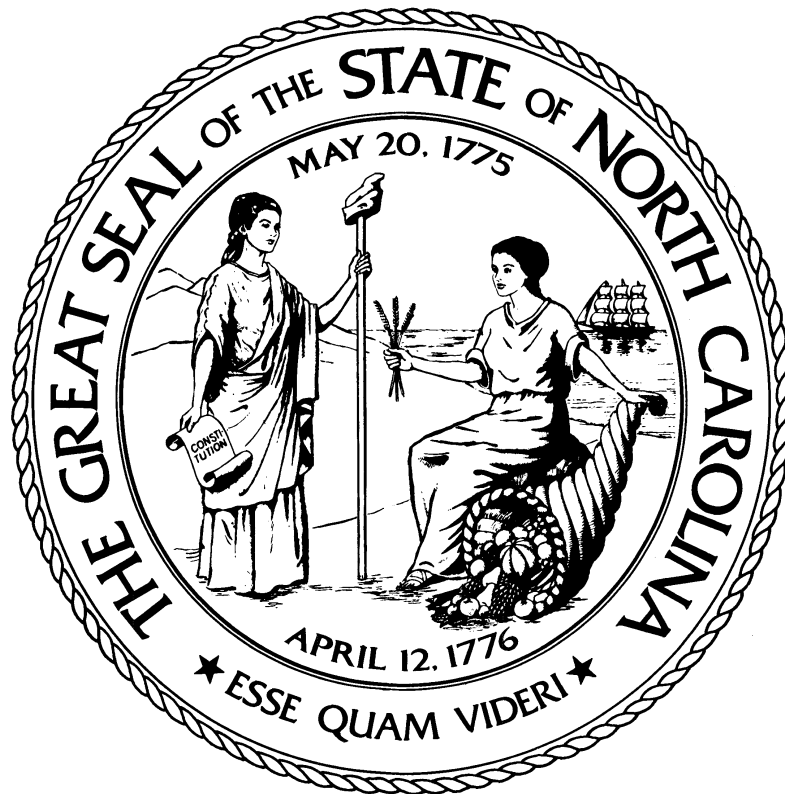


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
APRIL 30, 2013



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

May 10, 2013

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2013 of the 2013 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 and the State with the most reliable and timely financial information possible.

Sincerely,

David McCoy

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

APRIL 30, 2013

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,765.4	Sales and Use Taxes Payable	\$ 395.4
		Tax Refunds Payable	—
		DHHS Payable	—
		Interfund Payable	—
		Beverage Taxes Payable	32.6
		Solid Waste Disposal	3.9
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	4.0
		Total Liabilities	\$ 436.8
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 418.8
		Job Development Incentive Grants Reserve	0.4
		Repairs and Renovations Reserve Account	11.6
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	0.6
		Tobacco Settlement	—
		ONE NC Fund Reserve	9.0
		Non-Reverting Departmental Funds	722.8
		Total Reserved	\$ 1,163.2
		Unreserved :	
		Fund Balance - July 1, 2012	\$ 393.7
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	771.7
		Total Unreserved	\$ 1,165.4
		Total Fund Balance	\$ 2,328.6
Total Assets	\$ 2,765.4	Total Liabilities and Fund Balance	\$ 2,765.4

During the month of March 2013, there were three temporary transfers of in-state funds that occurred for use in the General Fund to address the cyclical nature of cash availability. These transfers were authorized with the stipulation that all funds would be transferred back to their original fund source prior to the end of this fiscal year. Through April 30, 2013, all money transferred was returned to the original fund source.

STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE APRIL 30, 2013 AND APRIL 30, 2012

Expressed in Millions

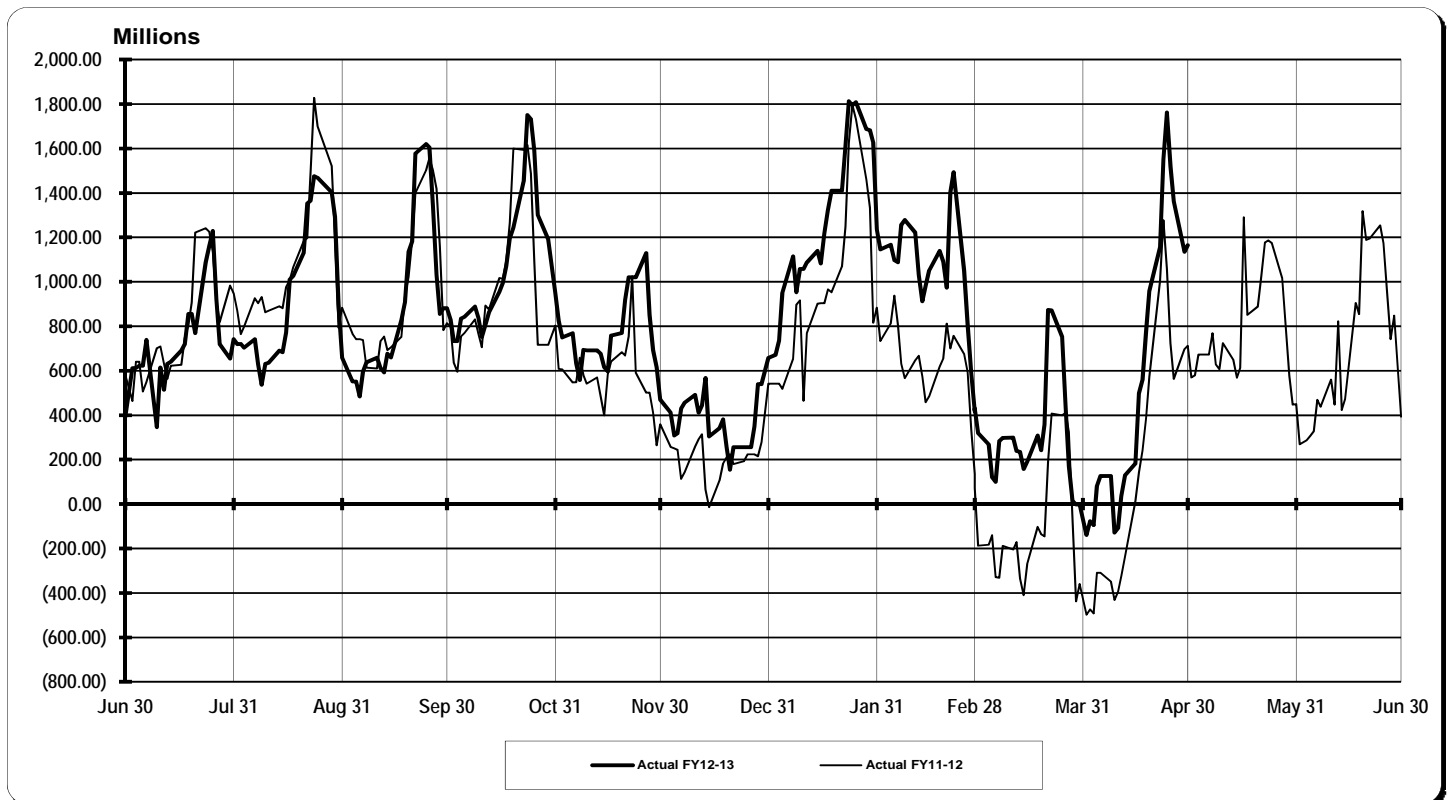
Fund Balance:	2012-13	2011-12	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 418.8	\$ 295.6	\$ 123.2	41.7%
Job Development Incentive Grants.....	.4	.5	(.1)	(20.0)%
Repairs and Renovations Reserve Account.....	11.6	124.5	(112.9)	(90.7)%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	.6	7.8	(7.2)	(92.3)%
Tobacco Settlement.....	—	8.0	(8.0)	(100.0)%
One NC Fund.....	9.0	—	9.0	—
Non-reverting Departmental Funds.....	722.8	887.9	(165.1)	(18.6)%
Total Reserved.....	\$ 1,163.2	\$ 1,324.3	\$ (161.1)	(12.2)%
Unreserved:				
Fund Balance - July 1.....	\$ 393.7	\$ 582.4	\$ (188.7)	(32.4)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	771.7	130.2	641.5	492.7%
Total Unreserved.....	\$ 1,165.4	\$ 712.6	\$ 452.8	63.5%
Total Fund Balance.....	\$ 2,328.6	\$ 2,036.9	\$ 291.7	14.3%

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 APRIL 30, 2013 AND FISCAL YEAR ENDED APRIL 30, 2012

Expressed in Millions



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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF APRIL 2013 AND 2012, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
Beg. Unreserved Fund Balance	\$ (2.0)	\$ (359.7)	\$ 393.7	\$ 582.4	\$ 393.7	\$ 582.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	\$ (2.0)	\$ (359.7)	\$ 393.7	\$ 582.4	\$ 393.7	\$ 582.4		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,498.1	\$ 1,350.6	\$ 9,256.1	\$ 8,793.9	\$ 10,517.5	\$ 9,820.0	88.0%	89.6%
Corporate Income	272.8	217.0	910.7	845.3	1,075.0	1,000.2	84.7%	84.5%
Sales and Use	485.0	493.7	4,386.9	4,416.6	5,455.8	5,293.1	80.4%	83.4%
Franchise	139.6	141.2	621.3	575.9	615.1	649.9	101.0%	88.6%
Insurance	167.8	135.8	382.0	331.4	511.1	510.9	74.7%	64.9%
Beverage	17.9	21.4	241.0	232.3	293.2	296.6	82.2%	78.3%
Inheritance	7.1	6.8	99.3	47.2	83.5	64.0	118.9%	73.8%
Privilege License	5.1	5.0	38.6	40.7	44.5	43.7	86.7%	93.1%
Tobacco Products	21.1	22.6	211.0	224.1	262.8	260.2	80.3%	86.1%
Real Estate Conveyance Excise	0.4	1.4	3.1	3.3	—	—	—	—
Gift	0.1	(0.6)	0.8	(0.4)	—	—	—	—
Solid Waste	(0.5)	(1.5)	3.4	3.2	—	—	—	—
White Goods Disposal	(0.6)	(0.6)	0.4	0.4	—	—	—	—
Scrap Tire Disposal	(2.4)	(2.2)	1.7	1.6	—	—	—	—
Freight Car Lines	0.2	0.3	0.3	0.3	—	—	—	—
Piped Natural Gas	6.8	5.3	33.4	31.4	29.1	35.0	114.8%	89.7%
Mill Machinery	3.4	2.5	30.9	30.4	36.8	34.1	84.0%	89.1%
Processed Refunds Pending	163.3	94.8	—	(265.9)	n/a	n/a	n/a	n/a
Other	(0.2)	0.1	(0.2)	0.1	1.1	—	(18.2%)	—
Total Tax Revenue	\$ 2,785.0	\$ 2,493.6	\$ 16,220.7	\$ 15,311.8	\$ 18,925.5	\$ 18,007.7	85.7%	85.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 0.6	\$ 1.6	\$ 10.6	\$ 14.7	\$ 21.6	\$ 59.4	49.1%	24.7%
Judicial Fees	21.1	19.9	208.5	215.6	258.7	279.6	80.6%	77.1%
Insurance	12.5	12.3	62.1	60.3	73.7	71.4	84.3%	84.5%
Disproportionate Share	—	—	95.0	95.0	115.0	115.0	82.6%	82.6%
Highway Fund Transfer In	6.0	5.1	171.2	217.1	220.3	217.1	77.7%	100.0%
Highway Trust Fund Transfer In	—	—	20.7	76.7	27.6	76.7	75.0%	100.0%
Other	89.6	67.8	345.6	271.2	361.6	335.0	95.6%	81.0%
Total Non-Tax Revenue	\$ 129.8	\$ 106.8	\$ 913.7	\$ 950.7	\$ 1,078.5	\$ 1,154.2	84.7%	82.4%
Total Tax and Non-Tax Revenue	\$ 2,914.8	\$ 2,600.4	\$ 17,134.4	\$ 16,262.5	\$ 20,004.0	\$ 19,161.9	85.7%	84.9%
Total Availability	\$ 2,912.8	\$ 2,240.7	\$ 17,528.1	\$ 16,844.9	\$ 20,397.7	\$ 19,744.3	85.9%	85.3%
Appropriation Expenditures:								
Current Operations	\$ 1,707.6	\$ 1,479.2	\$ 15,963.9	\$ 15,650.1	\$ 19,469.1	\$ 19,033.7	82.0%	82.2%
Capital Improvements:								
Funded by General Fund	—	—	6.4	—	6.4	4.5	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	39.8	48.9	392.4	482.2	708.7	665.0	55.4%	72.5%
Total Appropriation Expenditures	\$ 1,747.4	\$ 1,528.1	\$ 16,362.7	\$ 16,132.3	\$ 20,184.2	\$ 19,703.2	81.1%	81.9%
Unreserved Fund Balance - Before Statutory Reservations	1,165.4	712.6	1,165.4	712.6	213.4	41.2		
Reservations								
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	\$ 1,165.4	\$ 712.6	\$ 1,165.4	\$ 712.6	\$ 213.4	\$ 41.2		

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.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES FOR THE MONTH OF APRIL 2013 AND 2012, AND FISCAL YEAR-TO-DATE *Expressed in Millions*

	April				Year-To-Date Through April			
	FY 2013	FY 2012	Change	% Change	FY 2013	FY 2012	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,498.1	\$ 1,350.6	\$ 147.5	10.9%	\$ 9,256.1	\$ 8,793.9	\$ 462.2	5.3%
Corporate Income	272.8	217.0	55.8	25.7%	910.7	845.3	65.4	7.7%
Sales and Use	485.0	493.7	(8.7)	(1.8)%	4,386.9	4,416.6	(29.7)	(0.7)%
Franchise	139.6	141.2	(1.6)	(1.1)%	621.3	575.9	45.4	7.9%
Insurance	167.8	135.8	32.0	23.6%	382.0	331.4	50.6	15.3%
Beverage	17.9	21.4	(3.5)	(16.4)%	241.0	232.3	8.7	3.7%
Inheritance	7.1	6.8	0.3	4.4%	99.3	47.2	52.1	110.4%
Privilege License	5.1	5.0	0.1	2.0%	38.6	40.7	(2.1)	(5.2)%
Tobacco Products	21.1	22.6	(1.5)	(6.6)%	211.0	224.1	(13.1)	(5.8)%
Real Estate Conveyance Excise	0.4	1.4	(1.0)	(71.4)%	3.1	3.3	(0.2)	(6.1)%
Gift	0.1	(0.6)	0.7	116.7%	0.8	(0.4)	1.2	300.0%
Solid Waste	(0.5)	(1.5)	1.0	66.7%	3.4	3.2	0.2	6.3%
White Goods Disposal	(0.6)	(0.6)	—	—	0.4	0.4	—	—
Scrap Tire Disposal	(2.4)	(2.2)	(0.2)	9.1%	1.7	1.6	0.1	6.3%
Freight Car Lines	0.2	0.3	(0.1)	(33.3)%	0.3	0.3	—	—
Piped Natural Gas	6.8	5.3	1.5	28.3%	33.4	31.4	2.0	6.4%
Mill Machinery	3.4	2.5	0.9	36.0%	30.9	30.4	0.5	1.6%
Processed Refunds Pending	163.3	94.8	68.5	72.3%	—	(265.9)	265.9	100.0%
Other	(0.2)	0.1	(0.3)	(300.0)%	(0.2)	0.1	(0.3)	(300.0)%
Total Tax Revenue	\$ 2,785.0	\$ 2,493.6	\$ 291.4	11.7%	\$ 16,220.7	\$ 15,311.8	\$ 908.9	5.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 0.6	\$ 1.6	\$ (1.0)	(62.5)%	\$ 10.6	\$ 14.7	\$ (4.1)	(27.9)%
Judicial Fees	21.1	19.9	1.2	6.0%	208.5	215.6	(7.1)	(3.3)%
Insurance	12.5	12.3	0.2	1.6%	62.1	60.3	1.8	3.0%
Disproportionate Share	—	—	—	—	95.0	95.0	—	—
Highway Fund Transfer In	6.0	5.1	0.9	17.6%	171.2	217.1	(45.9)	(21.1)%
Highway Trust Fund Transfer In	—	—	—	—	20.7	76.7	(56.0)	(73.0)%
Other	89.6	67.9	21.7	32.0%	345.6	271.3	74.3	27.4%
Total Non-Tax Revenue	\$ 129.8	\$ 106.8	\$ 23.0	21.5%	\$ 913.7	\$ 950.7	\$ (37.0)	(3.9)%
Total Tax and Non-Tax Revenue	\$ 2,914.8	\$ 2,600.4	\$ 314.4	12.1%	\$ 17,134.4	\$ 16,262.5	\$ 871.9	5.4%

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

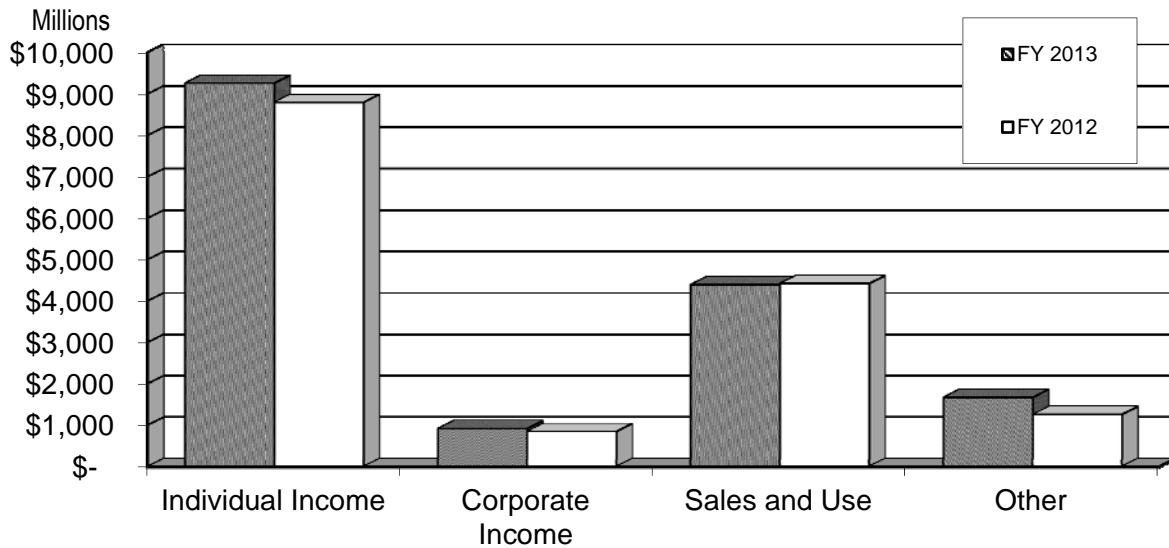
For fiscal year 2013, when compared to the prior year through April 30, actual net tax and non-tax revenues increased by \$871.9 million, or 5.4%. Tax revenues through April 30 increased by \$908.9 million, or 5.9%, and non-tax revenues decreased by \$37 million, or 3.9%.

The Highway Trust Fund Transfer-In showed a decrease when compared to the prior year. House Bill 200, Session Law 2011-145, Section 2.2.(b) authorized the transfer of \$76.7 million for the fiscal year 2011-2012 and only \$27.6 million for the fiscal year 2012-2013. This equals a total decrease of \$49.1 million or \$12.3 million per quarter. House Bill 200, Session Law 2011-145, Section 10.35.(b) authorizes the transfer of \$115 million from the Department of Health and Human Services (DHHS) to the General Fund for the return of General Fund appropriations, nonfederal revenue, fund balances or other resources from State owned and operated hospitals which are used to provide indigent and non-indigent care services. DHHS transferred \$74 million in January 2013 and \$21 million in February 2013, with the remaining \$20 million to be transferred at a later date for Disproportionate Share Non-Tax Revenue. Other Non-Tax Revenue showed an increase when compared to the prior year. House Bill 950, Session Law 2012-142, Section 2.2.(f) authorized a one time- transfer of \$45 million from the Department of Commerce's One North Carolina Fund to the General Fund. House Bill 950, Session Law 2012-142, Section 2.2.(e) authorized a one-time transfer of \$14 million from the Information Technology Internal Service Fund to the General Fund.

Revenues and expenditures never occur evenly over the course of the fiscal year. During fiscal year 2013, the State continues to implement a cash flow management process that monitors state agency spending requirements.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

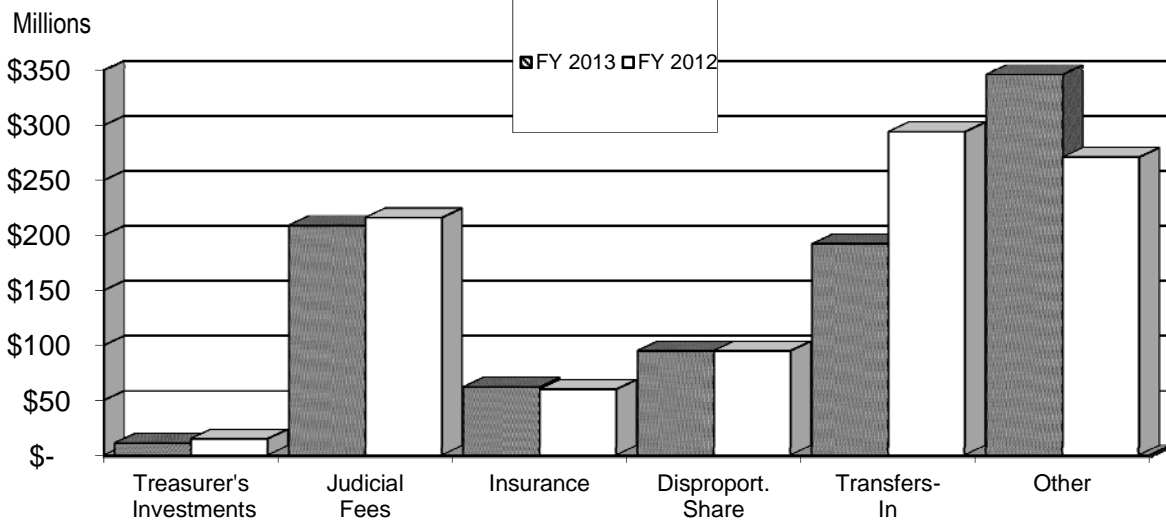
FISCAL YEAR-TO-DATE APRIL 30, 2013 AND APRIL 30, 2012



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, 2013 AND APRIL 30, 2012



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

STATE OF NORTH CAROLINA

GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE APRIL 30, 2013 AND APRIL 30, 2012

Expressed in Millions

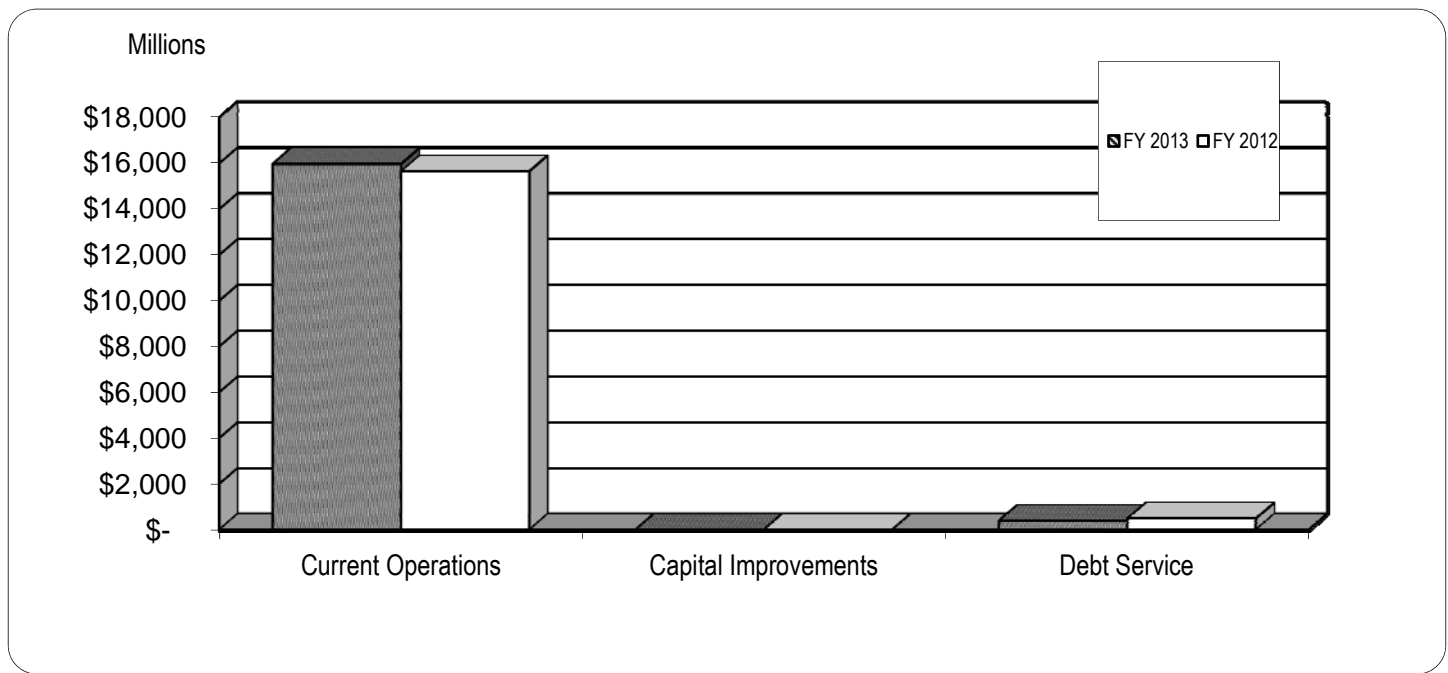
	FY 2013	FY 2012	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2013	FY 2012
Current Operations						
General Government	\$ 300.0	\$ 293.1	\$ 6.9	2.4%	1.8%	1.8%
Education	9,183.5	8,880.9	302.6	3.4%	56.1%	55.1%
Health and Human Services	4,209.0	4,163.1	45.9	1.1%	25.7%	25.8%
Economic Development	93.0	104.8	(11.8)	(11.3%)	0.6%	0.6%
Environment and Natural Resources	121.2	128.3	(7.1)	(5.5%)	0.7%	0.8%
Public Safety, Correction, and Regulation	1,928.5	1,922.8	5.7	0.3%	11.8%	11.9%
Agriculture	86.8	90.1	(3.3)	(3.7%)	0.5%	0.6%
Operating Reserves/Rounding	41.9	67.0	(25.1)	(37.5%)	0.3%	0.4%
<i>Total Current Operations</i>	<u>\$ 15,963.9</u>	<u>\$ 15,650.1</u>	<u>\$ 313.8</u>	2.0%	97.6%	97.0%
Capital Improvements						
Funded by General Fund	6.4	—	6.4	—	—	—
Debt Service	<u>392.4</u>	<u>482.2</u>	<u>(89.8)</u>	(18.6%)	2.4%	3.0%
Total Appropriation Expenditures	<u>\$ 16,362.7</u>	<u>\$ 16,132.3</u>	<u>\$ 230.4</u>	1.4%	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, 2013 AND APRIL 30, 2012



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

Actual appropriation expenditures through April 2013 were more than actual appropriation expenditures through April 2012 by \$230.4 million, or 1.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2013 were more than appropriation expenditures through April 2012 by \$313.8 million, or 2%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2013 AND 2012, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		April		Year-To-Date				Year-To-Date	
		FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012

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

Current Operations

General Government

General Assembly	\$ 5.0	\$ 3.8	\$ 44.1	\$ 39.6	\$ 53.5	\$ 54.0	82.4%	73.3%
Governor's Office	0.3	0.4	4.1	4.8	5.2	5.2	78.8%	92.3%
Office of State Budget	0.4	0.5	4.2	4.7	6.1	6.2	68.9%	75.8%
Housing Finance Agency	—	0.8	1.2	8.1	1.6	9.7	75.0%	83.5%
Lieutenant Governor	—	—	0.5	0.6	0.6	0.8	83.3%	75.0%
Secretary of State	0.9	0.9	9.3	8.3	11.8	10.9	78.8%	76.1%
State Auditor	1.2	1.2	7.8	9.3	11.0	12.1	70.9%	76.9%
State Treasurer	1.2	0.5	5.5	5.8	6.9	6.8	79.7%	85.3%
Retirement and Employee Benefits Administration	0.6	0.6	26.0	16.2	27.5	17.8	94.5%	91.0%
Office of the State Controller	5.4	6.7	50.2	48.0	67.7	65.8	74.2%	72.9%
Revenue	2.0	1.6	23.8	22.5	30.6	28.7	77.8%	78.4%
Cultural Resources	5.4	4.5	63.8	62.0	79.4	79.5	80.4%	78.0%
Cultural Resources - Roanoke Island Commission	4.7	5.6	52.1	55.1	63.6	65.7	81.9%	83.9%
Board of Elections	0.1	0.2	0.9	1.6	1.1	1.9	81.8%	84.2%
Office of Administrative Hearings	0.4	0.4	3.9	3.5	5.2	5.4	75.0%	64.8%
	0.2	0.4	2.6	3.0	4.3	4.2	60.5%	71.4%
	<u>\$ 27.8</u>	<u>\$ 28.1</u>	<u>\$ 300.0</u>	<u>\$ 293.1</u>	<u>\$ 376.1</u>	<u>\$ 374.7</u>	<u>79.8%</u>	<u>78.2%</u>
Reserves - General Assembly	\$ 0.5	\$ —	\$ 1.2	\$ 0.6	\$ 1.9	\$ 1.9	63.2%	31.6%
Reserves - Contingency & Emergency	—	—	—	—	4.2	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	—	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	20.9	13.3	20.9	15.4	100.0%	86.4%
Reserves - Multipurpose Database Reserve	—	—	—	—	—	—	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	—	—	—	—	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	0.5	—	(2.3)	30.0	(1.4)	34.9	164.3%	86.0%
Reserves - State Employee Benefits	—	—	—	—	—	—	—	—
Reserves - IT Fund	0.4	—	4.7	4.1	5.3	4.4	88.7%	93.2%
Reserves - Retirement	—	—	0.5	—	0.5	—	100.0%	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	—	—	—
Reserves - Transfer Public Defenders	—	—	—	—	—	—	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	—	—	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	—	—	—	—
Reserves - Continuation/Justification Program Review	—	—	—	—	—	—	—	—
Reserves - Automated Fraud Detection Development	—	—	7.0	1.0	7.0	1.0	100.0%	100.0%
Reserves - Controller's Fraud Detection Development	—	—	0.5	0.5	0.5	0.5	100.0%	100.0%
Reserves - Review of Compensation Plan	—	—	—	—	—	2.0	—	—
Reserves - Escheat Repayment	—	—	—	17.5	—	17.5	—	100.0%
Reserves - VIPER	—	—	—	—	3.2	—	—	—
Reserves - One North Carolina Fund	—	—	9.0	—	9.0	—	100.0%	—
	<u>\$ 1.4</u>	<u>\$ —</u>	<u>\$ 41.5</u>	<u>\$ 67.0</u>	<u>\$ 51.1</u>	<u>\$ 77.6</u>	<u>81.2%</u>	<u>86.3%</u>
Total - General Government	<u>\$ 29.2</u>	<u>\$ 28.1</u>	<u>\$ 341.5</u>	<u>\$ 360.1</u>	<u>\$ 427.2</u>	<u>\$ 452.3</u>	<u>79.9%</u>	<u>79.6%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2013 AND 2012, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
Education								
Public Instruction	\$ 629.5	\$ 600.7	\$ 6,535.4	\$ 6,342.8	\$ 7,844.6	\$ 7,617.4	83.3%	83.3%
Community Colleges	120.9	110.8	801.7	755.9	1,040.4	1,006.5	77.1%	75.1%
	<u>\$ 750.4</u>	<u>\$ 711.5</u>	<u>\$ 7,337.1</u>	<u>\$ 7,098.7</u>	<u>\$ 8,885.0</u>	<u>\$ 8,623.9</u>	82.6%	82.3%
University System								
University of North Carolina - General Admin.	\$ 4.4	\$ 4.5	\$ 26.7	\$ 28.5	\$ 38.0	\$ 38.6	70.3%	73.8%
UNC - GA Institutional Programs and Facilities	—	—	16.0	16.0	20.4	17.7	78.4%	90.4%
UNC - GA Related Educational Programs	0.1	0.1	98.7	66.2	103.1	68.2	95.7%	97.1%
UNC - GA Aid to Private Institutions	—	—	85.8	90.3	86.4	91.6	99.3%	98.6%
UNC - Chapel Hill Academic Affairs	25.1	33.2	163.2	149.1	275.3	266.4	59.3%	56.0%
UNC - Chapel Hill Health Affairs	39.5	17.0	127.8	117.0	197.2	178.3	64.8%	65.6%
UNC - Chapel Hill Area Health Affairs	3.9	2.6	31.5	31.3	42.4	41.8	74.3%	74.9%
NCSU - Academic Affairs	50.6	47.5	270.8	254.9	389.2	372.5	69.6%	68.4%
NCSU - Agricultural Research	5.5	5.0	47.4	46.2	54.9	54.3	86.3%	85.1%
NCSU - Agricultural Extension Service	3.1	3.3	33.0	32.7	39.9	39.2	82.7%	83.4%
University of North Carolina at Greensboro	16.8	16.3	107.2	102.5	154.1	150.4	69.6%	68.2%
University of North Carolina at Charlotte	24.5	21.3	114.5	111.1	193.4	186.0	59.2%	59.7%
University of North Carolina at Asheville	4.2	4.4	25.3	24.1	37.6	35.7	67.3%	67.5%
University of North Carolina at Wilmington	6.5	12.0	64.3	67.1	96.9	91.3	66.4%	73.5%
University of North Carolina at Pembroke	5.5	5.6	36.6	34.8	55.1	54.0	66.4%	64.4%
East Carolina University	21.2	21.5	121.9	129.1	220.7	209.8	55.2%	61.5%
ECU - Health Affairs	5.4	4.4	48.2	43.7	64.8	61.9	74.4%	70.6%
North Carolina A&T University	11.0	7.7	72.5	70.6	97.6	94.2	74.3%	74.9%
Western Carolina University	9.0	9.0	50.8	51.6	83.1	80.2	61.1%	64.3%
Appalachian State University	10.9	11.9	89.9	86.8	128.6	125.9	69.9%	68.9%
Winston-Salem State University	5.3	6.4	54.2	52.6	68.3	68.0	79.4%	77.4%
Elizabeth City State University	2.0	2.8	28.4	28.7	35.9	35.6	79.1%	80.6%
Fayetteville State University	4.4	5.5	39.3	37.8	49.8	50.4	78.9%	75.0%
North Carolina Central University	9.1	7.6	59.5	62.9	84.5	83.6	70.4%	75.2%
North Carolina School of the Arts	2.3	2.9	17.7	17.3	27.2	25.8	65.1%	67.1%
University of North Carolina Hospitals	—	1.5	—	15.0	—	18.0	—	83.3%
North Carolina School of Science and Math	1.4	1.4	15.2	14.3	19.2	17.7	79.2%	80.8%
Total University System	<u>\$ 271.7</u>	<u>\$ 255.4</u>	<u>\$ 1,846.4</u>	<u>\$ 1,782.2</u>	<u>\$ 2,663.6</u>	<u>\$ 2,557.1</u>	69.3%	69.7%
Total - Education	<u>\$ 1,022.1</u>	<u>\$ 966.9</u>	<u>\$ 9,183.5</u>	<u>\$ 8,880.9</u>	<u>\$ 11,548.6</u>	<u>\$ 11,181.0</u>	79.5%	79.4%
Health and Human Services								
HHS - Administration	\$ 3.4	\$ 2.5	\$ 46.9	\$ 36.3	\$ 63.9	\$ 56.5	73.4%	64.2%
Aging	2.5	2.7	35.6	34.2	47.8	44.3	74.5%	77.2%
Child Development	17.4	11.0	219.1	212.5	261.5	262.6	83.8%	80.9%
Services for Deaf & Hearing Impaired	—	—	—	—	—	—	—	—
Health Services	21.7	26.3	105.7	142.8	166.5	192.0	63.5%	74.4%
Social Services	13.1	8.1	137.5	137.9	176.5	185.5	77.9%	74.3%
Medical Assistance	270.7	147.1	2,970.9	2,937.3	3,144.6	3,027.0	94.5%	97.0%
Children's Health Insurance	6.2	6.0	75.0	61.5	80.1	77.9	93.6%	78.9%
Services for the Blind	—	1.3	6.9	5.8	8.2	8.3	84.1%	69.9%
Mental Health	83.9	51.9	576.7	561.6	696.9	669.4	82.8%	83.9%
Facility Services	2.1	0.8	9.1	8.7	17.7	15.9	51.4%	54.7%
Vocational Rehabilitation	2.8	3.1	25.6	24.5	37.1	36.5	69.0%	67.1%
Total - Health and Human Services	<u>\$ 423.8</u>	<u>\$ 260.8</u>	<u>\$ 4,209.0</u>	<u>\$ 4,163.1</u>	<u>\$ 4,700.8</u>	<u>\$ 4,575.9</u>	89.5%	91.0%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2013 AND 2012, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
Economic Development								
Commerce	\$ 3.0	\$ 6.1	\$ 34.0	\$ 42.9	\$ 42.0	\$ 52.3	81.0%	82.0%
Commerce - State Aid to Nonstate Entities	12.4	6.8	59.0	61.9	70.8	75.8	83.3%	81.7%
Total - Economic Development	\$ 15.4	\$ 12.9	\$ 93.0	\$ 104.8	\$ 112.8	\$ 128.1	82.4%	81.8%
Environment and Natural Resources								
Environment and Natural Resources	\$ 7.6	\$ 8.8	\$ 96.6	\$ 102.3	\$ 112.6	\$ 117.3	85.8%	87.2%
Environment and Natural Resources - State Aid	0.1	1.6	8.2	10.7	10.8	11.4	75.9%	93.9%
Wildlife Resources	1.5	1.7	16.4	15.3	18.5	18.4	88.6%	83.2%
Total - Environment and Natural Resources	\$ 9.2	\$ 12.1	\$ 121.2	\$ 128.3	\$ 141.9	\$ 147.1	85.4%	87.2%
Public Safety, Correction, and Regulation								
Judicial	\$ 49.9	\$ 49.6	\$ 480.6	\$ 478.3	\$ 573.7	\$ 566.0	83.8%	84.5%
Justice	7.1	6.2	64.6	65.3	77.8	82.9	83.0%	78.8%
Labor	1.0	1.5	11.7	11.1	16.2	16.2	72.2%	68.5%
Insurance	1.5	2.0	31.3	29.6	38.1	37.0	82.2%	80.0%
Insurance - RICO	—	—	2.6	2.3	2.6	2.3	100.0%	100.0%
Public Safety	138.1	130.9	1,337.7	1,336.2	1,716.9	1,730.7	77.9%	77.2%
Total - Public Safety, Correction, and Regulation	\$ 197.6	\$ 190.2	\$ 1,928.5	\$ 1,922.8	\$ 2,425.3	\$ 2,435.1	79.5%	79.0%
Agriculture								
Agriculture and Consumer Services	\$ 9.7	\$ 8.0	\$ 86.8	\$ 90.1	\$ 112.5	\$ 114.4	77.2%	78.8%
Rounding [*]	\$ 0.6	\$ 0.2	\$ 0.4	\$ —	\$ —	\$ (0.2)	N/A	N/A
Total Current Operations	\$ 1,707.6	\$ 1,479.2	\$ 15,963.9	\$ 15,650.1	\$ 19,469.1	\$ 19,033.7	82.0%	82.2%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 6.4	\$ —	\$ 6.4	\$ 4.5	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 6.4	\$ —	\$ 6.4	\$ 4.5	100.0%	—
Debt Service	\$ 39.8	\$ 48.9	\$ 392.4	\$ 482.2	\$ 708.7	\$ 665.0	55.4%	72.5%
Total Appropriation Expenditures	\$ 1,747.4	\$ 1,528.1	\$ 16,362.7	\$ 16,132.3	\$ 20,184.2	\$ 19,703.2	81.1%	81.9%

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.

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 7,200	\$ 45,683	\$ 16,856	\$ 132,468
Total - Agriculture	\$ 7,200	\$ 45,683	\$ 16,856	\$ 132,468
Debt Service				
State Treasurer	\$ 35,616	\$ 57,950	\$ 75,398	\$ 448,727
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 35,616	\$ 57,950	\$ 75,398	\$ 450,343
Education				
Public Instruction	\$ 227,373	\$ 1,784,955	\$ 855,124	\$ 8,320,396
Community Colleges	27,300	564,104	148,195	1,365,761
UNC Systems	86,815	2,428,074	380,289	4,274,482
Total - Education	\$ 341,488	\$ 4,777,133	\$ 1,383,608	\$ 13,960,639
Economic Development				
Commerce	\$ 8,057	\$ 93,909	\$ 11,068	\$ 127,910
Commerce-State Aid	-	2,315	12,389	61,329
Total - Economic Development	\$ 8,057	\$ 96,224	\$ 23,457	\$ 189,239
Environment & Natural Resources				
Environment and Natural Resources	\$ 7,624	\$ 61,912	\$ 15,220	\$ 158,552
Environ. and Nat. Resources-St. Aid	-	-	96	8,231
Wildlife Resources	-	-	1,524	16,409
Total - Environ. & Natural Resources	\$ 7,624	\$ 61,912	\$ 16,840	\$ 183,192
General Government				
General Assembly	\$ 124	\$ 3,165	\$ 5,134	\$ 47,277
Governor	48	7,498	393	11,609
Governor-Special Projects	6,431	112,198	6,431	112,198
Budget, Planning & Management	110	1,190	555	5,423
Housing Finance Authority	-	-	-	1,206
Governor	-	85	500	1,241
Lt. Governor	-	11	36	513
Secretary of State	11	244	931	9,528
State Auditor	31	5,370	1,228	13,182
State Treasurer-Administration	2,606	23,862	3,670	29,412
State Treasurer-Retirement	-	-	584	26,004
Administration	4,759	37,166	10,153	87,390
State Controller	136	1,010	2,161	24,851
Revenue	3,772	23,844	9,128	87,609
Cultural Resources	613	6,701	5,346	58,816
Cultural Resources-Roanoke Island	-	-	85	889
Board of Elections	5	401	428	4,338
Administrative Hearings	545	3,060	799	5,675
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Adj	-	-	-	38
Reserve-JDIG	-	2,098	-	22,998
Reserve-Severance	-	4,948	550	2,677
Reserve-St Emp Comprehensive	-	-	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	-	360	4,700
Reserve-Retirement Rate Adj	-	-	-	500
Reserve-Automated Fraud Det Dev	-	-	-	7,000
Reserve-Controller Fraud Det Dev	-	-	-	500
Reserve-Escheat Repayment	-	-	-	-
Reserve-VIPER	-	-	-	-
Reserve-One NC Fund	-	-	-	9,000
Other	-	-	-	-
Total - General Government	\$ 19,191	\$ 232,851	\$ 48,472	\$ 574,574
Health and Human Services				
HHS-Administration	7,452	69,761	15,829	116,707
Aging	4,668	45,857	7,194	81,456
Child Development	45,596	329,654	67,295	548,780
Education Services	-	5	-	5
Health Services	48,865	504,029	69,093	609,681
Social Services	85,429	761,058	97,319	898,552
Medical Assistance	668,372	7,361,831	938,375	10,332,740
NC Health Choice	19,648	204,038	25,845	279,021
Blind Services	2,890	18,561	2,371	25,485
Mental Health	48,082	572,514	132,652	1,149,175
Facility Services	2,489	35,880	4,647	45,018
Vocational Rehabilitation Services	8,039	86,176	10,103	111,787
Total - Health and Human Services	\$ 941,530	\$ 9,989,364	\$ 1,370,723	\$ 14,198,407
Public Safety, Correction, and Regulation				
Judicial	\$ 360	\$ 2,057	\$ 39,484	\$ 381,757
Judicial-Indigent Defense	1,373	11,890	11,863	112,742
Justice	3,511	32,997	10,233	97,624
Labor	1,469	14,716	2,533	26,442
Insurance	2,084	18,308	3,635	49,621
Insurance-RICO	-	-	-	2,624
Public Safety	20,081	195,436	163,556	1,533,144
Total - Public Safety, Correction and Regulation	\$ 28,878	\$ 275,404	\$ 231,304	\$ 2,203,954
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 6,373
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 6,373
Tax Codes				
Inheritance	\$ 7,351	\$ 101,388	\$ 243	\$ 2,075
License Schedule B	5,138	39,409	73	847
Tobacco	23,053	233,627	1,943	22,652
Franchise	141,027	785,584	1,391	164,262
Individual Income	2,147,457	11,137,096	649,346	1,880,995
Sales & Use	746,616	7,063,230	261,621	2,676,304
Beverage	27,100	274,195	9,190	33,215
Gift	79	853	13	41
Freight Car	232	307	-	1

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Insurance	170,463	387,143	2,710	5,188
Piped Natural Gas	6,790	44,030	-	10,654
Corporate Income	280,479	1,229,193	7,689	318,499
Real Estate	3,127	34,884	2,682	31,757
White Goods	388	3,694	1,019	3,308
Scrap Tire	1,661	14,271	4,091	12,615
Manufacturing	3,379	31,201	36	348
Solid Waste	3,391	16,573	3,944	13,216
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 3,567,731	\$ 21,396,678	\$ 945,991	\$ 5,175,977
Nontax Codes				
Insurance-Nontax	\$ 8,527	\$ 22,779	\$ -	\$ -
Secretary of State-Nontax	17,833	83,674	107	503
License & Fees-Nontax	4,201	41,349	215	2,052
Gas & Oil Inspection	198	979	-	-
Deed Mortgage Registration Fee	587	6,285	470	5,028
Board of Elections	12	79	8	68
DHHS	273	1,697	-	-
Disproportionate Share	-	95,000	-	-
ABC Board	5,487	12,070	15	690
Master Settlement Agreement	61,965	61,965	-	-
Treasurer Investment	654	10,648	66	66
Fees & Penalties	408	3,709	336	3,306
Highway Trust Transfer	-	20,697	-	-
CI Appropriation	-	-	-	-
Judicial	21,989	208,481	-	25
Sales & Use	737	6,684	-	-
Intra State Transfer	200	150,335	-	-
Highway Transfer	6,020	171,237	-	-
Probation Supervision Fees	1,218	12,375	-	-
DWI Restoration Fees	58	488	-	-
DWI Service Fees	700	6,662	-	-
Sales Tax Refund	411	2,460	-	-
Miscellaneous	4	24	-	1
Parole Supervision Fees	77	684	-	-
Butner Fire & Police	-	-	-	-
Banking & Investment Fees	562	5,086	-	-
Total - Nontax Codes	\$ 132,121	\$ 925,447	\$ 1,217	\$ 11,739
Total Reverting	\$ 5,089,436	\$ 37,858,646	\$ 4,113,866	\$ 37,086,905
Beginning Unreserved Cash	\$ 393,697			
Year-To-Date Receipts	37,858,646			
Year-To-Date Disbursements	37,086,905			
Ending Unreserved Cash	\$ 1,165,438			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 16,960	\$ 3,869	\$ 11,678	\$ 900	\$ 8,463	\$ 20,175
Total Agriculture	\$ 16,960	\$ 3,869	\$ 11,678	\$ 900	\$ 8,463	\$ 20,175
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ 127,410	\$ 415	\$ 126,728	\$ 682
State Treasurer-Retirement	66	75,100	387,240	75,100	387,306	-
Total - Debt Service	\$ 66	\$ 75,100	\$ 514,650	\$ 75,515	\$ 514,034	\$ 682
Education						
Public Instruction-Special Revenue	\$ 13,765	\$ 6,940	\$ 124,981	\$ 7,990	\$ 126,649	\$ 12,097
Public Instruction-School Technology	13,557	64	30,909	2,061	30,189	14,277
Public Instruction-IT Projects	8,605	-	1,154	391	5,239	4,520
Public Instruction-Public School Bldg Fund	175,503	142,498	197,280	12,869	219,079	153,704
Public Instruction-Trust	7,846	466	17,996	105	18,964	6,878
Public Instruction-Local Payroll	28	5,198	47,188	5,112	47,047	169
Public Instruction-Internal Service	84,744	479	63,701	1,886	98,289	50,156
Community Colleges-Special Revenue	5,759	1,986	10,510	1,765	9,893	6,376
Community Colleges-IT Projects	3,124	-	2,061	98	1,339	3,846
Community Colleges-Trust	1,459	71	17,158	346	14,919	3,698
Total - Education	\$ 314,390	\$ 157,702	\$ 512,938	\$ 32,623	\$ 571,607	\$ 255,721
Economic Development						
Commerce-Floyd Relief	\$ 1,949	\$ 95	\$ 1,047	\$ 19	\$ 126	\$ 2,870
Commerce-Special Revenue	78,645	18,722	172,192	14,849	222,548	28,289
Commerce-IT Projects	2,348	-	578	129	1,706	1,220
Commerce-Trust	207	1	425	-	71	561
Commerce-CDBG	14,235	9	1,832	2,600	2,600	13,467
Commerce-Div of Employ Sec	18,680	10,387	115,055	9,354	111,444	22,291
Total - Economic Development	\$ 116,064	\$ 29,214	\$ 291,129	\$ 26,951	\$ 338,495	\$ 68,698
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 579	\$ 150	\$ 150	\$ 144	\$ 620	\$ 109
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	68,181	147	9,861	5,244	25,980	52,062
Environment and Natural Resources	2,035	614	2,803	886	3,273	1,565
Wildlife	22,178	8,579	79,799	7,533	79,808	22,169
Total - Environment and Natural Resources	\$ 93,734	\$ 9,490	\$ 92,613	\$ 13,807	\$ 109,681	\$ 76,666

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 35,089	\$ 120,622	\$ 359,345	\$ 120,782	\$ 392,974	\$ 1,460
Governor's Office-Disaster Relief	-	713	4,693	713	4,693	-
Payroll Imprest Fund	-	611,172	6,047,816	611,172	6,047,816	-
General Assembly	17,372	-	-	-	4,290	13,082
State Auditor	-	-	-	-	-	-
State Treasurer	925	4,580	7,878	5	47	8,756
State Treasurer-Blount St. Properties	5,407	2	21	-	-	5,428
Administration	21,048	2,240	22,593	2,110	21,710	21,931
State Controller	34,331	26,983	55,268	927	41,215	48,384
Revenue-Project Collect	33,383	3,282	25,311	1,761	15,273	43,421
Revenue-Tax Distribution	-	179,562	2,388,965	179,559	2,388,961	4
Revenue-Lee Act Credits	300	31	226	40	199	327
Revenue-Tax Transfer Fees	1,599	322	1,111	98	481	2,229
Revenue-IT Project	30,941	-	16,276	241	10,178	37,039
Cultural Resources	154	30	165	20	276	43
Cultural Resources-Interest Bearing	58	2	46	3	27	77
Board of Elections	5,525	2	358	6	1,747	4,136
NC Infrastructure Finance Corporation	-	298	100,268	298	100,268	-
Information Technology	590	360	5,403	313	5,821	172
State Treasurer-Basis Swap	-	-	127,251	-	127,251	-
Administrative Hearings	246	-	59	-	104	201
Total - General Government	\$ 186,968	\$ 950,201	\$ 9,163,053	\$ 918,048	\$ 9,163,331	\$ 186,690
Health and Human Services						
Health Services	\$ 433	\$ 16,033	\$ 169,490	\$ 13,063	\$ 166,461	\$ 3,462
Social Services	3,466	720	10,899	1,246	6,063	8,302
Medical Assistance	\$ 11,483	\$ 16,423	\$ 173,119	\$ 31,532	\$ 174,905	\$ 9,697
Child Development	-	-	-	-	-	-
Facility Services	11,669	473	2,858	37	1,422	13,105
Major Medical	-	-	-	-	-	-
DHHS-Administration	25,524	13,316	124,531	12,883	135,751	14,304
Aging	-	-	73	-	73	-
Blind Services	7	2	19	2	19	7
Total - Health and Human Services	\$ 52,582	\$ 46,967	\$ 480,989	\$ 58,763	\$ 484,694	\$ 48,877
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 195	\$ 13	\$ 145	\$ 9	\$ 102	\$ 238
Public Safety	\$ 65,395	\$ 8,315	\$ 66,622	\$ 10,206	\$ 67,011	\$ 65,006
Total - Public Safety, Correction and Regulation	\$ 65,590	\$ 8,328	\$ 66,767	\$ 10,215	\$ 67,113	\$ 65,244
Total Nonreverting	\$ 846,354	\$ 1,280,871	\$ 11,133,817	\$ 1,136,822	\$ 11,257,418	\$ 722,753

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.

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.

GASB Statement No. 54 – Effective for the year ending June 30, 2011, state and local governments were required to implement GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. A primary objective of GASB Statement No. 54 was to enhance the usefulness of fund balance information by clarifying the existing governmental fund type definitions. Visit <http://www.gasb.org/st/index.html> for more information.

Job Development Incentive Grants Reserve (G.S. 143C-9-6) – Annually appropriated funds to meet anticipated cash requirements for each fiscal year of the Job Development Investment Grant Program. This Program is established to foster job creation and investment in the economy of N.C. by providing grants to businesses.

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.

One NC Fund Reserve (House Bill 1473, Section 13.1, Session Law 2007-323) – Established by the Office of State Budget and Management to satisfy obligations of the One North Carolina Fund as they become due during fiscal year 2003-04. Moneys in the One NC Fund may be allocated only to local governments for use in connection with securing commitments for the recruitment, expansion, or retention of new and exiting businesses.

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, Article 5) – Taxes collected and payable to cities and counties for taxes on telecommunication and video programming services and the sales of modular homes (monthly).

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 state Scrap Tire Disposal Account (22%), and the state Solid Waste Management Trust Fund (8%).

Senate Bill 109 Reserve (Senate Bill 109, Session Law 2011-15) – Requires the governor to cut spending for the current fiscal year by taking all actions necessary to reduce General Fund expenditures for the remainder of the 2010-2011 fiscal year and by identifying available funds in non-General Fund accounts for transfer to the General Fund on June 30, 2011. The Director of the Budget shall increase General Fund availability by the sum of \$537.7 million.

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%), the state White Goods Management Account (20%), and the state Solid Waste Management Trust Fund (8%).