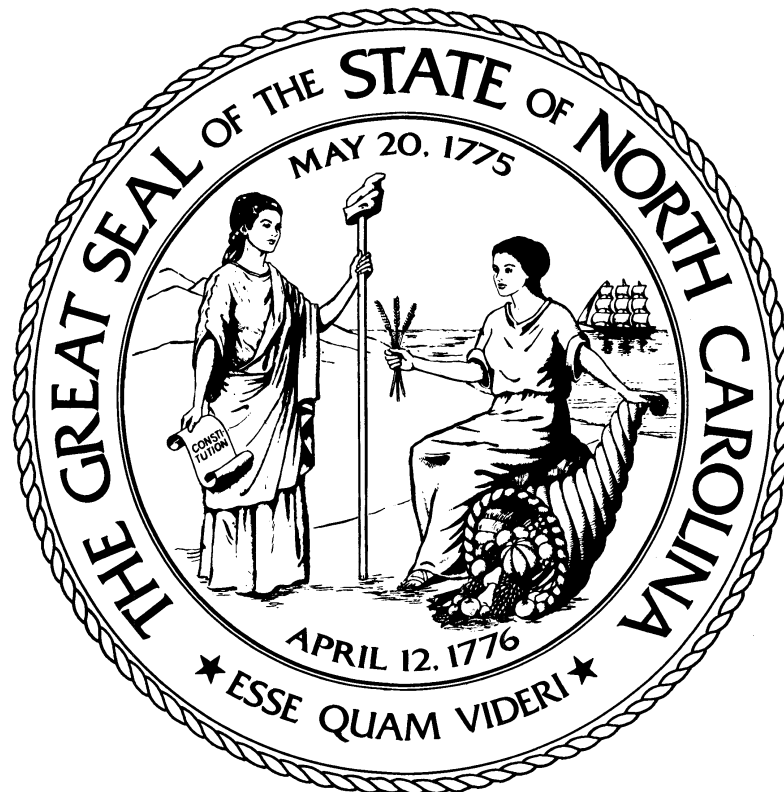


STATE OF  
***NORTH CAROLINA***

*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*JUNE 30, 2013*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina

## Office of the State Controller

**DAVID T. MCCOY**  
**STATE CONTROLLER**

August 16, 2013

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

JUNE 30, 2013

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 2,347.9	Sales and Use Taxes Payable	\$ 409.0
		Tax Refunds Payable	—
		DHHS Payable	—
		Interfund Payable	—
		Beverage Taxes Payable	—
		Solid Waste Disposal	2.5
		White Goods Disposal Taxes Payable	1.0
		Scrap Tire Disposal Taxes Payable	4.6
		<b>Total Liabilities</b>	<u>\$ 417.1</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		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	13.2
		Tobacco Settlement	—
		ONE NC Fund Reserve	9.0
		Non-Reverting Departmental Funds	744.5
		<b>Total Reserved</b>	<u>\$ 1,579.9</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2012	\$ 393.7
		Transfer to Reserves	(382.5)
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	339.7
		<b>Total Unreserved</b>	<u>\$ 350.9</u>
		<b>Total Fund Balance</b>	<u>\$ 1,930.8</u>
<b>Total Assets</b>	<u>\$ 2,347.9</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 2,347.9</u>

Pursuant to Section 2.2.(c) of Session Law 2013-360, \$150 million shall be transferred from the unreserved fund balance to the Repairs and Renovations Reserve. Pursuant to Section 2.2.(d) of Session Law 2013-360, \$232.5 million shall be transferred from the unreserved fund balance to the Savings Reserve Account.

# STATE OF NORTH CAROLINA

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

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

Expressed in Millions

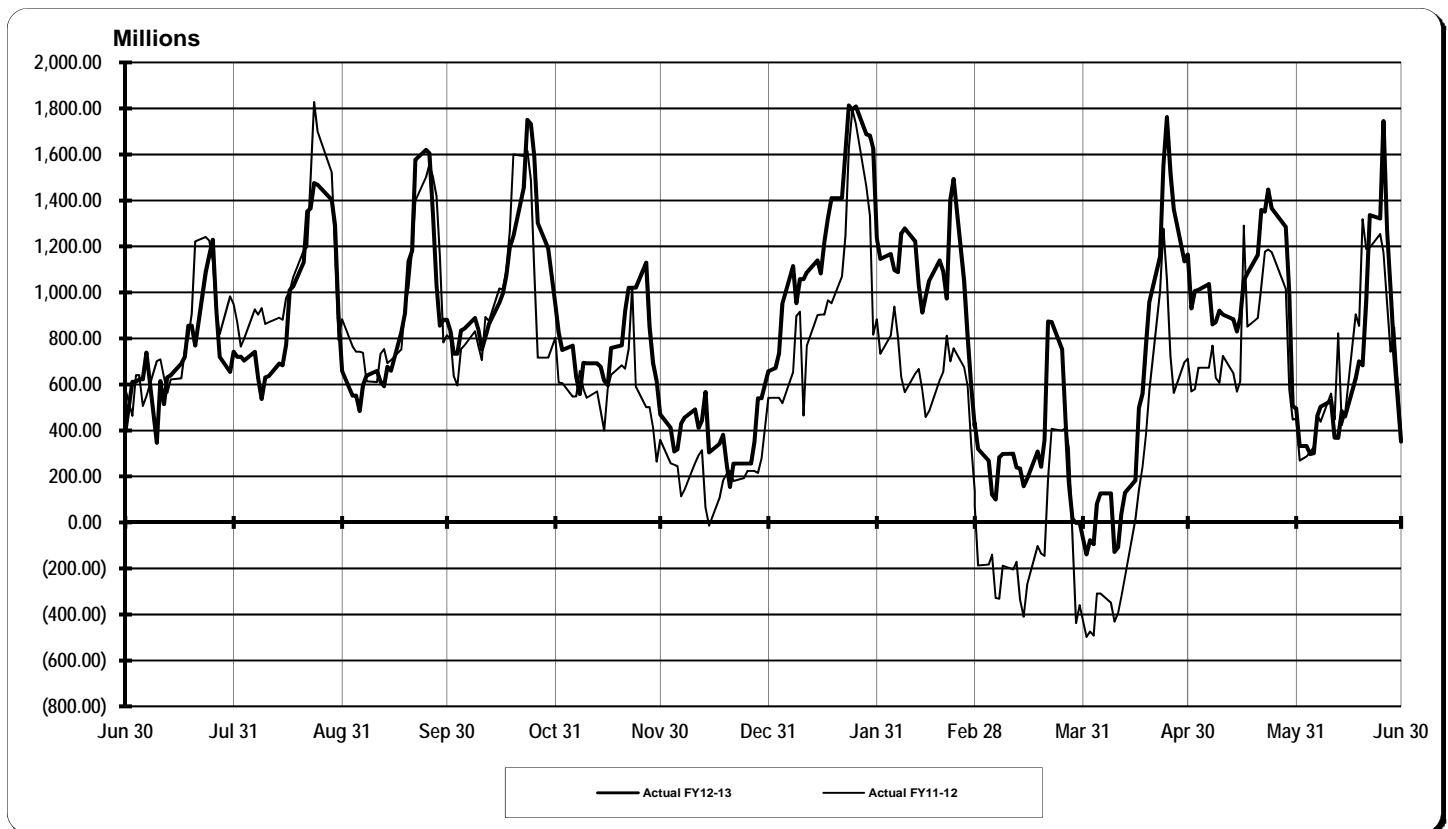
Fund Balance:	2012-13	2011-12	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 651.4	\$ 418.8	\$ 232.6	55.5%
Job Development Incentive Grants.....	.2	.5	(.3)	(60.0)%
Repairs and Renovations Reserve Account.....	161.6	89.3	72.3	81.0%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	13.2	4.4	8.8	200.0%
One NC Fund.....	9.0	—	9.0	—
Non-reverting Departmental Funds.....	744.5	822.5	(78.0)	(9.5)%
<b>Total Reserved.....</b>	<b>\$ 1,579.9</b>	<b>\$ 1,335.5</b>	<b>\$ 244.4</b>	<b>18.3%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 393.7	\$ 582.4	\$ (188.7)	(32.4)%
Transfer to Reserves.....	(382.5)	(146.3)	(236.2)	161.4%
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	339.7	(42.4)	382.1	(901.2)%
<b>Total Unreserved.....</b>	<b>\$ 350.9</b>	<b>\$ 393.7</b>	<b>\$ (42.8)</b>	<b>(10.9)%</b>
<b>Total Fund Balance.....</b>	<b>\$ 1,930.8</b>	<b>\$ 1,729.2</b>	<b>\$ 201.6</b>	<b>11.7%</b>

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

## GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

FISCAL YEAR-TO-DATE JUNE 30, 2013 AND FISCAL YEAR ENDED JUNE 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 JUNE 2013 AND 2012, AND FISCAL YEAR-TO-DATE  
Expressed in Millions

	June		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
<b>Beg. Unreserved Fund Balance</b>	\$ 553.1	\$ 449.4	\$ 393.7	\$ 582.4	\$ 393.7	\$ 582.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 553.1</u>	<u>\$ 449.4</u>	<u>\$ 393.7</u>	<u>\$ 582.4</u>	<u>\$ 393.7</u>	<u>\$ 582.4</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 986.1	\$ 972.0	\$ 10,953.1	\$ 10,272.1	\$ 10,612.1	\$ 9,820.0	103.2%	104.6%
Corporate Income	261.3	257.6	1,191.7	1,132.9	1,075.0	1,000.2	110.9%	113.3%
Sales and Use	456.0	434.7	5,294.1	5,257.6	5,455.8	5,293.1	97.0%	99.3%
Franchise	6.4	6.2	660.1	612.5	615.1	649.9	107.3%	94.2%
Insurance	150.4	139.2	521.5	460.4	511.1	510.9	102.0%	90.1%
Beverage	31.0	30.1	298.6	287.4	293.2	296.6	101.8%	96.9%
Inheritance	3.4	2.3	111.4	58.1	83.5	64.0	133.4%	90.8%
Privilege License	4.4	6.4	46.1	48.5	44.5	43.7	103.6%	111.0%
Tobacco Products	23.0	25.0	255.4	270.9	262.8	260.2	97.2%	104.1%
Real Estate Conveyance Excise	(3.8)	(2.9)	—	—	—	—	—	—
Gift	—	—	0.8	0.2	—	—	—	—
Solid Waste	(2.5)	(4.3)	—	—	—	—	—	—
White Goods Disposal	(0.7)	(0.7)	—	—	—	—	—	—
Scrap Tire Disposal	(3.2)	(2.9)	—	—	—	—	—	—
Freight Car Lines	—	—	0.3	0.4	—	—	—	—
Piped Natural Gas	(8.9)	(6.4)	30.4	25.9	29.1	35.0	104.5%	74.0%
Mill Machinery	3.5	2.9	36.9	36.2	36.8	34.1	100.3%	106.2%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.2	—	0.3	—	1.1	—	27.3%	—
<b>Total Tax Revenue</b>	<u>\$ 1,906.6</u>	<u>\$ 1,859.2</u>	<u>\$ 19,400.7</u>	<u>\$ 18,463.1</u>	<u>\$ 19,020.1</u>	<u>\$ 18,007.7</u>	102.0%	102.5%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.0	\$ 1.9	\$ 12.5	\$ 17.8	\$ 21.6	\$ 59.4	57.9%	30.0%
Judicial Fees	20.6	21.8	250.8	259.8	258.7	279.6	96.9%	92.9%
Insurance	10.3	10.7	72.6	72.3	73.7	71.4	98.5%	101.3%
Disproportionate Share	20.0	20.0	115.0	115.0	115.0	115.0	100.0%	100.0%
Highway Fund Transfer In	—	—	220.3	217.1	220.3	217.1	100.0%	100.0%
Highway Trust Fund Transfer In	—	—	27.6	76.7	27.6	76.7	100.0%	100.0%
Other	9.1	77.5	441.9	312.1	361.6	335.0	122.2%	93.2%
<b>Total Non-Tax Revenue</b>	<u>\$ 60.9</u>	<u>\$ 131.9</u>	<u>\$ 1,140.6</u>	<u>\$ 1,070.8</u>	<u>\$ 1,078.5</u>	<u>\$ 1,154.2</u>	105.8%	92.8%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,967.5</u>	<u>\$ 1,991.1</u>	<u>\$ 20,541.3</u>	<u>\$ 19,533.9</u>	<u>\$ 20,098.6</u>	<u>\$ 19,161.9</u>	102.2%	101.9%
<b>Total Availability</b>	<u>\$ 2,520.6</u>	<u>\$ 2,440.5</u>	<u>\$ 20,935.0</u>	<u>\$ 20,116.3</u>	<u>\$ 20,492.3</u>	<u>\$ 19,744.3</u>	102.2%	101.9%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,725.6	\$ 1,822.9	\$ 19,547.0	\$ 18,907.3	\$ 19,777.2	\$ 19,033.7	98.8%	99.3%
Capital Improvements:								
Funded by General Fund	—	4.5	6.4	4.5	6.4	4.5	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	61.6	73.1	648.2	664.5	708.7	665.0	91.5%	99.9%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,787.2</u>	<u>\$ 1,900.5</u>	<u>\$ 20,201.6</u>	<u>\$ 19,576.3</u>	<u>\$ 20,492.3</u>	<u>\$ 19,703.2</u>	98.6%	99.4%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	733.4	540.0	733.4	540.0	—	41.2		
Reservations								
Repair and Renovation	(150.0)	(23.1)	(150.0)	(23.1)	—	—		
Savings	(232.5)	(123.2)	(232.5)	(123.2)	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 350.9</u>	<u>\$ 393.7</u>	<u>\$ 350.9</u>	<u>\$ 393.7</u>	<u>\$ —</u>	<u>\$ 41.2</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 JUNE 2013 AND 2012, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	June				Year-To-Date Through June			
	FY 2013	FY 2012	Change	% Change	FY 2013	FY 2012	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 986.1	\$ 972.0	\$ 14.1	1.5%	\$ 10,953.1	\$ 10,272.1	\$ 681.0	6.6%
Corporate Income	261.3	257.6	3.7	1.4%	1,191.7	1,132.9	58.8	5.2%
Sales and Use	456.0	434.7	21.3	4.9%	5,294.1	5,257.6	36.5	0.7%
Franchise	6.4	6.2	0.2	3.2%	660.1	612.5	47.6	7.8%
Insurance	150.4	139.2	11.2	8.0%	521.5	460.4	61.1	13.3%
Beverage	31.0	30.1	0.9	3.0%	298.6	287.4	11.2	3.9%
Inheritance	3.4	2.3	1.1	47.8%	111.4	58.1	53.3	91.7%
Privilege License	4.4	6.4	(2.0)	(31.3)%	46.1	48.5	(2.4)	(4.9)%
Tobacco Products	23.0	25.0	(2.0)	(8.0)%	255.4	270.9	(15.5)	(5.7)%
Real Estate Conveyance Excise	(3.8)	(2.9)	(0.9)	31.0%	—	—	—	—
Gift	—	—	—	—	0.8	0.2	0.6	300.0%
Solid Waste	(2.5)	(4.3)	1.8	41.9%	—	—	—	—
White Goods Disposal	(0.7)	(0.7)	—	—	—	—	—	—
Scrap Tire Disposal	(3.2)	(2.9)	(0.3)	10.3%	—	—	—	—
Freight Car Lines	—	—	—	—	0.3	0.4	(0.1)	(25.0)%
Piped Natural Gas	(8.9)	(6.4)	(2.5)	39.1%	30.4	25.9	4.5	17.4%
Mill Machinery	3.5	2.9	0.6	20.7%	36.9	36.2	0.7	1.9%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.2	—	0.2	—	0.3	—	0.3	—
<b>Total Tax Revenue</b>	<b>\$ 1,906.6</b>	<b>\$ 1,859.2</b>	<b>\$ 47.4</b>	<b>2.5%</b>	<b>\$ 19,400.7</b>	<b>\$ 18,463.1</b>	<b>\$ 937.6</b>	<b>5.1%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.0	\$ 1.9	\$ (0.9)	(47.4)%	\$ 12.5	\$ 17.8	\$ (5.3)	(29.8)%
Judicial Fees	20.6	21.8	(1.2)	(5.5)%	250.8	259.8	(9.0)	(3.5)%
Insurance	10.3	10.7	(0.4)	(3.7)%	72.6	72.3	0.3	0.4%
Disproportionate Share	20.0	20.0	—	—	115.0	115.0	—	—
Highway Fund Transfer In	—	—	—	—	220.3	217.1	3.2	1.5%
Highway Trust Fund Transfer In	—	—	—	—	27.6	76.7	(49.1)	(64.0)%
Other	9.0	77.5	(68.5)	(88.4)%	441.8	312.1	129.7	41.6%
<b>Total Non-Tax Revenue</b>	<b>\$ 60.9</b>	<b>\$ 131.9</b>	<b>\$ (71.0)</b>	<b>(53.8)%</b>	<b>\$ 1,140.6</b>	<b>\$ 1,070.8</b>	<b>\$ 69.8</b>	<b>6.5%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,967.5</b>	<b>\$ 1,991.1</b>	<b>\$ (23.6)</b>	<b>(1.2)%</b>	<b>\$ 20,541.3</b>	<b>\$ 19,533.9</b>	<b>\$ 1,007.4</b>	<b>5.2%</b>

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

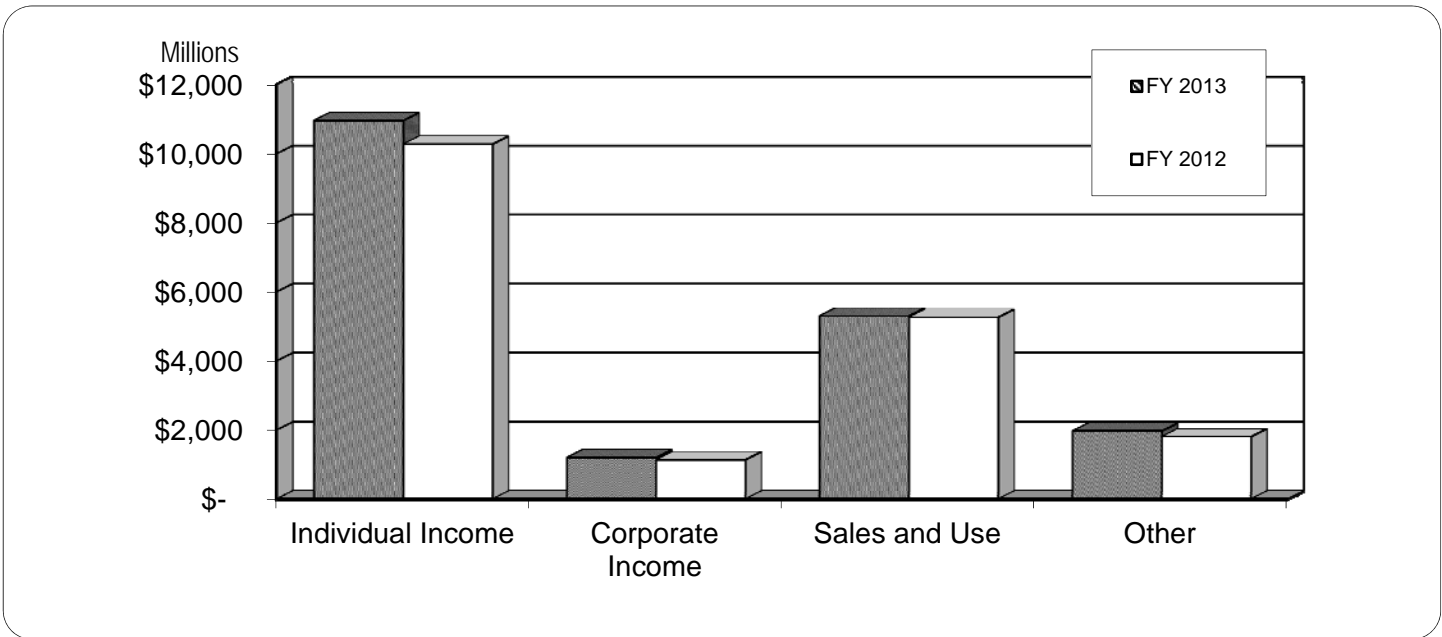
For fiscal year 2013, when compared to the prior year through June 30, actual net tax and non-tax revenues increased by \$1.0 billion, or 5.2%. Tax revenues through June 30 increased by \$937.6 million, or 5.1%, and non-tax revenues increased by \$69.8 million, or 6.5%.

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 \$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 provide indigent and non-indigent care services. DHHS transferred \$74 million in January 2013, \$21 million in February 2013, and \$20 million in June 2013 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**

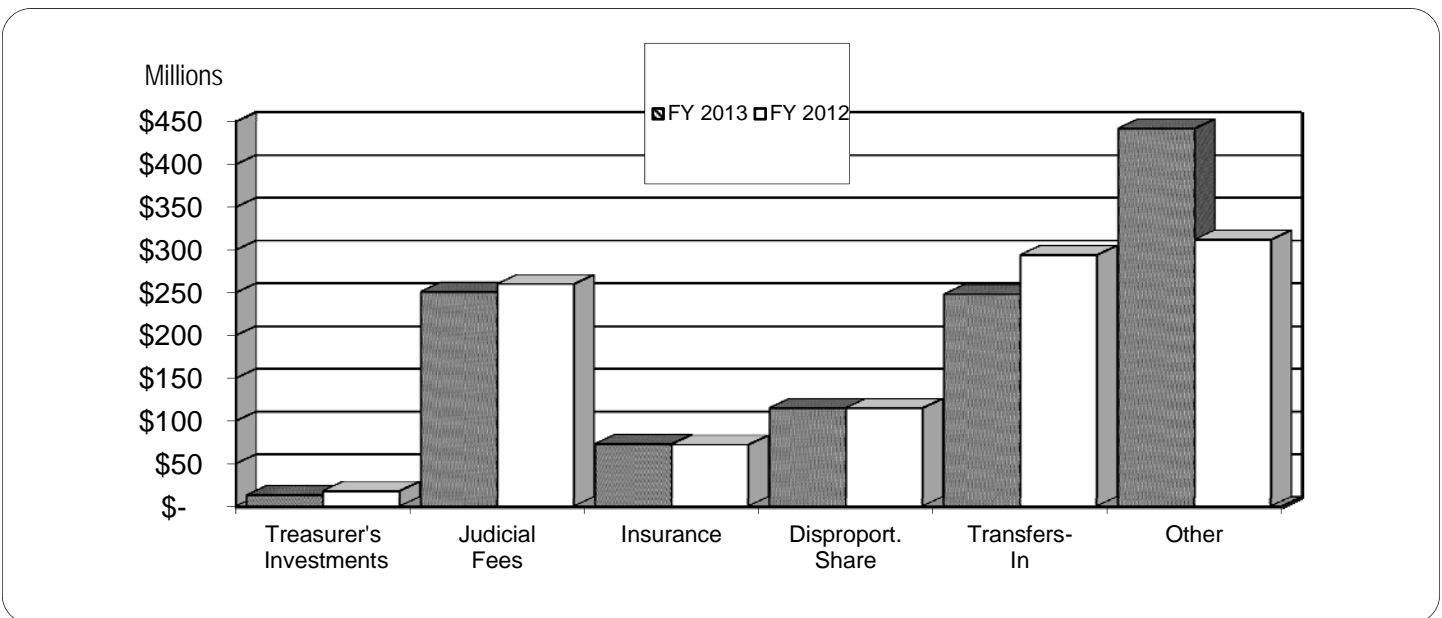
FISCAL YEAR-TO-DATE JUNE 30, 2013 AND JUNE 30, 2012



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 JUNE 30, 2013 AND JUNE 30, 2012



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

**GENERAL FUND – REVERTING  
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE JUNE 30, 2013 AND JUNE 30, 2012  
*Expressed in Millions*

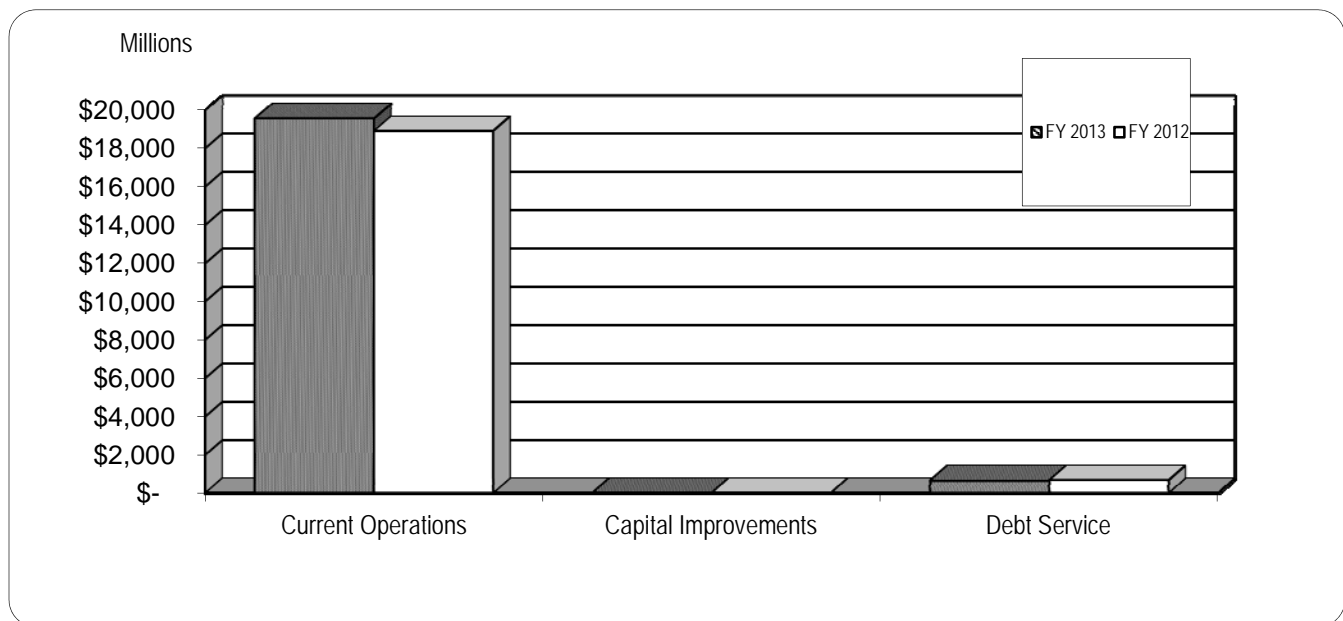
	FY 2013	FY 2012	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2013	FY 2012
<b>Current Operations</b>						
General Government	\$ 361.6	\$ 363.0	\$ (1.4)	(0.4%)	1.8%	1.9%
Education	11,428.1	11,132.8	295.3	2.7%	56.6%	56.9%
Health and Human Services	5,005.8	4,575.9	429.9	9.4%	24.8%	23.4%
Economic Development	111.4	126.0	(14.6)	(11.6%)	0.6%	0.6%
Environment and Natural Resources	137.6	144.5	(6.9)	(4.8%)	0.7%	0.7%
Public Safety, Correction, and Regulation	2,358.0	2,381.1	(23.1)	(1.0%)	11.7%	12.2%
Agriculture	102.0	110.6	(8.6)	(7.8%)	0.5%	0.6%
Operating Reserves/Rounding	42.5	73.4	(30.9)	(42.1%)	0.2%	0.4%
<i>Total Current Operations</i>	<u>\$ 19,547.0</u>	<u>\$ 18,907.3</u>	<u>\$ 639.7</u>	3.4%	96.8%	96.6%
<b>Capital Improvements</b>						
Funded by General Fund	6.4	4.5	1.9	42.2%	—	—
<b>Debt Service</b>	<u>648.2</u>	<u>664.5</u>	<u>(16.3)</u>	(2.5%)	3.2%	3.4%
<b>Total Appropriation Expenditures</b>	<u>\$ 20,201.6</u>	<u>\$ 19,576.3</u>	<u>\$ 625.3</u>	3.2%	100.0%	100.0%

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

*The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.*

**GENERAL FUND – REVERTING  
ACTUAL APPROPRIATION EXPENDITURES**

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



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

Actual appropriation expenditures through June 2013 were more than actual appropriation expenditures through June 2012 by \$625.3 million, or 3.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through June 2013 were more than appropriation expenditures through June 2012 by \$639.7 million, or 3.4%.



STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		June		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	\$ 4.4	\$ 9.8	\$ 53.5	\$ 54.0	\$ 53.5	\$ 54.0	100.0%	100.0%
Governor's Office	0.7	0.2	5.1	5.2	5.2	5.2	98.1%	100.0%
Office of State Budget	0.7	0.9	5.4	6.0	6.1	6.2	88.5%	96.8%
Housing Finance Agency	—	0.8	1.2	9.7	1.6	9.7	75.0%	100.0%
Lieutenant Governor	0.1	0.1	0.6	0.8	0.6	0.8	100.0%	100.0%
Secretary of State	1.1	1.0	11.5	10.0	11.8	10.9	97.5%	91.7%
State Auditor	1.4	1.0	10.0	11.4	11.0	12.1	90.9%	94.2%
State Treasurer	0.4	0.4	6.4	6.5	6.9	6.8	92.8%	95.6%
Retirement and Employee Benefits Administration	0.6	0.6	27.2	17.5	27.5	17.8	98.9%	98.3%
Office of the State Controller	6.7	10.9	61.2	61.2	67.7	65.8	90.4%	93.0%
Revenue	4.4	3.1	29.7	28.5	30.6	28.7	97.1%	99.3%
Cultural Resources	5.9	7.3	76.4	76.0	79.4	79.5	96.2%	95.6%
Cultural Resources - Roanoke Island Commission	5.5	5.7	63.6	65.6	63.6	65.7	100.0%	99.8%
Board of Elections	0.1	0.1	1.1	1.9	1.1	1.9	100.0%	100.0%
Office of Administrative Hearings	0.4	0.8	4.7	4.7	5.2	5.4	90.4%	87.0%
	1.3	0.6	4.0	4.0	4.3	4.2	93.0%	95.2%
	<u>\$ 33.7</u>	<u>\$ 43.3</u>	<u>\$ 361.6</u>	<u>\$ 363.0</u>	<u>\$ 376.1</u>	<u>\$ 374.7</u>	<u>96.1%</u>	<u>96.9%</u>
Reserves - General Assembly	\$ 0.4	\$ 0.8	\$ 1.6	\$ 1.9	\$ 1.9	\$ 1.9	84.2%	100.0%
Reserves - Contingency & Emergency	—	—	—	—	3.1	—	—	—
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	—	4.9	(2.3)	34.9	(1.4)	34.9	164.3%	100.0%
Reserves - State Employee Benefits	—	—	—	—	—	—	—	—
Reserves - IT Fund	0.3	0.3	5.3	4.4	5.3	4.4	100.0%	100.0%
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>\$ 0.7</u>	<u>\$ 6.0</u>	<u>\$ 42.5</u>	<u>\$ 73.5</u>	<u>\$ 50.0</u>	<u>\$ 77.6</u>	<u>85.0%</u>	<u>94.7%</u>
<b>Total - General Government</b>	<u>\$ 34.4</u>	<u>\$ 49.3</u>	<u>\$ 404.1</u>	<u>\$ 436.5</u>	<u>\$ 426.1</u>	<u>\$ 452.3</u>	<u>94.8%</u>	<u>96.5%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
<b>Education</b>								
Public Instruction	\$ 489.5	\$ 532.4	\$ 7,740.0	\$ 7,579.7	\$ 7,844.6	\$ 7,617.4	98.7%	99.5%
Community Colleges	112.0	125.6	1,036.3	1,002.1	1,040.4	1,006.5	99.6%	99.6%
	<u>\$ 601.5</u>	<u>\$ 658.0</u>	<u>\$ 8,776.3</u>	<u>\$ 8,581.8</u>	<u>\$ 8,885.0</u>	<u>\$ 8,623.9</u>	98.8%	99.5%
<b>University System</b>								
University of North Carolina - General Admin.	\$ 6.2	\$ 7.1	\$ 36.0	\$ 37.9	\$ 38.2	\$ 38.6	94.2%	98.2%
UNC - GA Institutional Programs and Facilities	—	—	16.0	16.0	19.5	17.7	82.1%	90.4%
UNC - GA Related Educational Programs	(0.2)	(0.2)	98.6	66.2	103.1	68.2	95.6%	97.1%
UNC- GA Aid to Private Institutions	(0.1)	(0.1)	85.7	90.5	86.4	91.6	99.2%	98.8%
UNC - Chapel Hill Academic Affairs	64.3	81.4	275.4	266.4	275.4	266.4	100.0%	100.0%
UNC - Chapel Hill Health Affairs	40.8	45.4	197.3	178.3	197.3	178.3	100.0%	100.0%
UNC - Chapel Hill Area Health Affairs	2.5	6.8	42.4	41.8	42.4	41.8	100.0%	100.0%
NCSU - Academic Affairs	69.4	77.1	389.2	372.5	389.2	372.5	100.0%	100.0%
NCSU - Agricultural Research	3.4	4.2	54.9	54.3	54.9	54.3	100.0%	100.0%
NCSU - Agricultural Extension Service	3.4	3.3	39.9	39.2	39.9	39.2	100.0%	100.0%
University of North Carolina at Greensboro	30.3	30.4	154.1	150.4	154.1	150.4	100.0%	100.0%
University of North Carolina at Charlotte	57.1	53.2	193.4	186.0	193.4	186.0	100.0%	100.0%
University of North Carolina at Asheville	8.8	8.2	37.6	35.7	37.6	35.7	100.0%	100.0%
University of North Carolina at Wilmington	24.3	14.3	96.9	91.3	96.9	91.3	100.0%	100.0%
University of North Carolina at Pembroke	12.2	13.8	54.4	53.9	55.2	54.0	98.6%	99.8%
East Carolina University	68.2	60.1	220.7	209.8	220.7	209.8	100.0%	100.0%
ECU - Health Affairs	9.4	11.6	64.8	61.9	64.8	61.9	100.0%	100.0%
North Carolina A&T University	12.1	13.3	97.5	94.2	97.5	94.2	100.0%	100.0%
Western Carolina University	22.1	18.7	83.1	80.1	83.1	80.2	100.0%	99.9%
Appalachian State University	22.5	21.3	128.6	125.9	128.6	125.9	100.0%	100.0%
Winston-Salem State University	7.4	8.9	68.5	68.0	68.5	68.0	100.0%	100.0%
Elizabeth City State University	4.1	3.3	35.9	35.2	35.9	35.6	100.0%	98.9%
Fayetteville State University	5.2	7.6	49.8	50.4	49.8	50.4	100.0%	100.0%
North Carolina Central University	15.2	12.4	84.7	83.6	84.7	83.6	100.0%	100.0%
North Carolina School of the Arts	6.6	5.8	27.2	25.8	27.2	25.8	100.0%	100.0%
University of North Carolina Hospitals	—	1.5	—	18.0	—	18.0	—	100.0%
North Carolina School of Science and Math	2.1	1.8	19.2	17.7	19.2	17.7	100.0%	100.0%
<b>Total University System</b>	<u>\$ 497.3</u>	<u>\$ 511.2</u>	<u>\$ 2,651.8</u>	<u>\$ 2,551.0</u>	<u>\$ 2,663.5</u>	<u>\$ 2,557.1</u>	99.6%	99.8%
<b>Total - Education</b>	<u>\$ 1,098.8</u>	<u>\$ 1,169.2</u>	<u>\$ 11,428.1</u>	<u>\$ 11,132.8</u>	<u>\$ 11,548.5</u>	<u>\$ 11,181.0</u>	99.0%	99.6%
<b>Health and Human Services</b>								
HHS - Administration	\$ 6.5	\$ 13.3	\$ 61.0	\$ 56.5	\$ 61.0	\$ 56.5	100.0%	100.0%
Aging	5.0	6.2	43.8	44.3	43.8	44.3	100.0%	100.0%
Child Development	14.6	23.5	258.0	262.6	258.0	262.6	100.0%	100.0%
Services for Deaf & Hearing Impaired	—	—	—	—	—	—	—	—
Health Services	30.6	35.4	141.3	192.0	141.3	192.0	100.0%	100.0%
Social Services	15.7	26.3	165.6	185.5	165.6	185.5	100.0%	100.0%
Medical Assistance	212.6	127.3	3,517.7	3,027.0	3,521.0	3,027.0	99.9%	100.0%
Children's Health Insurance	5.9	8.2	79.3	77.9	79.3	77.9	100.0%	100.0%
Services for the Blind	2.3	1.6	8.2	8.3	8.2	8.3	100.0%	100.0%
Mental Health	67.6	53.6	684.4	669.4	684.4	669.4	100.0%	100.0%
Facility Services	2.4	5.3	13.9	15.9	13.9	15.9	100.0%	100.0%
Vocational Rehabilitation	2.7	5.4	32.6	36.5	32.6	36.5	100.0%	100.0%
<b>Total - Health and Human Services</b>	<u>\$ 365.9</u>	<u>\$ 306.1</u>	<u>\$ 5,005.8</u>	<u>\$ 4,575.9</u>	<u>\$ 5,009.1</u>	<u>\$ 4,575.9</u>	99.9%	100.0%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	June		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
<b>Economic Development</b>								
Commerce	\$ 3.0	\$ 4.9	\$ 40.6	\$ 50.2	\$ 43.1	\$ 52.3	94.2%	96.0%
Commerce - State Aid to Nonstate Entities	6.2	7.3	70.8	75.8	70.8	75.8	100.0%	100.0%
<b>Total - Economic Development</b>	<b>\$ 9.2</b>	<b>\$ 12.2</b>	<b>\$ 111.4</b>	<b>\$ 126.0</b>	<b>\$ 113.9</b>	<b>\$ 128.1</b>	<b>97.8%</b>	<b>98.4%</b>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 7.7	\$ 5.0	\$ 108.4	\$ 114.7	\$ 112.6	\$ 117.3	96.3%	97.8%
Environment and Natural Resources - State Aid	1.3	0.2	10.7	11.4	10.8	11.4	99.1%	100.0%
Wildlife Resources	2.0	1.3	18.5	18.4	18.5	18.4	100.0%	100.0%
<b>Total - Environment and Natural Resources</b>	<b>\$ 11.0</b>	<b>\$ 6.5</b>	<b>\$ 137.6</b>	<b>\$ 144.5</b>	<b>\$ 141.9</b>	<b>\$ 147.1</b>	<b>97.0%</b>	<b>98.2%</b>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 46.8	\$ 44.9	\$ 573.7	\$ 565.9	\$ 573.7	\$ 566.0	100.0%	100.0%
Justice	7.0	8.9	75.9	80.4	77.8	82.9	97.6%	97.0%
Labor	1.9	1.8	15.2	14.1	16.2	16.2	93.8%	87.0%
Insurance	1.3	2.3	35.5	35.0	38.1	37.0	93.2%	94.6%
Insurance - RICO	—	—	2.6	2.3	2.6	2.3	100.0%	100.0%
Public Safety	141.2	211.0	1,655.1	1,683.4	1,716.8	1,730.7	96.4%	97.3%
<b>Total - Public Safety, Correction, and Regulation</b>	<b>\$ 198.2</b>	<b>\$ 268.9</b>	<b>\$ 2,358.0</b>	<b>\$ 2,381.1</b>	<b>\$ 2,425.2</b>	<b>\$ 2,435.1</b>	<b>97.2%</b>	<b>97.8%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 8.5	\$ 11.2	\$ 102.0	\$ 110.6	\$ 112.5	\$ 114.4	90.7%	96.7%
<b>Rounding [*]</b>	<b>\$ (0.4)</b>	<b>\$ (0.5)</b>	<b>\$ —</b>	<b>\$ (0.1)</b>	<b>\$ —</b>	<b>\$ (0.2)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,725.6</b>	<b>\$ 1,822.9</b>	<b>\$ 19,547.0</b>	<b>\$ 18,907.3</b>	<b>\$ 19,777.2</b>	<b>\$ 19,033.7</b>	<b>98.8%</b>	<b>99.3%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ 4.5	\$ 6.4	\$ 4.5	\$ 6.4	\$ 4.5	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ 4.5</b>	<b>\$ 6.4</b>	<b>\$ 4.5</b>	<b>\$ 6.4</b>	<b>\$ 4.5</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Debt Service</b>	<b>\$ 61.6</b>	<b>\$ 73.1</b>	<b>\$ 648.2</b>	<b>\$ 664.5</b>	<b>\$ 708.7</b>	<b>\$ 665.0</b>	<b>91.5%</b>	<b>99.9%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,787.2</b>	<b>\$ 1,900.5</b>	<b>\$ 20,201.6</b>	<b>\$ 19,576.3</b>	<b>\$ 20,492.3</b>	<b>\$ 19,703.2</b>	<b>98.6%</b>	<b>99.4%</b>

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

[\*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.

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

*Expressed in Thousands*

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 6,936	\$ 58,433	\$ 15,327	\$ 160,413
<b>Total - Agriculture</b>	<b>\$ 6,936</b>	<b>\$ 58,433</b>	<b>\$ 15,327</b>	<b>\$ 160,413</b>
<b>Debt Service</b>				
State Treasurer	\$ 48,519	\$ 124,503	\$ 110,104	\$ 771,105
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	<b>\$ 48,519</b>	<b>\$ 124,503</b>	<b>\$ 110,104</b>	<b>\$ 772,721</b>
<b>Education</b>				
Public Instruction	\$ 259,838	\$ 2,218,669	\$ 749,110	\$ 9,958,702
Community Colleges	50,413	642,612	162,378	1,678,866
UNC Systems	124,054	2,633,766	631,497	5,285,613
<b>Total - Education</b>	<b>\$ 434,305</b>	<b>\$ 5,495,047</b>	<b>\$ 1,542,985</b>	<b>\$ 16,923,181</b>
<b>Economic Development</b>				
Commerce	\$ 5,951	\$ 106,288	\$ 8,994	\$ 146,889
Commerce-State Aid	-	2,315	6,176	73,069
<b>Total - Economic Development</b>	<b>\$ 5,951</b>	<b>\$ 108,603</b>	<b>\$ 15,170</b>	<b>\$ 219,958</b>
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 12,657	\$ 87,285	\$ 20,385	\$ 195,698
Environ. and Nat. Resources-St. Aid	-	4	1,308	10,750
Wildlife Resources	-	-	1,953	18,477
<b>Total - Environ. &amp; Natural Resources</b>	<b>\$ 12,657</b>	<b>\$ 87,289</b>	<b>\$ 23,646</b>	<b>\$ 224,925</b>
<b>General Government</b>				
General Assembly	\$ 753	\$ 4,005	\$ 5,107	\$ 57,532
Governor	147	7,798	784	12,874
Governor-Special Projects	11,006	139,675	11,006	139,675
Budget, Planning & Management	138	1,328	807	6,718
Housing Finance Authority	-	-	-	1,206
Governor	8	93	500	1,741
Lt. Governor	-	11	39	589
Secretary of State	14	266	1,166	11,794
State Auditor	57	5,987	1,414	15,989
State Treasurer-Administration	3,382	29,651	3,776	36,049
State Treasurer-Retirement	-	-	584	27,172
Administration	4,111	44,868	10,774	106,037
State Controller	9	1,036	4,413	30,745
Revenue	5,801	31,812	11,729	108,260
Cultural Resources	1,769	9,157	7,231	72,755
Cultural Resources-Roanoke Island	-	-	85	1,059
Board of Elections	-	406	328	5,064
Administrative Hearings	(7)	3,366	1,367	7,400
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Adj	-	-	-	38
Reserve-JDIG	-	2,098	-	22,998
Reserve-Severance	-	4,948	-	2,677
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	303	5,303

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
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	-	-	-	-
<b>Total - General Government</b>	<b>\$ 27,188</b>	<b>\$ 286,505</b>	<b>\$ 61,413</b>	<b>\$ 690,675</b>
<b>Health and Human Services</b>				
HHS-Administration	7,665	90,411	14,150	151,368
Aging	3,385	53,238	8,389	97,014
Child Development	60,657	426,459	82,660	684,452
Education Services	-	5	-	5
Health Services	60,955	616,095	78,682	757,371
Social Services	83,856	919,071	90,606	1,084,674
Medical Assistance	1,299,960	9,401,889	1,532,540	12,919,583
NC Health Choice	18,373	256,988	24,292	336,322
Blind Services	548	21,994	2,802	30,173
Mental Health	82,011	697,910	149,643	1,382,303
Facility Services	2,899	41,591	5,311	55,456
Vocational Rehabilitation Services	9,430	105,587	12,304	138,234
<b>Total - Health and Human Services</b>	<b>\$ 1,629,739</b>	<b>\$ 12,631,238</b>	<b>\$ 2,001,379</b>	<b>\$ 17,636,955</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 276	\$ 2,612	\$ 41,748	\$ 461,936
Judicial-Indigent Defense	671	13,672	6,075	128,064
Justice	7,751	46,425	14,325	122,306
Labor	1,048	16,779	2,949	31,955
Insurance	10,839	29,739	12,102	65,216
Insurance-RICO	-	-	-	2,624
Public Safety	39,220	250,479	184,107	1,905,615
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 59,805</b>	<b>\$ 359,706</b>	<b>\$ 261,306</b>	<b>\$ 2,717,716</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 6,373
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,373</b>
<b>Tax Codes</b>				
Inheritance	\$ 3,587	\$ 113,916	\$ 149	\$ 2,486
License Schedule B	6,259	50,506	1,889	4,394
Tobacco	25,411	282,767	2,406	27,367
Franchise	50,674	870,030	44,217	209,889
Individual Income	1,066,758	13,170,074	80,592	2,216,933
Sales & Use	733,492	8,513,312	277,465	3,219,165
Beverage	31,013	331,875	5	33,235
Gift	-	860	-	42
Freight Car	-	327	-	1
Insurance	150,375	526,926	13	5,417

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	2,264	52,216	11,142	21,804
Corporate Income	281,474	1,566,254	20,154	374,524
Real Estate	4,410	43,074	8,190	43,074
White Goods	380	4,429	1,122	4,429
Scrap Tire	1,483	17,263	4,644	17,263
Manufacturing	3,537	37,271	34	409
Solid Waste	20	17,251	2,565	17,251
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	13	13	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,361,150</b>	<b>\$ 25,598,364</b>	<b>\$ 454,587</b>	<b>\$ 6,197,683</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 10,594	\$ 33,373	\$ -	\$ -
Secretary of State-Nontax	3,172	90,885	24	586
License & Fees-Nontax	1,168	44,091	1,458	4,874
Gas & Oil Inspection	224	1,203	-	-
Deed Mortgage Registration Fee	766	7,742	613	6,194
Board of Elections	4	85	6	85
DHHS	360	2,459	-	-
Disproportionate Share	20,000	115,000	-	-
ABC Board	434	15,945	53	861
Master Settlement Agreement	-	121,411	-	-
Treasurer Investment	990	12,577	43	108
Fees & Penalties	130	4,244	531	4,244
Highway Trust Transfer	-	27,596	-	-
CI Appropriation	114	114	-	-
Judicial	20,897	251,083	212	237
Sales & Use	1,500	8,943	-	-
Intra State Transfer	2,081	168,300	-	-
Highway Transfer	-	220,289	-	-
Probation Supervision Fees	1,090	14,729	-	-
DWI Restoration Fees	54	598	537	537
DWI Service Fees	592	7,992	-	-
Sales Tax Refund	-	2,826	-	-
Miscellaneous	5	29	-	1
Parole Supervision Fees	71	837	-	-
Butner Fire & Police	-	-	-	-
Banking & Investment Fees	470	6,107	-	-
<b>Total - Nontax Codes</b>	<b>\$ 64,716</b>	<b>\$ 1,158,458</b>	<b>\$ 3,477</b>	<b>\$ 17,727</b>
<b>Total Reverting</b>	<b>\$ 4,650,966</b>	<b>\$ 45,908,146</b>	<b>\$ 4,489,394</b>	<b>\$ 45,568,327</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 393,697</b>			
<b>Year-To-Date Receipts</b>	<b>45,908,146</b>			
<b>Year-To-Date Disbursements</b>	<b>45,568,327</b>			
<b>Reservations:</b>				
<b>Repair and Renovation</b>	<b>(150,000)</b>			
<b>Savings</b>	<b>(232,538)</b>			
<b>Ending Unreserved Cash</b>	<b>\$ 350,978</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 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	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 16,960	\$ 41	\$ 11,731	\$ 1,346	\$ 10,770	\$ 17,921
<b>Total Agriculture</b>	<b>\$ 16,960</b>	<b>\$ 41</b>	<b>\$ 11,731</b>	<b>\$ 1,346</b>	<b>\$ 10,770</b>	<b>\$ 17,921</b>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ 127,410	\$ 60	\$ 126,925	\$ 485
State Treasurer-Retirement	66	92,285	588,328	92,285	588,394	-
<b>Total - Debt Service</b>	<b>\$ 66</b>	<b>\$ 92,285</b>	<b>\$ 715,738</b>	<b>\$ 92,345</b>	<b>\$ 715,319</b>	<b>\$ 485</b>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 13,765	\$ 13,641	\$ 156,580	\$ 12,820	\$ 159,459	\$ 10,886
Public Instruction-School Technology	13,557	44	30,961	(970)	32,273	12,245
Public Instruction-IT Projects	8,605	-	1,154	863	6,133	3,626
Public Instruction-Public School Bldg Fund	175,503	128,550	325,853	8,680	356,040	145,316
Public Instruction-Trust	7,846	7,721	26,340	612	20,127	14,059
Public Instruction-Local Payroll	28	5,379	57,895	5,528	57,900	23
Public Instruction-Internal Service	84,744	2,930	67,299	4,660	103,375	48,668
Community Colleges-Special Revenue	5,759	5,590	17,648	5,595	17,266	6,141
Community Colleges-IT Projects	3,124	-	2,061	21	1,388	3,797
Community Colleges-Trust	1,459	7	17,370	166	15,193	3,636
<b>Total - Education</b>	<b>\$ 314,390</b>	<b>\$ 163,862</b>	<b>\$ 703,161</b>	<b>\$ 37,975</b>	<b>\$ 769,154</b>	<b>\$ 248,397</b>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 1,949	\$ 104	\$ 1,227	\$ 9	\$ 149	\$ 3,027
Commerce-Special Revenue	78,645	16,011	207,407	15,395	253,121	32,931
Commerce-IT Projects	2,348	-	578	149	2,011	915
Commerce-Trust	207	-	433	9	80	560
Commerce-CDBG	14,235	7	1,847	-	2,600	13,482
Commerce-Div of Employ Sec	18,680	9,242	138,920	10,725	137,113	20,487
<b>Total - Economic Development</b>	<b>\$ 116,064</b>	<b>\$ 25,364</b>	<b>\$ 350,412</b>	<b>\$ 26,287</b>	<b>\$ 395,074</b>	<b>\$ 71,402</b>
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 579	\$ -	\$ 431	\$ 280	\$ 966	\$ 44
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	68,181	1,343	12,452	5,441	33,712	46,921
Environment and Natural Resources	2,035	1,588	4,598	1,906	5,385	1,248
Wildlife	22,178	15,141	103,208	14,515	103,463	21,923
<b>Total - Environment and Natural Resources</b>	<b>\$ 93,734</b>	<b>\$ 18,072</b>	<b>\$ 120,689</b>	<b>\$ 22,142</b>	<b>\$ 143,526</b>	<b>\$ 70,897</b>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JUNE 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	
<b>General Government</b>						
Governor's Office	\$ 35,089	\$ 102,179	\$ 461,528	\$ 82,214	\$ 475,316	\$ 21,301
Governor's Office-Disaster Relief	-	-	10,621	-	10,621	-
Payroll Imprest Fund	-	770,422	7,422,872	770,422	7,422,872	-
General Assembly	17,372	25	25	606	4,896	12,501
State Auditor	-	-	-	-	-	-
State Treasurer	925	2,575	13,109	12,698	12,753	1,281
State Treasurer-Blount St. Properties	5,407	2	25	-	-	5,432
Administration	21,048	2,770	28,682	2,947	26,668	23,062
State Controller	34,331	3,830	59,717	3,567	46,217	47,831
Revenue-Project Collect	33,383	3,320	31,878	3,281	20,223	45,038
Revenue-Tax Distribution	-	304,350	2,944,370	304,350	2,944,370	-
Revenue-Lee Act Credits	300	9	241	38	237	304
Revenue-Tax Transfer Fees	1,599	105	1,290	39	705	2,184
Revenue-IT Project	30,941	-	16,276	692	11,416	35,801
Cultural Resources	154	40	303	(10)	307	150
Cultural Resources-Interest Bearing	58	4	53	8	36	75
Board of Elections	5,525	1	361	24	1,773	4,113
NC Infrastructure Finance Corporation	-	18,238	226,392	18,238	226,392	-
Information Technology	590	475	6,180	466	6,610	160
State Treasurer-Basis Swap	-	-	127,251	-	127,251	-
Administrative Hearings	246	-	59	-	124	181
<b>Total - General Government</b>	<b>\$ 186,968</b>	<b>\$ 1,208,345</b>	<b>\$ 11,351,233</b>	<b>\$ 1,199,580</b>	<b>\$ 11,338,787</b>	<b>\$ 199,414</b>
<b>Health and Human Services</b>						
Health Services	\$ 433	\$ 20,628	\$ 205,445	\$ 21,141	\$ 205,817	\$ 61
Social Services	3,466	945	12,222	5,270	12,585	3,103
Medical Assistance	\$ 11,483	\$ 37,026	\$ 235,603	\$ 31,647	\$ 223,341	\$ 23,745
Child Development	-	-	-	-	-	-
Facility Services	11,669	998	4,072	50	1,527	14,214
Major Medical	-	-	-	-	-	-
DHHS-Administration	25,524	21,812	172,865	19,911	175,233	23,156
Aging	-	-	73	-	73	-
Blind Services	7	2	23	2	23	7
<b>Total - Health and Human Services</b>	<b>\$ 52,582</b>	<b>\$ 81,411</b>	<b>\$ 630,303</b>	<b>\$ 78,021</b>	<b>\$ 618,599</b>	<b>\$ 64,286</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 195	\$ 11	\$ 169	\$ 19	\$ 131	\$ 233
Public Safety	\$ 65,395	\$ 16,054	\$ 98,901	\$ 16,954	\$ 92,790	\$ 71,506
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 65,590</b>	<b>\$ 16,065</b>	<b>\$ 99,070</b>	<b>\$ 16,973</b>	<b>\$ 92,921</b>	<b>\$ 71,739</b>
<b>Total Nonreverting</b>	<b>\$ 846,354</b>	<b>\$ 1,605,445</b>	<b>\$ 13,982,337</b>	<b>\$ 1,474,669</b>	<b>\$ 14,084,150</b>	<b>\$ 744,541</b>



## GLOSSARY

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

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

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

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

**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%).