\$ 214,850	\$ 70,892	\$ 490,664
General Government				
Administration	\$ 1,025	\$ 24,282	\$ 7,798	\$ 66,257
Board of Elections	-	2,458	726	8,337
General Assembly	44	1,336	6,449	64,746
Governor's Office	82	966	538	5,287
Governor-Special Projects	-	-	-	-
Housing Finance Authority	-	-	-	7,995
Information Technology	-	7,449	13,955	89,252
Lieutenant Governor	-	19	97	850
Military and Veterans Affairs	2,274	57,730	3,338	66,269
Office of Administrative Hearings	-	884	573	5,963

Office of State Budget	34	546	869	12,743
Office of State Budget - Special	1,500	1,500	-	31,935
Office of State Human Resources	1,150	1,227	812	8,187
Office of the State Controller	305	2,274	3,680	22,641
Reserve - Budget Transparency	-	-	-	-
Reserve - Compensation Increase	-	-	-	-
Reserve - Contingency/Emergency	-	-	-	-
Reserve - ERP	-	25,000	-	25,000
Reserve - Enrollment	-	-	-	-
Reserve - Eugenic Sterlization Compensation	-	-	-	-
Reserve - Film & Entertainment	-	-	-	-
Reserve - Future Benefit Needs	-	-	-	-
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	-	-	-	-
Reserve - Salary Adjustment	-	-	-	-
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	4,806	47,352	13,423	132,246
SCIF	-	-	-	-
Secretary of State	48	786	1,315	13,671
State Auditor	1,514	6,946	1,897	17,293
State Planning - Inactive	-	-	-	-
State Treasurer-Administration	4,250	34,702	4,311	37,968
State Treasurer-Retirement	-	400	7,741	33,029
Total General Government	\$ 17,100	\$ 215,857	\$ 67,522	\$ 649,669
Health and Human Services				
Aging	\$ 8,605	\$ 83,797	\$ 13,906	\$ 125,040
Child Development	223,090	1,144,196	247,567	1,309,299
DHHS-Administration	147,130	860,901	94,820	950,825
Education Services - Inactive	-	-	-	-
Health Services	83,766	603,131	96,957	757,517
Health Services Regulations	3,173	48,999	5,700	58,050
Medical Assistance	1,601,566	15,498,134	1,852,547	18,779,977

Mental Health/DD/SAS	56,116	793,793	119,509	1,388,532
NC Health Choice	-	-	-	-
Services for the Blind and Deaf/HH	2,311	26,794	2,813	32,753
Social Services	135,275	1,016,982	145,647	1,149,384
Vocational Rehabilitation	7,413	84,539	10,761	112,136
Total Health and Human Services	\$ 2,358,445	\$ 20,161,266	\$ 2,590,227	\$ 24,663,513
Public Safety, Correction, and Regulation				
Insurance	\$ 765	\$ 15,651	\$ 12,278	\$ 58,476
Insurance-GF	1,475	13,008	1,553	16,420
Judicial	135	13,901	54,441	567,568
Judicial-Indigent Defense	1,406	12,997	11,211	114,827
Justice	3,291	35,503	17,613	90,941
Labor	1,682	19,871	3,300	35,744
Public Safety	19,712	279,016	229,079	2,135,754
Total Public Safety, Correction, and Regulation	\$ 28,466	\$ 389,947	\$ 329,475	\$ 3,019,730
Non-Tax Revenue				
Disproportionate Share	\$ -	\$ 115,435	\$ -	\$ -
Highway Fund Transfer In	-	-	-	-
Insurance-Nontax	10,597	31,727	-	-
License & Fees-Nontax	4,407	73,022	2,765	8,993
Judicial Fees	17,498	171,289	-	169
Master Settlement Agreement	171,585	194,400	17,500	17,500
ABC Board	-	-	-	-
Banking & Investment Fees	332	2,903	-	-
Board of Elections	15	160	10	147
CI Appropriation	-	-	-	-
DHHS	466	2,090	-	17
DPS - ABC Board	8,258	27,004	5	618
DWI Restoration Fees	-	-	-	-
DWI Service Fees	277	2,708	-	-
Deed Mortgage Registration Fee	795	7,599	636	6,079
Eastern Region Eco Dev Comm	-	-	-	-
Fees & Penalties	379	4,747	553	4,389
Gas & Oil Inspection	101	1,007	-	-
Intra State Transfer	598	2,081	-	-
Miscellaneous	-	2	-	-
Parole Supervision Fees	72	800	-	-
Probation Supervision Fees	693	6,372	-	-
Risk Pool Reversion	-	-	-	-
Rural Center Reversion	-	-	-	-
Sales & Use	1,050	12,719	-	-
Sales Tax Refund	6	1,047	-	-
Secretary of State-Nontax	37,081	151,058	109	739
Treasurer Investments	3,562	19,536	-	87
Total Non-Tax Revenue	\$ 257,772	\$ 827,706	\$ 21,578	\$ 38,738
Tax Revenues				
Beverage	\$ 49,651	\$ 463,237	\$ 7,903	\$ 31,252
Corporate Income	545,174	1,388,346	6,029	159,036
Estate				
NC Office of the State Controller	Page 19	of 25	173	Unaudited

Franchise	267,514	832,902	2,113	27,600
Freight Car Lines	32	53	-	-
Gift	2	40	-	-
Individual Income	3,611,282	15,814,935	242,723	754,975
Insurance	282,716	789,824	2,868	54,452
Mill Machinery	37	1,537	-	245
Miscellaneous	-	1	-	-
Severance	-	-	-	-
Piped Natural Gas	-	-	-	-
Privilege License	3,923	31,297	40	475
Real Estate Conveyance Excise	10,898	126,209	-	-
Sales and Use	1,541,028	13,957,707	410,313	5,018,280
Scrap Tire Disposal	970	19,573	56	9,184
Soft Drinks Tax - Inactive	-	-	-	-
Solid Waste	1,871	20,108	8	10,790
Tobacco	22,177	243,185	3,729	36,029
White Goods Disposal	605	6,649	765	3,261
Total Tax Revenues	\$ 6,337,880	\$ 33,695,776	\$ 676,547	\$ 6,105,579
Total Reverting	\$ 9,944,594	\$ 63,871,395	\$ 5,922,247	\$ 55,607,783
Beginning Unreserved Cash	\$ 6,313,053			
Year-To-Date Receipts	63,871,395			
Year-To-Date Disbursements	55,607,783			
Reservations				
American Recovery Plan Act Reserve	-			
Carry Forward Reserve	-			
Coronavirus Capital Projects Reserve	-			
Coronavirus Relief Reserve	-			
Earthquake Disaster Recovery Reserve	-			
Economic Development Project Reserve	(338,000)			
Hurricane Florence Disaster Recovery Reserve	-			
Information Technology Reserve	(109,661)			
Local Fiscal Recovery Reserve-ARPA	-			
Local Govt Coronavirus Relief Reserve	-			
Medicaid Contingency Reserve	(125,000)			
Medicaid Transformation Reserve	(215,820)			
NC GREAT Reserve	(15,000)			
Opioid Abatement Reserve	-			
Repairs and Renovations Reserve	-			
SCIF General Fund Reserve	(3,649,335)			
Savings Reserve	(1,134,007)			
State Emergency Response/Disaster Reserve	(425,000)			
Unfunded Liability Solvency Reserve	(40,000)			
Wilmington Harbor Enhancements Reserve	(283,800)			
Ending Unreserved Cash	\$ 8,241,042			



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 April 30, 2022
Expressed in Thousands

	Beginning Cash	Receipts		Expenditures		Year-To-Date Ending Cash
		April	Year-To-Date	April	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 49,302	\$ 27,815	\$ 134,909	\$ 19,777	\$ 48,526	\$ 135,685
Total Agriculture	\$ 49,302	\$ 27,815	\$ 134,909	\$ 19,777	\$ 48,526	\$ 135,685
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	3	56,104	3	56,104	-
Total Debt Service	\$ -	\$ 3	\$ 56,104	\$ 3	\$ 56,104	\$ -
Economic Development						
Commerce-CDBG	\$ 13,172	\$ 2	\$ 1,037	\$ -	\$ -	\$ 14,209
Commerce-Div of Employ Sec	35,864	13,541	179,205	12,193	126,495	88,574
Commerce-Floyd Relief	-	-	-	-	-	-
Commerce-IT Projects	2,317	30	180	-	1,228	1,269
Commerce-Special Revenue	276,750	13,302	397,032	18,524	423,583	250,199
Commerce-Trust	77	-	-	-	-	77
Total Economic Development	\$ 328,180	\$ 26,875	\$ 577,454	\$ 30,717	\$ 551,306	\$ 354,328
Education						
Community Colleges-IT Projects	\$ 24,283	\$ -	\$ 32,550	\$ 265	\$ 4,430	\$ 52,403
Community Colleges-Special Rev	11,140	6,913	17,261	7,065	19,432	8,969
Community Colleges-Trust	2,380	9	35,326	644	14,287	23,419
Public Instruction-IT Projects	18,247	2,001	50,810	117	13,536	55,521
Public Instruction-Internal Service	125,899	3,341	58,824	221	66,820	117,903
Public Instruction-Local Payroll	1,488	4,931	47,538	5,339	48,937	89
Public Instruction-Pub Sch Bldg Fund	381,875	35,039	469,525	4,057	89,388	762,012
Public Instruction-School Technology	10,958	17	18,369	754	9,003	20,324
Public Instruction-Special Revenue	35,598	504	7,682	1,784	13,175	30,105
Public Instruction-Trust	9,993	1,191	54,016	3	43,847	20,162
Total Education	\$ 621,861	\$ 53,946	\$ 791,901	\$ 20,249	\$ 322,855	\$ 1,090,907
Environment & Natural Resources						
Aquariums	\$ 2,221	\$ 75	\$ 84	\$ 12	\$ 116	\$ 2,189
C W M T F	46,073	10,073	48,277	1,303	17,680	76,670
EQ-Clean Water Mgmt Trust Fund	-	-	-	-	-	-
EQ-Loans for Water & Wastewater	761	-	-	-	-	761
Environmental Quality	19,801	1,426	102,580	3,349	15,132	107,249
Environmental Quality-Disaster	9,096	-	32,218	191	6,127	35,187

Land & Water Conservation Fund	881	-	2,996	127	2,952	925
Natural & Cultural Res-LWS	1,189	-	451	-	118	1,522
Natural and Cultural Res-Int Bearing	45	-	39	6	43	41
Natural and Cultural Resources	7,542	14	2,832	72	9,407	967
Parks & Recreation Trust Fund	14,674	9,245	29,752	1,947	25,879	18,547
Wildlife	18,283	4,576	52,278	6,231	57,436	13,125
Total Environment & Natural Resources	\$ 120,566	\$ 25,409	\$ 271,507	\$ 13,238	\$ 134,890	\$ 257,183
General Government						
Administration	\$ 89,968	\$ 5,104	\$ 59,074	\$ 2,173	\$ 68,198	\$ 80,844
Board of Elections	8,986	1	946	544	6,495	3,437
DMVA - Special Revenue	-	503	15,504	-	-	15,504
DMVA-Special Revenue	-	-	-	-	-	-
General Assembly	13,821	1	58	124	1,053	12,826
Governor's Office	160,919	123,566	1,197,272	142,320	1,173,297	184,894
Governor's Office-Disaster Relief	-	21	464,922	21	464,922	-
Information Technology	17,734	11,780	62,930	991	37,849	42,815
NC Infrastructure Finance Corp	-	-	77,590	-	77,591	(1)
OSBM-ARP Homeowners Assistance Fund	2	42	246,125	-	-	246,127
OSBM-ARP State & Local Fiscal Recovery Fund	-	318	2,720,476	150,872	1,157,152	1,563,324
OSBM-Covid 19 Recovery Act	64,420	36	96,322	2,480	125,322	35,420
OSBM-Earthquake Disaster Recovery	4,457	4	15,348	431	6,361	13,444
OSBM-Emergency Rental Assistance	645,450	7,455	301,749	7,345	779,376	167,823
OSBM-IT Projects	661	-	-	-	-	661
OSBM-Rural Health Care Stabilization	20,160	4	24	-	-	20,184
OSBM-SCIF	103,802	-	3,664,335	411,966	1,464,735	2,303,402
OSBM-Tropical Storm Fred DR	-	-	44,000	1,695	5,332	38,668
Office of Administrative Hearings	2,022	-	254	5	74	2,202
Payroll Imprest Fund	-	1,270,983	11,930,764	1,270,996	11,930,764	-
Revenue-E 911 Fee	2,615	572	12,786	1,314	13,563	1,838
Revenue-IT Project	121	-	-	-	-	121
Revenue-Lee Act Credits	294	-	-	-	-	294
Revenue-Project Collect	27,345	5,369	44,857	3,699	31,500	40,702
Revenue-Tax Distribution	8,845	365,470	4,972,915	373,686	4,967,483	14,277
Revenue-Tax Transfer Fees	5,932	943	3,353	37	2,700	6,585
State Controller	35,809	1,453	38,319	1,247	23,334	50,794
State Treasurer	7,904	741	5,276	252	5,847	7,333
State Treasurer-Basis Swap	-	-	-	-	-	-
State Treasurer-Blount St. Properties	-	-	-	-	-	-
Statewide-Worker's Comp Plan	3,696	6,177	62,389	5,676	59,678	6,407
Total General Government	\$ 1,224,963	\$ 1,800,543	\$ 26,037,588	\$ 2,377,874	\$ 22,402,626	\$ 4,859,925
Health and Human Services						
Aging	\$ -	\$ -	\$ 210	\$ -	\$ 205	\$ 5
Child Development	-	-	-	-	-	-
DHHS-Administration	44,851	3,882	57,091	7,652	87,397	14,545
Health Services	8,303	45,611	175,306	15,015	143,043	40,566
Health Services Regulations	37,139	-	1,874	567	3,172	35,841

Medical Assistance	30,918	358,139	1,424,087	367,881	829,926	625,079
Mental Health/DD/SAS	-	-	-	-	-	-
Services for the Blind and Deaf/HH	-	-	-	-	-	-
Social Services	3,530	26,974	29,404	14,299	16,115	16,819
Vocational Rehabilitation	-	-	-	-	-	-
Total Health and Human Services	\$ 124,741	\$ 434,606	\$ 1,687,972	\$ 405,414	\$ 1,079,858	\$ 732,855
Public Safety, Correction, and Regulation						
Insurance	\$ 1,415	\$ 8,018	\$ 16,606	\$ 1,430	\$ 8,169	\$ 9,852
Labor	-	-	5,000	-	5,000	-
Office of the Courts	5,045	2	357	11	283	5,119
Public Safety	195,155	84,570	1,376,422	91,857	1,325,462	246,115
Total Public Safety, Correction, and Regulation	\$ 201,615	\$ 92,590	\$ 1,398,385	\$ 93,298	\$ 1,338,914	\$ 261,086
Total Non-reverting	\$ 2,671,228	\$ 2,461,787	\$ 30,955,820	\$ 2,960,570	\$ 25,935,079	\$ 7,691,969

GLOSSARY

American Recovery Plan Act Reserve (Senate Bill 172, Session Law 2021-25) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the American Rescue Plan Act, P.L. 117-2, which provides additional relief to address the continued impact of COVID-19.

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 Capital Projects Reserve (Senate Bill 172, Session Law 2021-25, Section 2.3) – Established as a reserve in the General Fund. The purpose is to maintain federal funds received from the American Rescue Plan Act, P.L. 117-2, for capital projects allowed under federal law.

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.

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.

Economic Development Project Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for expenditures associated with economic development projects meeting or exceeding high-yield project metrics.

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.

Information Technology Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for information technology project expenditures.

Local Fiscal Recovery Reserve (ARPA) (Senate Bill 172, Session Law 2021-25) – Established as a reserve in the General Fund to maintain federal funds received from the Coronavirus Local Fiscal Recovery Fund, pursuant to the authorization set forth in the Social Security Act.

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.

NC GREAT Reserve (House Bill 387, Session Law 2019-230) – The Growing Rural Economies with Access to Technology (GREAT) program was established to fund the terrestrial deployment of broadband within unserved areas of economically distressed counties. The NC GREAT Reserve was established as a reserve in the General Fund to provide funding for the program.

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.

Opioid Abatement Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to maintain funds received by the State as a beneficiary of the final consent judgment resolving the case, *State of North Carolina, ex rel. Joshua H. Stein, Plaintiff v. McKinsey and Company, Inc.*, and any other funds received by the State as a result of the settlement.

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%).

State Capital and Infrastructure Fund (SCIF) Reserve (G.S. 143C-4-3.1) – Established as a reserve in the General Fund to reserve an unappropriated balance to transfer funds to the State Capital and Infrastructure Fund (Fund) upon appropriation by the General Assembly. The Fund was established to address the ongoing capital and infrastructure needs of the State.

State Emergency Response/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.

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

Unfunded Liability Solvency Reserve (House Bill 651, Session Law 2018-30) – Established as a reserve in the General Fund. The funds in the Reserve shall be used only for transfers to the Health Benefit Fund or the Retirement System for the purpose of reducing the unfunded liabilities of those two funds.

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%).

Wilmington Harbor Enhancement Reserve (Senate Bill 105, Session Law 2021-180) – Established as a reserve in the General Fund to make funds available for expenditures associated with the Wilmington Harbor Enhancement project.