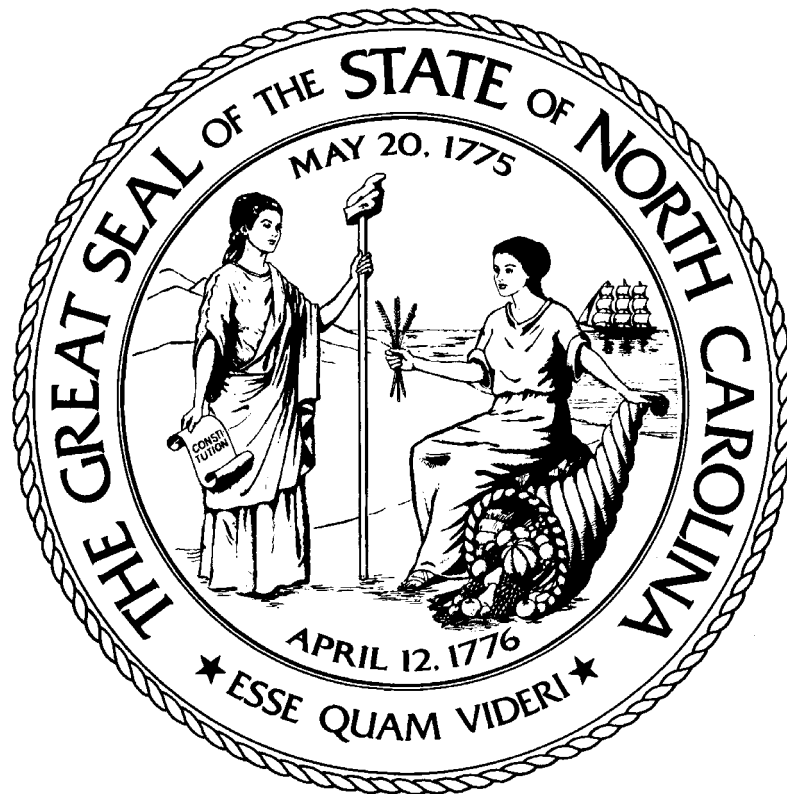


STATE OF  
***NORTH CAROLINA***

*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*APRIL 30, 2010*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina

## Office of the State Controller

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

May 14, 2010

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2010 of the 2010 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

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1410 Mail Service Center  
Raleigh, NC 27699-1410

Telephone: (919) 981-5454  
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Website: [www.osc.nc.gov](http://www.osc.nc.gov)

LOCATION  
3512 Bush Street  
Raleigh, NC

INTRODUCTION

The *General Fund Monthly Financial Report* presents revenues, receipts, appropriated expenditures and disbursements on a cash basis generally in the month when cash is received or cash is disbursed. Departmental budgeted and actual expenditure amounts for *reverting* activities are reported net of budgeted and actual receipts respectively and are referred to herein as *appropriation expenditures*. For *non-reverting* activities, departmental receipts and disbursements are reported gross of any refunds. The Cash Management Control System (CMCS) operated by the Office of the State Controller is the source for the amounts presented in this report.

**GENERAL FUND – REVERTING AND NON-REVERTING  
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**

APRIL 30, 2010

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,827.8	Sales and Use Taxes Payable	\$ 344.1
		Tax Refunds Payable	469.8
		Beverage Taxes Payable	10.9
		Solid Waste Disposal	4.4
		White Goods Disposal Taxes Payable	0.8
		Scrap Tire Disposal Taxes Payable	3.5
		<b>Total Liabilities</b>	<u>\$ 833.5</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	9.6
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	42.1
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	387.4
		<b>Total Reserved</b>	<u>\$ 589.1</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2009	\$ 92.2
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	313.0
		<b>Total Unreserved</b>	<u>\$ 405.2</u>
		<b>Total Fund Balance</b>	<u>\$ 994.3</u>
<b>Total Assets</b>	<u>\$ 1,827.8</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,827.8</u>

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

FISCAL YEAR-TO-DATE APRIL 30, 2010 AND APRIL 30, 2009

Expressed in Millions

Fund Balance:	2009-10	2008-09	Change	%Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 150.0	\$ 686.6	\$ (536.6)	(78.2)%
Job Development Incentive Grants.....	9.6	5.2	4.4	84.6%
Repairs and Renovations Reserve Account.....	—	69.8	(69.8)	(100.0)%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	42.1	52.1	(10.0)	(19.2)%
One NC Fund.....	—	1.1	(1.1)	(100.0)%
Non-reverting Departmental Funds.....	387.4	308.4	79.0	25.6%
<b>Total Reserved.....</b>	<b>\$ 589.1</b>	<b>\$ 1,123.2</b>	<b>\$ (534.1)</b>	<b>(47.6)%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 92.2	\$ 599.0	\$ (506.8)	(84.6)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	45.3	(45.3)	(100.0)%
Excess of Revenues Over (Under) Appropriation Expenditures....	313.0	(929.0)	1,242.0	(133.7)%
<b>Total Unreserved.....</b>	<b>\$ 405.2</b>	<b>\$ (284.7)</b>	<b>\$ 689.9</b>	<b>(242.3)%</b>
<b>Total Fund Balance.....</b>	<b>\$ 994.3</b>	<b>\$ 838.5</b>	<b>\$ 155.8</b>	<b>18.6%</b>

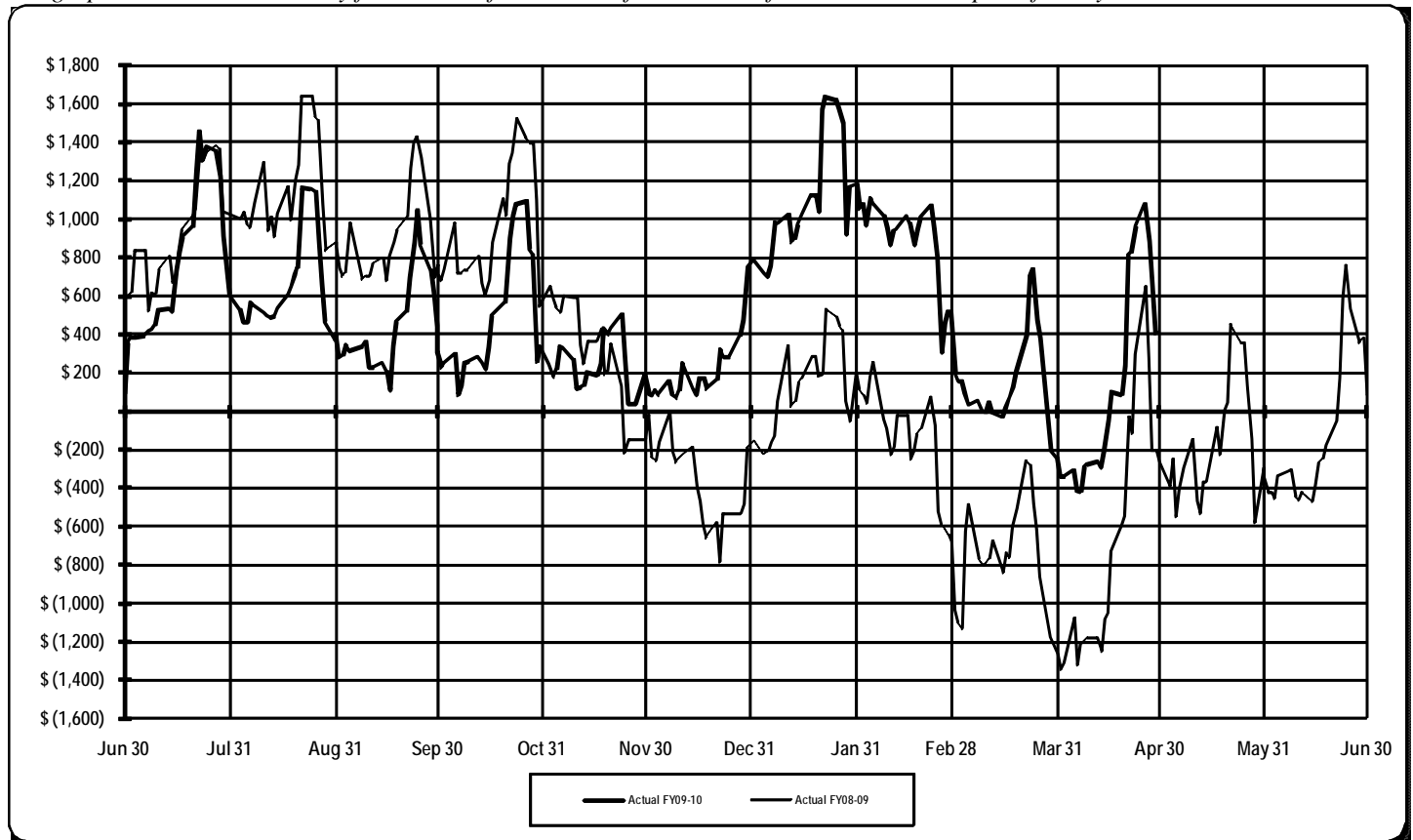
The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**

FISCAL YEAR-TO-DATE APRIL 30, 2010 AND FISCAL YEAR ENDED APRIL 30, 2009

Expressed in Millions

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



# STATE OF NORTH CAROLINA

## GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF APRIL 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009  
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2010	2009	2010	2009	2010	2009	2010	2009
<b>Beg. Unreserved Fund Balance</b>	\$ (251.6)	\$ (1,297.1)	\$ 92.2	\$ 599.0	\$ 92.2	\$ 599.0		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	45.3	—	45.3		
	<u>\$ (251.6)</u>	<u>\$ (1,297.1)</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,104.6	\$ 1,445.2	\$ 7,995.3	\$ 8,575.8	\$ 9,514.2	\$ 11,386.2	84.0%	75.3%
Corporate Income	208.6	199.2	1,012.5	623.8	1,051.1	1,191.5	96.3%	52.4%
Sales and Use	543.6	443.5	4,582.5	4,009.5	5,628.6	5,374.3	81.4%	74.6%
Franchise	127.3	119.3	689.9	625.5	622.0	587.0	110.9%	106.6%
Insurance	136.0	142.4	336.0	332.6	487.3	522.2	69.0%	63.7%
Beverage	22.2	12.4	230.0	183.4	287.9	233.8	79.9%	78.4%
Inheritance	4.3	6.5	67.1	90.8	113.1	161.7	59.3%	56.2%
Privilege License	4.5	3.1	30.2	26.6	35.1	56.0	86.0%	47.5%
Tobacco Products	22.5	18.0	208.4	191.7	247.4	236.2	84.2%	81.2%
Real Estate Conveyance Excise	1.0	0.5	2.8	2.2	—	—	—	—
Gift	—	8.9	11.8	12.0	—	16.5	—	72.7%
Solid Waste	(1.4)	(0.8)	3.0	4.2	—	—	—	—
White Goods Disposal	(0.5)	(0.6)	0.4	0.3	—	—	—	—
Scrap Tire Disposal	(2.1)	(1.9)	1.4	1.3	—	—	—	—
Freight Car Lines	0.2	0.1	0.3	0.1	—	—	—	—
Piped Natural Gas	8.0	7.6	42.5	39.8	36.1	35.7	117.7%	111.5%
Mill Machinery	3.0	3.1	27.1	27.9	32.3	38.3	83.9%	72.8%
Processed Refunds Pending	70.1	(35.4)	(469.8)	(505.0)	n/a	n/a	n/a	n/a
Other	—	—	—	0.1	—	—	—	—
<b>Total Tax Revenue</b>	<u>\$ 2,251.9</u>	<u>\$ 2,371.1</u>	<u>\$ 14,771.4</u>	<u>\$ 14,242.6</u>	<u>\$ 18,055.1</u>	<u>\$ 19,839.4</u>	<u>81.8%</u>	<u>71.8%</u>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 2.1	\$ 4.5	\$ 34.4	\$ 109.0	\$ 67.2	\$ 248.1	51.2%	43.9%
Judicial Fees	18.3	15.8	180.3	160.3	247.8	204.8	72.8%	78.3%
Insurance	9.7	11.6	59.2	66.3	77.7	63.5	76.2%	104.4%
Disproportionate Share	—	—	—	100.0	125.0	100.0	—	100.0%
Highway Fund Transfer In	—	—	8.8	13.2	17.6	17.6	50.0%	75.0%
Highway Trust Fund Transfer In	—	—	81.4	110.6	108.5	147.5	75.0%	75.0%
Other	37.2	218.0	400.9	804.8	227.6	183.5	176.1%	438.6%
<b>Total Non-Tax Revenue</b>	<u>\$ 67.3</u>	<u>\$ 249.9</u>	<u>\$ 765.0</u>	<u>\$ 1,364.2</u>	<u>\$ 871.4</u>	<u>\$ 965.0</u>	<u>87.8%</u>	<u>141.4%</u>
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 2,319.2</u>	<u>\$ 2,621.0</u>	<u>\$ 15,536.4</u>	<u>\$ 15,606.8</u>	<u>\$ 18,926.5</u>	<u>\$ 20,804.4</u>	<u>82.1%</u>	<u>75.0%</u>
<b>Total Availability</b>	<u>\$ 2,067.6</u>	<u>\$ 1,323.9</u>	<u>\$ 15,628.6</u>	<u>\$ 16,251.1</u>	<u>\$ 19,018.7</u>	<u>\$ 21,448.7</u>	<u>82.2%</u>	<u>75.8%</u>
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,596.5	\$ 1,527.3	\$ 14,687.9	\$ 16,027.0	\$ 18,365.9	\$ 20,583.8	80.0%	77.9%
Capital Improvements:								
Funded by General Fund	—	—	—	—	4.9	129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	65.9	81.3	535.5	508.8	644.1	643.1	83.1%	79.1%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,662.4</u>	<u>\$ 1,608.6</u>	<u>\$ 15,223.4</u>	<u>\$ 16,535.8</u>	<u>\$ 19,014.9</u>	<u>\$ 21,356.0</u>	<u>80.1%</u>	<u>77.4%</u>
<b>Unreserved Fund Balance</b>	<u>\$ 405.2</u>	<u>\$ (284.7)</u>	<u>\$ 405.2</u>	<u>\$ (284.7)</u>	<u>\$ 3.8</u>	<u>\$ 92.7</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 APRIL 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009

Expressed in Millions

	April				Year-To-Date Through April			
	2010	2009	Change	% Change	2010	2009	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,104.6	\$ 1,445.2	\$ (340.6)	(23.6)%	\$ 7,995.3	\$ 8,575.8	\$ (580.5)	(6.8)%
Corporate Income	208.6	199.2	9.4	4.7%	1,012.5	623.8	388.7	62.3%
Sales and Use	543.6	443.5	100.1	22.6%	4,582.5	4,009.5	573.0	14.3%
Franchise	127.3	119.3	8.0	6.7%	689.9	625.5	64.4	10.3%
Insurance	136.0	142.4	(6.4)	(4.5)%	336.0	332.6	3.4	1.0%
Beverage	22.2	12.4	9.8	79.0%	230.0	183.4	46.6	25.4%
Inheritance	4.3	6.5	(2.2)	(33.8)%	67.1	90.8	(23.7)	(26.1)%
Privilege License	4.5	3.1	1.4	45.2%	30.2	26.6	3.6	13.5%
Tobacco Products	22.5	18.0	4.5	25.0%	208.4	191.7	16.7	8.7%
Real Estate Conveyance Excise	1.0	0.5	0.5	100.0%	2.8	2.2	0.6	27.3%
Gift	—	8.9	(8.9)	(100.0)%	11.8	12.0	(0.2)	(1.7)%
Solid Waste	(1.4)	(0.8)	(0.6)	75.0%	3.0	4.2	(1.2)	(28.6)%
White Goods Disposal	(0.5)	(0.6)	0.1	16.7%	0.4	0.3	0.1	33.3%
Scrap Tire Disposal	(2.1)	(1.9)	(0.2)	10.5%	1.4	1.3	0.1	7.7%
Freight Car Lines	0.2	0.1	0.1	100.0%	0.3	0.1	0.2	200.0%
Piped Natural Gas	8.0	7.6	0.4	5.3%	42.5	39.8	2.7	6.8%
Mill Machinery	3.0	3.1	(0.1)	(3.2)%	27.1	27.9	(0.8)	(2.9)%
Processed Refunds Pending	70.1	(35.4)	105.5	298.0%	(469.8)	(505.0)	35.2	7.0%
Other	—	—	—	—	—	0.1	(0.1)	(100.0)%
<b>Total Tax Revenue</b>	<b>\$ 2,251.9</b>	<b>\$ 2,371.1</b>	<b>\$ (119.2)</b>	<b>(5.0)%</b>	<b>\$ 14,771.4</b>	<b>\$ 14,242.6</b>	<b>\$ 528.8</b>	<b>3.7%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 2.1	\$ 4.5	\$ (2.4)	(53.3)%	\$ 34.4	\$ 109.0	\$ (74.6)	(68.4)%
Judicial Fees	18.3	15.8	2.5	15.8%	180.3	160.3	20.0	12.5%
Insurance	9.7	11.6	(1.9)	(16.4)%	59.2	66.3	(7.1)	(10.7)%
Disproportionate Share	—	—	—	—	—	100.0	(100.0)	(100.0)%
Highway Fund Transfer In	—	—	—	—	8.8	13.2	(4.4)	(33.3)%
Highway Trust Fund Transfer In	—	—	—	—	81.4	110.6	(29.2)	(26.4)%
Other	37.2	218.0	(180.8)	(82.9)%	400.9	804.8	(403.9)	(50.2)%
<b>Total Non-Tax Revenue</b>	<b>\$ 67.3</b>	<b>\$ 249.9</b>	<b>\$ (182.6)</b>	<b>(73.1)%</b>	<b>\$ 765.0</b>	<b>\$ 1,364.2</b>	<b>\$ (599.2)</b>	<b>(43.9)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,319.2</b>	<b>\$ 2,621.0</b>	<b>\$ (301.8)</b>	<b>(11.5)%</b>	<b>\$ 15,536.4</b>	<b>\$ 15,606.8</b>	<b>\$ (70.4)</b>	<b>(0.5)%</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 2010, when compared to the prior year through April 30, actual net tax and non-tax revenues decreased by \$70.4 million, or 0.5%. Tax revenues through April 2010 increased by \$528.8 million, or 3.7%, and non-tax revenues decreased by \$599.2 million, or 43.9%. Other Non-Tax Revenues continued to decrease in April 2010 as compared to April 2009. Both March and April 2009 had transfers into the General Fund's Other Non-Tax Revenues for the purpose of providing cash flow to meet the State's obligations. In March 2009, \$336 million was transferred into the General Fund to fund the Medicaid program from the American Recovery and Reinvestment Act. In April 2009, Governor Perdue's Executive Order Number 6 authorized the transfer of \$139.6 million into the General Fund from special fund and trust fund accounts. Neither March nor April 2010 had transfers of that type. Investment earnings for the year to date through April 2010 declined by \$74.6 million, or 68.4% due to lower rates of return on investment and lower cash availability for investment.

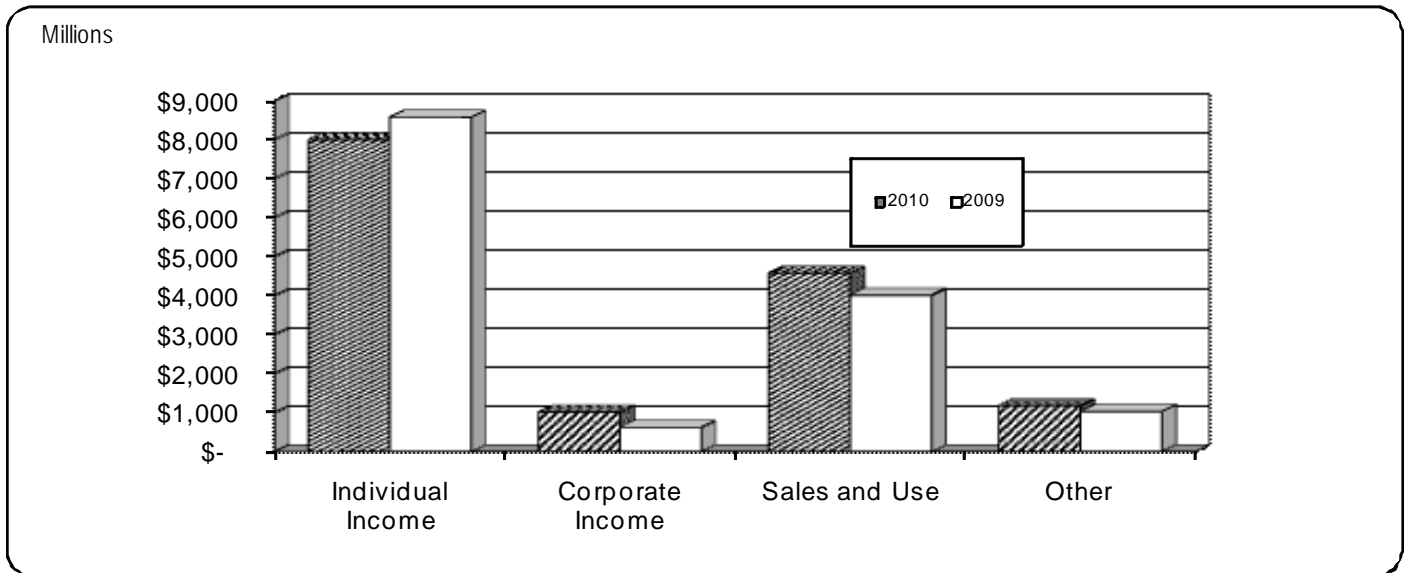
For fiscal year 2010, when compared to the prior year, Corporate Income Tax Revenue and Non-Tax Revenue Other showed large changes. Senate Bill 202, Session Law 2009-451 authorized the transfer of funds during the months of October 2009 and November 2009 to be accounted for as Non-Tax Revenue. Corporate Income Tax Revenue saw an increase during the month of December 2009 as a result of the Department of Revenue's initiative to focus on outstanding cases in which the Department and the taxpayer had disputes over the proper calculation of taxes due to the State. The Department collected a net of \$427.2 million from 236 corporate entities between August 2009 and December 2009, with the majority of the collections being received in December.

The State and Local Sales and Use Tax rate changed effective October 1, 2009. The State rate increased from 5.5% to 5.75% while the local rate decreased from 2.25% to 2% in all counties except Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry where the county rate decreased from 2.5% to 2.25%. The Sales and Use Tax Revenue has been steadily increasing since this rate change.

Revenues and expenditures never occur evenly over the course of the fiscal year. During fiscal year 2010, the State continues to implement a cash flow management process that monitors state agency spending requirements. At April 30, 2010, not all refunds processed had been disbursed. Processed refunds pending amounted to \$469.8 million.

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

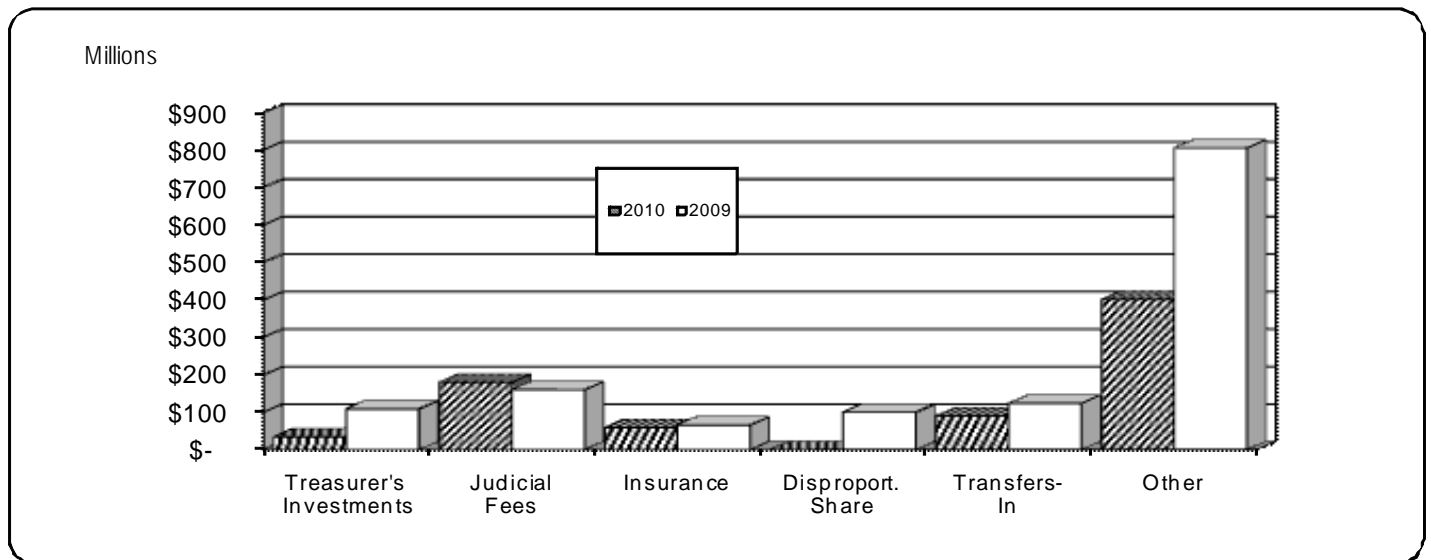
FISCAL YEAR-TO-DATE APRIL 30, 2010 AND APRIL 30, 2009



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

**GENERAL FUND – REVERTING  
ACTUAL NON-TAX REVENUES**

FISCAL YEAR-TO-DATE APRIL 30, 2010 AND APRIL 30, 2009



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

**GENERAL FUND – REVERTING  
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE APRIL 30, 2010 AND APRIL 30, 2009  
Expressed in Millions

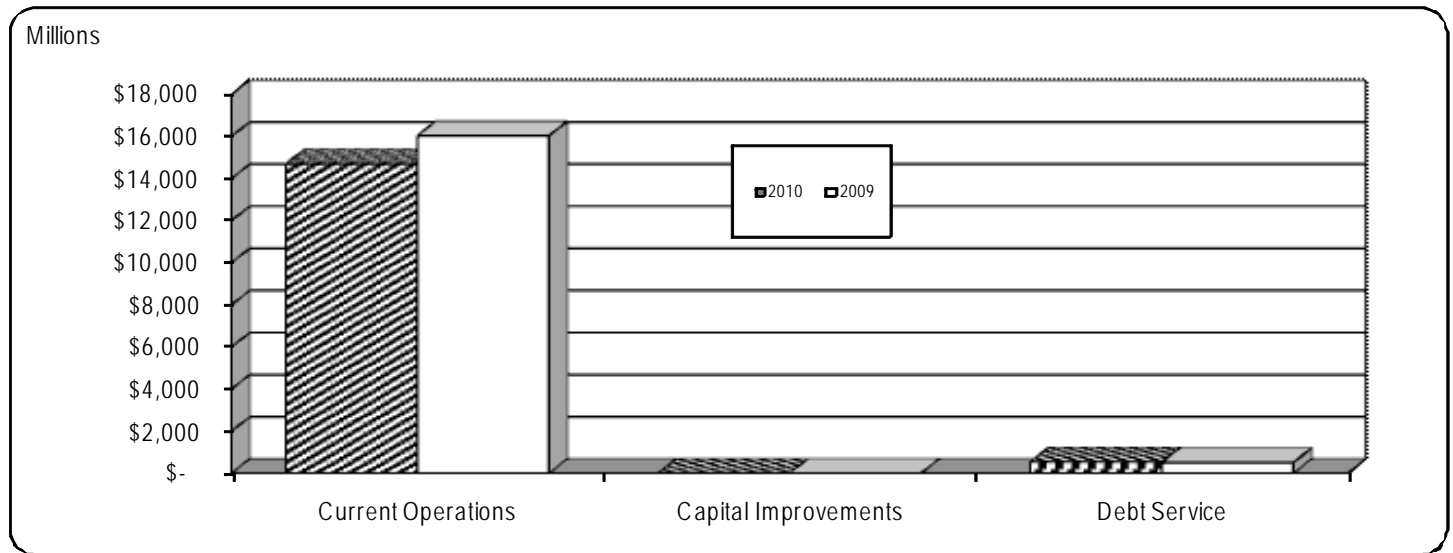
	2010	2009	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2010	2009
<b>Current Operations</b>						
General Government	\$ 298.6	\$ 332.9	\$ (34.3)	(10.3%)	2.0%	2.0%
Education	8,944.6	9,976.1	(1,031.5)	(10.3%)	58.8%	60.3%
Health and Human Services	3,448.5	3,594.5	(146.0)	(4.1%)	22.7%	21.7%
Economic Development	81.0	136.6	(55.6)	(40.7%)	0.5%	0.8%
Environment and Natural Resources	193.7	240.6	(46.9)	(19.5%)	1.3%	1.5%
Public Safety, Correction, and Regulation	1,647.7	1,690.9	(43.2)	(2.6%)	10.8%	10.2%
Agriculture	44.5	50.2	(5.7)	(11.4%)	0.3%	0.3%
Operating Reserves/Rounding	29.3	5.2	24.1	463.5%	0.2%	—
<i>Total Current Operations</i>	<u>\$ 14,687.9</u>	<u>\$ 16,027.0</u>	<u>\$ (1,339.1)</u>	(8.4%)	96.5%	96.9%
<b>Capital Improvements</b>						
Funded by General Fund	—	—	—	—	—	—
<b>Debt Service</b>	535.5	508.8	26.7	5.2%	3.5%	3.1%
<b>Total Appropriation Expenditures</b>	<u>\$ 15,223.4</u>	<u>\$ 16,535.8</u>	<u>\$ (1,312.4)</u>	(7.9%)	100.0%	100.0%

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

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

**GENERAL FUND – REVERTING  
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE APRIL 30, 2010 AND APRIL 30, 2009



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

Actual appropriation expenditures through April 2010 were less than actual appropriation expenditures through April 2009 by \$1,312.4 million, or 7.9%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2010 were less than such appropriation expenditures through April 2009 by \$1,339.1 million, or 8.4%.



STATE OF NORTH CAROLINA

GENERAL FUND - REVERTING  
 APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED  
 FOR THE MONTH OF APRIL 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009  
 Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date		2010	2009	Year-To-Date	
	2010	2009	2010	2009			2010	2009

A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.  
 Budget Code Expenditures minus Budget Code Receipts equal Budget Code Appropriation Expenditures.

Current Operations  
 General Government

General Assembly	\$ 3.7	\$ 5.7	\$ 30.8	\$ 34.9	\$ 54.8	\$ 57.9	56.2%	60.3%
Governor's Office	0.5	0.5	5.4	5.2	6.5	6.7	83.1%	77.6%
Office of State Budget	0.4	0.6	5.1	5.2	6.8	7.7	75.0%	67.5%
Housing Finance Agency	1.2	2.9	11.6	18.1	14.6	21.6	79.5%	83.8%
Lieutenant Governor	0.1	0.1	0.7	0.8	1.0	1.0	70.0%	80.0%
Secretary of State	0.9	1.1	8.8	8.8	11.7	11.7	75.2%	75.2%
State Auditor	1.4	1.0	9.7	8.9	13.3	13.4	72.9%	66.4%
State Treasurer	0.5	0.5	8.0	9.4	10.8	10.8	74.1%	87.0%
Retirement and Employee Benefits Administration	0.5	0.1	16.4	10.5	17.8	10.6	92.1%	99.1%
Office of the State Controller	7.9	8.4	48.7	54.6	68.4	74.8	71.2%	73.0%
Revenue	1.6	1.8	18.9	29.4	23.4	34.6	80.8%	85.0%
Cultural Resources	5.3	5.9	68.6	73.9	89.3	89.3	76.8%	82.8%
Cultural Resources - Roanoke Island Commission	6.3	7.4	58.2	64.2	73.5	78.5	79.2%	81.8%
Board of Elections	0.2	0.3	1.6	1.8	2.0	2.1	80.0%	85.7%
Office of Administrative Hearings	0.9	0.5	3.8	4.6	4.9	10.5	77.6%	43.8%
	0.3	0.5	2.3	2.6	4.3	4.5	53.5%	57.8%
	\$ 31.7	\$ 37.3	\$ 298.6	\$ 332.9	\$ 403.1	\$ 435.7	74.1%	76.4%
Reserves - General Assembly	\$ 0.3	\$ 4.2	\$ 5.8	\$ 19.1	\$ 6.5	\$ 21.0	89.2%	91.0%
Reserves - Contingency & Emergency	—	—	—	(4.6)	4.3	0.6	—	(766.7%)
Reserves - SPA Salary Increases	—	—	—	—	—	6.3	—	—
Reserves - Salary Adjustments	—	—	—	—	—	1.6	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	19.0	—	19.0	27.4	100.0%	—
Reserves - Multipurpose Database Reserve	—	—	—	1.0	—	1.0	—	100.0%
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	0.7	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	1.8	—	(7.7)	(11.7)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	5.0	—	36.5	—	13.7%	—
Reserves - State Employee Benefits	—	—	—	—	0.4	1.0	—	—
Reserves - IT Fund	—	0.6	7.1	2.6	9.4	2.8	75.5%	92.9%
Reserves - Retirement	—	—	—	—	0.2	0.4	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	(1.2)	—	0.1	—	(1200.0%)
Reserves - Transfer Public Defenders	—	—	—	—	—	0.4	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	(2.4)	—	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	(2.0)	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	0.5	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	\$ 2.1	\$ 4.8	\$ 29.2	\$ 5.2	\$ 71.9	\$ 63.8	40.6%	8.2%
<b>Total - General Government</b>	\$ 33.8	\$ 42.1	\$ 327.8	\$ 338.1	\$ 475.0	\$ 499.5	69.0%	67.7%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date		Year-To-Date		Year-To-Date	
	2010	2009	2010	2009	2010	2009	2010	2009
<b>Education</b>								
Public Instruction	\$ 632.3	\$ 760.5	\$ 6,349.3	\$ 7,166.2	\$ 7,544.6	\$ 8,365.9	84.2%	85.7%
Community Colleges	102.4	84.8	728.3	763.1	1,011.9	1,016.7	72.0%	75.1%
	<u>\$ 734.7</u>	<u>\$ 845.3</u>	<u>\$ 7,077.6</u>	<u>\$ 7,929.3</u>	<u>\$ 8,556.5</u>	<u>\$ 9,382.6</u>	82.7%	84.5%
<b>University System</b>								
University of North Carolina - General Admin.	\$ 3.2	\$ 4.0	\$ 31.9	\$ 39.8	\$ 43.3	\$ 53.4	73.7%	74.5%
UNC - GA Institutional Programs and Facilities	—	—	18.9	15.5	23.4	22.7	80.8%	68.3%
UNC - GA Related Educational Programs	0.1	(0.2)	68.2	51.3	68.8	52.2	99.1%	98.3%
UNC - GA Aid to Private Institutions	0.2	0.2	100.7	104.0	101.2	106.8	99.5%	97.4%
UNC - Chapel Hill Academic Affairs	32.0	34.6	173.2	208.3	283.1	304.7	61.2%	68.4%
UNC - Chapel Hill Health Affairs	20.4	21.8	151.2	161.2	204.0	220.9	74.1%	73.0%
UNC - Chapel Hill Area Health Affairs	4.1	4.3	36.6	40.0	51.0	52.1	71.8%	76.8%
NCSU - Academic Affairs	47.4	45.6	258.6	283.0	392.9	411.9	65.8%	68.7%
NCSU - Agricultural Research	3.7	3.9	47.7	50.6	60.5	63.5	78.8%	79.7%
NCSU - Agricultural Extension Service	2.9	1.1	34.0	34.7	44.5	45.4	76.4%	76.4%
University of North Carolina at Greensboro	19.9	18.3	102.6	116.7	162.4	171.1	63.2%	68.2%
University of North Carolina at Charlotte	22.0	24.2	104.8	120.8	183.7	192.2	57.0%	62.9%
University of North Carolina at Asheville	3.0	3.9	25.0	28.6	38.2	41.5	65.4%	68.9%
University of North Carolina at Wilmington	12.3	12.9	60.6	70.2	95.2	104.5	63.7%	67.2%
University of North Carolina at Pembroke	5.2	5.6	35.4	41.5	57.2	60.5	61.9%	68.6%
East Carolina University	25.9	23.5	138.6	154.0	221.1	232.6	62.7%	66.2%
ECU - Health Affairs	4.5	4.3	40.2	41.5	56.7	55.4	70.9%	74.9%
North Carolina A&T University	8.8	10.6	63.8	69.7	97.4	104.7	65.5%	66.6%
UNC Joint Millennial	—	—	—	—	—	1.5	—	—
Western Carolina University	8.0	9.7	52.3	69.5	81.1	97.0	64.5%	71.6%
Appalachian State University	13.9	10.8	90.6	95.6	135.6	139.4	66.8%	68.6%
Winston-Salem State University	6.4	5.9	44.3	49.0	67.9	71.9	65.2%	68.2%
Elizabeth City State University	2.2	2.7	27.4	26.1	36.1	38.5	75.9%	67.8%
Fayetteville State University	5.4	5.3	37.1	42.3	55.6	61.1	66.7%	69.2%
North Carolina Central University	11.0	9.8	58.4	63.8	88.5	96.2	66.0%	66.3%
North Carolina School of the Arts	1.2	0.8	16.4	18.5	27.5	28.6	59.6%	64.7%
University of North Carolina Hospitals	3.5	3.3	34.7	36.2	44.0	46.0	78.9%	78.7%
North Carolina School of Science and Math	1.4	1.6	13.8	14.4	18.5	18.8	74.6%	76.6%
<b>Total University System</b>	<u>\$ 268.6</u>	<u>\$ 268.5</u>	<u>\$ 1,867.0</u>	<u>\$ 2,046.8</u>	<u>\$ 2,739.4</u>	<u>\$ 2,895.1</u>	68.2%	70.7%
<b>Total - Education</b>	<u>\$ 1,003.3</u>	<u>\$ 1,113.8</u>	<u>\$ 8,944.6</u>	<u>\$ 9,976.1</u>	<u>\$ 11,295.9</u>	<u>\$ 12,277.7</u>	79.2%	81.3%
<b>Health and Human Services</b>								
HHS - Administration	\$ 5.0	\$ 7.4	\$ 48.2	\$ 53.6	\$ 75.0	\$ 72.5	64.3%	73.9%
Aging	2.5	2.8	26.2	29.1	35.9	38.2	73.0%	76.2%
Child Development	24.6	31.6	200.9	237.2	257.2	305.0	78.1%	77.8%
Services for Deaf & Hearing Impaired	2.7	3.4	26.8	29.4	37.4	41.0	71.7%	71.7%
Health Services	14.8	19.6	123.6	137.7	162.5	194.0	76.1%	71.0%
Social Services	11.6	52.8	149.6	177.8	208.4	223.5	71.8%	79.6%
Medical Assistance	229.2	(42.3)	2,076.1	2,075.1	2,318.8	3,182.7	89.5%	65.2%
Children's Health Insurance	7.2	9.1	62.0	56.8	77.2	69.4	80.3%	81.8%
Services for the Blind	0.2	0.3	5.4	8.2	8.8	11.1	61.4%	73.9%
Mental Health	47.7	55.5	570.6	619.6	668.0	759.2	85.4%	81.6%
Facility Services	0.9	2.2	10.8	12.8	18.1	19.4	59.7%	66.0%
Vocational Rehabilitation	2.6	3.7	26.8	27.2	42.2	40.6	63.5%	67.0%
Juvenile Justice	12.0	13.3	121.5	130.0	150.2	165.8	80.9%	78.4%
<b>Total - Health and Human Services</b>	<u>\$ 361.0</u>	<u>\$ 159.4</u>	<u>\$ 3,448.5</u>	<u>\$ 3,594.5</u>	<u>\$ 4,059.7</u>	<u>\$ 5,122.4</u>	84.9%	70.2%

STATE OF NORTH CAROLINA

GENERAL FUND - REVERTING  
 APPROPRIATION EXPENDITURES, BUDGET, AND PERCENT EXPENDED  
 FOR THE MONTH OF APRIL 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009  
 Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	2010	2009	2010	2009	2010	2009	2010	2009
<b>Economic Development</b>								
Commerce	\$ 4.6	\$ 3.0	\$ 33.3	\$ 44.8	\$ 44.8	\$ 56.2	74.3%	79.7%
Commerce - State Aid to Nonstate Entities	5.4	7.2	47.7	91.8	60.9	131.8	78.3%	69.7%
<b>Total - Economic Development</b>	<b>\$ 10.0</b>	<b>\$ 10.2</b>	<b>\$ 81.0</b>	<b>\$ 136.6</b>	<b>\$ 105.7</b>	<b>\$ 188.0</b>	<b>76.6%</b>	<b>72.7%</b>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 13.3	\$ 10.6	\$ 148.7	\$ 163.0	\$ 202.6	\$ 214.0	73.4%	76.2%
Environment and Natural Resources - State Aid	2.6	6.6	45.0	77.6	50.0	100.0	90.0%	77.6%
<b>Total - Environment and Natural Resources</b>	<b>\$ 15.9</b>	<b>\$ 17.2</b>	<b>\$ 193.7</b>	<b>\$ 240.6</b>	<b>\$ 252.6</b>	<b>\$ 314.0</b>	<b>76.7%</b>	<b>76.6%</b>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 46.4	\$ 50.9	\$ 485.8	\$ 485.3	\$ 609.3	\$ 598.0	79.7%	81.2%
Justice	6.8	5.9	70.6	77.7	91.6	100.9	77.1%	77.0%
Labor	1.3	1.6	12.5	14.0	17.6	18.7	71.0%	74.9%
Insurance	2.6	2.9	25.3	26.3	32.5	33.5	77.8%	78.5%
Insurance - RICO	—	—	1.9	3.1	2.0	3.4	95.0%	91.2%
Correction	112.8	114.6	1,029.4	1,054.4	1,325.4	1,303.0	77.7%	80.9%
Crime Control	2.5	3.2	22.2	30.1	35.0	55.3	63.4%	54.4%
<b>Total - Public Safety, Correction, and Regulation</b>	<b>\$ 172.4</b>	<b>\$ 179.1</b>	<b>\$ 1,647.7</b>	<b>\$ 1,690.9</b>	<b>\$ 2,113.4</b>	<b>\$ 2,112.8</b>	<b>78.0%</b>	<b>80.0%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 0.1	\$ 5.7	\$ 44.5	\$ 50.2	\$ 63.6	\$ 69.4	70.0%	72.3%
<b>Rounding [*]</b>	<b>\$ —</b>	<b>\$ (0.2)</b>	<b>\$ 0.1</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,596.5</b>	<b>\$ 1,527.3</b>	<b>\$ 14,687.9</b>	<b>\$ 16,027.0</b>	<b>\$ 18,365.9</b>	<b>\$ 20,583.8</b>	<b>80.0%</b>	<b>77.9%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 4.9</b>	<b>\$ 129.1</b>		
<b>Debt Service</b>	<b>\$ 65.9</b>	<b>\$ 81.3</b>	<b>\$ 535.5</b>	<b>\$ 508.8</b>	<b>\$ 644.1</b>	<b>\$ 643.1</b>	<b>83.1%</b>	<b>79.1%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,662.4</b>	<b>\$ 1,608.6</b>	<b>\$ 15,223.4</b>	<b>\$ 16,535.8</b>	<b>\$ 19,014.9</b>	<b>\$ 21,356.0</b>	<b>80.1%</b>	<b>77.4%</b>

[\*] 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.

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

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2010 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	\$ 7,419	\$ 29,413	\$ 7,440	\$ 73,899
<b>Total - Agriculture</b>	<b>\$ 7,419</b>	<b>\$ 29,413</b>	<b>\$ 7,440</b>	<b>\$ 73,899</b>
<b>Debt Service</b>				
State Treasurer	\$ 22,666	\$ 37,138	\$ 88,525	\$ 571,011
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	<b>\$ 22,666</b>	<b>\$ 37,138</b>	<b>\$ 88,525</b>	<b>\$ 572,627</b>
<b>Education</b>				
Public Instruction	\$ 284,320	\$ 1,984,231	\$ 907,510	\$ 8,333,542
Community Colleges	26,744	455,483	129,143	1,183,746
UNC Systems	78,640	2,600,101	359,453	4,466,994
<b>Total - Education</b>	<b>\$ 389,704</b>	<b>\$ 5,039,815</b>	<b>\$ 1,396,106</b>	<b>\$ 13,984,282</b>
<b>Economic Development</b>				
Commerce	\$ 8,471	\$ 50,305	\$ 13,136	\$ 83,622
Commerce-State Aid	-	6,272	5,399	53,967
<b>Total - Economic Development</b>	<b>\$ 8,471</b>	<b>\$ 56,577</b>	<b>\$ 18,535</b>	<b>\$ 137,589</b>
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 8,631	\$ 77,512	\$ 23,014	\$ 226,237
Environ. and Nat. Resources-St. Aid	-	-	2,563	45,002
<b>Total - Environ. &amp; Natural Resources</b>	<b>\$ 8,631</b>	<b>\$ 77,512</b>	<b>\$ 25,577</b>	<b>\$ 271,239</b>
<b>General Government</b>				
General Assembly	\$ 59	\$ 8,332	\$ 3,860	\$ 39,132
Governor	26,200	455,943	26,690	461,315
Budget, Planning & Management	187	1,779	654	6,917
Housing Finance Authority	-	-	1,157	11,565
Governor	1,503	3,006	3,348	8,815
Lt. Governor	-	-	77	719
Secretary of State	76	1,041	1,029	9,870
State Auditor	84	3,878	1,402	13,540
State Treasurer-Administration	2,452	18,466	2,991	26,464
State Treasurer-Retirement	-	-	604	16,449
Administration	2,054	33,941	10,006	82,686
State Controller	17	648	1,571	19,526
Revenue	3,552	19,342	8,906	87,950
Cultural Resources	809	6,983	7,030	65,144
Cultural Resources-Roanoke Island	-	-	165	1,586
Board of Elections	1	4,369	918	8,194
Administrative Hearings	8	1,691	381	4,027
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	19,000
Reserve-Multipurpose Data	-	-	-	-
Reserve-Disaster Expenditure	-	11,208	1,758	3,475
Reserve-Severance	-	-	-	5,000

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	-	-	7,108
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-
Reserve-Convert Contract Emp to Stal	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 37,002</b>	<b>\$ 570,627</b>	<b>\$ 72,547</b>	<b>\$ 898,482</b>
<b>Health and Human Services</b>				
Juvenile Justice	\$ 432	\$ 5,657	\$ 13,975	\$ 127,191
HHS-Administration	(5,752)	76,576	(983)	124,797
Aging	6,503	42,960	9,028	69,208
Child Development	29,688	325,131	54,339	526,011
Education Services	45	2,109	2,769	28,907
Health Services	53,350	481,244	68,165	604,865
Social Services	83,229	791,911	127,599	941,539
Medical Assistance	826,711	7,420,663	1,059,288	9,496,773
NC Health Choice	22,291	190,926	29,479	252,976
Blind Services	1,927	17,647	2,207	23,095
Mental Health	61,167	571,703	118,807	1,142,264
Facility Services	2,738	36,822	3,669	47,615
Vocational Rehabilitation Services	9,144	85,073	15,458	111,855
<b>Total - Health and Human Services</b>	<b>\$ 1,091,473</b>	<b>\$ 10,048,422</b>	<b>\$ 1,503,800</b>	<b>\$ 13,497,096</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 1,141	\$ 3,096	\$ 37,411	\$ 386,204
Judicial-Indigent Defense	1,098	10,713	11,220	113,455
Justice	2,829	29,965	10,044	100,554
Labor	1,134	12,784	2,522	25,270
Insurance	959	5,465	3,623	30,794
Insurance-RICO	-	-	-	1,900
Correction	5,132	76,525	119,250	1,105,876
Crime Control & Public Safety	10,159	106,904	13,480	129,085
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 22,452</b>	<b>\$ 245,452</b>	<b>\$ 197,550</b>	<b>\$ 1,893,138</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tax Codes</b>				
Inheritance	\$ 4,747	\$ 70,977	\$ 415	\$ 3,887
License Schedule B	4,550	30,539	62	349
Tobacco	24,559	227,181	2,023	18,778
Franchise	130,456	834,198	3,238	144,334
Individual Income	1,567,590	9,502,538	462,984	1,507,213
Sales & Use	763,464	6,935,970	219,874	2,353,474
Beverage	24,585	241,902	2,346	11,895
Gift	37	12,276	7	429
Freight Car	220	312	-	-
Insurance	142,506	355,382	6,595	19,431

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	7,991	54,815	-	12,303
Corporate Income	218,669	1,292,835	9,997	280,303
Real Estate	2,805	28,001	1,824	25,196
White Goods	366	3,503	916	3,140
Scrap Tire	1,500	12,502	3,534	11,054
Manufacturing	3,220	27,859	234	793
Solid Waste	3,002	17,184	4,427	14,227
Processed Refunds Pending	(70,128)	(469,806)	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,830,139</b>	<b>\$ 19,178,168</b>	<b>\$ 718,476</b>	<b>\$ 4,406,806</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 6,570	\$ 22,794	\$ -	\$ -
Secretary of State-Nontax	17,364	71,729	120	316
License & Fees-Nontax	3,157	36,431	-	7
Gas & Oil Inspection	186	822	-	-
Deed Mortgage Registration Fee	145	817	-	-
Board of Elections	-	602	-	34
DHHS	332	2,537	-	-
Disproportionate Share	-	-	-	-
ABC Board	4,930	11,899	101	663
Treasurer Investment	2,090	35,922	-	1,517
Fees & Penalties	267	2,391	404	2,125
Highway Trust Transfer	-	81,421	-	-
CI Appropriation	-	21,006	-	-
Judicial	18,310	180,264	1	4
Sales & Use	1,146	11,033	-	-
Intra State Transfer	10,145	258,542	-	1,200
Highway Transfer	-	8,779	-	-
Probation Supervision Fees	952	9,369	-	-
DWI Restoration Fees	59	461	-	-
DWI Service Fees	630	5,845	-	-
Sales Tax Refund	111	1,448	-	-
Miscellaneous	1	83	-	1
Parole Supervision Fees	47	526	-	-
Butner Fire & Police	1,192	1,213	-	-
Banking & Investment Fees	398	4,909	-	-
<b>Total - Nontax Codes</b>	<b>\$ 68,032</b>	<b>\$ 770,843</b>	<b>\$ 626</b>	<b>\$ 5,867</b>
<b>Total Reverting</b>	<b>\$ 4,485,989</b>	<b>\$ 36,053,967</b>	<b>\$ 4,029,182</b>	<b>\$ 35,741,025</b>
Beginning Unreserved Cash	\$ 92,237			
Year-To-Date Receipts	36,053,967			
Year-To-Date Disbursements	35,741,025			
<b>Ending Unreserved Cash</b>	<b>\$ 405,179</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2010 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	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
<b>Total Agriculture</b>	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ 351	\$ 100	\$ 326	\$ 25
State Treasurer-Retirement	352	77,075	499,817	76,881	499,923	246
<b>Total - Debt Service</b>	<u>\$ 352</u>	<u>\$ 77,075</u>	<u>\$ 500,168</u>	<u>\$ 76,981</u>	<u>\$ 500,249</u>	<u>\$ 271</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 3,452	\$ 26,463	\$ 250,120	\$ 26,909	\$ 249,980	\$ 3,592
Public Instruction-IT Projects	31,176	17,847	17,848	1,559	20,217	28,807
Public Instruction-Trust	12,337	839	9,737	830	13,027	9,047
Public Instruction-Local Payroll	71	5,667	34,216	5,695	34,033	254
Community Colleges-Special Revenue	12,623	3,217	14,624	3,882	20,163	7,084
Community Colleges-IT Projects	-	1,250	1,250	-	-	1,250
Community Colleges-Trust	8,927	11	14,733	167	15,678	7,982
<b>Total - Education</b>	<u>\$ 68,586</u>	<u>\$ 55,294</u>	<u>\$ 342,528</u>	<u>\$ 39,042</u>	<u>\$ 353,098</u>	<u>\$ 58,016</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 890	\$ 143	\$ 1,612	\$ 13	\$ 203	\$ 2,299
Commerce-Special Revenue	69,098	864	27,295	4,014	28,554	67,839
Commerce-IT Projects	2,628	-	435	35	345	2,718
Commerce-Trust	176	4	81	4	72	185
Commerce-CDBG	14,057	34	641	-	-	14,698
<b>Total - Economic Development</b>	<u>\$ 86,849</u>	<u>\$ 1,045</u>	<u>\$ 30,064</u>	<u>\$ 4,066</u>	<u>\$ 29,174</u>	<u>\$ 87,739</u>
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 4,021	\$ (338)	\$ 6,242	\$ 326	\$ 3,526	\$ 6,737
Environment and Natural Resources	3,089	245	3,171	72	3,264	2,996
<b>Total - Environment and Natural Resources</b>	<u>\$ 7,110</u>	<u>\$ (93)</u>	<u>\$ 9,413</u>	<u>\$ 398</u>	<u>\$ 6,790</u>	<u>\$ 9,733</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2010 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	\$ 334	\$ 1,503	\$ 3,126	\$ 1,532	\$ 3,070	\$ 390
Governor's Office-Disaster Relief	-	-	1,867	-	1,867	-
Payroll Imprest Fund	-	544,315	5,706,922	544,315	5,706,922	-
General Assembly	-	-	23	-	7	16
State Auditor	229	-	-	-	3	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,293	7	75	-	1	5,367
Administration	36	-	248	4	195	89
State Controller	37,591	972	13,099	1,024	23,632	27,058
Revenue-Project Collect	7,068	2,584	15,927	1,222	11,723	11,272
Revenue-Tax Distribution	-	164,895	2,190,984	164,895	2,190,984	-
Revenue-Lee Act Credits	227	27	196	1	99	324
Revenue-Tax Transfer Fees	733	197	710	38	410	1,033
Revenue-IT Project	24,719	-	-	295	9,860	14,859
Cultural Resources	308	48	178	11	130	356
Cultural Resources-Interest Bearing	18	3	22	-	-	40
Board of Elections	12,759	22	6,559	(166)	2,749	16,569
NC Infrastructure Finance Corporation	-	11,514	90,015	11,514	90,015	-
State Treasurer-Basis Swap	-	-	3,801	-	3,801	-
Administrative Hearings	446	-	-	-	-	446
<b>Total - General Government</b>	<b>\$ 89,816</b>	<b>\$ 726,087</b>	<b>\$ 8,033,752</b>	<b>\$ 724,685</b>	<b>\$ 8,045,468</b>	<b>\$ 78,100</b>
<b>Health and Human Services</b>						
Health Services	\$ -	\$ 14,038	\$ 159,880	\$ 13,665	\$ 159,507	\$ 373
Social Services	\$ 20,205	1,559	6,333	717	23,182	3,356
Medical Assistance	23,486	13,405	185,604	17,964	173,512	35,578
Facility Services	9,000	202	3,469	270	1,025	11,444
Major Medical	2,639	29,634	253,996	22,786	249,782	6,853
DHHS-Administration	30,580	4,844	53,466	6,280	47,445	36,601
Aging	-	-	74	-	74	-
Blind Services	6	3	33	3	33	6
<b>Total - Health and Human Services</b>	<b>\$ 85,916</b>	<b>\$ 63,685</b>	<b>\$ 662,855</b>	<b>\$ 61,685</b>	<b>\$ 654,560</b>	<b>\$ 94,211</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	562	-	-	141	562	-
Corrections-Interest Bearing Funds	72	14	155	-	-	227
Juvenile Justice	42,152	58	10,722	1,298	12,317	40,557
Crime Control and Public Safety	9,533	3,554	29,189	2,158	20,247	18,475
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 52,334</b>	<b>\$ 3,626</b>	<b>\$ 40,066</b>	<b>\$ 3,597</b>	<b>\$ 33,126</b>	<b>\$ 59,274</b>
<b>Total Nonreverting</b>	<b>\$ 391,007</b>	<b>\$ 926,719</b>	<b>\$ 9,618,846</b>	<b>\$ 910,454</b>	<b>\$ 9,622,465</b>	<b>\$ 387,388</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.

**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%).

**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%).