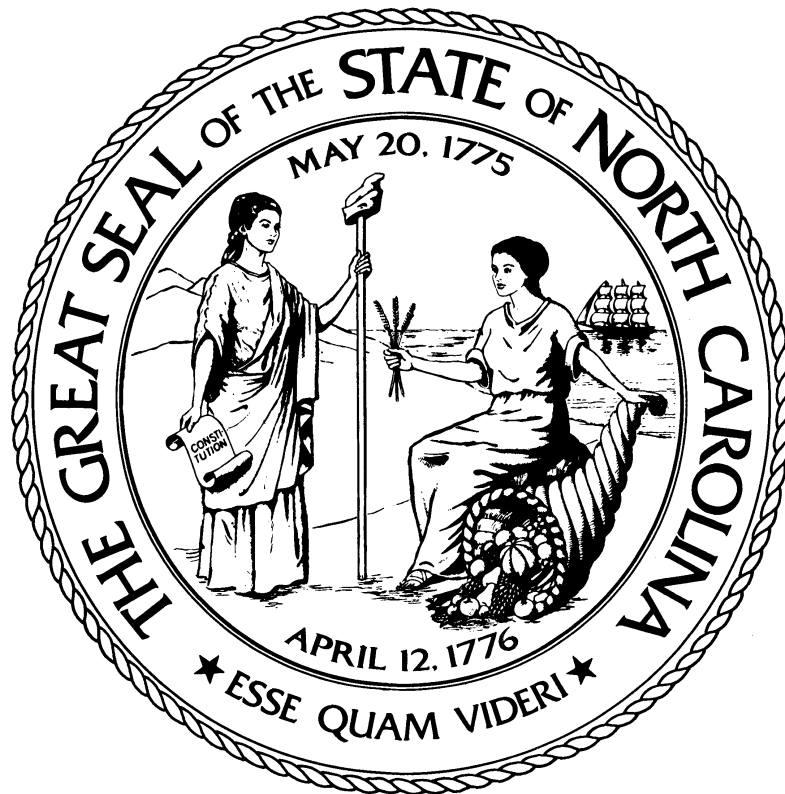


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
AUGUST 31, 2013



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

September 12, 2013

Enclosed is the *General Fund Monthly Financial Report* for the period ended August 31, 2013 of the 2014 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**

AUGUST 31, 2013

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,918.8	Sales and Use Taxes Payable	\$ 441.1
		Beverage Taxes Payable	8.2
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	\$ 449.3
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 651.4
		Job Development Incentive Grants Reserve	0.2
		Repairs and Renovations Reserve Account	161.6
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	11.6
		ONE NC Fund Reserve	9.0
		Non-Reverting Departmental Funds	684.0
		Total Reserved	\$ 1,517.8
		Unreserved :	
		Fund Balance - July 1, 2013	\$ 350.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	600.8
		Total Unreserved	\$ 951.7
		Total Fund Balance	\$ 2,469.5
Total Assets	\$ 2,918.8	Total Liabilities and Fund Balance	\$ 2,918.8

STATE OF NORTH CAROLINA

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

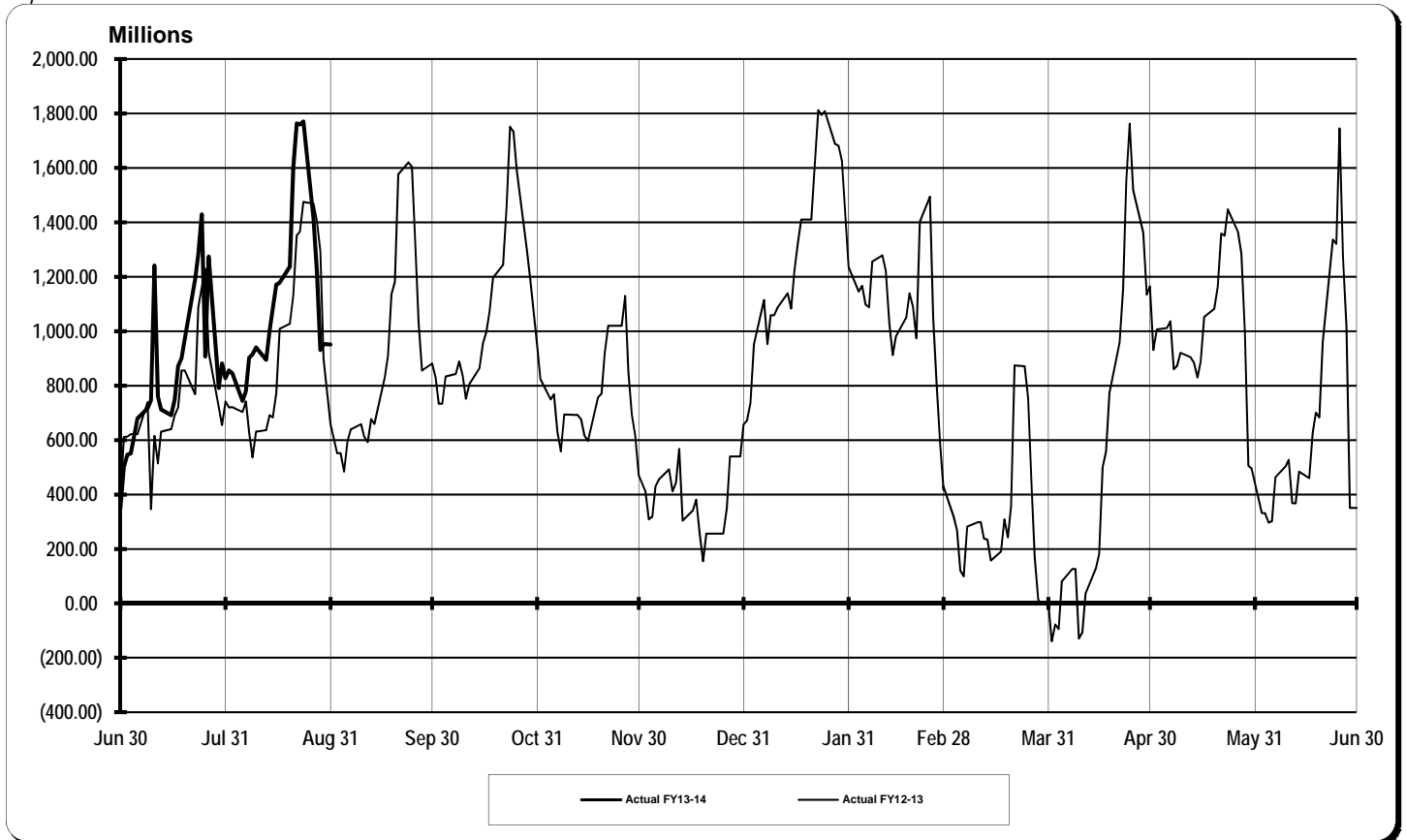
FISCAL YEAR-TO-DATE AUGUST 31, 2013 AND AUGUST 31, 2012
Expressed in Millions

Fund Balance:	2013-14	2012-13	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 651.4	\$ 418.8	\$ 232.6	55.5%
Job Development Incentive Grants.....	.2	.5	(.3)	(60.0)%
Repairs and Renovations Reserve Account.....	161.6	89.3	72.3	81.0%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	11.6	4.4	7.2	163.6%
One NC Fund.....	9.0	—	9.0	—
Non-reverting Departmental Funds.....	684.0	818.8	(134.8)	(16.5)%
Total Reserved.....	\$ 1,517.8	\$ 1,331.8	\$ 186.0	14.0%
Unreserved:				
Fund Balance - July 1.....	\$ 350.9	\$ 393.7	\$ (42.8)	(10.9)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	600.8	265.2	335.6	126.5%
Total Unreserved.....	\$ 951.7	\$ 658.9	\$ 292.8	44.4%
Total Fund Balance.....	\$ 2,469.5	\$ 1,990.7	\$ 478.8	24.1%

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 AUGUST 31, 2013 AND FISCAL YEAR ENDED AUGUST 31, 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 AUGUST 2013 AND 2012, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	August		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013
Beg. Unreserved Fund Balance	\$ 915.0	\$ 660.3	\$ 350.9	\$ 393.7	\$ 350.9	\$ 393.7		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 915.0</u>	<u>\$ 660.3</u>	<u>\$ 350.9</u>	<u>\$ 393.7</u>	<u>\$ 350.9</u>	<u>\$ 393.7</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 814.2	\$ 816.5	\$ 1,667.3	\$ 1,629.3	\$ 10,996.7	\$ 10,612.1	15.2%	15.4%
Corporate Income	(36.4)	12.2	10.3	38.4	1,249.2	1,075.0	0.8%	3.6%
Sales and Use	430.3	434.8	993.2	924.5	5,444.2	5,455.8	18.2%	16.9%
Franchise	43.4	53.9	102.3	97.0	660.2	615.1	15.5%	15.8%
Insurance	1.5	1.7	11.7	1.8	506.0	511.1	2.3%	0.4%
Beverage	29.9	27.1	49.5	48.7	309.6	293.2	16.0%	16.6%
Inheritance	6.7	9.2	9.6	12.9	—	83.5	—	15.4%
Privilege License	2.1	1.5	15.3	16.1	44.8	44.5	34.2%	36.2%
Tobacco Products	21.9	22.0	47.6	44.2	251.8	262.8	18.9%	16.8%
Real Estate Conveyance Excise	3.5	(0.7)	7.7	3.6	37.4	—	20.6%	—
Gift	0.1	—	0.5	—	—	—	—	—
Solid Waste Disposal	1.0	1.2	4.5	4.6	2.3	—	195.7%	—
White Goods Disposal	0.4	0.2	0.9	0.7	1.2	—	75.0%	—
Scrap Tire Disposal	1.5	1.5	3.2	3.1	3.5	—	91.4%	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	1.2	1.8	2.6	3.2	28.9	29.1	9.0%	11.0%
Mill Machinery	2.3	2.7	4.8	5.9	34.4	36.8	14.0%	16.0%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.2)	(0.1)	(0.1)	—	1.1	1.1	(9.1%)	—
Total Tax Revenue	<u>\$ 1,323.4</u>	<u>\$ 1,385.5</u>	<u>\$ 2,930.9</u>	<u>\$ 2,834.0</u>	<u>\$ 19,571.3</u>	<u>\$ 19,020.1</u>	15.0%	14.9%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.4	\$ 0.9	\$ 2.7	\$ 1.7	\$ 13.7	\$ 21.6	19.7%	7.9%
Judicial Fees	21.0	23.2	40.9	44.3	250.2	258.7	16.3%	17.1%
Insurance	1.5	1.1	2.7	2.3	72.5	73.7	3.7%	3.1%
Disproportionate Share	31.8	—	31.8	—	110.0	115.0	28.9%	—
Master Settlement Agreement	—	—	—	—	162.1	—	—	—
Highway Fund Transfer In	54.5	6.0	54.5	6.0	218.1	220.3	25.0%	2.7%
Highway Trust Fund Transfer In	—	6.9	—	6.9	—	27.6	—	25.0%
Other	47.1	44.5	54.9	51.8	205.5	361.6	26.7%	14.3%
Total Non-Tax Revenue	<u>\$ 157.3</u>	<u>\$ 82.6</u>	<u>\$ 187.5</u>	<u>\$ 113.0</u>	<u>\$ 1,032.1</u>	<u>\$ 1,078.5</u>	18.2%	10.5%
Total Tax and Non-Tax Revenue	<u>\$ 1,480.7</u>	<u>\$ 1,468.1</u>	<u>\$ 3,118.4</u>	<u>\$ 2,947.0</u>	<u>\$ 20,603.4</u>	<u>\$ 20,098.6</u>	15.1%	14.7%
Total Availability	<u>\$ 2,395.7</u>	<u>\$ 2,128.4</u>	<u>\$ 3,469.3</u>	<u>\$ 3,340.7</u>	<u>\$ 20,954.3</u>	<u>\$ 20,492.3</u>	16.6%	16.3%
Appropriation Expenditures:								
Current Operations	\$ 1,440.5	\$ 1,463.6	\$ 2,512.5	\$ 2,685.2	\$ 19,893.7	\$ 19,777.2	12.6%	13.6%
Capital Improvements:								
Funded by General Fund	—	—	—	—	27.9	6.4	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	3.5	5.9	5.1	(3.4)	709.2	708.7	0.7%	(0.5%)
Total Appropriation Expenditures	<u>\$ 1,444.0</u>	<u>\$ 1,469.5</u>	<u>\$ 2,517.6</u>	<u>\$ 2,681.8</u>	<u>\$ 20,630.8</u>	<u>\$ 20,492.3</u>	12.2%	13.1%
Unreserved Fund Balance -								
Before Statutory Reservations	951.7	658.9	951.7	658.9	323.5	—		
Reservations								
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 951.7</u>	<u>\$ 658.9</u>	<u>\$ 951.7</u>	<u>\$ 658.9</u>	<u>\$ 323.5</u>	<u>\$ —</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.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

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

Expressed in Millions

	August				Year-To-Date Through August			
	FY 2014	FY 2013	Change	% Change	FY 2014	FY 2013	Change	% Change
Tax Revenues:								
Individual Income	\$ 814.2	\$ 816.5	\$ (2.3)	(0.3)%	\$ 1,667.3	\$ 1,629.3	\$ 38.0	2.3%
Corporate Income	(36.4)	12.2	(48.6)	(398.4)%	10.3	38.4	(28.1)	(73.2)%
Sales and Use	430.3	434.8	(4.5)	(1.0)%	993.2	924.5	68.7	7.4%
Franchise	43.4	53.9	(10.5)	(19.5)%	102.3	97.0	5.3	5.5%
Insurance	1.5	1.7	(0.2)	(11.8)%	11.7	1.8	9.9	550.0%
Beverage	29.9	27.1	2.8	10.3%	49.5	48.7	0.8	1.6%
Inheritance	6.7	9.2	(2.5)	(27.2)%	9.6	12.9	(3.3)	(25.6)%
Privilege License	2.1	1.5	0.6	40.0%	15.3	16.1	(0.8)	(5.0)%
Tobacco Products	21.9	22.0	(0.1)	(0.5)%	47.6	44.2	3.4	7.7%
Real Estate Conveyance Excise	3.5	(0.7)	4.2	600.0%	7.7	3.6	4.1	113.9%
Gift	0.1	—	0.1	—	0.5	—	0.5	—
Solid Waste	1.0	1.2	(0.2)	(16.7)%	4.5	4.6	(0.1)	(2.2)%
White Goods Disposal	0.4	0.2	0.2	100.0%	0.9	0.7	0.2	28.6%
Scrap Tire Disposal	1.5	1.5	—	—	3.2	3.1	0.1	3.2%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	1.2	1.8	(0.6)	(33.3)%	2.6	3.2	(0.6)	(18.8)%
Mill Machinery	2.3	2.7	(0.4)	(14.8)%	4.8	5.9	(1.1)	(18.6)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.2)	(0.1)	(0.1)	100.0%	(0.1)	—	(0.1)	—
Total Tax Revenue	\$ 1,323.4	\$ 1,385.5	\$ (62.1)	(4.5)%	\$ 2,930.9	\$ 2,834.0	\$ 96.9	3.4%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.4	\$ 0.9	\$ 0.5	55.6%	\$ 2.7	\$ 1.7	\$ 1.0	58.8%
Judicial Fees	21.0	23.2	(2.2)	(9.5)%	40.9	44.3	(3.4)	(7.7)%
Insurance	1.5	1.1	0.4	36.4%	2.7	2.3	0.4	17.4%
Disproportionate Share	31.8	—	31.8	—	31.8	—	31.8	—
Master Settlement Agreement	—	—	—	—	—	—	—	—
Highway Fund Transfer In	54.5	6.0	48.5	808.3%	54.5	6.0	48.5	808.3%
Highway Trust Fund Transfer In	—	6.9	(6.9)	(100.0)%	—	6.9	(6.9)	(100.0)%
Other	47.1	44.5	2.6	5.8%	54.9	51.8	3.1	6.0%
Total Non-Tax Revenue	\$ 157.3	\$ 82.6	\$ 74.7	90.4%	\$ 187.5	\$ 113.0	\$ 74.5	65.9%
Total Tax and Non-Tax Revenue	\$ 1,480.7	\$ 1,468.1	\$ 12.6	0.9%	\$ 3,118.4	\$ 2,947.0	\$ 171.4	5.8%

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

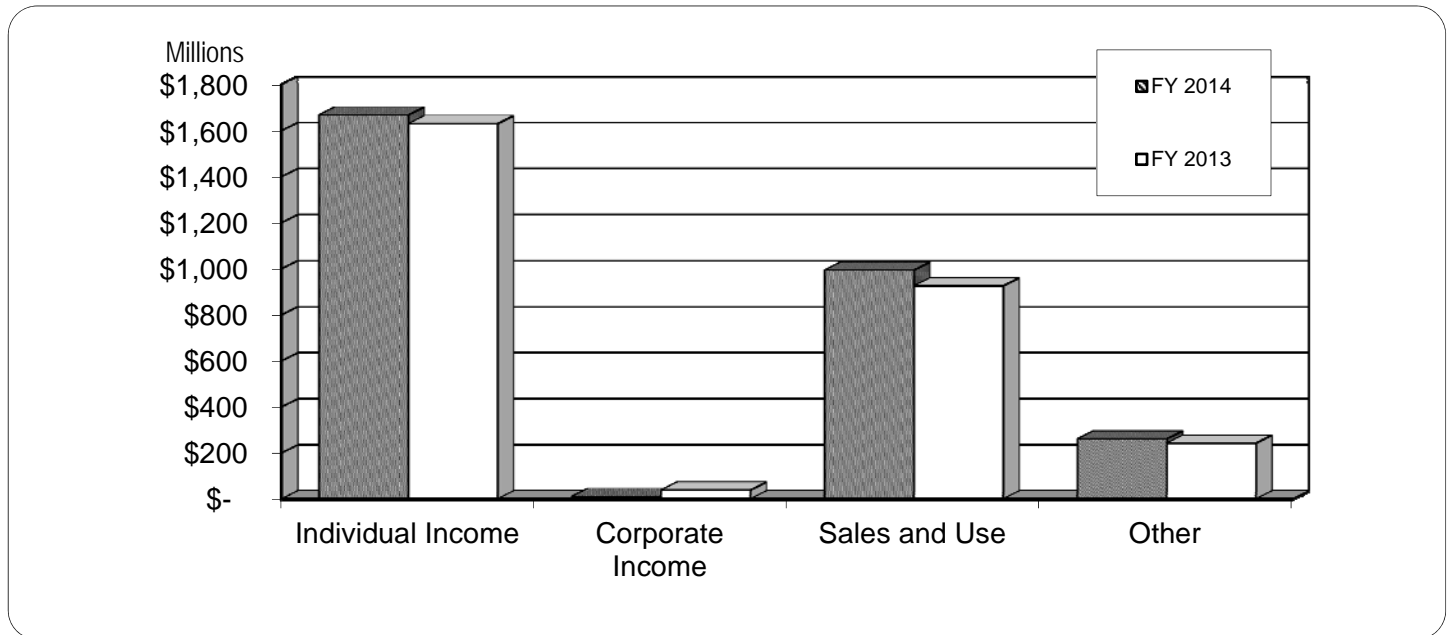
For fiscal year 2014, when compared to the prior year through August 31, actual net tax and non-tax revenues increased by \$171.4 million, or 5.8%. Tax revenues through August 2013 increased by \$96.9 million, or 3.4%, and non-tax revenues increased by \$74.5 million, or 65.9%.

Disproportionate Share showed an increase when compared to the prior year. This increase is due to the timing of the transfer and availability of funds. In the prior year, transfers occurred in the second and third quarter. The Highway Fund Transfer- In showed a large increase when compared to the prior year. This increase is due to the timing of the transfer. In the prior year, \$6 million was transferred in August 2012 and \$49 million was transferred in September 2012. This year, both transfers occurred in August 2013. The Highway Trust Fund Transfer-In showed a decrease when compared to the prior year. General Statute 105-187.9-Disposition of tax proceeds to the General Fund was repealed effective July 1, 2013, which equals a total decrease of \$27.6 million or \$6.9 million per quarter.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

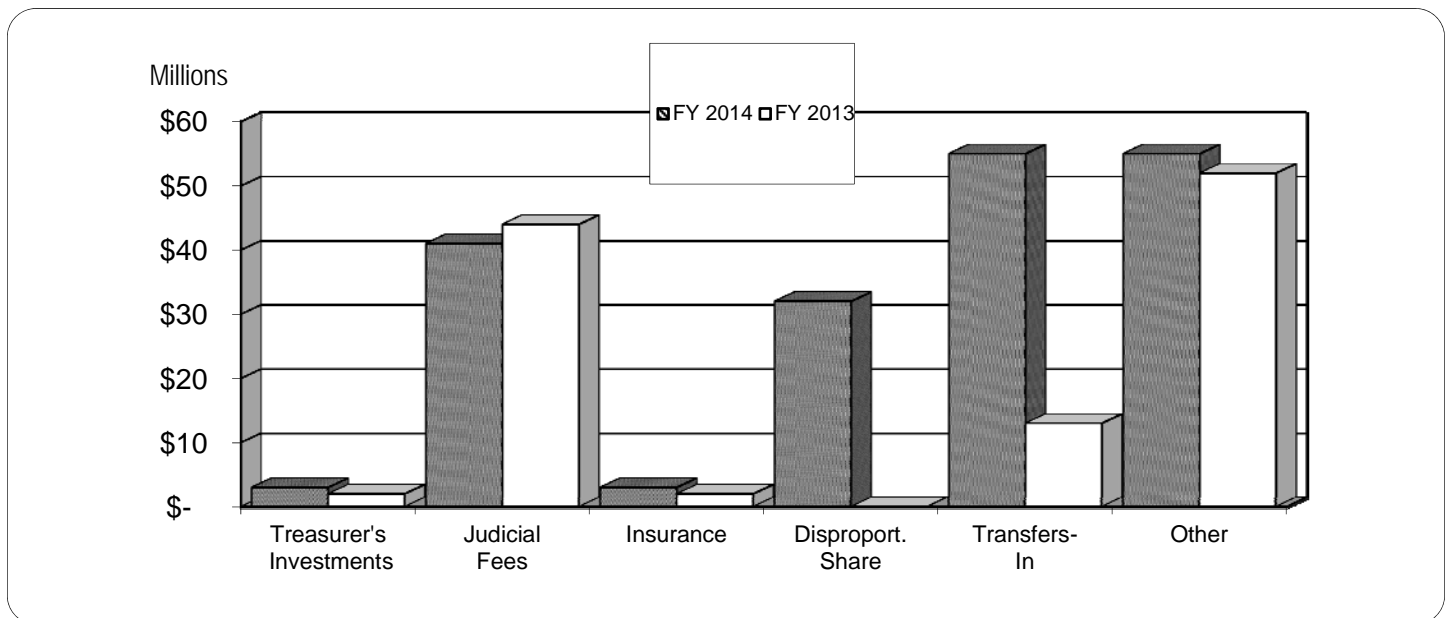
FISCAL YEAR-TO-DATE AUGUST 31, 2013 AND AUGUST 31, 2012



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 AUGUST 31, 2013 AND AUGUST 31, 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 AUGUST 31, 2013 AND AUGUST 31, 2012

Expressed in Millions

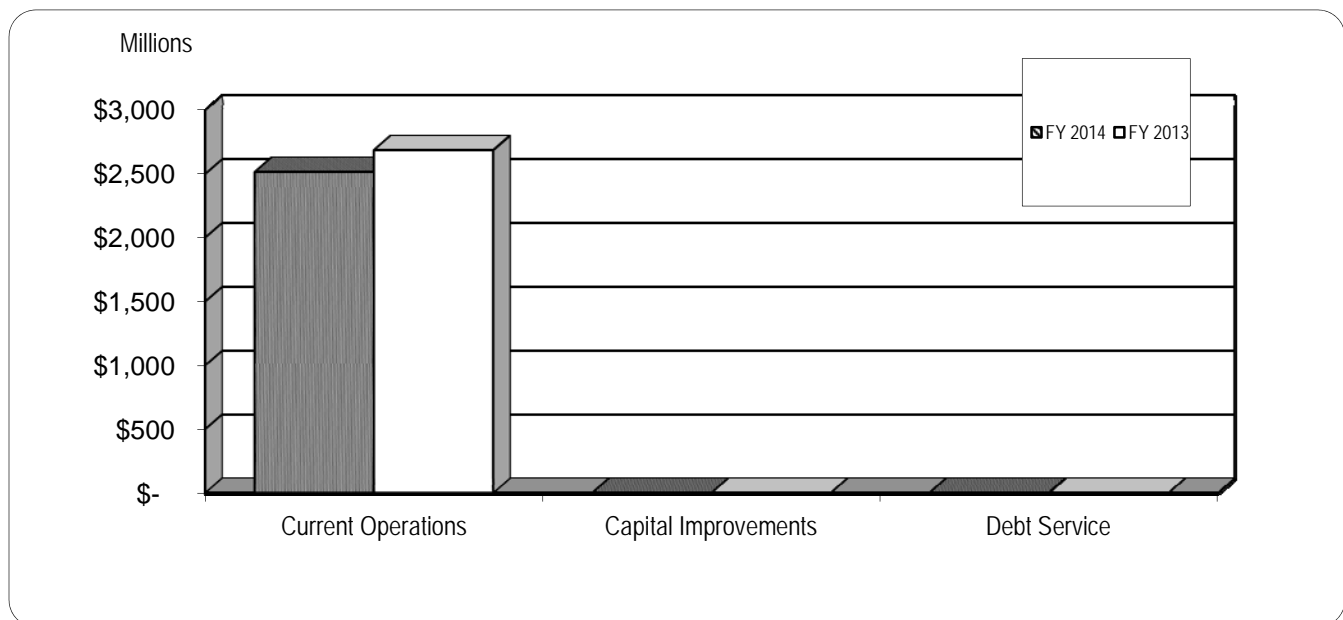
	FY 2014	FY 2013	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2014	FY 2013
Current Operations						
General Government	\$ 55.7	\$ 53.5	\$ 2.2	4.1%	2.2%	2.0%
Education	1,209.6	1,201.4	8.2	0.7%	48.0%	44.8%
Health and Human Services	807.2	1,007.2	(200.0)	(19.9%)	32.1%	37.6%
Economic Development	4.8	8.8	(4.0)	(45.5%)	0.2%	0.3%
Environment and Natural Resources	28.3	28.0	0.3	1.1%	1.1%	1.0%
Public Safety, Correction, and Regulation	390.0	372.1	17.9	4.8%	15.5%	13.9%
Agriculture	15.9	17.5	(1.6)	(9.1%)	0.6%	0.7%
Operating Reserves/Rounding	1.0	(3.3)	4.3	130.3%	—	(0.1%)
<i>Total Current Operations</i>	<u>\$ 2,512.5</u>	<u>\$ 2,685.2</u>	<u>\$ (172.7)</u>	(6.4%)	99.8%	100.1%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	5.1	(3.4)	8.5	250.0%	0.2%	(0.1%)
Total Appropriation Expenditures	<u>\$ 2,517.6</u>	<u>\$ 2,681.8</u>	<u>\$ (164.2)</u>	(6.1%)	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 AUGUST 31, 2013 AND AUGUST 31, 2012



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

Actual appropriation expenditures through August 2013 were less than actual appropriation expenditures through August 2012 by \$164.2 million, or 6.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through August 2013 were less than appropriation expenditures through August 2012 by \$172.7 million, or 6.4%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		August		Year-To-Date				Year-To-Date	
		FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013

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

Current Operations

General Government

General Assembly	\$ 4.7	\$ 6.9	\$ 9.2	\$ 9.0	\$ 52.1	\$ 53.5	17.7%	16.8%
Governor's Office	0.5	0.5	1.0	0.9	7.2	5.2	13.9%	17.3%
Office of State Budget	0.6	0.4	1.1	0.4	7.5	6.1	14.7%	6.6%
Housing Finance Agency	0.7	0.2	1.5	0.3	8.4	1.6	17.9%	18.8%
Lieutenant Governor	0.1	—	0.1	0.1	0.7	0.6	14.3%	16.7%
Secretary of State	0.9	1.0	1.8	1.9	11.6	11.8	15.5%	16.1%
State Auditor	0.5	0.4	1.7	1.6	11.2	11.0	15.2%	14.5%
State Treasurer	0.6	0.4	1.1	1.1	8.1	6.9	13.6%	15.9%
Retirement and Employee Benefits Administration	0.7	0.7	1.3	1.3	23.2	27.5	5.6%	4.7%
Office of the State Controller	1.8	5.4	7.7	8.4	67.6	67.7	11.4%	12.4%
Revenue	1.5	1.2	3.1	2.8	28.7	30.6	10.8%	9.2%
Cultural Resources	9.5	7.1	15.9	14.7	81.0	79.4	19.6%	18.5%
Cultural Resources - Roanoke Island Commission	4.8	5.5	9.3	9.6	63.7	63.6	14.6%	15.1%
Board of Elections	—	0.1	—	0.2	0.5	1.1	—	18.2%
Office of Administrative Hearings	0.5	0.8	0.8	0.8	5.3	5.2	15.1%	15.4%
	0.3	0.2	0.1	0.4	5.2	4.3	1.9%	9.3%
	<u>\$ 27.7</u>	<u>\$ 30.8</u>	<u>\$ 55.7</u>	<u>\$ 53.5</u>	<u>\$ 382.0</u>	<u>\$ 376.1</u>	14.6%	14.2%
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 1.9	—	—
Reserves - Contingency & Emergency	—	—	—	—	5.0	3.1	—	—
Reserves - Salary Adjustments	—	—	—	—	7.5	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	—	—	51.8	20.9	—	—
Reserves - Severance Expenditure	—	—	—	(4.9)	16.0	(1.4)	—	350.0%
Reserves - State Employee Benefits	—	—	—	—	33.5	—	—	—
Reserves - IT Fund	0.7	1.7	1.1	1.7	37.1	5.3	3.0%	32.1%
Reserves - Retirement	—	—	—	—	36.2	0.5	—	—
Reserves - Automated Fraud Detection Development	—	—	—	—	—	7.0	—	—
Reserves - Controller's Fraud Detection Development	—	—	—	—	—	0.5	—	—
Reserves - VIPER	—	—	—	—	—	3.2	—	—
Reserves - One North Carolina Fund	—	—	—	—	9.0	9.0	—	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	2.0	—	—	—
Reserves - UI Insurance Reserve	—	—	—	—	23.8	—	—	—
Reserves - GTP Loan Repayment	—	—	—	—	27.0	—	—	—
Reserves - Pending Legislation	—	—	—	—	4.0	—	—	—
Reserves - Statewide Compensation Study	—	—	—	—	1.0	—	—	—
Reserves - VIVA Voter Information Verification Act	—	—	—	—	1.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	10.0	—	—	—
	<u>\$ 0.7</u>	<u>\$ 1.7</u>	<u>\$ 1.1</u>	<u>\$ (3.2)</u>	<u>\$ 269.8</u>	<u>\$ 50.0</u>	0.4%	(6.4%)
Total - General Government	<u>\$ 28.4</u>	<u>\$ 32.5</u>	<u>\$ 56.8</u>	<u>\$ 50.3</u>	<u>\$ 651.8</u>	<u>\$ 426.1</u>	8.7%	11.8%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	August		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013
Education								
Public Instruction	\$ 679.1	\$ 632.5	\$ 1,024.0	\$ 1,002.0	\$ 7,866.0	\$ 7,844.6	13.0%	12.8%
Community Colleges	70.3	59.1	127.4	126.4	1,021.3	1,040.4	12.5%	12.1%
	<u>\$ 749.4</u>	<u>\$ 691.6</u>	<u>\$ 1,151.4</u>	<u>\$ 1,128.4</u>	<u>\$ 8,887.3</u>	<u>\$ 8,885.0</u>	13.0%	12.7%
University System								
University of North Carolina - General Admin.	\$ 3.7	\$ 3.6	\$ 4.9	\$ 3.2	\$ 34.8	\$ 38.2	14.1%	8.4%
UNC - GA Institutional Programs and Facilities	—	—	—	—	(32.1)	19.5	—	—
UNC - GA Related Educational Programs	59.1	53.3	59.3	61.4	82.2	103.1	72.1%	59.6%
UNC- GA Aid to Private Institutions	15.0	42.2	12.0	42.4	93.4	86.4	12.8%	49.1%
UNC - Chapel Hill Academic Affairs	(19.5)	(34.9)	(22.7)	(34.0)	274.6	275.4	(8.3%)	(12.3%)
UNC - Chapel Hill Health Affairs	(4.0)	(9.1)	3.2	(3.5)	187.3	197.3	1.7%	(1.8%)
UNC - Chapel Hill Area Health Affairs	2.2	2.4	4.5	4.9	42.4	42.4	10.6%	11.6%
NCSU - Academic Affairs	10.4	1.6	(5.3)	(11.0)	390.0	389.2	(1.4%)	(2.8%)
NCSU - Agricultural Research	3.8	4.3	8.6	8.8	39.9	54.9	21.6%	16.0%
NCSU - Agricultural Extension Service	3.2	3.0	6.3	6.3	54.9	39.9	11.5%	15.8%
University of North Carolina at Greensboro	(7.7)	(12.2)	(2.8)	(6.3)	153.8	154.1	(1.8%)	(4.1%)
University of North Carolina at Charlotte	(5.5)	(10.5)	(14.4)	(14.3)	192.7	193.4	(7.5%)	(7.4%)
University of North Carolina at Asheville	(1.5)	(1.2)	(1.4)	(2.2)	37.5	37.6	(3.7%)	(5.9%)
University of North Carolina at Wilmington	4.2	7.0	11.5	15.4	96.5	96.9	11.9%	15.9%
University of North Carolina at Pembroke	2.0	(22.1)	4.0	(21.3)	54.2	55.2	7.4%	(38.6%)
East Carolina University	(19.3)	(23.6)	(24.7)	(24.3)	220.0	220.7	(11.2%)	(11.0%)
ECU - Health Affairs	3.1	3.3	7.6	8.1	64.8	64.8	11.7%	12.5%
North Carolina A&T University	(3.8)	4.1	3.8	13.2	96.9	97.5	3.9%	13.5%
Western Carolina University	(2.1)	(3.2)	(6.4)	(6.1)	83.1	83.1	(7.7%)	(7.3%)
Appalachian State University	(2.8)	13.4	(2.8)	12.8	127.9	128.6	(2.2%)	10.0%
Winston-Salem State University	(9.4)	0.8	(2.7)	8.2	69.0	68.5	(3.9%)	12.0%
Elizabeth City State University	3.3	2.8	6.0	6.0	35.4	35.9	16.9%	16.7%
Fayetteville State University	5.0	1.7	9.7	5.2	49.3	49.8	19.7%	10.4%
North Carolina Central University	(6.9)	(8.8)	(2.2)	(2.5)	84.1	84.7	(2.6%)	(3.0%)
North Carolina School of the Arts	(1.2)	(0.2)	(0.9)	(0.2)	31.5	27.2	(2.9%)	(0.7%)
North Carolina School of Science and Math	1.5	1.6	3.1	2.8	19.1	19.2	16.2%	14.6%
Total University System	<u>\$ 32.8</u>	<u>\$ 19.3</u>	<u>\$ 58.2</u>	<u>\$ 73.0</u>	<u>\$ 2,583.2</u>	<u>\$ 2,663.5</u>	2.3%	2.7%
Total - Education	<u>\$ 782.2</u>	<u>\$ 710.9</u>	<u>\$ 1,209.6</u>	<u>\$ 1,201.4</u>	<u>\$ 11,470.5</u>	<u>\$ 11,548.5</u>	10.5%	10.4%
Health and Human Services								
HHS - Administration	\$ 4.4	\$ 3.1	\$ 8.1	\$ 6.2	\$ 73.8	\$ 61.0	11.0%	10.2%
Aging	2.3	3.2	5.4	6.1	54.1	43.8	10.0%	13.9%
Child Development	5.7	19.1	20.6	38.1	254.3	258.0	8.1%	14.8%
Health Services	13.8	7.0	21.7	18.3	144.2	141.3	15.0%	13.0%
Social Services	14.6	15.3	26.4	33.4	174.6	165.6	15.1%	20.2%
Medical Assistance	292.2	352.3	596.8	767.7	3,462.0	3,521.0	17.2%	21.8%
Children's Health Insurance	5.6	7.6	9.9	13.2	67.9	79.3	14.6%	16.6%
Services for the Blind	0.2	0.4	0.4	0.5	8.2	8.2	4.9%	6.1%
Mental Health	63.2	61.5	113.9	116.9	699.5	684.4	16.3%	17.1%
Facility Services	0.1	0.3	(0.1)	(0.3)	16.4	13.9	(0.6%)	(2.2%)
Vocational Rehabilitation	1.2	4.4	4.1	7.1	38.8	32.6	10.6%	21.8%
Total - Health and Human Services	<u>\$ 403.3</u>	<u>\$ 474.2</u>	<u>\$ 807.2</u>	<u>\$ 1,007.2</u>	<u>\$ 4,993.8</u>	<u>\$ 5,009.1</u>	16.2%	20.1%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	August		Year-To-Date		FY 2014	FY 2013	FY 2014	FY 2013
	FY 2014	FY 2013	FY 2014	FY 2013				
Economic Development								
Commerce	\$ 3.7	\$ 8.8	\$ 4.8	\$ 8.8	\$ 51.2	\$ 43.1	9.4%	20.4%
Commerce - State Aid to Nonstate Entities	—	—	—	—	21.7	70.8	—	—
Total - Economic Development	<u>\$ 3.7</u>	<u>\$ 8.8</u>	<u>\$ 4.8</u>	<u>\$ 8.8</u>	<u>\$ 72.9</u>	<u>\$ 113.9</u>	6.6%	7.7%
Environment and Natural Resources								
Environment and Natural Resources	\$ 15.5	\$ 12.6	\$ 26.2	\$ 22.8	\$ 154.0	\$ 112.6	17.0%	20.2%
Environment and Natural Resources - State Aid	—	0.9	—	1.9	—	10.8	—	17.6%
Wildlife Resources	2.9	1.7	2.1	3.3	12.5	18.5	16.8%	17.8%
Total - Environment and Natural Resources	<u>\$ 18.4</u>	<u>\$ 15.2</u>	<u>\$ 28.3</u>	<u>\$ 28.0</u>	<u>\$ 166.5</u>	<u>\$ 141.9</u>	17.0%	19.7%
Public Safety, Correction, and Regulation								
Judicial	\$ 49.8	\$ 48.7	\$ 101.6	\$ 103.6	\$ 572.0	\$ 573.7	17.8%	18.1%
Justice	6.9	6.7	12.2	12.5	79.7	77.8	15.3%	16.1%
Labor	0.3	1.3	1.0	1.2	16.7	16.2	6.0%	7.4%
Insurance	2.1	5.2	4.6	5.2	38.0	38.1	12.1%	13.6%
Insurance - RICO	—	—	—	—	—	2.6	—	—
Public Safety	137.8	151.0	270.6	249.6	1,716.9	1,716.8	15.8%	14.5%
Total - Public Safety, Correction, and Regulation	<u>\$ 196.9</u>	<u>\$ 212.9</u>	<u>\$ 390.0</u>	<u>\$ 372.1</u>	<u>\$ 2,423.3</u>	<u>\$ 2,425.2</u>	16.1%	15.3%
Agriculture								
Agriculture and Consumer Services	\$ 7.7	\$ 8.5	\$ 15.9	\$ 17.5	\$ 115.1	\$ 112.5	13.8%	15.6%
Rounding [*]	<u>\$ (0.1)</u>	<u>\$ 0.6</u>	<u>\$ (0.1)</u>	<u>\$ (0.1)</u>	<u>\$ (0.2)</u>	<u>\$ —</u>	N/A	N/A
Total Current Operations	<u>\$ 1,440.5</u>	<u>\$ 1,463.6</u>	<u>\$ 2,512.5</u>	<u>\$ 2,685.2</u>	<u>\$ 19,893.7</u>	<u>\$ 19,777.2</u>	12.6%	13.6%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 27.9	\$ 6.4	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 27.9</u>	<u>\$ 6.4</u>	—	—
Debt Service	<u>\$ 3.5</u>	<u>\$ 5.9</u>	<u>\$ 5.1</u>	<u>\$ (3.4)</u>	<u>\$ 709.2</u>	<u>\$ 708.7</u>	0.7%	(0.5%)
Total Appropriation Expenditures	<u>\$ 1,444.0</u>	<u>\$ 1,469.5</u>	<u>\$ 2,517.6</u>	<u>\$ 2,681.8</u>	<u>\$ 20,630.8</u>	<u>\$ 20,492.3</u>	12.2%	13.1%

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 AUGUST 31, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 4,661	\$ 7,691	\$ 12,425	\$ 23,623
Total - Agriculture	\$ 4,661	\$ 7,691	\$ 12,425	\$ 23,623
Debt Service				
State Treasurer	\$ 1,618	\$ 1,618	\$ 5,094	\$ 5,094
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 1,618	\$ 1,618	\$ 5,094	\$ 6,710
Education				
Public Instruction	\$ 146,946	\$ 241,886	\$ 780,009	\$ 1,265,875
Community Colleges	52,401	120,185	122,643	247,554
UNC Systems	667,891	948,605	692,076	1,006,827
Total - Education	\$ 867,238	\$ 1,310,676	\$ 1,594,728	\$ 2,520,256
Economic Development				
Commerce	\$ 4,913	\$ 9,695	\$ 8,633	\$ 14,481
Commerce-State Aid	-	77	-	77
Total - Economic Development	\$ 4,913	\$ 9,772	\$ 8,633	\$ 14,558
Environment & Natural Resources				
Environment and Natural Resources	\$ 7,905	\$ 12,163	\$ 22,784	\$ 38,341
Environ. and Nat. Resources-St. Aid	-	-	-	-
Wildlife Resources	2,287	7,828	5,181	9,900
Total - Environ. & Natural Resources	\$ 10,192	\$ 19,991	\$ 27,965	\$ 48,241
General Government				
General Assembly	\$ 72	\$ 235	\$ 5,281	\$ 9,460
Governor	4	5	488	961
Governor-Special Projects	12,047	15,565	12,046	15,562
Budget, Planning & Management	-	-	616	1,079
Housing Finance Authority	-	-	1,368	1,502
Governor	-	-	-	-
Lt. Governor	-	-	42	79
Secretary of State	13	70	987	1,905
State Auditor	726	726	1,206	2,413
State Treasurer-Administration	1,720	4,134	2,509	5,277
State Treasurer-Retirement	-	-	714	1,328
Administration	5,303	7,951	7,045	15,632
State Controller	208	208	1,700	3,308
Revenue	688	2,238	10,122	18,119
Cultural Resources	523	1,075	5,335	10,410
Cultural Resources-Roanoke Island	-	-	-	-
Board of Elections	39	56	484	808
Administrative Hearings	268	762	542	878
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Adj	-	-	-	-
Reserve-Multi-Purpose Data	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Disaster Expenditure	-	-	-	-
Reserve-Severance	(4,948)	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	700	1,100
Reserve-Retirement Rate Adj	-	-	(500)	-
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Convert Contract Emp to Stat	-	-	-	-
Reserve-Automated Fraud Det Dev	-	-	(7,000)	-
Reserve-Controller Fraud Det Dev	-	-	(500)	-
Reserve-Escheat Repayment	-	-	-	-
Reserve-VIPER	-	-	-	-
Reserve-One NC Fund	-	-	-	-
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - GTP Loan Repayment	-	-	-	-
Reserve - Pending Legislation	-	-	-	-
Reserve - Statewide Comp Study	-	-	-	-
Reserve - VIVA Voter Infor Ver Act	-	-	-	-
Reserve - Eugenic Sterilization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 16,663	\$ 33,025	\$ 43,185	\$ 89,821
Health and Human Services				
HHS-Administration	6,423	9,355	10,795	17,411
Aging	3,411	8,393	5,728	13,786
Child Development	43,719	69,715	49,416	90,350
Education Services	-	-	-	-
Health Services	53,466	103,297	64,582	124,972
Social Services	71,413	147,881	84,830	174,326
Medical Assistance	817,494	1,868,712	1,109,757	2,465,467
NC Health Choice	18,569	31,239	24,184	41,132
Blind Services	2,124	4,192	2,325	4,642
Mental Health	51,305	68,884	119,513	182,769
Facility Services	4,523	9,609	4,612	9,490
Vocational Rehabilitation Services	9,295	16,804	10,547	20,909
Total - Health and Human Services	\$ 1,081,742	\$ 2,338,081	\$ 1,486,289	\$ 3,145,254
Public Safety, Correction, and Regulation				
Judicial	\$ 139	\$ 572	\$ 39,910	\$ 76,715
Judicial-Indigent Defense	597	1,338	10,687	26,825
Justice	3,053	8,346	10,921	20,533
Labor	2,214	3,944	2,493	4,951
Insurance	1,163	1,988	3,254	6,593
Insurance-RICO	-	-	-	-
Public Safety	15,728	35,744	155,413	306,300
Total - Public Safety, Correction and Regulation	\$ 22,894	\$ 51,932	\$ 222,678	\$ 441,917
Capital Improvement				
Funded by General Fund	-	-	-	-
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 7,382	\$ 13,496	\$ 656	\$ 3,849
License Schedule B	2,192	15,381	51	72
Tobacco	24,714	52,806	2,818	5,237
Franchise	46,681	104,196	956	1,941
Individual Income	854,966	1,795,300	77,917	128,003
Sales & Use	681,342	1,485,517	252,522	492,314
Beverage	29,900	57,741	-	8,232
Gift	20	455	-	1

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 2013 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Freight Car	-	-	-	-
Insurance	1,458	11,769	13	88
Piped Natural Gas	1,159	2,555	-	-
Corporate Income	16,209	84,728	54,977	74,445
Real Estate	3,453	7,703	-	-
White Goods	452	945	-	-
Scrap Tire	1,514	3,214	10	14
Manufacturing	3,058	5,584	695	738
Solid Waste	1,002	4,464	1	1
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,675,502	\$ 3,645,854	\$ 390,616	\$ 714,935
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	2,824	5,930	48	87
License & Fees-Nontax	1,524	3,043	32	323
Gas & Oil Inspection	117	217	-	-
Deed Mortgage Registration Fee	698	1,364	559	1,091
Board of Elections	2	5	3	3
DHHS	13	132	-	-
Disproportionate Share	31,755	31,755	-	-
ABC Board	406	796	91	121
Master Settlement Agreement	-	-	-	-
Treasurer Investment	1,432	2,719	-	-
Fees & Penalties	560	1,120	561	564
Highway Trust Transfer	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	20,999	40,926	-	1
Sales & Use	(21)	825	-	-
Intra State Transfer	41,370	41,579	-	-
Highway Transfer	54,534	54,534	-	-
Probation Supervision Fees	1,047	2,214	-	-
DWI Restoration Fees	48	91	-	-
DWI Service Fees	618	1,244	-	-
Sales Tax Refund	(247)	-	-	-
Miscellaneous	12	14	-	-
Parole Supervision Fees	69	149	-	-
Butner Fire & Police	-	-	-	-
Banking & Investment Fees	455	936	-	-
Total - Nontax Codes	\$ 158,215	\$ 189,593	\$ 1,294	\$ 2,190
Total Reverting	\$ 3,843,638	\$ 7,608,233	\$ 3,792,907	\$ 7,007,505
Beginning Unreserved Cash	\$ 350,979			
Year-To-Date Receipts	7,608,233			
Year-To-Date Disbursements	7,007,505			
Ending Unreserved Cash	\$ 951,707			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 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	\$ 17,921	\$ 37	\$ 41	\$ 625	\$ 1,528	\$ 16,434
Total Agriculture	\$ 17,921	\$ 37	\$ 41	\$ 625	\$ 1,528	\$ 16,434
Debt Service						
State Treasurer-Bond Refund	\$ 485	\$ -	\$ -	\$ -	\$ -	\$ 485
State Treasurer-Retirement	-	9	9	6	9	-
Total - Debt Service	\$ 485	\$ 9	\$ 9	\$ 6	\$ 9	\$ 485
Education						
Public Instruction-Special Revenue	\$ 10,885	\$ 13,304	\$ 17,589	\$ 12,552	\$ 17,557	\$ 10,917
Public Instruction-School Technology	12,245	726	735	945	1,249	11,731
Public Instruction-IT Projects	3,626	-	-	74	74	3,552
Public Instruction-Public School Bldg Fund	145,317	60	99	3,382	13,465	131,951
Public Instruction-Trust	14,059	752	1,931	4,677	7,767	8,223
Public Instruction-Local Payroll	23	5,364	11,303	5,395	11,230	96
Public Instruction-Internal Service	48,668	287	560	2,536	4,121	45,107
Community Colleges-Special Revenue	6,141	200	283	222	231	6,193
Community Colleges-IT Projects	3,797	-	-	-	19	3,778
Community Colleges-Trust	3,637	2	3	1,062	1,064	2,576
Total - Education	\$ 248,398	\$ 20,695	\$ 32,503	\$ 30,845	\$ 56,777	\$ 224,124
Economic Development						
Commerce-Floyd Relief	\$ 3,027	\$ 81	\$ 174	\$ 12	\$ 21	\$ 3,180
Commerce-Special Revenue	32,932	12,307	24,947	12,843	26,620	31,259
Commerce-IT Projects	916	683	683	82	171	1,428
Commerce-Trust	559	-	-	-	404	155
Commerce-CDBG	13,482	235	743	-	-	14,225
Commerce-Div of Employ Sec	20,486	8,998	19,661	9,517	19,277	20,870
Total - Economic Development	\$ 71,402	\$ 22,304	\$ 46,208	\$ 22,454	\$ 46,493	\$ 71,117
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 44	\$ -	\$ 139	\$ -	\$ 161	\$ 22
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	47,578	1,754	1,924	396	2,374	47,128
Environment and Natural Resources	1,249	331	331	188	277	1,303
Wildlife	21,923	2,962	6,391	2,320	6,489	21,825
Total - Environment and Natural Resources	\$ 71,555	\$ 5,047	\$ 8,785	\$ 2,904	\$ 9,301	\$ 71,039

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING AUGUST 31, 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	\$ 21,301	\$ 7	\$ 7	\$ 20,141	\$ 20,286	\$ 1,022
Governor's Office-Disaster Relief	-	529	1,587	529	1,587	-
Payroll Imprest Fund	-	578,982	1,091,446	578,982	1,091,446	-
General Assembly	12,501	-	-	-	-	12,501
State Auditor	-	-	-	-	-	-
State Treasurer	1,281	55	118	18	513	886
State Treasurer-Blount St. Properties	5,431	2	4	-	-	5,435
Administration	23,062	3,078	5,034	2,440	4,684	23,412
State Controller	47,832	752	1,540	3,027	3,395	45,977
Revenue-Project Collect	45,038	2,191	4,382	412	1,937	47,483
Revenue-Tax Distribution	-	225,042	424,846	225,042	424,846	-
Revenue-Lee Act Credits	304	9	29	-	-	333
Revenue-Tax Transfer Fees	2,184	85	200	3	69	2,315
Revenue-IT Project	35,801	-	-	1,445	1,650	34,151
Cultural Resources	149	23	31	20	37	143
Cultural Resources-Interest Bearing	74	3	7	4	8	73
Board of Elections	4,114	1	3	-	-	4,117
NC Infrastructure Finance Corporation	-	5,085	5,085	5,085	5,085	-
Information Technology	160	1,372	1,784	1,150	1,528	416
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	181	-	-	-	-	181
Total - General Government	\$ 199,413	\$ 817,216	\$ 1,536,103	\$ 838,298	\$ 1,557,071	\$ 178,445
Health and Human Services						
Health Services	\$ 60	\$ 16,448	\$ 37,033	\$ 13,955	\$ 34,504	\$ 2,589
Social Services	3,104	132	337	60	157	3,284
Medical Assistance	\$ 23,745	\$ 7,677	\$ 14,280	\$ 46	\$ 22,796	\$ 15,229
Child Development	-	-	-	-	-	-
Facility Services	14,214	316	840	7	87	14,967
Major Medical	-	-	-	-	-	-
DHHS-Administration	23,156	6,602	18,180	9,500	22,261	19,075
Aging	-	17	30	17	30	-
Blind Services	6	2	3	2	3	6
Total - Health and Human Services	\$ 64,285	\$ 31,194	\$ 70,703	\$ 23,587	\$ 79,838	\$ 55,150
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 233	\$ 14	\$ 26	\$ 10	\$ 10	\$ 249
Public Safety	\$ 68,918	\$ 5,832	\$ 9,466	\$ 6,985	\$ 11,460	\$ 66,924
Total - Public Safety, Correction and Regulation	\$ 69,151	\$ 5,846	\$ 9,492	\$ 6,995	\$ 11,470	\$ 67,173
Total Nonreverting	\$ 742,610	\$ 902,348	\$ 1,703,844	\$ 925,714	\$ 1,762,487	\$ 683,967

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%).