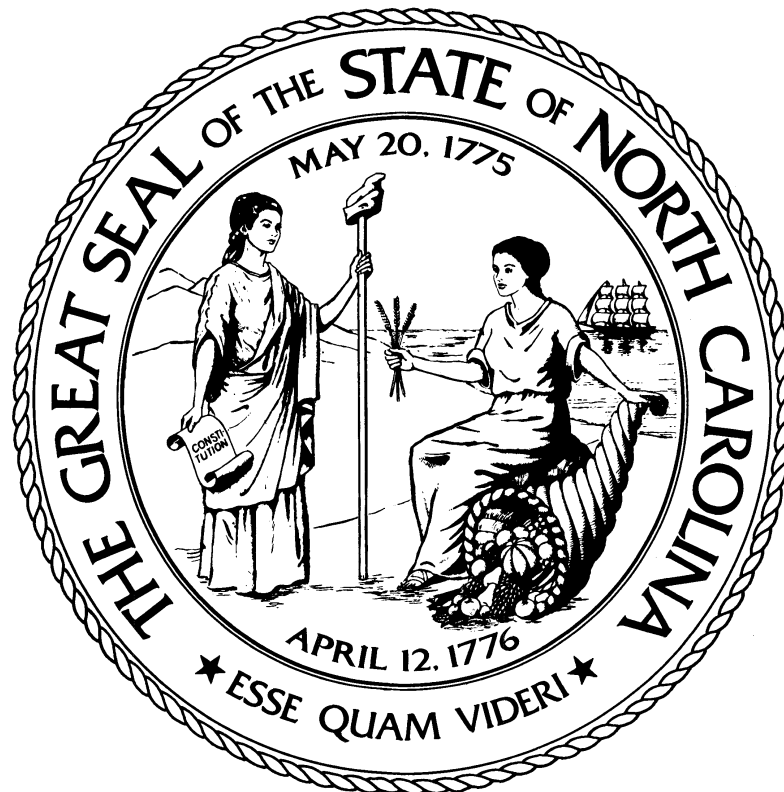


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2013



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

December 12, 2013

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

NOVEMBER 30, 2013

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,548.3	Sales and Use Taxes Payable	\$ 382.1
		Beverage Taxes Payable	19.6
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	\$ 401.7
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 651.4
		Job Development Incentive Grants Reserve	11.4
		Repairs and Renovations Reserve Account	11.6
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	10.2
		ONE NC Fund Reserve	18.0
		Non-Reverting Departmental Funds	752.2
		Total Reserved	\$ 1,454.8
		Unreserved :	
		Fund Balance - July 1, 2013	\$ 350.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	340.9
		Total Unreserved	\$ 691.8
		Total Fund Balance	\$ 2,146.6
Total Assets	\$ 2,548.3	Total Liabilities and Fund Balance	\$ 2,548.3

STATE OF NORTH CAROLINA

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

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

Expressed in Millions

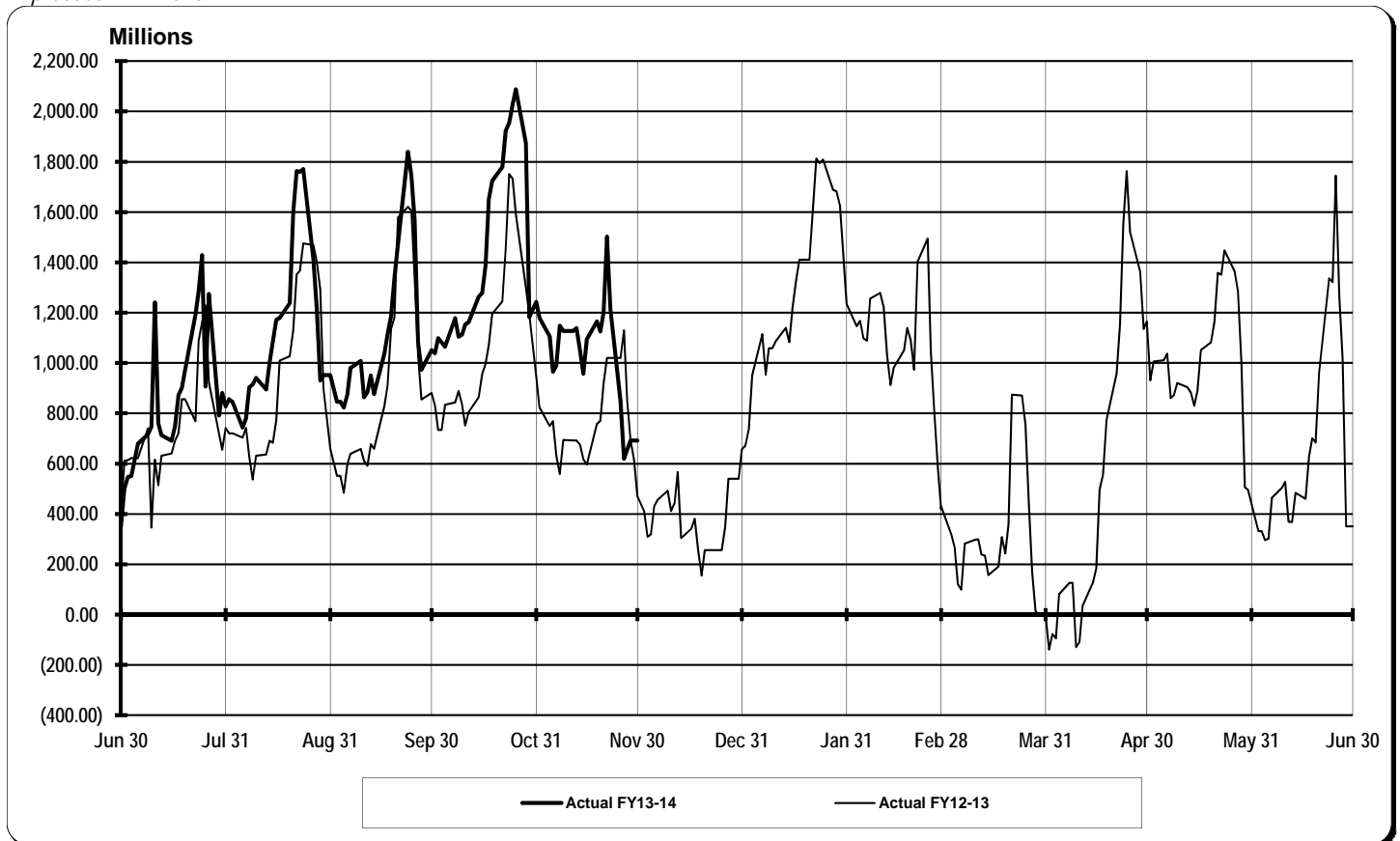
Fund Balance:	2013-14	2012-13	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 651.4	\$ 418.8	\$ 232.6	55.5%
Job Development Incentive Grants.....	11.4	—	11.4	—
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	10.2	2.3	7.9	343.5%
One NC Fund.....	18.0	—	18.0	—
Non-reverting Departmental Funds.....	752.2	754.4	(2.2)	(0.3)%
Total Reserved.....	\$ 1,454.8	\$ 1,187.1	\$ 267.7	22.6%
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....	340.9	76.3	264.6	346.8%
Total Unreserved.....	\$ 691.8	\$ 470.0	\$ 221.8	47.2%
Total Fund Balance.....	\$ 2,146.6	\$ 1,657.1	\$ 489.5	29.5%

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

GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

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

	November		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	\$ 1,243.1	\$ 946.4	\$ 350.9	\$ 393.7	\$ 350.9	\$ 393.7		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 1,243.1</u>	<u>\$ 946.4</u>	<u>\$ 350.9</u>	<u>\$ 393.7</u>	<u>\$ 350.9</u>	<u>\$ 393.7</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 749.7	\$ 798.2	\$ 4,425.7	\$ 4,378.8	\$ 10,996.7	\$ 10,612.1	40.2%	41.3%
Corporate Income	(62.0)	(22.5)	312.2	253.4	1,249.2	1,075.0	25.0%	23.6%
Sales and Use	415.1	403.3	2,310.1	2,225.1	5,444.2	5,455.8	42.4%	40.8%
Franchise	66.6	45.3	251.5	248.9	660.2	615.1	38.1%	40.5%
Insurance	0.2	(11.2)	162.3	157.5	506.0	511.1	32.1%	30.8%
Beverage	28.3	27.8	123.1	127.2	309.6	293.2	39.8%	43.4%
Inheritance	(0.2)	11.5	13.6	45.1	—	83.5	—	54.0%
Privilege License	1.6	2.5	25.3	25.5	44.8	44.5	56.5%	57.3%
Tobacco Products	22.1	22.4	114.1	110.6	251.8	262.8	45.3%	42.1%
Real Estate Conveyance Excise	3.2	0.1	19.5	3.5	37.4	—	52.1%	—
Gift	—	0.2	0.4	0.3	—	—	—	—
Solid Waste Disposal	1.4	0.6	5.1	4.6	2.3	—	221.7%	—
White Goods Disposal	0.3	0.3	1.0	0.7	1.2	—	83.3%	—
Scrap Tire Disposal	1.4	1.6	4.3	3.0	3.5	—	122.9%	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.8	2.8	4.1	5.9	28.9	29.1	14.2%	20.3%
Mill Machinery	2.6	3.4	14.1	15.4	34.4	36.8	41.0%	41.8%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.1	0.1	0.1	(0.1)	1.1	1.1	9.1%	(9.1%)
Total Tax Revenue	<u>\$ 1,233.2</u>	<u>\$ 1,286.4</u>	<u>\$ 7,786.5</u>	<u>\$ 7,605.4</u>	<u>\$ 19,571.3</u>	<u>\$ 19,020.1</u>	39.8%	40.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 1.7	\$ 7.5	\$ 5.4	\$ 13.7	\$ 21.6	54.7%	25.0%
Judicial Fees	18.6	18.8	99.0	104.9	250.2	258.7	39.6%	40.5%
Insurance	1.2	1.4	13.3	15.7	72.5	73.7	18.3%	21.3%
Disproportionate Share	—	—	110.0	—	110.0	115.0	100.0%	—
Master Settlement Agreement	—	—	0.4	—	162.1	—	0.2%	—
Highway Fund Transfer In	49.2	49.0	109.1	110.1	218.1	220.3	50.0%	50.0%
Highway Trust Fund Transfer In	—	6.9	—	13.8	—	27.6	—	50.0%
Other	11.1	27.2	40.6	138.5	205.5	361.6	19.8%	38.3%
Total Non-Tax Revenue	<u>\$ 82.1</u>	<u>\$ 105.0</u>	<u>\$ 379.9</u>	<u>\$ 388.4</u>	<u>\$ 1,032.1</u>	<u>\$ 1,078.5</u>	36.8%	36.0%
Total Tax and Non-Tax Revenue	<u>\$ 1,315.3</u>	<u>\$ 1,391.4</u>	<u>\$ 8,166.4</u>	<u>\$ 7,993.8</u>	<u>\$ 20,603.4</u>	<u>\$ 20,098.6</u>	39.6%	39.8%
Total Availability	<u>\$ 2,558.4</u>	<u>\$ 2,337.8</u>	<u>\$ 8,517.3</u>	<u>\$ 8,387.5</u>	<u>\$ 20,954.3</u>	<u>\$ 20,492.3</u>	40.6%	40.9%
Appropriation Expenditures:								
Current Operations	\$ 1,780.9	\$ 1,804.0	\$ 7,658.1	\$ 7,778.7	\$ 19,893.7	\$ 19,777.2	38.5%	39.3%
Capital Improvements:								
Funded by General Fund	—	—	27.9	6.4	27.9	6.4	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	85.7	63.8	139.5	132.4	709.2	708.7	19.7%	18.7%
Total Appropriation Expenditures	<u>\$ 1,866.6</u>	<u>\$ 1,867.8</u>	<u>\$ 7,825.5</u>	<u>\$ 7,917.5</u>	<u>\$ 20,630.8</u>	<u>\$ 20,492.3</u>	37.9%	38.6%
Unreserved Fund Balance -								
Before Statutory Reservations	691.8	470.0	691.8	470.0	323.5	—		
Reservations								
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 691.8</u>	<u>\$ 470.0</u>	<u>\$ 691.8</u>	<u>\$ 470.0</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 NOVEMBER 2013 AND 2012, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	November				Year-To-Date Through November			
	FY 2014	FY 2013	Change	% Change	FY 2014	FY 2013	Change	% Change
Tax Revenues:								
Individual Income	\$ 749.7	\$ 798.2	\$ (48.5)	(6.1)%	\$ 4,425.7	\$ 4,378.8	\$ 46.9	1.1%
Corporate Income	(62.0)	(22.5)	(39.5)	175.6%	312.2	253.4	58.8	23.2%
Sales and Use	415.1	403.3	11.8	2.9%	2,310.1	2,225.1	85.0	3.8%
Franchise	66.6	45.3	21.3	47.0%	251.5	248.9	2.6	1.0%
Insurance	0.2	(11.2)	11.4	101.8%	162.3	157.5	4.8	3.0%
Beverage	28.3	27.8	0.5	1.8%	123.1	127.2	(4.1)	(3.2)%
Inheritance	(0.2)	11.5	(11.7)	(101.7)%	13.6	45.1	(31.5)	(69.8)%
Privilege License	1.6	2.5	(0.9)	(36.0)%	25.3	25.5	(0.2)	(0.8)%
Tobacco Products	22.1	22.4	(0.3)	(1.3)%	114.1	110.6	3.5	3.2%
Real Estate Conveyance Excise	3.2	0.1	3.1	3100.0%	19.5	3.5	16.0	457.1%
Gift	—	0.2	(0.2)	(100.0)%	0.4	0.3	0.1	33.3%
Solid Waste	1.4	0.6	0.8	133.3%	5.1	4.6	0.5	10.9%
White Goods Disposal	0.3	0.3	—	—	1.0	0.7	0.3	42.9%
Scrap Tire Disposal	1.4	1.6	(0.2)	(12.5)%	4.3	3.0	1.3	43.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.8	2.8	—	—	4.1	5.9	(1.8)	(30.5)%
Mill Machinery	2.6	3.4	(0.8)	(23.5)%	14.1	15.4	(1.3)	(8.4)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	0.1	—	—	0.1	(0.1)	0.2	200.0%
Total Tax Revenue	\$ 1,233.2	\$ 1,286.4	\$ (53.2)	(4.1)%	\$ 7,786.5	\$ 7,605.4	\$ 181.1	2.4%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 1.7	\$ 0.3	17.6%	\$ 7.5	\$ 5.4	\$ 2.1	38.9%
Judicial Fees	18.6	18.8	(0.2)	(1.1)%	99.0	104.9	(5.9)	(5.6)%
Insurance	1.2	1.4	(0.2)	(14.3)%	13.3	15.7	(2.4)	(15.3)%
Disproportionate Share	—	—	—	—	110.0	—	110.0	—
Master Settlement Agreement	—	—	—	—	0.4	—	0.4	—
Highway Fund Transfer In	49.2	49.0	0.2	0.4%	109.1	110.1	(1.0)	(0.9)%
Highway Trust Fund Transfer In	—	6.9	(6.9)	(100.0)%	—	13.8	(13.8)	(100.0)%
Other	11.1	27.2	(16.1)	(59.2)%	40.6	138.5	(97.9)	(70.7)%
Total Non-Tax Revenue	\$ 82.1	\$ 105.0	\$ (22.9)	(21.8)%	\$ 379.9	\$ 388.4	\$ (8.5)	(2.2)%
Total Tax and Non-Tax Revenue	\$ 1,315.3	\$ 1,391.4	\$ (76.1)	(5.5)%	\$ 8,166.4	\$ 7,993.8	\$ 172.6	2.2%

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

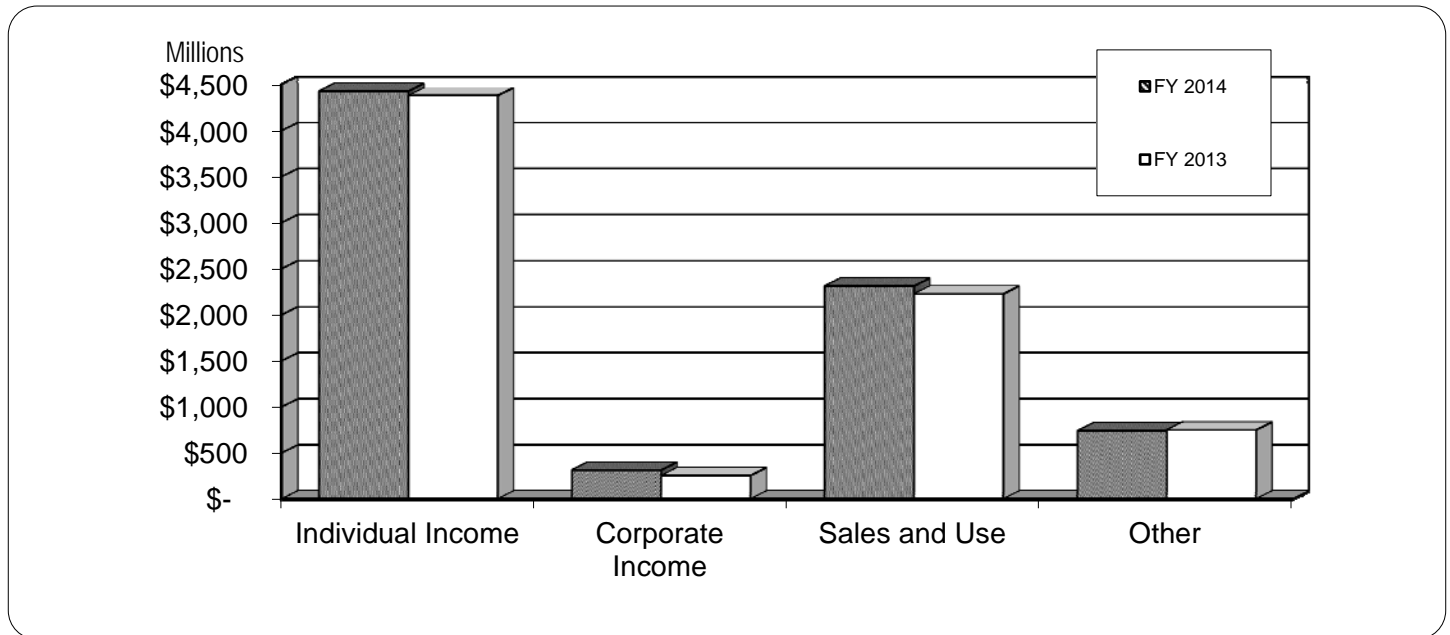
For fiscal year 2014, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$172.6 million, or 2.2%. Tax revenues through November 2013 increased by \$181.1 million, or 2.4%, and non-tax revenues decreased by \$8.5 million, or 2.2%.

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 Trust Fund Transfer-In showed a decrease when compared to the prior year. G.S. §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. Other Non-Tax Revenue showed a decrease when compared to the prior year. In fiscal year 2013, there was a one-time transfer of \$45 million from the One North Carolina Fund with the Department of Commerce to the General Fund. For fiscal years 2009 through 2013, legislation authorized quarterly transfers from the Public School Building Capital Fund to the General Fund to offset the continued operations of the State's public schools. For the fiscal year 2014, no quarterly transfers from the Public School Building Capital Fund to the General Fund were authorized; therefore, there was a decrease of \$37.6 million when compared to the prior year.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

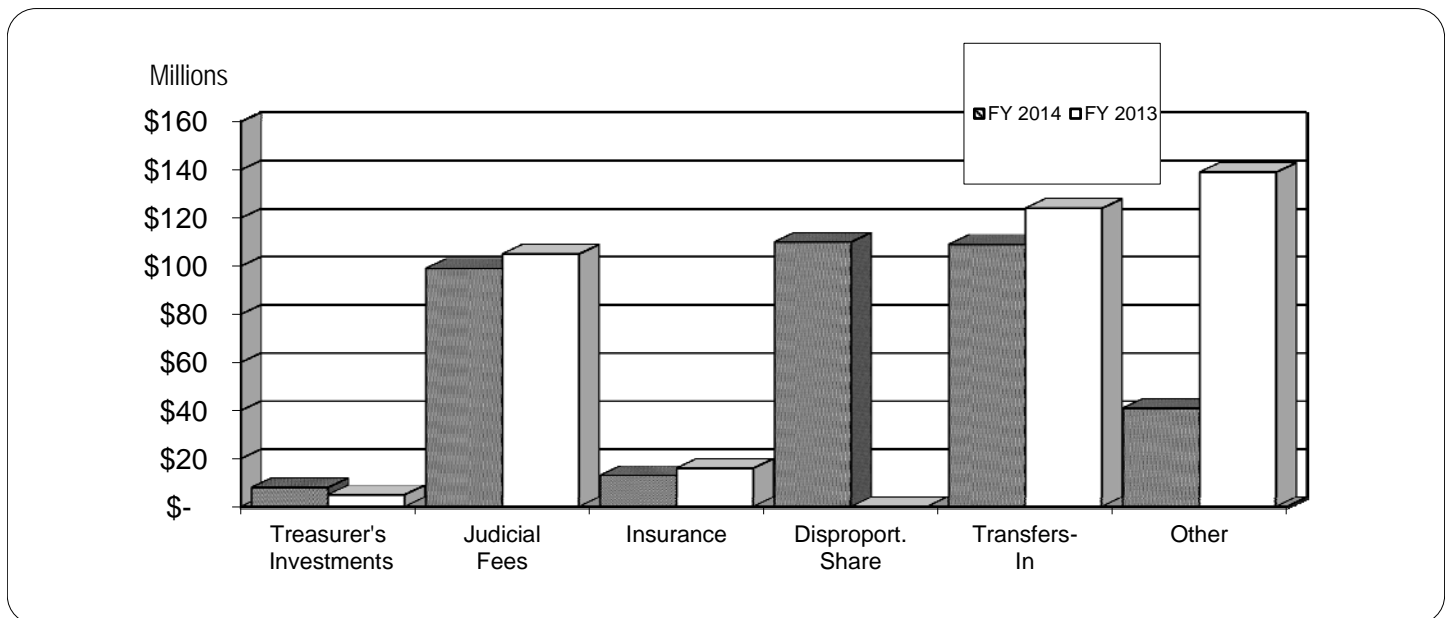
FISCAL YEAR-TO-DATE NOVEMBER 30, 2013 AND NOVEMBER 30, 2012



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 NOVEMBER 30, 2013 AND NOVEMBER 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 NOVEMBER 30, 2013 AND NOVEMBER 30, 2012

Expressed in Millions

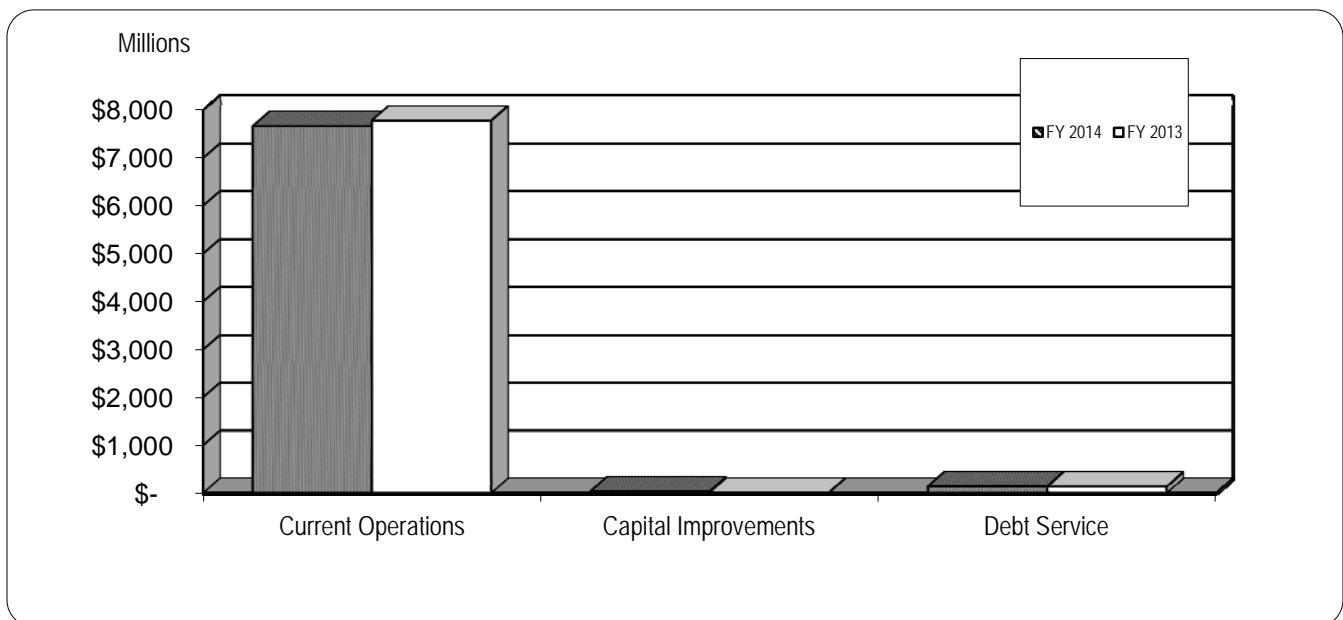
	FY 2014	FY 2013	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2014	FY 2013
Current Operations						
General Government	\$ 152.5	\$ 147.4	\$ 5.1	3.5%	1.9%	1.9%
Education	4,281.8	4,321.4	(39.6)	(0.9%)	54.7%	54.6%
Health and Human Services	2,032.3	2,190.7	(158.4)	(7.2%)	26.0%	27.7%
Economic Development	(10.0)	42.3	(52.3)	(123.6%)	(0.1%)	0.5%
Environment and Natural Resources	65.8	64.0	1.8	2.8%	0.8%	0.8%
Public Safety, Correction, and Regulation	1,003.3	945.9	57.4	6.1%	12.8%	11.9%
Agriculture	42.0	48.2	(6.2)	(12.9%)	0.5%	0.6%
Operating Reserves/Rounding	90.4	18.8	71.6	380.9%	1.2%	0.2%
<i>Total Current Operations</i>	<u>\$ 7,658.1</u>	<u>\$ 7,778.7</u>	<u>\$ (120.6)</u>	(1.6%)	97.9%	98.2%
Capital Improvements						
Funded by General Fund	27.9	6.4	21.5	335.9%	0.4%	0.1%
Debt Service	139.5	132.4	7.1	5.4%	1.8%	1.7%
Total Appropriation Expenditures	<u>\$ 7,825.5</u>	<u>\$ 7,917.5</u>	<u>\$ (92.0)</u>	(1.2%)	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 NOVEMBER 30, 2013 AND NOVEMBER 30, 2012



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

Actual appropriation expenditures through November 2013 were less than actual appropriation expenditures through November 2012 by \$92 million, or 1.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2013 were less than appropriation expenditures through November 2012 by \$120.6 million, or 1.6%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		November		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	\$ 3.9	\$ 4.2	\$ 21.6	\$ 21.1	\$ 52.4	\$ 53.5	41.2%	39.4%
Governor's Office	0.5	0.6	2.3	2.3	7.5	5.2	30.7%	44.2%
Office of State Budget	0.4	0.5	2.5	1.6	7.4	6.1	33.8%	26.2%
Housing Finance Agency	0.7	0.2	3.6	0.7	8.4	1.6	42.9%	43.8%
Lieutenant Governor	—	0.1	0.2	0.3	0.7	0.6	28.6%	50.0%
Secretary of State	1.0	0.8	4.7	4.5	11.7	11.8	40.2%	38.1%
State Auditor	1.1	(0.2)	5.1	3.8	11.3	11.0	45.1%	34.5%
State Treasurer	0.5	0.4	2.9	2.7	8.1	6.9	35.8%	39.1%
Retirement and Employee Benefits Administration	3.2	7.4	8.2	12.5	23.2	27.5	35.3%	45.5%
Office of the State Controller	13.0	10.6	29.2	25.6	69.0	67.7	42.3%	37.8%
Revenue	1.5	1.2	9.1	9.6	28.8	30.6	31.6%	31.4%
Cultural Resources	6.6	6.1	34.8	33.0	81.4	79.4	42.8%	41.6%
Cultural Resources - Roanoke Island Commission	5.7	5.7	25.0	25.9	64.1	63.6	39.0%	40.7%
Board of Elections	—	0.1	0.1	0.5	0.5	1.1	20.0%	45.5%
Office of Administrative Hearings	0.4	0.4	1.8	2.0	5.3	5.2	34.0%	38.5%
	0.3	0.3	1.4	1.3	5.3	4.3	26.4%	30.2%
	<u>\$ 38.8</u>	<u>\$ 38.4</u>	<u>\$ 152.5</u>	<u>\$ 147.4</u>	<u>\$ 385.1</u>	<u>\$ 376.1</u>	<u>39.6%</u>	<u>39.2%</u>
Reserves - General Assembly	\$ —	\$ 0.1	\$ —	\$ —	\$ 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	51.8	20.9	100.0%	100.0%
Reserves - Severance Expenditure	—	—	—	(4.9)	14.2	(1.4)	—	350.0%
Reserves - State Employee Benefits	—	—	—	—	0.7	—	—	—
Reserves - IT Fund	0.3	0.7	2.3	2.7	37.1	5.3	6.2%	50.9%
Reserves - Retirement	—	—	—	—	0.6	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	9.0	100.0%	—
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	—	—	2.0	—	—	—
Reserves - UI Insurance Reserve	—	—	—	—	0.6	—	—	—
Reserves - GTP Loan Repayment	—	—	—	—	27.0	—	—	—
Reserves - Pending Legislation	—	—	—	—	3.8	—	—	—
Reserves - Statewide Compensation Study	—	—	—	—	—	—	—	—
Reserves - VIVA Voter Information Verification Act	—	—	—	—	1.0	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	10.0	—	—	—
	<u>\$ 0.3</u>	<u>\$ 0.8</u>	<u>\$ 63.1</u>	<u>\$ 18.7</u>	<u>\$ 175.2</u>	<u>\$ 50.0</u>	<u>36.0%</u>	<u>37.4%</u>
Total - General Government	<u>\$ 39.1</u>	<u>\$ 39.2</u>	<u>\$ 215.6</u>	<u>\$ 166.1</u>	<u>\$ 560.3</u>	<u>\$ 426.1</u>	<u>38.5%</u>	<u>39.0%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013
Education								
Public Instruction	\$ 757.9	\$ 757.4	\$ 3,144.2	\$ 3,120.3	\$ 7,920.1	\$ 7,844.6	39.7%	39.8%
Community Colleges	104.3	105.5	349.7	355.4	1,028.9	1,040.4	34.0%	34.2%
	<u>\$ 862.2</u>	<u>\$ 862.9</u>	<u>\$ 3,493.9</u>	<u>\$ 3,475.7</u>	<u>\$ 8,949.0</u>	<u>\$ 8,885.0</u>	39.0%	39.1%
University System								
University of North Carolina - General Admin.	\$ 2.8	\$ 2.6	\$ 13.8	\$ 11.8	\$ 37.6	\$ 38.2	36.7%	30.9%
UNC - GA Institutional Programs and Facilities	—	—	—	16.0	20.4	19.5	—	82.1%
UNC - GA Related Educational Programs	0.2	(0.1)	66.9	90.3	82.2	103.1	81.4%	87.6%
UNC- GA Aid to Private Institutions	3.0	—	45.0	46.2	93.4	86.4	48.2%	53.5%
UNC - Chapel Hill Academic Affairs	32.6	28.7	68.9	57.2	266.2	275.4	25.9%	20.8%
UNC - Chapel Hill Health Affairs	18.0	17.3	52.9	44.4	181.4	197.3	29.2%	22.5%
UNC - Chapel Hill Area Health Affairs	2.1	3.5	12.8	14.1	41.6	42.4	30.8%	33.3%
NCSU - Academic Affairs	30.3	24.4	106.0	97.6	387.5	389.2	27.4%	25.1%
NCSU - Agricultural Research	4.4	4.5	21.7	22.5	53.2	54.9	40.8%	41.0%
NCSU - Agricultural Extension Service	2.9	3.3	15.5	16.4	38.6	39.9	40.2%	41.1%
University of North Carolina at Greensboro	17.9	15.4	45.6	44.9	148.8	154.1	30.6%	29.1%
University of North Carolina at Charlotte	19.6	26.8	36.1	43.3	195.4	193.4	18.5%	22.4%
University of North Carolina at Asheville	3.8	3.1	10.1	10.0	37.2	37.6	27.2%	26.6%
University of North Carolina at Wilmington	5.2	5.5	25.4	34.3	98.7	96.9	25.7%	35.4%
University of North Carolina at Pembroke	5.2	5.0	17.4	15.8	52.4	55.2	33.2%	28.6%
East Carolina University	23.8	26.3	46.1	53.6	214.3	220.7	21.5%	24.3%
ECU - Health Affairs	5.9	6.4	23.6	24.3	65.2	64.8	36.2%	37.5%
North Carolina A&T University	19.4	17.8	31.5	36.5	93.6	97.5	33.7%	37.4%
Western Carolina University	8.3	9.5	18.7	20.6	83.5	83.1	22.4%	24.8%
Appalachian State University	11.9	12.0	35.1	40.6	129.1	128.6	27.2%	31.6%
Winston-Salem State University	12.9	5.4	22.4	27.6	65.4	68.5	34.3%	40.3%
Elizabeth City State University	3.2	2.5	13.6	14.6	32.7	35.9	41.6%	40.7%
Fayetteville State University	4.9	4.9	20.0	20.2	48.3	49.8	41.4%	40.6%
North Carolina Central University	9.3	8.3	23.0	27.2	80.3	84.7	28.6%	32.1%
North Carolina School of the Arts	2.5	2.0	7.6	8.1	31.9	27.2	23.8%	29.8%
North Carolina School of Science and Math	1.6	1.6	8.2	7.6	19.1	19.2	42.9%	39.6%
Total University System	<u>\$ 251.7</u>	<u>\$ 236.7</u>	<u>\$ 787.9</u>	<u>\$ 845.7</u>	<u>\$ 2,598.0</u>	<u>\$ 2,663.5</u>	30.3%	31.8%
Total - Education	<u>\$ 1,113.9</u>	<u>\$ 1,099.6</u>	<u>\$ 4,281.8</u>	<u>\$ 4,321.4</u>	<u>\$ 11,547.0</u>	<u>\$ 11,548.5</u>	37.1%	37.4%
Health and Human Services								
HHS - Administration	\$ 2.5	\$ 4.2	\$ 22.5	\$ 13.7	\$ 82.7	\$ 61.0	27.2%	22.5%
Aging	3.5	0.7	16.6	15.8	44.1	43.8	37.6%	36.1%
Child Development	29.8	24.3	78.3	93.8	250.0	258.0	31.3%	36.4%
Health Services	10.3	11.9	56.5	55.0	144.1	141.3	39.2%	38.9%
Social Services	10.1	14.0	69.5	74.2	174.5	165.6	39.8%	44.8%
Medical Assistance	298.5	314.1	1,455.5	1,597.1	3,466.1	3,521.0	42.0%	45.4%
Children's Health Insurance	6.0	15.9	29.0	41.1	68.0	79.3	42.6%	51.8%
Services for the Blind	1.5	(0.1)	2.6	2.2	8.2	8.2	31.7%	26.8%
Mental Health	61.3	52.6	287.5	283.9	701.0	684.4	41.0%	41.5%
Facility Services	(0.2)	(0.2)	1.1	1.3	16.3	13.9	6.7%	9.4%
Vocational Rehabilitation	3.2	1.5	13.2	12.6	38.7	32.6	34.1%	38.7%
Total - Health and Human Services	<u>\$ 426.5</u>	<u>\$ 438.9</u>	<u>\$ 2,032.3</u>	<u>\$ 2,190.7</u>	<u>\$ 4,993.7</u>	<u>\$ 5,009.1</u>	40.7%	43.7%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	November		Year-To-Date		Budget		Year-To-Date	
	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013
Economic Development								
Commerce	\$ (24.7)	\$ 4.0	\$ (14.1)	\$ 15.9	\$ 51.3	\$ 43.1	(27.5%)	36.9%
Commerce - State Aid to Nonstate Entities	1.1	5.7	4.1	26.4	21.7	70.8	18.9%	37.3%
Total - Economic Development	\$ (23.6)	\$ 9.7	\$ (10.0)	\$ 42.3	\$ 73.0	\$ 113.9	(13.7%)	37.1%
Environment and Natural Resources								
Environment and Natural Resources	\$ 13.1	\$ 9.5	\$ 60.5	\$ 50.9	\$ 154.5	\$ 112.6	39.2%	45.2%
Environment and Natural Resources - State Aid	—	0.9	—	4.6	—	10.8	—	42.6%
Wildlife Resources	1.2	1.8	5.3	8.5	12.6	18.5	42.1%	45.9%
Total - Environment and Natural Resources	\$ 14.3	\$ 12.2	\$ 65.8	\$ 64.0	\$ 167.1	\$ 141.9	39.4%	45.1%
Public Safety, Correction, and Regulation								
Judicial	\$ 46.6	\$ 46.0	\$ 243.5	\$ 243.1	\$ 575.7	\$ 573.7	42.3%	42.4%
Justice	8.0	6.6	31.3	33.4	80.2	77.8	39.0%	42.9%
Labor	1.5	1.5	5.0	5.2	16.8	16.2	29.8%	32.1%
Insurance	1.7	3.0	12.0	13.7	38.4	38.1	31.3%	36.0%
Insurance - RICO	—	—	—	2.6	—	2.6	—	100.0%
Public Safety	144.3	134.6	711.5	647.9	1,726.2	1,716.8	41.2%	37.7%
Total - Public Safety, Correction, and Regulation	\$ 202.1	\$ 191.7	\$ 1,003.3	\$ 945.9	\$ 2,437.3	\$ 2,425.2	41.2%	39.0%
Agriculture								
Agriculture and Consumer Services	\$ 8.2	\$ 12.6	\$ 42.0	\$ 48.2	\$ 115.6	\$ 112.5	36.3%	42.8%
Rounding [*]	\$ 0.4	\$ 0.1	\$ 27.3	\$ 0.1	\$ (0.3)	\$ —	N/A	N/A
Total Current Operations	\$ 1,780.9	\$ 1,804.0	\$ 7,658.1	\$ 7,778.7	\$ 19,893.7	\$ 19,777.2	38.5%	39.3%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 27.9	\$ 6.4	\$ 27.9	\$ 6.4	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 27.9	\$ 6.4	\$ 27.9	\$ 6.4	100.0%	100.0%
Debt Service	\$ 85.7	\$ 63.8	\$ 139.5	\$ 132.4	\$ 709.2	\$ 708.7	19.7%	18.7%
Total Appropriation Expenditures	\$ 1,866.6	\$ 1,867.8	\$ 7,825.5	\$ 7,917.5	\$ 20,630.8	\$ 20,492.3	37.9%	38.6%

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 NOVEMBER 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	\$ 4,650	\$ 20,687	\$ 12,807	\$ 62,724
Total - Agriculture	\$ 4,650	\$ 20,687	\$ 12,807	\$ 62,724
Debt Service				
State Treasurer	\$ -	\$ 2,314	\$ 85,705	\$ 140,253
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ -	\$ 2,314	\$ 85,705	\$ 141,869
Education				
Public Instruction	\$ 171,164	\$ 774,194	\$ 928,682	\$ 3,918,387
Community Colleges	33,008	314,131	137,289	663,812
UNC Systems	116,413	1,391,676	365,585	2,179,542
Total - Education	\$ 320,585	\$ 2,480,001	\$ 1,431,556	\$ 6,761,741
Economic Development				
Commerce	\$ 100,954	\$ 123,834	\$ 76,320	\$ 109,770
Commerce-State Aid	22	112	1,090	4,208
Total - Economic Development	\$ 100,976	\$ 123,946	\$ 77,410	\$ 113,978
Environment & Natural Resources				
Environment and Natural Resources	\$ 4,276	\$ 28,793	\$ 17,324	\$ 89,342
Environ. and Nat. Resources-St. Aid	-	-	-	-
Wildlife Resources	4,455	22,473	5,661	27,774
Total - Environ. & Natural Resources	\$ 8,731	\$ 51,266	\$ 22,985	\$ 117,116
General Government				
General Assembly	\$ 85	\$ 454	\$ 3,993	\$ 22,052
Governor	20	172	487	2,469
Governor-Special Projects	5,746	40,966	5,746	40,966
Budget, Planning & Management	57	60	513	2,573
Housing Finance Authority	-	-	691	3,575
Governor	-	-	20	20
Lt. Governor	-	-	58	249
Secretary of State	7	98	983	4,779
State Auditor	51	946	1,169	6,077
State Treasurer-Administration	2,211	11,099	2,680	13,986
State Treasurer-Retirement	-	-	3,119	8,160
Administration	3,664	20,450	16,646	49,675
State Controller	15	589	1,564	9,731
Revenue	2,177	10,181	8,722	44,938
Cultural Resources	3	2,384	5,908	27,430
Cultural Resources-Roanoke Island	-	-	50	100
Board of Elections	-	56	394	1,835
Administrative Hearings	142	1,577	478	3,005
Reserve-Contingency/Emergency	-	-	-	-
Reserve-JDIG	-	-	-	51,824
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	315	2,294
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Automated Fraud Det Dev	-	-	-	-
Reserve-Controller Fraud Det Dev	-	-	-	-

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-VIPER	-	-	-	-
Reserve-One NC Fund	-	-	-	9,000
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	-
Reserve - UI Insurance Reserve	-	-	-	-
Reserve - GTP Loan Repayment	-	-	-	27,000
Reserve - Pending Legislation	-	-	-	-
Reserve - Statewide Comp Study	-	-	-	-
Reserve - VIVA Voter Infor Ver Act	-	-	-	-
Reserve - Eugenic Sterlization Comp	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 14,178	\$ 89,032	\$ 53,536	\$ 331,738
Health and Human Services				
HHS-Administration	6,848	23,055	9,783	45,551
Aging	4,068	21,156	7,653	37,793
Child Development	23,576	167,280	53,396	245,608
Health Services	40,378	240,777	51,128	297,322
Social Services	72,836	351,477	82,452	420,942
Medical Assistance	610,847	4,614,286	911,055	6,069,736
NC Health Choice	19,735	95,633	25,744	124,612
Blind Services	1,753	9,459	3,262	12,026
Mental Health	31,672	334,387	93,092	621,925
Facility Services	4,139	21,187	3,995	22,311
Vocational Rehabilitation Services	7,697	40,981	10,882	54,174
Total - Health and Human Services	\$ 823,549	\$ 5,919,678	\$ 1,252,442	\$ 7,952,000
Public Safety, Correction, and Regulation				
Judicial	\$ 154	\$ 1,156	\$ 37,507	\$ 190,877
Judicial-Indigent Defense	542	3,708	9,732	57,549
Justice	3,086	17,586	9,413	48,848
Labor	938	7,592	2,466	12,618
Insurance	2,808	7,020	4,442	18,976
Insurance-RICO	-	-	-	-
Public Safety	14,236	79,890	162,307	791,416
Total - Public Safety, Correction and Regulation	\$ 21,764	\$ 116,952	\$ 225,867	\$ 1,120,284
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 27,939
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 27,939
Tax Codes				
Inheritance	\$ 397	\$ 18,614	\$ 531	\$ 4,993
License Schedule B	1,657	25,571	75	242
Tobacco	24,263	125,936	2,141	11,845
Franchise	67,499	301,099	845	49,590
Individual Income	847,247	4,794,242	97,570	368,530
Sales & Use	729,112	3,687,642	314,025	1,377,540
Beverage	28,373	142,860	73	19,744
Gift	1	470	5	118
Freight Car	-	4	-	-
Insurance	194	176,337	36	14,037

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	2,753	8,572	-	4,497
Corporate Income	(9,204)	441,064	52,856	128,912
Real Estate	3,229	19,559	-	9
White Goods	340	2,035	2	1,045
Scrap Tire	1,449	7,638	8	3,303
Manufacturing	2,772	15,114	177	1,024
Solid Waste	1,468	9,045	15	3,919
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,701,550	\$ 9,775,802	\$ 468,359	\$ 1,989,348
Nontax Codes				
Insurance-Nontax	\$ -	\$ 6,778	\$ -	\$ -
Secretary of State-Nontax	4,039	15,933	27	221
License & Fees-Nontax	1,239	7,724	34	1,250
Gas & Oil Inspection	200	533	-	-
Deed Mortgage Registration Fee	641	3,293	513	2,635
Board of Elections	16	22	1	8
DHHS	139	723	-	-
Disproportionate Share	-	110,000	-	-
ABC Board	335	1,849	57	277
Master Settlement Agreement	432	432	-	-
Treasurer Investment	2,011	7,548	-	-
Fees & Penalties	276	2,352	421	2,078
Highway Trust Transfer	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	18,566	99,000	-	2
Sales & Use	752	3,086	-	-
Intra State Transfer	3,644	5,252	-	-
Highway Transfer	49,146	109,067	-	-
Probation Supervision Fees	997	5,432	-	-
DWI Restoration Fees	48	233	-	-
DWI Service Fees	597	3,082	-	-
Sales Tax Refund	-	1,039	-	-
Miscellaneous	1	21	-	-
Parole Supervision Fees	66	362	-	-
Banking & Investment Fees	535	2,597	-	-
Total - Nontax Codes	\$ 83,680	\$ 386,358	\$ 1,053	\$ 6,471
Total Reverting	\$ 3,079,663	\$ 18,966,036	\$ 3,631,720	\$ 18,625,208
Beginning Unreserved Cash	\$ 350,979			
Year-To-Date Receipts	18,966,036			
Year-To-Date Disbursements	18,625,208			
Ending Unreserved Cash	\$ 691,807			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 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	\$ 17,921	\$ 320	\$ 2,386	\$ 1,382	\$ 4,865	\$ 15,442
Total Agriculture	\$ 17,921	\$ 320	\$ 2,386	\$ 1,382	\$ 4,865	\$ 15,442
Debt Service						
State Treasurer-Bond Refund	\$ 485	\$ -	\$ -	\$ -	\$ 55	\$ 430
State Treasurer-Retirement	-	35,087	81,002	35,087	81,002	-
Total - Debt Service	\$ 485	\$ 35,087	\$ 81,002	\$ 35,087	\$ 81,057	\$ 430
Education						
Public Instruction-Special Revenue	\$ 10,885	\$ 14,357	\$ 63,851	\$ 8,010	\$ 56,791	\$ 17,945
Public Instruction-School Technology	12,245	7,534	19,679	2,146	8,302	23,622
Public Instruction-IT Projects	3,626	-	5,305	215	951	7,980
Public Instruction-Public School Bldg Fund	145,317	55	32,112	9,742	45,131	132,298
Public Instruction-Trust	14,059	25	12,285	450	13,037	13,307
Public Instruction-Local Payroll	23	4,534	26,633	4,460	26,449	207
Public Instruction-Internal Service	48,668	37,997	39,303	27,103	33,552	54,419
Community Colleges-Special Revenue	6,141	656	1,930	759	2,599	5,472
Community Colleges-IT Projects	3,797	-	1,857	5	72	5,582
Community Colleges-Trust	3,637	4	15,802	506	9,397	10,042
Total - Education	\$ 248,398	\$ 65,162	\$ 218,757	\$ 53,396	\$ 196,281	\$ 270,874
Economic Development						
Commerce-Floyd Relief	\$ 3,027	\$ 26	\$ 327	\$ 1	\$ 26	\$ 3,328
Commerce-Special Revenue	32,932	22,219	99,101	23,680	99,666	32,367
Commerce-IT Projects	916	-	808	45	434	1,290
Commerce-Trust	559	-	-	-	404	155
Commerce-CDBG	13,482	8	766	-	-	14,248
Commerce-Div of Employ Sec	20,486	7,994	46,458	8,605	56,767	10,177
Total - Economic Development	\$ 71,402	\$ 30,247	\$ 147,460	\$ 32,331	\$ 157,297	\$ 61,565
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 44	\$ -	\$ 774	\$ -	\$ 513	\$ 305
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	47,578	6,314	9,234	2,873	10,816	45,996
Environment and Natural Resources	1,249	34	506	91	551	1,204
Wildlife	21,923	4,158	19,019	2,284	18,757	22,185
Total - Environment and Natural Resources	\$ 71,555	\$ 10,506	\$ 29,533	\$ 5,248	\$ 30,637	\$ 70,451

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 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	\$ 21,301	\$ 5	\$ 153,843	\$ 85	\$ 174,388	\$ 756
Governor's Office-Disaster Relief	-	434	3,016	434	3,016	-
Payroll Imprest Fund	-	584,592	2,943,268	584,592	2,943,268	-
General Assembly	12,501	-	-	-	-	12,501
State Auditor	-	-	-	-	-	-
State Treasurer	1,281	361	827	9	559	1,549
State Treasurer-Blount St. Properties	5,431	2	10	-	-	5,441
Administration	23,062	2,327	12,034	2,308	12,067	23,029
State Controller	47,832	884	5,636	374	5,942	47,526
Revenue-Project Collect	45,038	3,439	11,895	1,879	6,848	50,085
Revenue-Tax Distribution	-	228,420	1,205,741	228,298	1,205,619	122
Revenue-Lee Act Credits	304	10	172	-	67	409
Revenue-Tax Transfer Fees	2,184	78	469	55	239	2,414
Revenue-IT Project	35,801	8,874	8,922	444	7,904	36,819
Revenue-E 911 Fee	-	585	585	-	-	585
Cultural Resources	149	18	106	20	184	71
Cultural Resources-Interest Bearing	74	2	26	4	19	81
Board of Elections	4,114	178	184	216	216	4,082
NC Infrastructure Finance Corporation	-	53,084	66,362	53,084	66,362	-
Information Technology	160	316	7,487	5,132	7,381	266
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	181	-	420	-	17	584
Total - General Government	\$ 199,413	\$ 883,609	\$ 4,421,003	\$ 876,934	\$ 4,434,096	\$ 186,320
Health and Human Services						
Health Services	\$ 60	\$ 14,756	\$ 84,652	\$ 13,389	\$ 83,167	\$ 1,545
Social Services	3,104	175	1,180	306	1,092	3,192
Medical Assistance	\$ 23,745	\$ 6,875	\$ 34,657	\$ 4,325	\$ 48,769	\$ 9,633
Child Development	-	-	-	-	-	-
Facility Services	14,214	86	1,531	410	790	14,955
Major Medical	-	-	-	-	-	-
DHHS-Administration	23,156	17,361	52,664	21,703	63,359	12,461
Aging	-	-	72	-	72	-
Blind Services	6	3	8	1	8	6
Total - Health and Human Services	\$ 64,285	\$ 39,256	\$ 174,764	\$ 40,134	\$ 197,257	\$ 41,792
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 233	\$ 12	\$ 61	\$ 9	\$ 38	\$ 256
Public Safety	\$ 71,506	\$ 20,854	\$ 68,147	\$ 5,704	\$ 34,561	\$ 105,092
Total - Public Safety, Correction and Regulation	\$ 71,739	\$ 20,866	\$ 68,208	\$ 5,713	\$ 34,599	\$ 105,348
Total Nonreverting	\$ 745,198	\$ 1,085,053	\$ 5,143,113	\$ 1,050,225	\$ 5,136,089	\$ 752,222

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%).