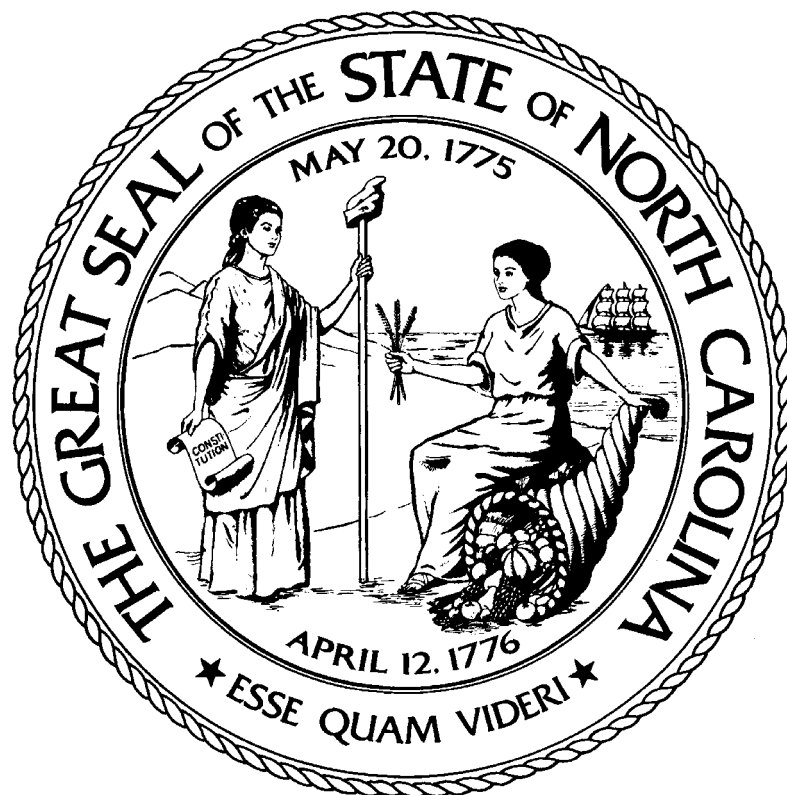


STATE OF  
***NORTH CAROLINA***

*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*APRIL 30, 2011*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina

## Office of the State Controller

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

May 13, 2011

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2011 of the 2011 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

MAILING ADDRESS  
1410 Mail Service Center  
Raleigh, NC 27699-1410

Telephone: (919) 981-5454  
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State Courier: 56-50-10  
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, 2011

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,387.9	Sales and Use Taxes Payable	\$ 337.4
		Tax Refunds Payable	428.4
		Interfund Payable	—
		Beverage Taxes Payable	34.0
		Solid Waste Disposal	4.5
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	3.6
		<b>Total Liabilities</b>	<u>\$ 808.8</u>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	7.2
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	7.2
		Senate Bill 109	30.1
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	576.7
		<b>Total Reserved</b>	<u>\$ 771.2</u>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2010	\$ 236.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	571.0
		<b>Total Unreserved</b>	<u>\$ 807.9</u>
		<b>Total Fund Balance</b>	<u>\$ 1,579.1</u>
<b>Total Assets</b>	<u>\$ 2,387.9</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 2,387.9</u>

On March 8, 2011, the Governor authorized the temporary borrowing of in-state funds for use in the General Fund for the purpose of providing cash flow to meet the State's obligations. Through April 30, 2011, all money borrowed was paid back.

Pursuant to Section 2.3, Session Law 2010-31, as amended by Session Law 2010-123, a transfer of \$30 million was made from the Disaster Relief Reserve to the Division of Medical Assistance at the Department of Health and Human Services on April 19, 2011.

# STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE APRIL 30, 2011 AND APRIL 30, 2010

Expressed in Millions

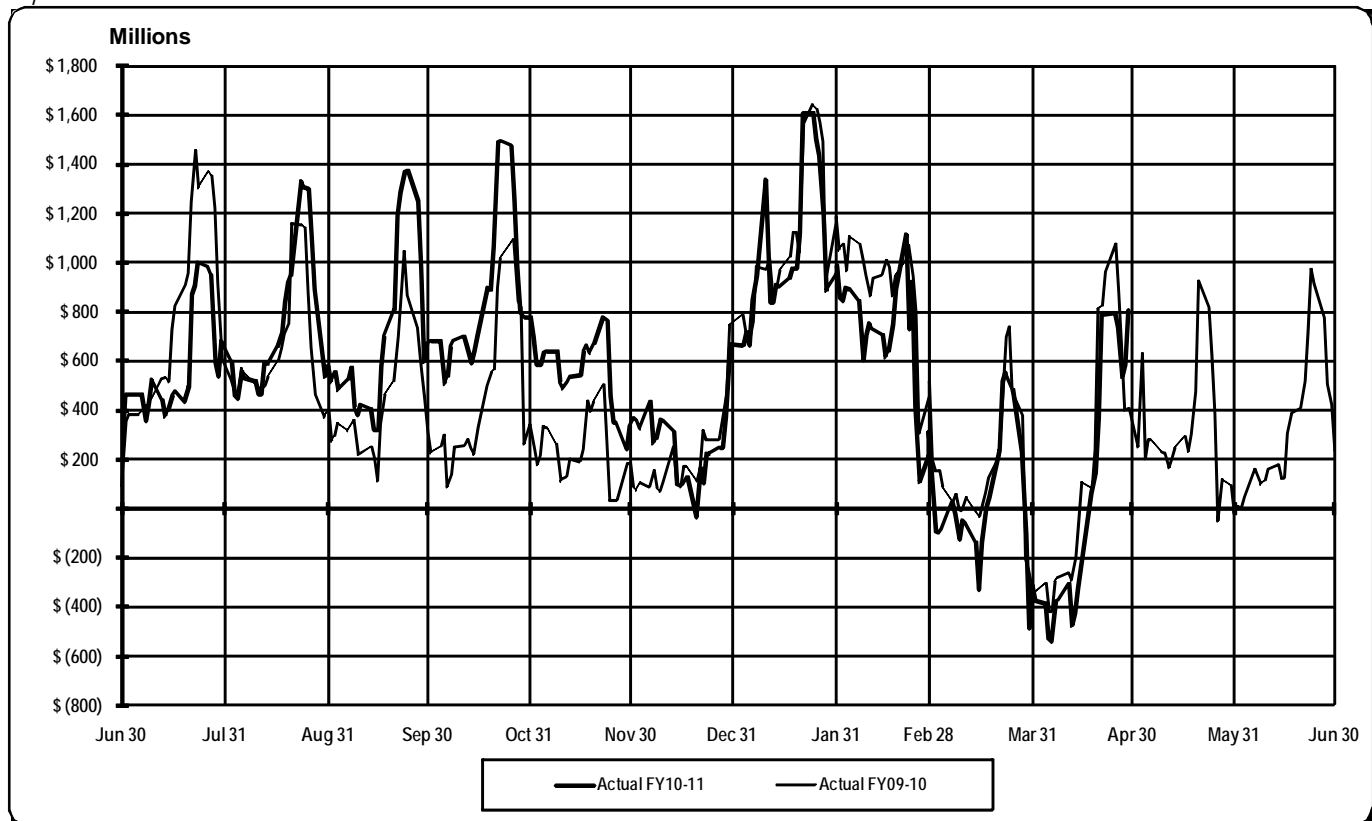
Fund Balance:	2010-11	2009-10	Change	%Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 150.0	\$ 150.0	\$ —	—
Job Development Incentive Grants.....	7.2	9.6	(2.4)	(25.0)%
Repairs and Renovations Reserve Account.....	—	—	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	7.2	42.1	(34.9)	(82.9)%
Senate Bill 109.....	30.1	—	30.1	—
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	576.7	387.4	189.3	48.9%
<b>Total Reserved.....</b>	<b>\$ 771.2</b>	<b>\$ 589.1</b>	<b>\$ 182.1</b>	<b>30.9%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 236.9	\$ 92.2	\$ 144.7	156.9%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	2.2	(2.2)	(100.0)%
Excess of Revenues Over (Under) Appropriation Expenditures....	571.0	313.0	258.0	82.4%
<b>Total Unreserved.....</b>	<b>\$ 807.9</b>	<b>\$ 407.4</b>	<b>\$ 400.5</b>	<b>98.3%</b>
<b>Total Fund Balance.....</b>	<b>\$ 1,579.1</b>	<b>\$ 996.5</b>	<b>\$ 582.6</b>	<b>58.5%</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, 2011 AND FISCAL YEAR ENDED APRIL 30, 2010

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 2011 AND 2010, AND FISCAL YEAR-TO-DATE  
Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
<b>Beg. Unreserved Fund Balance</b>	\$ (314.2)	\$ (249.4)	\$ 236.9	\$ 92.2	\$ 236.9	\$ 92.2		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	2.2	—	2.2		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ (314.2)</u>	<u>\$ (249.4)</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,451.0	\$ 1,104.6	\$ 8,521.2	\$ 7,995.3	\$ 9,543.3	\$ 9,514.2	89.3%	84.0%
Corporate Income	198.5	208.6	764.0	1,012.5	1,017.5	1,051.1	75.1%	96.3%
Sales and Use	567.8	543.6	4,923.4	4,582.5	5,690.8	5,628.6	86.5%	81.4%
Franchise	152.9	127.3	587.8	689.9	697.9	622.0	84.2%	110.9%
Insurance	144.2	136.0	334.6	336.0	494.5	487.3	67.7%	69.0%
Beverage	18.0	22.2	221.9	230.0	277.2	287.9	80.1%	79.9%
Inheritance	1.0	4.3	23.2	67.1	10.1	113.1	229.7%	59.3%
Privilege License	4.7	4.5	33.3	30.2	41.9	35.1	79.5%	86.0%
Tobacco Products	23.3	22.5	221.5	208.4	251.4	247.4	88.1%	84.2%
Real Estate Conveyance Excise	0.4	1.0	2.3	2.8	—	—	—	—
Gift	0.3	—	2.6	11.8	—	—	—	—
Solid Waste	(0.5)	(1.4)	4.0	3.0	—	—	—	—
White Goods Disposal	(0.5)	(0.5)	0.4	0.4	—	—	—	—
Scrap Tire Disposal	(2.1)	(2.1)	1.5	1.4	—	—	—	—
Freight Car Lines	0.4	0.2	0.4	0.3	—	—	—	—
Piped Natural Gas	4.3	8.0	38.2	42.5	34.2	36.1	111.7%	117.7%
Mill Machinery	3.1	3.0	27.2	27.1	33.4	32.3	81.4%	83.9%
Processed Refunds Pending	(10.0)	70.1	(428.4)	(469.8)	n/a	n/a	n/a	n/a
Other	—	—	0.1	—	—	—	—	—
<b>Total Tax Revenue</b>	<u>\$ 2,556.8</u>	<u>\$ 2,251.9</u>	<u>\$ 15,279.2</u>	<u>\$ 14,771.4</u>	<u>\$ 18,092.2</u>	<u>\$ 18,055.1</u>	84.5%	81.8%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 2.2	\$ 2.1	\$ 20.1	\$ 34.4	\$ 57.5	\$ 67.2	35.0%	51.2%
Judicial Fees	18.0	18.3	189.6	180.3	253.0	247.8	74.9%	72.8%
Insurance	6.7	9.7	55.7	59.2	67.0	77.7	83.1%	76.2%
Disproportionate Share	—	—	135.0	125.0	135.0	125.0	100.0%	100.0%
Highway Fund Transfer In	4.2	—	17.0	8.8	17.6	17.6	96.6%	50.0%
Highway Trust Fund Transfer In	—	—	54.7	81.4	72.8	108.5	75.1%	75.0%
Other	28.0	37.1	220.7	275.8	282.8	227.6	78.0%	121.2%
<b>Total Non-Tax Revenue</b>	<u>\$ 59.1</u>	<u>\$ 67.2</u>	<u>\$ 692.8</u>	<u>\$ 764.9</u>	<u>\$ 885.7</u>	<u>\$ 871.4</u>	78.2%	87.8%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 2,615.9</u>	<u>\$ 2,319.1</u>	<u>\$ 15,972.0</u>	<u>\$ 15,536.3</u>	<u>\$ 18,977.9</u>	<u>\$ 18,926.5</u>	84.2%	82.1%
<b>Total Availability</b>	<u>\$ 2,301.7</u>	<u>\$ 2,069.7</u>	<u>\$ 16,208.9</u>	<u>\$ 15,630.7</u>	<u>\$ 19,214.8</u>	<u>\$ 19,020.9</u>	84.4%	82.2%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,443.4	\$ 1,596.5	\$ 14,883.7	\$ 14,687.9	\$ 18,240.3	\$ 18,365.9	81.6%	80.0%
Capital Improvements:								
Funded by General Fund	—	—	11.2	—	11.2	4.9	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	50.4	65.9	506.1	535.5	707.5	644.1	71.5%	83.1%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,493.8</u>	<u>\$ 1,662.4</u>	<u>\$ 15,401.0</u>	<u>\$ 15,223.4</u>	<u>\$ 18,959.0</u>	<u>\$ 19,014.9</u>	81.2%	80.1%
Revision to Estimated Credit Balance	—	—	—	—	537.7	—		
<b>Unreserved Fund Balance</b>	<u>\$ 807.9</u>	<u>\$ 407.4</u>	<u>\$ 807.9</u>	<u>\$ 407.4</u>	<u>\$ 793.5</u>	<u>\$ 6.0</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 2011 AND 2010, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	April				Year-To-Date Through April			
	FY 2011	FY 2010	Change	% Change	FY 2011	FY 2010	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,451.0	\$ 1,104.6	\$ 346.4	31.4%	\$ 8,521.2	\$ 7,995.3	\$ 525.9	6.6%
Corporate Income	198.5	208.6	(10.1)	(4.8)%	764.0	1,012.5	(248.5)	(24.5)%
Sales and Use	567.8	543.6	24.2	4.5%	4,923.4	4,582.5	340.9	7.4%
Franchise	152.9	127.3	25.6	20.1%	587.8	689.9	(102.1)	(14.8)%
Insurance	144.2	136.0	8.2	6.0%	334.6	336.0	(1.4)	(0.4)%
Beverage	18.0	22.2	(4.2)	(18.9)%	221.9	230.0	(8.1)	(3.5)%
Inheritance	1.0	4.3	(3.3)	(76.7)%	23.2	67.1	(43.9)	(65.4)%
Privilege License	4.7	4.5	0.2	4.4%	33.3	30.2	3.1	10.3%
Tobacco Products	23.3	22.5	0.8	3.6%	221.5	208.4	13.1	6.3%
Real Estate Conveyance Excise	0.4	1.0	(0.6)	(60.0)%	2.3	2.8	(0.5)	(17.9)%
Gift	0.3	—	0.3	—	2.6	11.8	(9.2)	(78.0)%
Solid Waste	(0.5)	(1.4)	0.9	64.3%	4.0	3.0	1.0	33.3%
White Goods Disposal	(0.5)	(0.5)	—	—	0.4	0.4	—	—
Scrap Tire Disposal	(2.1)	(2.1)	—	—	1.5	1.4	0.1	7.1%
Freight Car Lines	0.4	0.2	0.2	100.0%	0.4	0.3	0.1	33.3%
Piped Natural Gas	4.3	8.0	(3.7)	(46.3)%	38.2	42.5	(4.3)	(10.1)%
Mill Machinery	3.1	3.0	0.1	3.3%	27.2	27.1	0.1	0.4%
Processed Refunds Pending	(10.0)	70.1	(80.1)	(114.3)%	(428.4)	(469.8)	41.4	8.8%
Other	—	—	—	—	0.1	—	0.1	—
<b>Total Tax Revenue</b>	<b>\$ 2,556.8</b>	<b>\$ 2,251.9</b>	<b>\$ 304.9</b>	<b>13.5%</b>	<b>\$ 15,279.2</b>	<b>\$ 14,771.4</b>	<b>\$ 507.8</b>	<b>3.4%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 2.2	\$ 2.1	\$ 0.1	4.8%	\$ 20.1	\$ 34.4	\$ (14.3)	(41.6)%
Judicial Fees	18.0	18.3	(0.3)	(1.6)%	189.6	180.3	9.3	5.2%
Insurance	6.7	9.7	(3.0)	(30.9)%	55.7	59.2	(3.5)	(5.9)%
Disproportionate Share	—	—	—	—	135.0	125.0	10.0	8.0%
Highway Fund Transfer In	4.2	—	4.2	—	17.0	8.8	8.2	93.2%
Highway Trust Fund Transfer In	—	—	—	—	54.7	81.4	(26.7)	(32.8)%
Other	28.0	37.1	(9.1)	(24.5)%	220.7	275.8	(55.1)	(20.0)%
<b>Total Non-Tax Revenue</b>	<b>\$ 59.1</b>	<b>\$ 67.2</b>	<b>\$ (8.1)</b>	<b>(12.1)%</b>	<b>\$ 692.8</b>	<b>\$ 764.9</b>	<b>\$ (72.1)</b>	<b>(9.4)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,615.9</b>	<b>\$ 2,319.1</b>	<b>\$ 296.8</b>	<b>12.8%</b>	<b>\$ 15,972.0</b>	<b>\$ 15,536.3</b>	<b>\$ 435.7</b>	<b>2.8%</b>

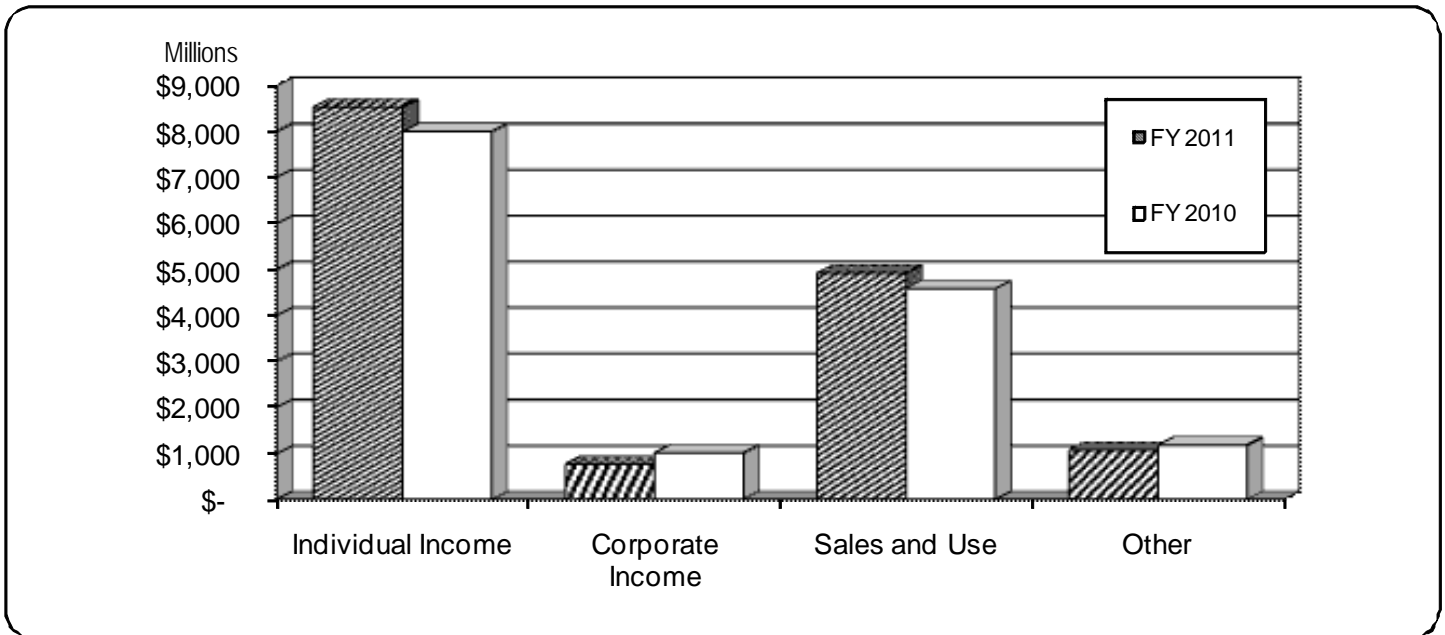
*The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.*

For fiscal year 2011, when compared to the prior year through April 30, actual net tax and non-tax revenues increased by \$435.7 million, or 2.8%. Tax revenues through April 2011 increased by \$507.8 million, or 3.4%, and non-tax revenues decreased by \$72.1 million, or 9.4%. Corporate Income Tax and Franchise Tax Revenue for fiscal year 2011, when compared to the prior year through April 30 showed a decrease due to the prior year collection efforts of the North Carolina Department of Revenue. The Department of Revenue collected \$422 million from 236 corporate entities between August 2009 and December 2009. The Department of Revenue focused on outstanding cases in which the Department and the taxpayer had disputes over the proper calculation of taxes due to the State. Investment earnings for April 2011 declined by \$14.3 million, or 41.6%, primarily due to lower cash availability for investment and a lower rate of return.

Revenues and expenditures never occur evenly over the course of the fiscal year. During fiscal year 2011, due to the shortfall in revenue collections, the State continues to implement a cash flow management process that monitors state agency spending requirements. At April 30, 2011, not all refunds processed had been disbursed. Processed refunds pending amounted to \$428.4 million

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

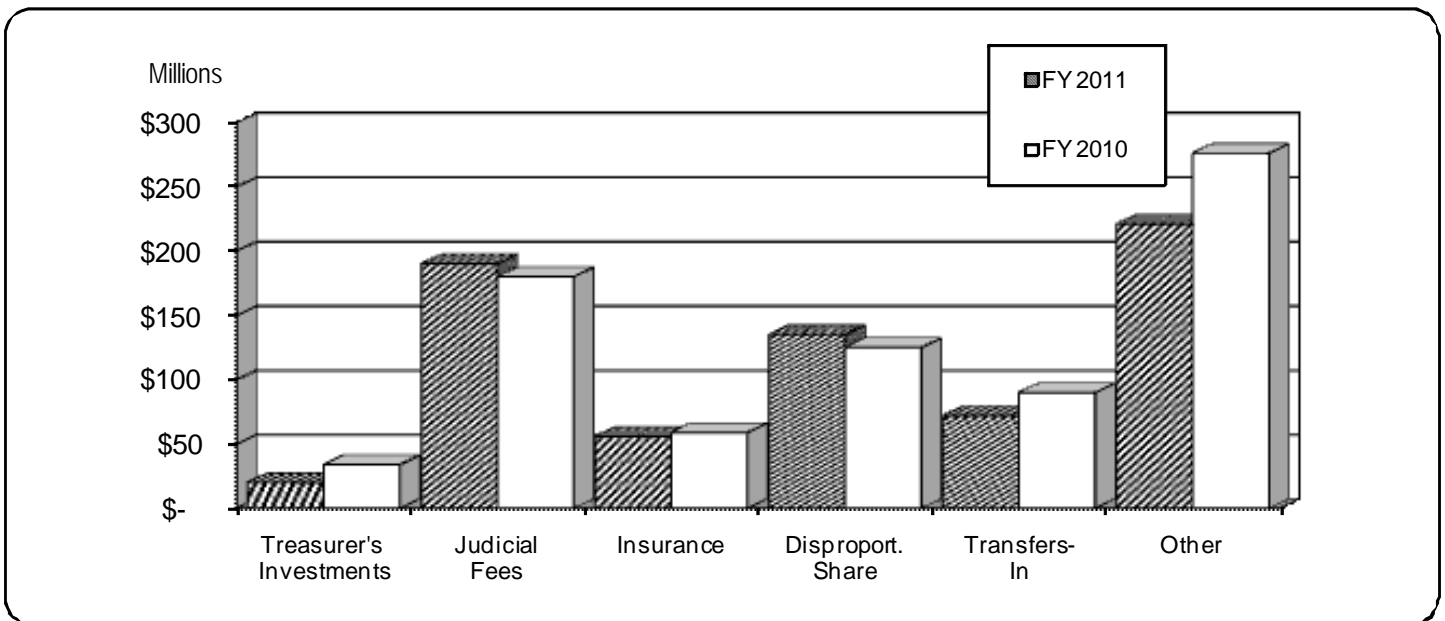
FISCAL YEAR-TO-DATE APRIL 30, 2011 AND APRIL 30, 2010



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, 2011 AND APRIL 30, 2010



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

# STATE OF NORTH CAROLINA

## GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE APRIL 30, 2011 AND APRIL 30, 2010

Expressed in Millions

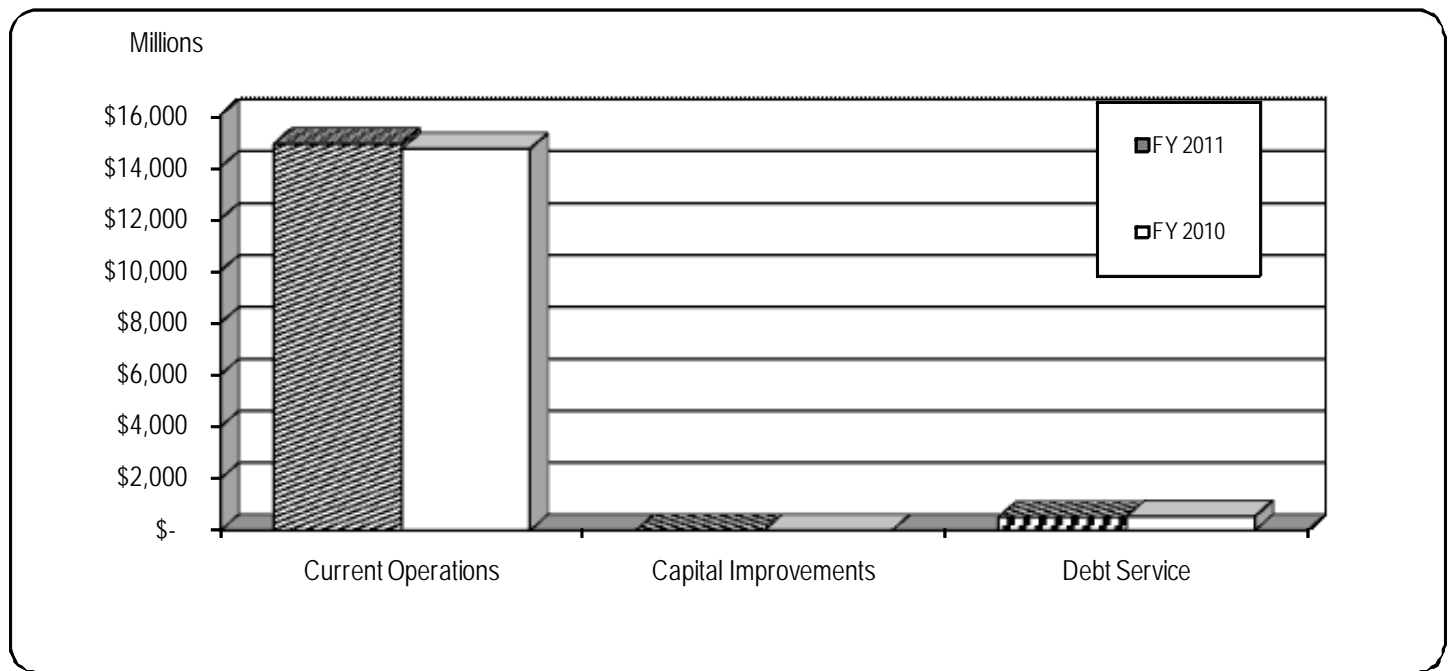
	FY 2011	FY 2010	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2011	FY 2010
<b>Current Operations</b>						
General Government	\$ 301.5	\$ 298.6	\$ 2.9	1.0%	2.0%	2.0%
Education	8,857.9	8,944.6	(86.7)	(1.0%)	57.5%	58.8%
Health and Human Services	3,667.6	3,448.5	219.1	6.4%	23.8%	22.7%
Economic Development	114.5	81.0	33.5	41.4%	0.7%	0.5%
Environment and Natural Resources	197.0	193.7	3.3	1.7%	1.3%	1.3%
Public Safety, Correction, and Regulation	1,676.2	1,647.7	28.5	1.7%	10.9%	10.8%
Agriculture	48.3	44.5	3.8	8.5%	0.3%	0.3%
Operating Reserves/Rounding	20.7	29.3	(8.6)	(29.4%)	0.1%	0.2%
<i>Total Current Operations</i>	<u>\$ 14,883.7</u>	<u>\$ 14,687.9</u>	<u>\$ 195.8</u>	1.3%	96.6%	96.5%
<b>Capital Improvements</b>						
Funded by General Fund	11.2	—	11.2	—	0.1%	—
<b>Debt Service</b>	506.1	535.5	(29.4)	(5.5%)	3.3%	3.5%
<b>Total Appropriation Expenditures</b>	<u>\$ 15,401.0</u>	<u>\$ 15,223.4</u>	<u>\$ 177.6</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 APRIL 30, 2011 AND APRIL 30, 2010



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

Actual appropriation expenditures through April 2011 were more than actual appropriation expenditures through April 2010 by \$177.6 million, or 1.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2011 were more than such appropriation expenditures through April 2010 by \$195.8 million, or 1.3%.



STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2011 AND 2010, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		April		Year-To-Date				Year-To-Date	
		FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010

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	\$ 4.6	\$ 3.7	\$ 28.9	\$ 30.8	\$ 54.6	\$ 54.8	52.9%	56.2%
Governor's Office	0.5	0.5	5.2	5.4	6.5	6.5	80.0%	83.1%
Office of State Budget	0.5	0.4	4.8	5.1	6.5	6.8	73.8%	75.0%
Housing Finance Agency	0.9	1.2	9.8	11.6	12.1	14.6	81.0%	79.5%
Lieutenant Governor	—	0.1	0.7	0.7	1.0	1.0	70.0%	70.0%
Secretary of State	0.9	0.9	8.4	8.8	11.1	11.7	75.7%	75.2%
State Auditor	1.4	1.4	9.3	9.7	13.1	13.3	71.0%	72.9%
State Treasurer	0.5	0.5	7.7	8.0	10.5	10.8	73.3%	74.1%
Retirement and Employee Benefits Administration	0.6	0.5	16.3	16.4	17.8	17.8	91.6%	92.1%
Office of the State Controller	7.5	7.9	48.2	48.7	68.0	68.4	70.9%	71.2%
Revenue	2.2	1.6	24.6	18.9	31.2	23.4	78.8%	80.8%
Cultural Resources	5.9	5.3	69.4	68.6	89.1	89.3	77.9%	76.8%
Cultural Resources - Roanoke Island Commission	5.8	6.3	59.2	58.2	73.4	73.5	80.7%	79.2%
Board of Elections	0.2	0.2	1.9	1.6	2.4	2.0	79.2%	80.0%
Office of Administrative Hearings	0.4	0.9	3.7	3.8	6.6	4.9	56.1%	77.6%
	0.7	0.3	3.4	2.3	4.3	4.3	79.1%	53.5%
	<u>\$ 32.6</u>	<u>\$ 31.7</u>	<u>\$ 301.5</u>	<u>\$ 298.6</u>	<u>\$ 408.2</u>	<u>\$ 403.1</u>	73.9%	74.1%
Reserves - General Assembly	\$ 0.5	\$ 0.3	\$ 5.3	\$ 5.8	\$ 8.0	\$ 6.5	66.3%	89.2%
Reserves - Contingency & Emergency	—	—	(2.0)	—	4.7	4.3	(42.6%)	—
Reserves - SPA Salary Increases	—	—	—	—	(0.1)	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	—	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	20.8	19.0	20.8	19.0	100.0%	100.0%
Reserves - Multipurpose Database Reserve	—	—	—	—	—	—	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	—	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	0.1	1.8	(7.4)	(7.7)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	(2.4)	5.0	—	36.5	—	13.7%
Reserves - State Employee Benefits	—	—	—	—	2.2	0.4	—	—
Reserves - IT Fund	—	—	6.0	7.1	7.8	9.4	76.9%	75.5%
Reserves - Retirement	—	—	—	—	1.1	0.2	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	—	—	—
Reserves - Transfer Public Defenders	—	—	—	—	—	—	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	(2.6)	(2.4)	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	(1.6)	(2.0)	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 0.6</u>	<u>\$ 2.1</u>	<u>\$ 20.3</u>	<u>\$ 29.2</u>	<u>\$ 40.3</u>	<u>\$ 71.9</u>	50.4%	40.6%
<b>Total - General Government</b>	<u>\$ 33.2</u>	<u>\$ 33.8</u>	<u>\$ 321.8</u>	<u>\$ 327.8</u>	<u>\$ 448.5</u>	<u>\$ 475.0</u>	71.8%	69.0%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2011 AND 2010, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
<b>Education</b>								
Public Instruction	\$ 586.2	\$ 632.3	\$ 6,197.8	\$ 6,349.3	\$ 7,298.0	\$ 7,544.6	84.9%	84.2%
Community Colleges	114.9	102.4	777.6	728.3	1,087.9	1,011.9	71.5%	72.0%
	<u>\$ 701.1</u>	<u>\$ 734.7</u>	<u>\$ 6,975.4</u>	<u>\$ 7,077.6</u>	<u>\$ 8,385.9</u>	<u>\$ 8,556.5</u>	83.2%	82.7%
<b>University System</b>								
University of North Carolina - General Admin.	\$ 2.9	\$ 3.2	\$ 28.3	\$ 31.9	\$ 41.0	\$ 43.3	69.0%	73.7%
UNC - GA Institutional Programs and Facilities	—	—	16.0	18.9	18.4	23.4	87.0%	80.8%
UNC - GA Related Educational Programs	0.1	0.1	56.1	68.2	57.0	68.8	98.4%	99.1%
UNC - GA Aid to Private Institutions	0.2	0.2	104.6	100.7	105.8	101.2	98.9%	99.5%
UNC - Chapel Hill Academic Affairs	30.5	32.0	158.9	173.2	283.5	283.1	56.0%	61.2%
UNC - Chapel Hill Health Affairs	21.0	20.4	157.0	151.2	217.7	204.0	72.1%	74.1%
UNC - Chapel Hill Area Health Affairs	4.1	4.1	36.1	36.6	49.7	51.0	72.6%	71.8%
NCSU - Academic Affairs	46.0	47.4	268.3	258.6	401.4	392.9	66.8%	65.8%
NCSU - Agricultural Research	4.1	3.7	49.4	47.7	59.9	60.5	82.5%	78.8%
NCSU - Agricultural Extension Service	3.5	2.9	35.5	34.0	44.1	44.5	80.5%	76.4%
University of North Carolina at Greensboro	16.1	19.9	108.5	102.6	163.4	162.4	66.4%	63.2%
University of North Carolina at Charlotte	22.5	22.0	107.5	104.8	195.9	183.7	54.9%	57.0%
University of North Carolina at Asheville	4.2	3.0	25.0	25.0	38.7	38.2	64.6%	65.4%
University of North Carolina at Wilmington	13.9	12.3	59.8	60.6	98.2	95.2	60.9%	63.7%
University of North Carolina at Pembroke	5.0	5.2	36.2	35.4	56.9	57.2	63.6%	61.9%
East Carolina University	24.2	25.9	146.5	138.6	229.3	221.1	63.9%	62.7%
ECU - Health Affairs	4.8	4.5	49.3	40.2	65.2	56.7	75.6%	70.9%
North Carolina A&T University	8.9	8.8	71.1	63.8	97.9	97.4	72.6%	65.5%
UNC Joint Millennial	—	—	—	—	—	—	—	—
Western Carolina University	8.2	8.0	50.3	52.3	81.4	81.1	61.8%	64.5%
Appalachian State University	10.7	13.9	89.2	90.6	133.1	135.6	67.0%	66.8%
Winston-Salem State University	8.1	6.4	49.4	44.3	69.3	67.9	71.3%	65.2%
Elizabeth City State University	3.1	2.2	25.7	27.4	36.9	36.1	69.6%	75.9%
Fayetteville State University	4.6	5.4	34.5	37.1	54.7	55.6	63.1%	66.7%
North Carolina Central University	9.7	11.0	57.8	58.4	88.6	88.5	65.2%	66.0%
North Carolina School of the Arts	1.3	1.2	18.0	16.4	26.9	27.5	66.9%	59.6%
University of North Carolina Hospitals	2.8	3.5	29.2	34.7	36.0	44.0	81.1%	78.9%
North Carolina School of Science and Math	1.5	1.4	14.3	13.8	19.0	18.5	75.3%	74.6%
<b>Total University System</b>	<u>\$ 262.0</u>	<u>\$ 268.6</u>	<u>\$ 1,882.5</u>	<u>\$ 1,867.0</u>	<u>\$ 2,769.9</u>	<u>\$ 2,739.4</u>	68.0%	68.2%
<b>Total - Education</b>	<u>\$ 963.1</u>	<u>\$ 1,003.3</u>	<u>\$ 8,857.9</u>	<u>\$ 8,944.6</u>	<u>\$ 11,155.8</u>	<u>\$ 11,295.9</u>	79.4%	79.2%
<b>Health and Human Services</b>								
HHS - Administration	\$ 6.3	\$ 5.0	\$ 55.1	\$ 48.2	\$ 71.2	\$ 75.0	77.4%	64.3%
Aging	2.3	2.5	30.6	26.2	37.4	35.9	81.8%	73.0%
Child Development	17.9	24.6	191.9	200.9	234.4	257.2	81.9%	78.1%
Services for Deaf & Hearing Impaired	2.5	2.7	24.3	26.8	33.0	37.4	73.6%	71.7%
Health Services	4.4	14.8	111.7	123.6	158.3	162.5	70.6%	76.1%
Social Services	(27.4)	11.6	99.6	149.6	193.1	208.4	51.6%	71.8%
Medical Assistance [1]	153.9	229.2	2,337.3	2,076.1	2,368.2	2,318.8	98.7%	89.5%
Children's Health Insurance	4.8	7.2	59.9	62.0	88.4	77.2	67.8%	80.3%
Services for the Blind	0.6	0.2	5.5	5.4	8.1	8.8	67.9%	61.4%
Mental Health	55.5	47.7	593.9	570.6	714.2	668.0	83.2%	85.4%
Facility Services	1.8	0.9	9.7	10.8	16.2	18.1	59.9%	59.7%
Vocational Rehabilitation	2.8	2.6	29.3	26.8	40.0	42.2	73.3%	63.5%
Juvenile Justice	11.6	12.0	118.8	121.5	149.3	150.2	79.6%	80.9%
<b>Total - Health and Human Services</b>	<u>\$ 237.0</u>	<u>\$ 361.0</u>	<u>\$ 3,667.6</u>	<u>\$ 3,448.5</u>	<u>\$ 4,111.8</u>	<u>\$ 4,059.7</u>	89.2%	84.9%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2011 AND 2010, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	April		Year-To-Date		FY 2011	FY 2010	FY 2011	FY 2010
	FY 2011	FY 2010	FY 2011	FY 2010				
<b>Economic Development</b>								
Commerce	\$ 4.2	\$ 4.6	\$ 48.9	\$ 33.3	\$ 63.7	\$ 44.8	76.8%	74.3%
Commerce - State Aid to Nonstate Entities	6.5	5.4	65.6	47.7	83.2	60.9	78.8%	78.3%
<b>Total - Economic Development</b>	<b>\$ 10.7</b>	<b>\$ 10.0</b>	<b>\$ 114.5</b>	<b>\$ 81.0</b>	<b>\$ 146.9</b>	<b>\$ 105.7</b>	<b>77.9%</b>	<b>76.6%</b>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 19.2	\$ 13.3	\$ 156.8	\$ 148.7	\$ 198.6	\$ 202.6	79.0%	73.4%
Environment and Natural Resources - State Aid	4.1	2.6	40.2	45.0	50.0	50.0	80.4%	90.0%
<b>Total - Environment and Natural Resources</b>	<b>\$ 23.3</b>	<b>\$ 15.9</b>	<b>\$ 197.0</b>	<b>\$ 193.7</b>	<b>\$ 248.6</b>	<b>\$ 252.6</b>	<b>79.2%</b>	<b>76.7%</b>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 48.7	\$ 46.4	\$ 484.5	\$ 485.8	\$ 581.5	\$ 609.3	83.3%	79.7%
Justice	5.4	6.8	67.8	70.6	88.6	91.6	76.5%	77.1%
Labor	0.9	1.3	9.9	12.5	16.8	17.6	58.9%	71.0%
Insurance	2.6	2.6	26.0	25.3	31.0	32.5	83.9%	77.8%
Insurance - RICO	—	—	1.5	1.9	1.6	2.0	93.8%	95.0%
Correction	112.0	112.8	1,062.2	1,029.4	1,313.5	1,325.4	80.9%	77.7%
Crime Control	2.3	2.5	24.3	22.2	33.4	35.0	72.8%	63.4%
<b>Total - Public Safety, Correction, and Regulation</b>	<b>\$ 171.9</b>	<b>\$ 172.4</b>	<b>\$ 1,676.2</b>	<b>\$ 1,647.7</b>	<b>\$ 2,066.4</b>	<b>\$ 2,113.4</b>	<b>81.1%</b>	<b>78.0%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 4.0	\$ 0.1	\$ 48.3	\$ 44.5	\$ 62.0	\$ 63.6	77.9%	70.0%
<b>Rounding [*]</b>	<b>\$ 0.2</b>	<b>\$ —</b>	<b>\$ 0.4</b>	<b>\$ 0.1</b>	<b>\$ 0.3</b>	<b>\$ —</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,443.4</b>	<b>\$ 1,596.5</b>	<b>\$ 14,883.7</b>	<b>\$ 14,687.9</b>	<b>\$ 18,240.3</b>	<b>\$ 18,365.9</b>	<b>81.6%</b>	<b>80.0%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ 11.2	\$ —	\$ 11.2	\$ 4.9	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 11.2</b>	<b>\$ —</b>	<b>\$ 11.2</b>	<b>\$ 4.9</b>	<b>100.0%</b>	<b>—</b>
<b>Debt Service</b>	<b>\$ 50.4</b>	<b>\$ 65.9</b>	<b>\$ 506.1</b>	<b>\$ 535.5</b>	<b>\$ 707.5</b>	<b>\$ 644.1</b>	<b>71.5%</b>	<b>83.1%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,493.8</b>	<b>\$ 1,662.4</b>	<b>\$ 15,401.0</b>	<b>\$ 15,223.4</b>	<b>\$ 18,959.0</b>	<b>\$ 19,014.9</b>	<b>81.2%</b>	<b>80.1%</b>

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

[1] Medical Assistance's percent of budget expended year-to-date increased from 89.5% at April 30, 2010 to 98.7% at April 30, 2011. The increased spending of state appropriations for the NC Medicaid program for fiscal year 2010-11 is accelerated due to under collections of anticipated receipts.

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

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2011 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	\$ 3,474	\$ 32,041	\$ 7,433	\$ 80,402
<b>Total - Agriculture</b>	<b>\$ 3,474</b>	<b>\$ 32,041</b>	<b>\$ 7,433</b>	<b>\$ 80,402</b>
<b>Debt Service</b>				
State Treasurer	\$ 17,650	\$ 40,462	\$ 68,095	\$ 545,004
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	<b>\$ 17,650</b>	<b>\$ 40,462</b>	<b>\$ 68,095</b>	<b>\$ 546,620</b>
<b>Education</b>				
Public Instruction	\$ 322,306	\$ 2,240,482	\$ 907,901	\$ 8,438,273
Community Colleges	24,692	521,384	139,606	1,299,012
UNC Systems	77,692	2,532,406	345,868	4,414,893
<b>Total - Education</b>	<b>\$ 424,690</b>	<b>\$ 5,294,272</b>	<b>\$ 1,393,375</b>	<b>\$ 14,152,178</b>
<b>Economic Development</b>				
Commerce	\$ 7,703	\$ 99,064	\$ 11,931	\$ 147,996
Commerce-State Aid	-	4	6,538	65,615
<b>Total - Economic Development</b>	<b>\$ 7,703</b>	<b>\$ 99,068</b>	<b>\$ 18,469</b>	<b>\$ 213,611</b>
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 7,380	\$ 80,130	\$ 26,595	\$ 236,949
Environ. and Nat. Resources-St. Aid	-	-	4,040	40,159
<b>Total - Environ. &amp; Natural Resources</b>	<b>\$ 7,380</b>	<b>\$ 80,130</b>	<b>\$ 30,635</b>	<b>\$ 277,108</b>
<b>General Government</b>				
General Assembly	\$ 148	\$ 13,470	\$ 4,800	\$ 42,416
Governor	45,376	545,315	45,840	550,487
Budget, Planning & Management	169	4,251	670	9,067
Housing Finance Authority	-	578	918	10,426
Governor	-	1,503	500	6,764
Lt. Governor	-	5	73	730
Secretary of State	92	1,246	973	9,613
State Auditor	16	4,031	1,435	13,336
State Treasurer-Administration	2,393	19,572	2,851	27,247
State Treasurer-Retirement	-	-	584	16,259
Administration	4,097	38,228	11,550	86,428
State Controller	115	2,235	2,279	26,809
Revenue	3,506	20,966	9,400	90,392
Cultural Resources	1,525	10,540	7,328	69,729
Cultural Resources-Roanoke Island	-	-	220	1,902
Board of Elections	5	796	402	4,507
Administrative Hearings	7	1,643	696	5,029
Reserve-Contingency/Emergency	-	2,000	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	20,800
Reserve-Multipurpose Data	-	-	-	-
Reserve-Disaster Expenditure	-	11,076	18	3,642
Reserve-Severance	-	3,000	-	621

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	1,862	-	7,868
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-
Reserve-Convert Contract Emp to Stal	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 57,449</b>	<b>\$ 682,317</b>	<b>\$ 90,537</b>	<b>\$ 1,004,072</b>
<b>Health and Human Services</b>				
Juvenile Justice	\$ 281	\$ 8,471	\$ 12,210	\$ 127,305
HHS-Administration	10,067	77,328	16,691	132,474
Aging	5,016	40,605	7,308	71,211
Child Development	44,638	307,111	62,516	498,973
Education Services	25	2,911	2,608	27,249
Health Services	59,363	472,822	64,598	584,477
Social Services	69,755	840,956	75,246	940,591
Medical Assistance	839,026	7,328,851	992,978	9,666,177
NC Health Choice	19,513	189,447	24,350	249,368
Blind Services	1,669	19,713	2,245	25,224
Mental Health	54,988	588,468	111,549	1,182,363
Facility Services	2,470	35,131	4,291	44,830
Vocational Rehabilitation Services	9,068	88,294	11,826	117,547
<b>Total - Health and Human Services</b>	<b>\$ 1,115,879</b>	<b>\$ 10,000,108</b>	<b>\$ 1,388,416</b>	<b>\$ 13,667,789</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 156	\$ 1,930	\$ 37,673	\$ 386,461
Judicial-Indigent Defense	1,273	13,860	12,563	113,902
Justice	3,618	31,184	8,899	99,030
Labor	1,501	14,910	2,362	24,825
Insurance	1,228	6,907	3,803	32,886
Insurance-RICO	-	-	-	1,546
Correction	5,202	74,110	116,771	1,136,347
Crime Control & Public Safety	10,479	119,447	12,910	143,762
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 23,457</b>	<b>\$ 262,348</b>	<b>\$ 194,981</b>	<b>\$ 1,938,759</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 11,173
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,173</b>
<b>Tax Codes</b>				
Inheritance	\$ 1,026	\$ 25,841	\$ 40	\$ 2,605
License Schedule B	4,773	33,803	63	462
Tobacco	25,251	242,508	1,909	20,974
Franchise	153,784	745,510	858	157,706
Individual Income	1,843,569	10,040,369	387,966	1,519,194
Sales & Use	780,690	7,449,693	38,783	2,526,342
Beverage	25,621	256,070	7,583	34,165
Gift	344	2,884	13	267
Freight Car	360	366	-	-
Insurance	148,194	346,912	3,885	12,264

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	4,351	49,586	-	11,364
Corporate Income	210,017	1,014,965	10,488	250,933
Real Estate	2,263	25,869	1,941	23,610
White Goods	369	3,513	613	3,152
Scrap Tire	1,535	13,573	2,604	12,105
Manufacturing	3,229	28,487	121	1,276
Solid Waste	4,049	18,047	1,686	14,023
Processed Refunds Pending	(10,031)	(428,381)	n/a	-
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 3,199,394</b>	<b>\$ 19,869,615</b>	<b>\$ 458,553</b>	<b>\$ 4,590,442</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 3,870	\$ 19,352	\$ -	\$ -
Secretary of State-Nontax	12,467	70,078	76	320
License & Fees-Nontax	2,795	36,372	22	105
Gas & Oil Inspection	229	989	-	-
Deed Mortgage Registration Fee	137	1,513	-	16
Board of Elections	7	518	-	-
DHHS	638	2,280	-	6
Disproportionate Share	-	135,000	-	-
ABC Board	4,583	11,549	106	649
Treasurer Investment	2,385	20,566	216	477
Fees & Penalties	353	3,446	611	3,100
Highway Trust Transfer	-	54,671	-	-
CI Appropriation	-	-	-	-
Judicial	17,926	189,556	-	4
Sales & Use	1,061	10,380	-	-
Intra State Transfer	90,613	608,671	367,400	512,400
Highway Transfer	4,251	17,004	-	-
Probation Supervision Fees	1,164	11,841	-	-
DWI Restoration Fees	65	494	-	-
DWI Service Fees	705	6,920	-	-
Sales Tax Refund	-	1,956	-	-
Miscellaneous	-	127	-	2
Parole Supervision Fees	62	608	-	-
Butner Fire & Police	1,212	1,272	-	-
Banking & Investment Fees	768	4,685	-	-
<b>Total - Nontax Codes</b>	<b>\$ 145,291</b>	<b>\$ 1,209,848</b>	<b>\$ 368,431</b>	<b>\$ 517,079</b>
<b>Total Reverting</b>	<b>\$ 5,002,367</b>	<b>\$ 37,570,209</b>	<b>\$ 4,018,925</b>	<b>\$ 36,999,233</b>
Beginning Unreserved Cash	\$ 236,902			
Year-To-Date Receipts	37,570,209			
Year-To-Date Disbursements	36,999,233			
<b>Ending Unreserved Cash</b>	<b>\$ 807,878</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2011 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>	<b>\$ 44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44</b>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ 562,477	\$ 1	\$ 562,449	\$ 28
State Treasurer-Retirement	-	56,419	1,043,204	56,369	1,043,040	164
<b>Total - Debt Service</b>	<b>\$ -</b>	<b>\$ 56,419</b>	<b>\$ 1,605,681</b>	<b>\$ 56,370</b>	<b>\$ 1,605,489</b>	<b>\$ 192</b>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 9,600	\$ 45,953	\$ 408,990	\$ 45,605	\$ 413,263	\$ 5,327
Public Instruction-IT Projects	28,610	-	393	28	16,394	12,609
Public Instruction-Trust	9,055	3,676	16,751	-	13,098	12,708
Public Instruction-Local Payroll	75	4,303	42,638	4,214	40,590	2,123
Community Colleges-Special Revenue	6,629	1,942	15,631	2,751	16,278	5,982
Community Colleges-IT Projects	1,250	-	2,057	7	747	2,560
Community Colleges-Trust	7,732	81	15,020	249	16,999	5,753
<b>Total - Education</b>	<b>\$ 62,951</b>	<b>\$ 55,955</b>	<b>\$ 501,480</b>	<b>\$ 52,854</b>	<b>\$ 517,369</b>	<b>\$ 47,062</b>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 2,530	\$ 110	\$ 1,337	\$ (4)	\$ 115	\$ 3,752
Commerce-Special Revenue	68,651	1,852	39,443	1,011	32,118	75,976
Commerce-IT Projects	2,673	-	1,702	1,504	1,721	2,654
Commerce-Trust	186	4	61	4	48	199
Commerce-CDBG	14,907	19	391	1,000	1,663	13,635
<b>Total - Economic Development</b>	<b>\$ 88,947</b>	<b>\$ 1,985</b>	<b>\$ 42,934</b>	<b>\$ 3,515</b>	<b>\$ 35,665</b>	<b>\$ 96,216</b>
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 6,380	\$ 27	\$ 3,149	\$ 582	\$ 7,316	\$ 2,213
Environment and Natural Resources	11,886	3,371	8,426	366	7,381	12,931
<b>Total - Environment and Natural Resources</b>	<b>\$ 18,266</b>	<b>\$ 3,398</b>	<b>\$ 11,575</b>	<b>\$ 948</b>	<b>\$ 14,697</b>	<b>\$ 15,144</b>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2011 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	\$ 479	\$ -	\$ 5,588	\$ 8	\$ 81	\$ 5,986
Governor's Office-Disaster Relief	-	-	4,120	-	4,120	-
Payroll Imprest Fund	-	558,639	5,808,439	558,639	5,808,439	-
General Assembly	14	-	-	-	2	12
State Auditor	226	-	-	-	-	226
State Treasurer-IT Projects	55	43	60	-	-	115
State Treasurer-Blount St. Properties	5,366	5,008	5,051	-	5,000	5,417
Administration	242	58	58	58	77	223
State Controller	27,192	14,513	28,483	571	34,279	21,396
Revenue-Project Collect	6,738	3,637	24,966	1,208	11,760	19,944
Revenue-Tax Distribution	-	168,609	2,140,235	168,609	2,140,235	-
Revenue-Lee Act Credits	271	23	156	27	123	304
Revenue-Tax Transfer Fees	948	256	847	50	488	1,307
Revenue-IT Project	17,497	7,135	34,094	1,677	15,514	36,077
Cultural Resources	372	20	208	27	261	319
Cultural Resources-Interest Bearing	35	-	21	1	10	46
Board of Elections	12,636	11	2,814	3,743	5,608	9,842
NC Infrastructure Finance Corporation	-	11,675	101,945	11,675	101,945	-
State Treasurer-Basis Swap	-	-	4,152	-	4,152	-
Administrative Hearings	446	-	-	-	-	446
<b>Total - General Government</b>	<b>\$ 72,517</b>	<b>\$ 769,627</b>	<b>\$ 8,161,237</b>	<b>\$ 746,293</b>	<b>\$ 8,132,094</b>	<b>\$ 101,660</b>
<b>Health and Human Services</b>						
Health Services	\$ 280	\$ 15,517	\$ 159,831	\$ 12,889	\$ 156,999	\$ 3,112
Social Services	\$ 3,038	890	5,901	1,532	4,806	4,133
Medical Assistance	33,912	214,624	630,095	101,881	442,997	221,010
Facility Services	10,303	20	3,681	120	1,991	11,993
Major Medical	-	-	-	-	-	-
DHHS-Administration	41,802	20,479	51,158	7,978	61,672	31,288
Aging	-	-	76	-	76	-
Blind Services	6	2	26	2	26	6
<b>Total - Health and Human Services</b>	<b>\$ 89,341</b>	<b>\$ 251,532</b>	<b>\$ 850,768</b>	<b>\$ 124,402</b>	<b>\$ 668,567</b>	<b>\$ 271,542</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	-	-	-	-	-	-
Corrections-Interest Bearing Funds	251	8	130	-	37	344
Juvenile Justice	35,861	26	10,301	1,325	17,749	28,413
Crime Control and Public Safety	17,209	227	29,169	1,530	30,281	16,097
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 53,336</b>	<b>\$ 261</b>	<b>\$ 39,600</b>	<b>\$ 2,855</b>	<b>\$ 48,067</b>	<b>\$ 44,869</b>
<b>Total Nonreverting</b>	<b>\$ 385,402</b>	<b>\$ 1,139,177</b>	<b>\$ 11,213,275</b>	<b>\$ 987,237</b>	<b>\$ 11,021,948</b>	<b>\$ 576,729</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%).

**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%).