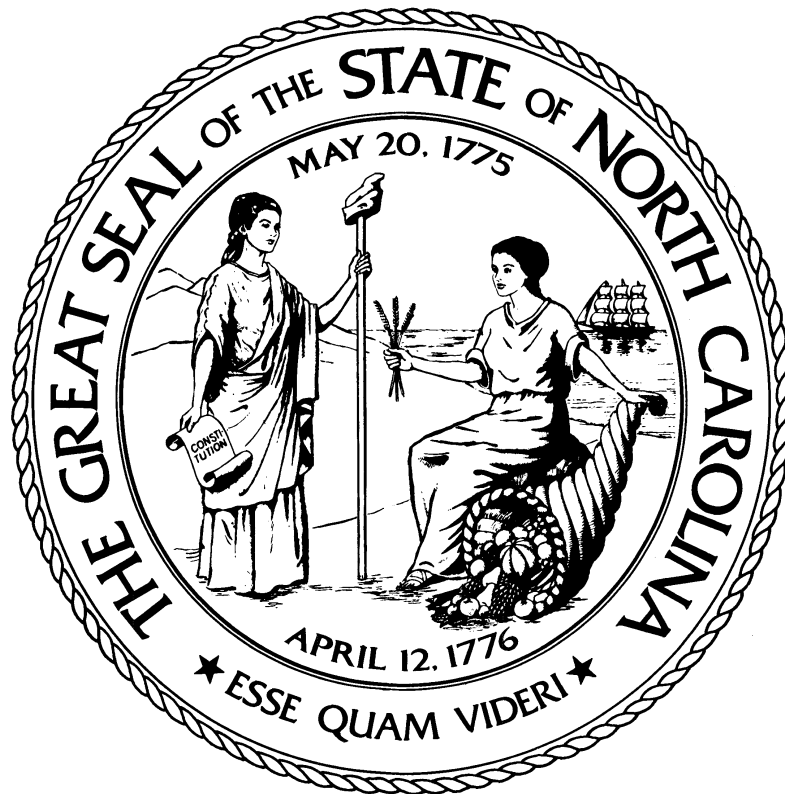


STATE OF  
***NORTH CAROLINA***

*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*APRIL 30, 2014*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina

## Office of the State Controller

**LINDA COMBS**  
**STATE CONTROLLER**

May 9, 2014

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 2014 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,

Linda Combs

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, 2014

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 3,174.5	Sales and Use Taxes Payable	\$ 411.2
		Tax Refunds Payable	225.0
		Interfund Payable	—
		Beverage Taxes Payable	35.7
		Solid Waste Disposal	3.7
		White Goods Disposal Taxes Payable	0.5
		Scrap Tire Disposal Taxes Payable	2.8
		<b>Total Liabilities</b>	<b>\$ 678.9</b>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 651.4
		Job Development Incentive Grants Reserve	4.9
		Repairs and Renovations Reserve Account	11.6
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	8.7
		ONE NC Fund Reserve	14.0
		Non-Reverting Departmental Funds	766.7
		<b>Total Reserved</b>	<b>\$ 1,457.3</b>
		Unreserved :	
		Fund Balance - July 1, 2013	\$ 350.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	687.4
		<b>Total Unreserved</b>	<b>\$ 1,038.3</b>
		<b>Total Fund Balance</b>	<b>\$ 2,495.6</b>
<b>Total Assets</b>	<b>\$ 3,174.5</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 3,174.5</b>

During the months of March and April 2014, there were two temporary transfers of in-state funds that occurred for use in the General Fund to address the cyclical nature of cash availability. These transfers were authorized with the stipulation that all funds would be transferred back to their original fund source prior to the end of this fiscal year. Through April 30, 2014, all money was returned to the original fund source.

# STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE APRIL 30, 2014 AND APRIL 30, 2013

Expressed in Millions

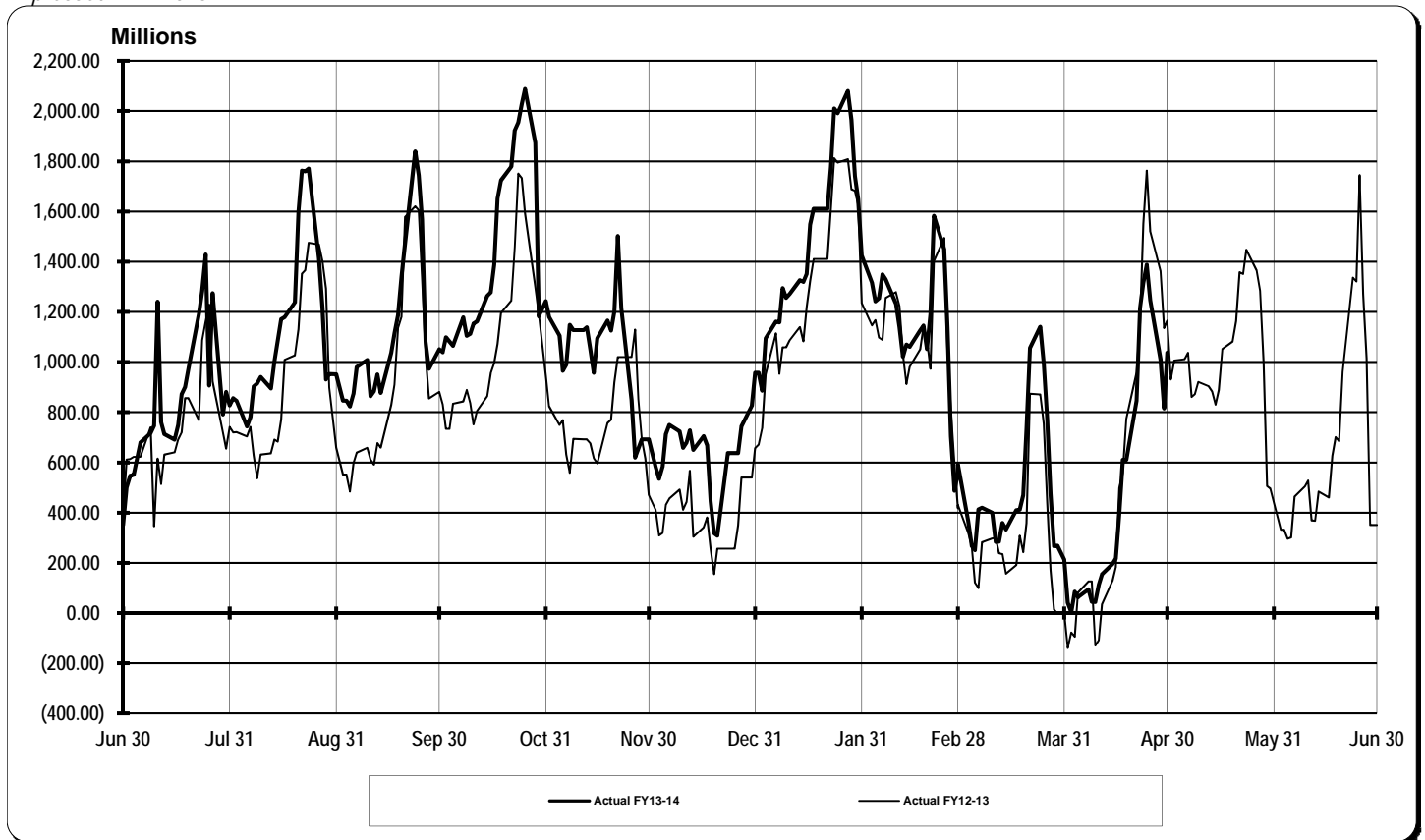
Fund Balance:	2013-14	2012-13	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 651.4	\$ 418.8	\$ 232.6	55.5%
Job Development Incentive Grants.....	4.9	.4	4.5	1125.0%
Repairs and Renovations Reserve Account.....	11.6	11.6	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	8.7	.6	8.1	1350.0%
One NC Fund.....	14.0	9.0	5.0	55.6%
Non-reverting Departmental Funds.....	766.7	722.8	43.9	6.1%
<b>Total Reserved.....</b>	<b>\$ 1,457.3</b>	<b>\$ 1,163.2</b>	<b>\$ 294.1</b>	<b>25.3%</b>
<b>Unreserved:</b>				
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....	687.4	771.7	(84.3)	(10.9)%
<b>Total Unreserved.....</b>	<b>\$ 1,038.3</b>	<b>\$ 1,165.4</b>	<b>\$ (127.1)</b>	<b>(10.9)%</b>
<b>Total Fund Balance.....</b>	<b>\$ 2,495.6</b>	<b>\$ 2,328.6</b>	<b>\$ 167.0</b>	<b>7.2%</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, 2014 AND FISCAL YEAR ENDED APRIL 30, 2013

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 2014 AND 2013, AND FISCAL YEAR-TO-DATE  
Expressed in Millions

	April		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
<b>Beg. Unreserved Fund Balance</b>	\$ 212.7	\$ (2.0)	\$ 350.9	\$ 393.7	\$ 350.9	\$ 393.7		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 212.7</u>	<u>\$ (2.0)</u>	<u>\$ 350.9</u>	<u>\$ 393.7</u>	<u>\$ 350.9</u>	<u>\$ 393.7</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,361.2	\$ 1,498.1	\$ 9,012.0	\$ 9,256.1	\$ 10,996.7	\$ 10,612.1	82.0%	87.2%
Corporate Income	238.3	272.8	1,044.6	910.7	1,249.2	1,075.0	83.6%	84.7%
Sales and Use	527.3	485.0	4,640.9	4,386.9	5,444.2	5,455.8	85.2%	80.4%
Franchise	179.2	139.6	679.8	621.3	660.2	615.1	103.0%	101.0%
Insurance	142.1	167.8	346.5	382.0	506.0	511.1	68.5%	74.7%
Beverage	19.6	17.9	245.4	241.0	309.6	293.2	79.3%	82.2%
Inheritance	(2.6)	7.1	13.4	99.3	—	83.5	—	118.9%
Privilege License	4.8	5.1	40.1	38.6	44.8	44.5	89.5%	86.7%
Tobacco Products	21.0	21.1	212.6	211.0	251.8	262.8	84.4%	80.3%
Real Estate Conveyance Excise	3.5	0.4	37.4	3.1	37.4	—	100.0%	—
Gift	0.1	0.1	0.5	0.8	—	—	—	—
Solid Waste Disposal	(1.0)	(0.5)	4.3	3.4	2.3	—	187.0%	—
White Goods Disposal	(0.2)	(0.6)	1.4	0.4	1.2	—	116.7%	—
Scrap Tire Disposal	(1.5)	(2.4)	5.2	1.7	3.5	—	148.6%	—
Freight Car Lines	0.2	0.2	0.2	0.3	—	—	—	—
Piped Natural Gas	7.5	6.8	37.5	33.4	28.9	29.1	129.8%	114.8%
Mill Machinery	3.1	3.4	28.9	30.9	34.4	36.8	84.0%	84.0%
Processed Refunds Pending	(74.5)	163.3	(225.0)	—	n/a	n/a	n/a	n/a
Other	—	(0.2)	0.2	(0.2)	1.1	1.1	18.2%	(18.2%)
<b>Total Tax Revenue</b>	<u>\$ 2,428.1</u>	<u>\$ 2,785.0</u>	<u>\$ 16,125.9</u>	<u>\$ 16,220.7</u>	<u>\$ 19,571.3</u>	<u>\$ 19,020.1</u>	82.4%	85.3%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.7	\$ 0.6	\$ 14.5	\$ 10.6	\$ 13.7	\$ 21.6	105.8%	49.1%
Judicial Fees	19.4	21.1	197.5	208.5	250.2	258.7	78.9%	80.6%
Insurance	5.2	12.5	57.7	62.1	72.5	73.7	79.6%	84.3%
Disproportionate Share	—	—	110.0	95.0	110.0	115.0	100.0%	82.6%
Master Settlement Agreement	139.5	62.0	164.6	62.0	162.1	—	101.5%	—
Highway Fund Transfer In	5.4	6.0	169.0	171.2	218.1	220.3	77.5%	77.7%
Highway Trust Fund Transfer In	—	—	—	20.7	—	27.6	—	75.0%
Other	56.2	27.6	182.4	283.6	205.5	361.6	88.8%	78.4%
<b>Total Non-Tax Revenue</b>	<u>\$ 227.4</u>	<u>\$ 129.8</u>	<u>\$ 895.7</u>	<u>\$ 913.7</u>	<u>\$ 1,032.1</u>	<u>\$ 1,078.5</u>	86.8%	84.7%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 2,655.5</u>	<u>\$ 2,914.8</u>	<u>\$ 17,021.6</u>	<u>\$ 17,134.4</u>	<u>\$ 20,603.4</u>	<u>\$ 20,098.6</u>	82.6%	85.3%
<b>Total Availability</b>	<u>\$ 2,868.2</u>	<u>\$ 2,912.8</u>	<u>\$ 17,372.5</u>	<u>\$ 17,528.1</u>	<u>\$ 20,954.3</u>	<u>\$ 20,492.3</u>	82.9%	85.5%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,748.3	\$ 1,707.6	\$ 15,901.0	\$ 15,963.9	\$ 19,893.7	\$ 19,777.2	79.9%	80.7%
Capital Improvements:								
Funded by General Fund	—	—	27.9	6.4	27.9	6.4	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	81.6	39.8	405.3	392.4	709.2	708.7	57.1%	55.4%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,829.9</u>	<u>\$ 1,747.4</u>	<u>\$ 16,334.2</u>	<u>\$ 16,362.7</u>	<u>\$ 20,630.8</u>	<u>\$ 20,492.3</u>	79.2%	79.8%
<b>Unreserved Fund Balance -</b>								
<b>    Before Statutory Reservations</b>	1,038.3	1,165.4	1,038.3	1,165.4	323.5	—		
Reservations								
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 1,038.3</u>	<u>\$ 1,165.4</u>	<u>\$ 1,038.3</u>	<u>\$ 1,165.4</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 APRIL 2014 AND 2013, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	April				Year-To-Date Through April			
	FY 2014	FY 2013	Change	% Change	FY 2014	FY 2013	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,361.2	\$ 1,498.1	\$ (136.9)	(9.1)%	\$ 9,012.0	\$ 9,256.1	\$ (244.1)	(2.6)%
Corporate Income	238.3	272.8	(34.5)	(12.6)%	1,044.6	910.7	133.9	14.7%
Sales and Use	527.3	485.0	42.3	8.7%	4,640.9	4,386.9	254.0	5.8%
Franchise	179.2	139.6	39.6	28.4%	679.8	621.3	58.5	9.4%
Insurance	142.1	167.8	(25.7)	(15.3)%	346.5	382.0	(35.5)	(9.3)%
Beverage	19.6	17.9	1.7	9.5%	245.4	241.0	4.4	1.8%
Inheritance	(2.6)	7.1	(9.7)	(136.6)%	13.4	99.3	(85.9)	(86.5)%
Privilege License	4.8	5.1	(0.3)	(5.9)%	40.1	38.6	1.5	3.9%
Tobacco Products	21.0	21.1	(0.1)	(0.5)%	212.6	211.0	1.6	0.8%
Real Estate Conveyance Excise	3.5	0.4	3.1	775.0%	37.4	3.1	34.3	1106.5%
Gift	0.1	0.1	—	—	0.5	0.8	(0.3)	(37.5)%
Solid Waste	(1.0)	(0.5)	(0.5)	100.0%	4.3	3.4	0.9	26.5%
White Goods Disposal	(0.2)	(0.6)	0.4	66.7%	1.4	0.4	1.0	250.0%
Scrap Tire Disposal	(1.5)	(2.4)	0.9	37.5%	5.2	1.7	3.5	205.9%
Freight Car Lines	0.2	0.2	—	—	0.2	0.3	(0.1)	(33.3)%
Piped Natural Gas	7.5	6.8	0.7	10.3%	37.5	33.4	4.1	12.3%
Mill Machinery	3.1	3.4	(0.3)	(8.8)%	28.9	30.9	(2.0)	(6.5)%
Processed Refunds Pending	(74.5)	163.3	(237.8)	(145.6)%	(225.0)	—	(225.0)	—
Other	—	(0.2)	0.2	100.0%	0.2	(0.2)	0.4	200.0%
<b>Total Tax Revenue</b>	<b>\$ 2,428.1</b>	<b>\$ 2,785.0</b>	<b>\$ (356.9)</b>	<b>(12.8)%</b>	<b>\$ 16,125.9</b>	<b>\$ 16,220.7</b>	<b>\$ (94.8)</b>	<b>(0.6)%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 1.7	\$ 0.6	\$ 1.1	183.3%	\$ 14.5	\$ 10.6	\$ 3.9	36.8%
Judicial Fees	19.4	21.1	(1.7)	(8.1)%	197.5	208.5	(11.0)	(5.3)%
Insurance	5.2	12.5	(7.3)	(58.4)%	57.7	62.1	(4.4)	(7.1)%
Disproportionate Share	—	—	—	—	110.0	95.0	15.0	15.8%
Master Settlement Agreement	139.5	62.0	77.5	125.0%	164.6	62.0	102.6	165.5%
Highway Fund Transfer In	5.4	6.0	(0.6)	(10.0)%	169.0	171.2	(2.2)	(1.3)%
Highway Trust Fund Transfer In	—	—	—	—	—	20.7	(20.7)	(100.0)%
Other	56.2	27.6	28.6	103.6%	182.4	283.6	(101.2)	(35.7)%
<b>Total Non-Tax Revenue</b>	<b>\$ 227.4</b>	<b>\$ 129.8</b>	<b>\$ 97.6</b>	<b>75.2%</b>	<b>\$ 895.7</b>	<b>\$ 913.7</b>	<b>\$ (18.0)</b>	<b>(2.0)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 2,655.5</b>	<b>\$ 2,914.8</b>	<b>\$ (259.3)</b>	<b>(8.9)%</b>	<b>\$ 17,021.6</b>	<b>\$ 17,134.4</b>	<b>\$ (112.8)</b>	<b>(0.7)%</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.*

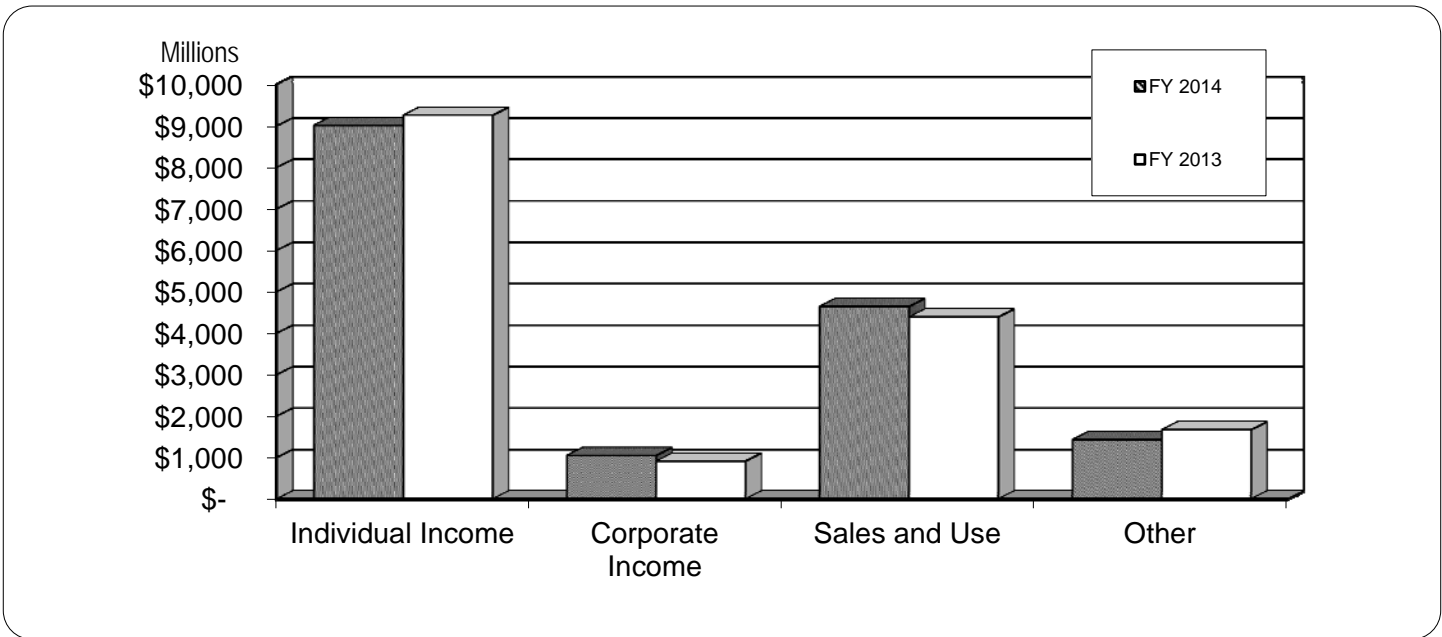
For fiscal year 2014, when compared to the prior year through April 30, actual net tax and non-tax revenues decreased by \$112.8 million, or 0.7%. Tax revenues through April 2014 decreased by \$94.8 million, or 0.6%, and non-tax revenues decreased by \$18.0 million, or 2.0%.

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 \$73.5 million when compared to the prior year.

Revenues and expenditures never occur evenly over the course of the fiscal year. During fiscal year 2014, the State continues to implement a cash flow management process that monitors state agency spending requirements. At April 30, 2014, not all refunds processed had been disbursed. Processed refunds pending amounted to \$225 million.

**GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES**

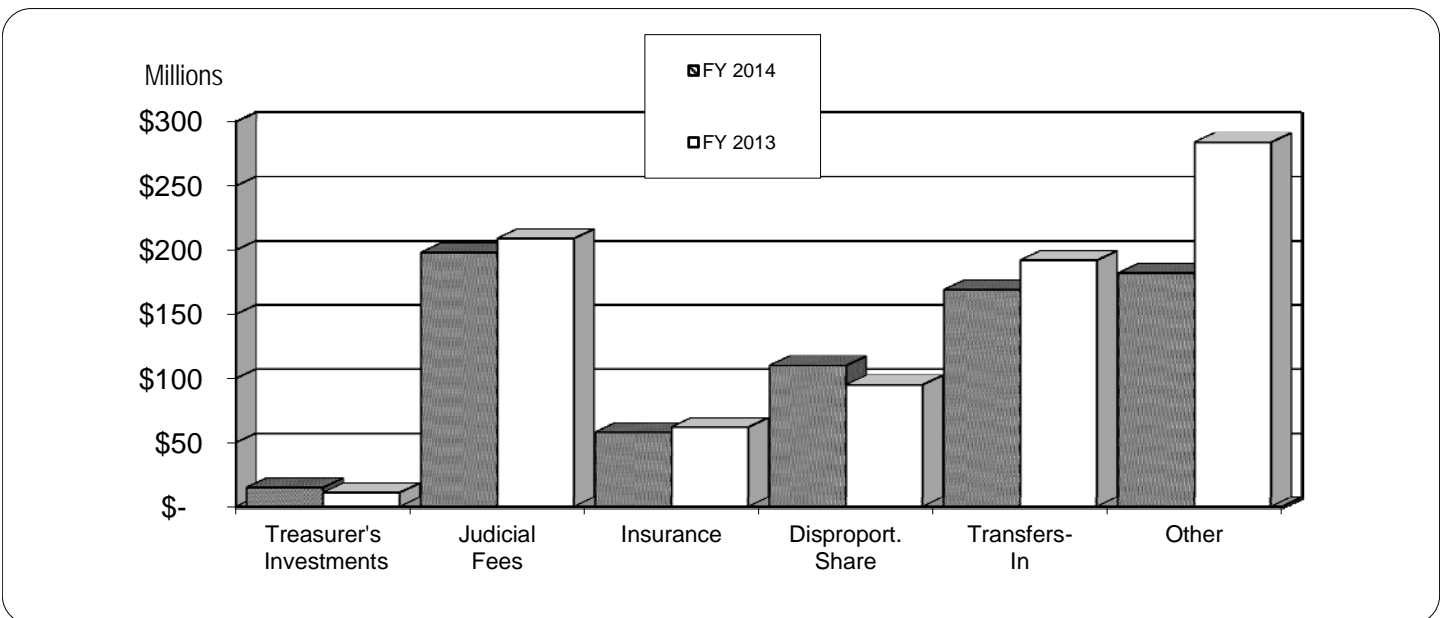
FISCAL YEAR-TO-DATE APRIL 30, 2014 AND APRIL 30, 2013



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, 2014 AND APRIL 30, 2013



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

# STATE OF NORTH CAROLINA

## GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE APRIL 30, 2014 AND APRIL 30, 2013

*Expressed in Millions*

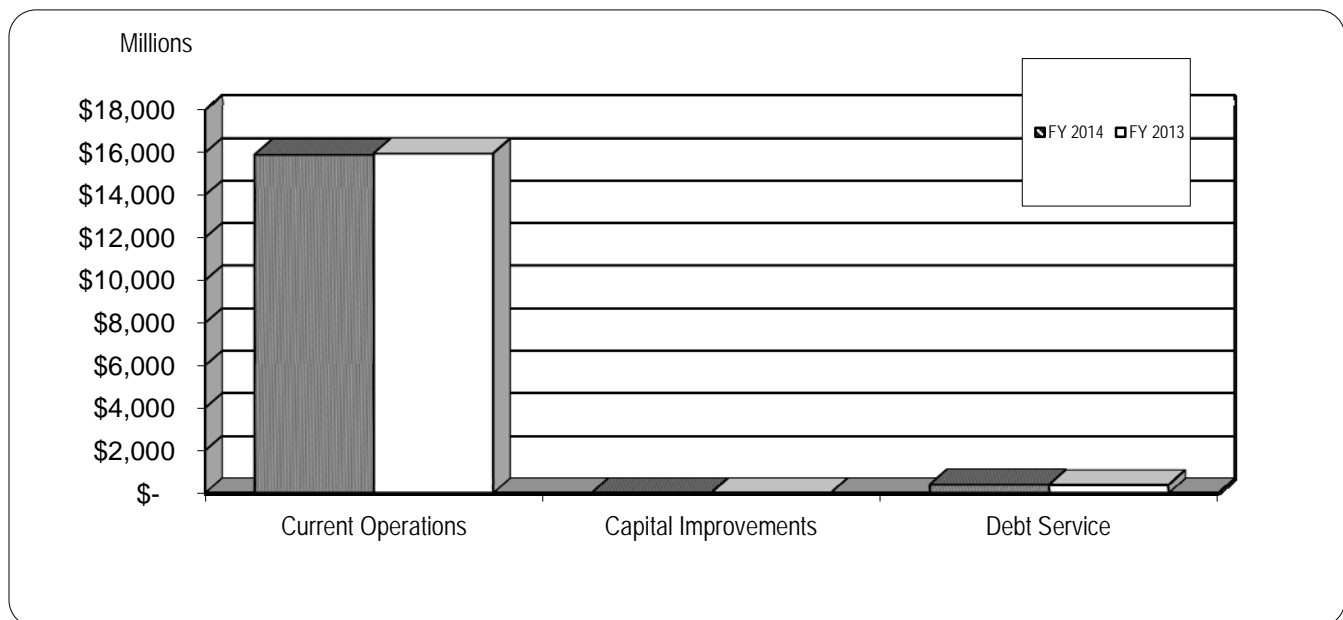
	FY 2014	FY 2013	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2014	FY 2013
<b>Current Operations</b>						
General Government	\$ 304.9	\$ 300.0	\$ 4.9	1.6%	1.9%	1.8%
Education	9,139.9	9,183.5	(43.6)	(0.5%)	56.0%	56.1%
Health and Human Services	4,099.2	4,209.0	(109.8)	(2.6%)	25.1%	25.7%
Economic Development	49.5	93.0	(43.5)	(46.8%)	0.3%	0.6%
Environment and Natural Resources	133.7	121.2	12.5	10.3%	0.8%	0.7%
Public Safety, Correction, and Regulation	1,987.8	1,928.5	59.3	3.1%	12.2%	11.8%
Agriculture	86.7	86.8	(0.1)	(0.1%)	0.5%	0.5%
Operating Reserves/Rounding	99.3	41.9	57.4	137.0%	0.6%	0.3%
<i>Total Current Operations</i>	<u>\$ 15,901.0</u>	<u>\$ 15,963.9</u>	<u>\$ (62.9)</u>	(0.4%)	97.3%	97.6%
<b>Capital Improvements</b>						
Funded by General Fund	27.9	6.4	21.5	335.9%	0.2%	—
<b>Debt Service</b>	<u>405.3</u>	<u>392.4</u>	<u>12.9</u>	3.3%	2.5%	2.4%
<b>Total Appropriation Expenditures</b>	<u>\$ 16,334.2</u>	<u>\$ 16,362.7</u>	<u>\$ (28.5)</u>	(0.2%)	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, 2014 AND APRIL 30, 2013



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

Actual appropriation expenditures through April 2014 were less than actual appropriation expenditures through April 2013 by \$28.5 million, or 0.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2014 were less than appropriation expenditures through April 2013 by \$62.9 million, or 0.4%.



STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2014 AND 2013, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		April		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	\$ 5.0	\$ 42.0	\$ 44.1	\$ 52.4	\$ 53.5	80.2%	82.4%
Governor's Office	0.3	0.3	4.2	4.1	5.5	5.2	76.4%	78.8%
Office of State Budget	0.6	0.4	5.3	4.2	7.6	6.1	69.7%	68.9%
Housing Finance Agency	0.7	—	7.0	1.2	8.4	1.6	83.3%	75.0%
Lieutenant Governor	—	—	0.5	0.5	0.7	0.6	71.4%	83.3%
Secretary of State	0.9	0.9	9.4	9.3	11.7	11.8	80.3%	78.8%
State Auditor	1.2	1.2	8.0	7.8	11.4	11.0	70.2%	70.9%
State Treasurer	0.5	1.2	6.7	5.5	8.2	6.9	81.7%	79.7%
Retirement and Employee Benefits Administration	0.6	0.6	20.9	26.0	22.4	27.5	93.3%	94.5%
Office of the State Controller	9.4	5.4	56.4	50.2	69.1	67.7	81.6%	74.2%
Revenue	1.3	2.0	21.6	23.8	28.9	30.6	74.7%	77.8%
Cultural Resources	4.9	5.4	62.9	63.8	81.7	79.4	77.0%	80.4%
Cultural Resources - Roanoke Island Commission	5.5	4.7	52.7	52.1	64.1	63.6	82.2%	81.9%
Board of Elections	—	0.1	0.3	0.9	0.5	1.1	60.0%	81.8%
Office of Administrative Hearings	0.4	0.4	3.6	3.9	6.3	5.2	57.1%	75.0%
	0.3	0.2	3.4	2.6	5.3	4.3	64.2%	60.5%
	<u>\$ 30.5</u>	<u>\$ 27.8</u>	<u>\$ 304.9</u>	<u>\$ 300.0</u>	<u>\$ 386.2</u>	<u>\$ 376.1</u>	<u>78.9%</u>	<u>79.8%</u>
Reserves - General Assembly	\$ —	\$ 0.5	\$ 2.0	\$ 1.2	\$ 4.9	\$ 1.9	40.8%	63.2%
Reserves - Contingency & Emergency	—	—	—	—	4.3	3.1	—	—
Reserves - Salary Adjustments	—	—	—	—	4.1	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	51.8	20.9	51.8	20.9	100.0%	100.0%
Reserves - Severance Expenditure	—	0.5	—	(2.3)	11.3	(1.4)	—	164.3%
Reserves - State Employee Benefits	—	—	—	—	—	—	—	—
Reserves - IT Fund	2.0	0.4	7.3	4.7	36.9	5.3	19.8%	88.7%
Reserves - Retirement	—	—	—	0.5	—	0.5	—	100.0%
Reserves - Automated Fraud Detection Development	—	—	—	7.0	—	7.0	—	100.0%
Reserves - Controller's Fraud Detection Development	—	—	—	0.5	—	0.5	—	100.0%
Reserves - VIPER	—	—	—	—	—	3.2	—	—
Reserves - One North Carolina Fund	—	—	9.0	9.0	9.0	9.0	100.0%	100.0%
Reserves - Future Benefit Needs	—	—	—	—	—	—	—	—
Reserves - NC GEAR	—	—	2.0	—	2.0	—	100.0%	—
Reserves - UI Insurance Reserve	—	—	—	—	—	—	—	—
Reserves - GTP Loan Repayment	—	—	27.0	—	27.0	—	100.0%	—
Reserves - Pending Legislation	—	—	—	—	0.1	—	—	—
Reserves - Statewide Compensation Study	—	—	—	—	—	—	—	—
Reserves - VIVA Voter Information Verification Act	—	—	—	—	—	—	—	—
Reserves - Eugenic Sterilization Compensation	—	—	—	—	10.0	—	—	—
	<u>\$ 2.0</u>	<u>\$ 1.4</u>	<u>\$ 99.1</u>	<u>\$ 41.5</u>	<u>\$ 161.4</u>	<u>\$ 50.0</u>	<u>61.4%</u>	<u>83.0%</u>
<b>Total - General Government</b>	<u>\$ 32.5</u>	<u>\$ 29.2</u>	<u>\$ 404.0</u>	<u>\$ 341.5</u>	<u>\$ 547.6</u>	<u>\$ 426.1</u>	<u>73.8%</u>	<u>80.1%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2014 AND 2013, 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 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	
<b>Education</b>									
Public Instruction	\$ 648.7	\$ 629.5	\$ 6,532.2	\$ 6,535.4	\$ 7,920.1	\$ 7,844.6	82.5%	83.3%	
Community Colleges	111.3	120.9	763.5	801.7	1,029.0	1,040.4	74.2%	77.1%	
	<u>\$ 760.0</u>	<u>\$ 750.4</u>	<u>\$ 7,295.7</u>	<u>\$ 7,337.1</u>	<u>\$ 8,949.1</u>	<u>\$ 8,885.0</u>	81.5%	82.6%	
<b>University System</b>									
University of North Carolina - General Admin.	\$ 4.0	\$ 4.4	\$ 29.3	\$ 26.7	\$ 38.5	\$ 38.2	76.1%	69.9%	
UNC - GA Institutional Programs and Facilities	—	—	16.0	16.0	21.0	19.5	76.2%	82.1%	
UNC - GA Related Educational Programs	0.1	0.1	81.5	98.7	82.2	103.1	99.1%	95.7%	
UNC- GA Aid to Private Institutions	—	—	89.8	85.8	97.0	86.4	92.6%	99.3%	
UNC - Chapel Hill Academic Affairs	34.8	25.1	176.0	163.2	265.5	275.4	66.3%	59.3%	
UNC - Chapel Hill Health Affairs	22.1	39.5	131.0	127.8	181.6	197.3	72.1%	64.8%	
UNC - Chapel Hill Area Health Affairs	3.9	3.9	30.5	31.5	41.6	42.4	73.3%	74.3%	
NCSU - Academic Affairs	46.9	50.6	268.2	270.8	387.0	389.2	69.3%	69.6%	
NCSU - Agricultural Research	4.5	5.5	43.5	47.4	53.4	54.9	81.5%	86.3%	
NCSU - Agricultural Extension Service	3.1	3.1	31.5	33.0	38.6	39.9	81.6%	82.7%	
University of North Carolina at Greensboro	16.1	16.8	102.8	107.2	148.7	154.1	69.1%	69.6%	
University of North Carolina at Charlotte	26.1	24.5	116.6	114.5	195.4	193.4	59.7%	59.2%	
University of North Carolina at Asheville	3.7	4.2	27.1	25.3	37.3	37.6	72.7%	67.3%	
University of North Carolina at Wilmington	10.6	6.5	64.6	64.3	98.8	96.9	65.4%	66.4%	
University of North Carolina at Pembroke	6.2	5.5	38.2	36.6	52.5	55.2	72.8%	66.3%	
East Carolina University	24.1	21.2	123.1	121.9	214.1	220.7	57.5%	55.2%	
ECU - Health Affairs	5.0	5.4	48.8	48.2	65.1	64.8	75.0%	74.4%	
North Carolina A&T University	14.7	11.0	71.8	72.5	93.7	97.5	76.6%	74.4%	
Western Carolina University	10.1	9.0	50.8	50.8	83.5	83.1	60.8%	61.1%	
Appalachian State University	15.7	10.9	88.3	89.9	129.1	128.6	68.4%	69.9%	
Winston-Salem State University	5.7	5.3	54.0	54.2	65.4	68.5	82.6%	79.1%	
Elizabeth City State University	2.5	2.0	27.3	28.4	33.4	35.9	81.7%	79.1%	
Fayetteville State University	4.1	4.4	39.6	39.3	48.4	49.8	81.8%	78.9%	
North Carolina Central University	10.8	9.1	58.5	59.5	80.4	84.7	72.8%	70.2%	
North Carolina School of the Arts	2.6	2.3	19.5	17.7	31.9	27.2	61.1%	65.1%	
North Carolina School of Science and Math	1.5	1.4	15.9	15.2	19.1	19.2	83.2%	79.2%	
<b>Total University System</b>	<u>\$ 278.9</u>	<u>\$ 271.7</u>	<u>\$ 1,844.2</u>	<u>\$ 1,846.4</u>	<u>\$ 2,603.2</u>	<u>\$ 2,663.5</u>	70.8%	69.3%	
<b>Total - Education</b>	<u>\$ 1,038.9</u>	<u>\$ 1,022.1</u>	<u>\$ 9,139.9</u>	<u>\$ 9,183.5</u>	<u>\$ 11,552.3</u>	<u>\$ 11,548.5</u>	79.1%	79.5%	
<b>Health and Human Services</b>									
HHS - Administration	\$ 11.3	\$ 3.4	\$ 71.3	\$ 46.9	\$ 90.2	\$ 61.0	79.0%	76.9%	
Aging	1.9	2.5	33.4	35.6	44.1	43.8	75.7%	81.3%	
Child Development	12.0	17.4	183.4	219.1	250.0	258.0	73.4%	84.9%	
Health Services	(3.2)	21.7	101.2	105.7	143.9	141.3	70.3%	74.8%	
Social Services	7.6	13.1	133.9	137.5	174.2	165.6	76.9%	83.0%	
Medical Assistance	341.2	270.7	2,909.5	2,970.9	3,467.4	3,521.0	83.9%	84.4%	
Children's Health Insurance	4.7	6.2	51.7	75.0	68.0	79.3	76.0%	94.6%	
Services for the Blind	(0.4)	—	4.7	6.9	8.2	8.2	57.3%	84.1%	
Mental Health	55.5	83.9	573.1	576.7	696.4	684.4	82.3%	84.3%	
Facility Services	2.1	2.1	8.9	9.1	16.5	13.9	53.9%	65.5%	
Vocational Rehabilitation	2.6	2.8	28.1	25.6	38.6	32.6	72.8%	78.5%	
<b>Total - Health and Human Services</b>	<u>\$ 435.3</u>	<u>\$ 423.8</u>	<u>\$ 4,099.2</u>	<u>\$ 4,209.0</u>	<u>\$ 4,997.5</u>	<u>\$ 5,009.1</u>	82.0%	84.0%	

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF APRIL 2014 AND 2013, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	April		Year-To-Date		Budget		Year-To-Date	
	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013	FY 2014	FY 2013
<b>Economic Development</b>								
Commerce	\$ 30.9	\$ 3.0	\$ 32.5	\$ 34.0	\$ 52.4	\$ 43.1	62.0%	78.9%
Commerce - State Aid to Nonstate Entities	1.5	12.4	17.0	59.0	21.7	70.8	78.3%	83.3%
<b>Total - Economic Development</b>	<b>\$ 32.4</b>	<b>\$ 15.4</b>	<b>\$ 49.5</b>	<b>\$ 93.0</b>	<b>\$ 74.1</b>	<b>\$ 113.9</b>	<b>66.8%</b>	<b>81.7%</b>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 7.6	\$ 7.6	\$ 123.5	\$ 96.6	\$ 154.6	\$ 112.6	79.9%	85.8%
Environment and Natural Resources - State Aid	—	0.1	—	8.2	—	10.8	—	75.9%
Wildlife Resources	0.7	1.5	10.2	16.4	12.6	18.5	81.0%	88.6%
<b>Total - Environment and Natural Resources</b>	<b>\$ 8.3</b>	<b>\$ 9.2</b>	<b>\$ 133.7</b>	<b>\$ 121.2</b>	<b>\$ 167.2</b>	<b>\$ 141.9</b>	<b>80.0%</b>	<b>85.4%</b>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 47.4	\$ 49.9	\$ 475.9	\$ 480.6	\$ 575.8	\$ 573.7	82.7%	83.8%
Justice	5.7	7.1	64.5	64.6	80.5	77.8	80.1%	83.0%
Labor	1.3	1.0	11.6	11.7	16.7	16.2	69.5%	72.2%
Insurance	3.0	1.5	30.6	31.3	38.6	38.1	79.3%	82.2%
Insurance - RICO	—	—	—	2.6	—	2.6	—	100.0%
Public Safety	136.1	138.1	1,405.2	1,337.7	1,727.8	1,716.8	81.3%	77.9%
<b>Total - Public Safety, Correction, and Regulation</b>	<b>\$ 193.5</b>	<b>\$ 197.6</b>	<b>\$ 1,987.8</b>	<b>\$ 1,928.5</b>	<b>\$ 2,439.4</b>	<b>\$ 2,425.2</b>	<b>81.5%</b>	<b>79.5%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 7.1	\$ 9.7	\$ 86.7	\$ 86.8	\$ 115.6	\$ 112.5	75.0%	77.2%
<b>Rounding [*]</b>	<b>\$ 0.3</b>	<b>\$ 0.6</b>	<b>\$ 0.2</b>	<b>\$ 0.4</b>	<b>\$ —</b>	<b>\$ —</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,748.3</b>	<b>\$ 1,707.6</b>	<b>\$ 15,901.0</b>	<b>\$ 15,963.9</b>	<b>\$ 19,893.7</b>	<b>\$ 19,777.2</b>	<b>79.9%</b>	<b>80.7%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ 27.9	\$ 6.4	\$ 27.9	\$ 6.4	100.0%	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 27.9</b>	<b>\$ 6.4</b>	<b>\$ 27.9</b>	<b>\$ 6.4</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Debt Service</b>	<b>\$ 81.6</b>	<b>\$ 39.8</b>	<b>\$ 405.3</b>	<b>\$ 392.4</b>	<b>\$ 709.2</b>	<b>\$ 708.7</b>	<b>57.1%</b>	<b>55.4%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,829.9</b>	<b>\$ 1,747.4</b>	<b>\$ 16,334.2</b>	<b>\$ 16,362.7</b>	<b>\$ 20,630.8</b>	<b>\$ 20,492.3</b>	<b>79.2%</b>	<b>79.8%</b>

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

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

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2014 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	\$ 5,447	\$ 49,720	\$ 13,573	\$ 136,437
<b>Total - Agriculture</b>	\$ 5,447	\$ 49,720	\$ 13,573	\$ 136,437
<b>Debt Service</b>				
State Treasurer	\$ -	\$ 2,314	\$ 81,662	\$ 406,048
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	\$ -	\$ 2,314	\$ 81,662	\$ 407,664
<b>Education</b>				
Public Instruction	\$ 236,472	\$ 1,747,028	\$ 885,206	\$ 8,279,228
Community Colleges	28,036	565,893	139,288	1,329,392
UNC Systems	77,444	2,513,240	383,064	4,357,630
<b>Total - Education</b>	\$ 341,952	\$ 4,826,161	\$ 1,407,558	\$ 13,966,250
<b>Economic Development</b>				
Commerce	\$ 6,365	\$ 150,550	\$ 37,279	\$ 183,085
Commerce-State Aid	3	1,118	1,531	18,151
<b>Total - Economic Development</b>	\$ 6,368	\$ 151,668	\$ 38,810	\$ 201,236
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 9,448	\$ 60,956	\$ 18,606	\$ 184,451
Environ. and Nat. Resources-St. Aid	-	-	-	-
Wildlife Resources	5,985	46,042	6,766	56,292
<b>Total - Environ. &amp; Natural Resources</b>	\$ 15,433	\$ 106,998	\$ 25,372	\$ 240,743
<b>General Government</b>				
General Assembly	\$ 177	\$ 850	\$ 4,040	\$ 42,815
Governor	256	905	546	5,066
Governor-Special Projects	9,117	84,653	9,119	84,655
Budget, Planning & Management	42	280	571	5,533
Housing Finance Authority	-	-	666	7,005
Governor	-	1,584	-	3,564
Lt. Governor	-	-	52	513
Secretary of State	34	157	911	9,522
State Auditor	21	4,334	1,240	12,345
State Treasurer-Administration	2,308	22,409	2,689	29,148
State Treasurer-Retirement	-	-	624	20,906
Administration	3,409	42,049	12,779	98,418
State Controller	130	881	1,349	22,432
Revenue	3,739	24,229	8,591	87,131
Cultural Resources	815	6,051	6,310	58,709
Cultural Resources-Roanoke Island	-	-	31	331
Board of Elections	1	113	414	3,746
Administrative Hearings	457	2,307	777	5,684
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Salary Adjustment	-	-	10	10
Reserve-JDIG	-	-	-	51,824
Reserve-Severance	-	-	-	-
Reserve-St Emp Comprehensive	-	-	-	-
Reserve-IT Fund	-	-	2,357	7,298
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Automated Fraud Det Dev	-	-	-	-

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2014 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Controller Fraud Det Dev	-	-	-	-
Reserve-VIPER	-	-	-	-
Reserve-One NC Fund	-	-	-	9,000
Reserve-Future Benefit Needs	-	-	-	-
Reserve - NC GEAR	-	-	-	2,000
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	-	-	-	-
<b>Total - General Government</b>	<b>\$ 20,506</b>	<b>\$ 190,802</b>	<b>\$ 53,076</b>	<b>\$ 594,655</b>
<b>Health and Human Services</b>				
HHS-Administration	8,823	72,174	19,852	143,436
Aging	5,557	43,118	7,428	76,468
Child Development	47,039	344,213	60,478	527,593
Health Services	73,506	499,888	71,171	601,126
Social Services	102,968	764,735	149,959	898,644
Medical Assistance	778,307	8,077,548	1,118,166	10,987,023
NC Health Choice	15,928	171,239	20,682	222,981
Blind Services	2,586	18,228	2,221	22,974
Mental Health	42,611	557,919	102,101	1,131,030
Facility Services	2,435	35,010	4,461	43,882
Vocational Rehabilitation Services	9,434	81,672	12,334	109,781
<b>Total - Health and Human Services</b>	<b>\$ 1,089,194</b>	<b>\$ 10,665,744</b>	<b>\$ 1,568,853</b>	<b>\$ 14,764,938</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 189	\$ 1,894	\$ 38,773	\$ 381,466
Judicial-Indigent Defense	1,589	12,228	10,401	108,540
Justice	4,175	34,286	10,078	98,781
Labor	1,138	12,946	2,451	24,524
Insurance	940	12,604	3,966	43,222
Insurance-RICO	-	-	-	-
Public Safety	19,901	153,352	161,530	1,558,503
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 27,932</b>	<b>\$ 227,310</b>	<b>\$ 227,199</b>	<b>\$ 2,215,036</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 27,939
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,939</b>
<b>Tax Codes</b>				
Inheritance	\$ 375	\$ 22,780	\$ 2,938	\$ 9,333
License Schedule B	4,875	40,689	120	594
Tobacco	23,056	235,834	2,120	23,273
Franchise	181,926	843,031	2,730	163,241
Individual Income	1,871,961	10,750,412	510,702	1,738,387
Sales & Use	791,495	7,376,770	264,182	2,735,886
Beverage	26,647	281,094	7,045	35,668
Gift	136	648	2	123
Freight Car	192	214	-	1

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2014 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Insurance	145,099	371,308	2,943	24,763
Piped Natural Gas	7,424	49,828	-	12,358
Corporate Income	251,150	1,216,791	12,905	172,199
Real Estate	3,537	37,482	39	48
White Goods	376	3,779	579	2,353
Scrap Tire	1,489	14,318	2,907	9,073
Manufacturing	3,397	30,682	281	1,743
Solid Waste	2,662	15,944	3,676	11,631
Processed Refunds Pending	(74,500)	(225,045)	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 3,241,297</b>	<b>\$ 21,066,559</b>	<b>\$ 813,169</b>	<b>\$ 4,940,674</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 3,500	\$ 19,777	\$ -	\$ -
Secretary of State-Nontax	17,163	84,175	60	393
License & Fees-Nontax	3,178	41,878	1,474	3,970
Gas & Oil Inspection	205	1,061	-	-
Deed Mortgage Registration Fee	527	5,812	422	4,649
Board of Elections	4	497	6	35
DHHS	404	1,451	-	-
Disproportionate Share	-	110,000	-	-
ABC Board	5,791	12,273	11	525
Master Settlement Agreement	139,486	164,557	-	-
Treasurer Investment	1,719	14,507	44	44
Rural Center GF Reversion	29,356	29,356	-	-
Fees & Penalties	346	4,149	337	3,806
Highway Trust Transfer	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	20,335	198,520	958	1,009
Sales & Use	760	6,911	-	-
Intra State Transfer	111	18,003	-	-
Highway Transfer	5,403	169,004	-	-
Probation Supervision Fees	1,267	11,623	-	-
DWI Restoration Fees	53	454	-	-
DWI Service Fees	662	6,293	-	-
Sales Tax Refund	-	2,570	-	-
Miscellaneous	3	32	-	-
Parole Supervision Fees	93	770	-	-
Banking & Investment Fees	447	6,388	-	-
<b>Total - Nontax Codes</b>	<b>\$ 230,813</b>	<b>\$ 910,061</b>	<b>\$ 3,312</b>	<b>\$ 14,431</b>
<b>Total Reverting</b>	<b>\$ 4,978,942</b>	<b>\$ 38,197,337</b>	<b>\$ 4,232,584</b>	<b>\$ 37,510,003</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 350,979</b>			
<b>Year-To-Date Receipts</b>	<b>38,197,337</b>			
<b>Year-To-Date Disbursements</b>	<b>37,510,003</b>			
<b>Ending Unreserved Cash</b>	<b>\$ 1,038,313</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2014 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	\$ 17,921	\$ 2	\$ 10,085	\$ 1,020	\$ 9,310	\$ 18,696
<b>Total Agriculture</b>	<b>\$ 17,921</b>	<b>\$ 2</b>	<b>\$ 10,085</b>	<b>\$ 1,020</b>	<b>\$ 9,310</b>	<b>\$ 18,696</b>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ 485	\$ 430	\$ 430	\$ -	\$ 55	\$ 860
State Treasurer-Retirement	-	81,409	324,290	81,409	324,290	-
<b>Total - Debt Service</b>	<b>\$ 485</b>	<b>\$ 81,839</b>	<b>\$ 324,720</b>	<b>\$ 81,409</b>	<b>\$ 324,345</b>	<b>\$ 860</b>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 10,885	\$ 9,663	\$ 110,053	\$ 10,820	\$ 106,551	\$ 14,387
Public Instruction-School Technology	12,245	8	21,903	286	17,222	16,926
Public Instruction-IT Projects	3,626	-	5,384	442	4,515	4,495
Public Instruction-Public School Bldg Fund	145,317	116,078	174,314	56,624	184,649	134,982
Public Instruction-Trust	14,059	2,613	22,672	811	23,844	12,887
Public Instruction-Local Payroll	23	5,791	51,763	5,683	51,280	506
Public Instruction-Internal Service	48,668	456	61,742	224	46,325	64,085
Community Colleges-Special Revenue	6,141	1,053	10,426	1,019	7,943	8,624
Community Colleges-IT Projects	3,797	-	1,857	18	182	5,472
Community Colleges-Trust	3,637	30	15,911	127	17,019	2,529
<b>Total - Education</b>	<b>\$ 248,398</b>	<b>\$ 135,692</b>	<b>\$ 476,025</b>	<b>\$ 76,054</b>	<b>\$ 459,530</b>	<b>\$ 264,893</b>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 3,027	\$ 2	\$ 353	\$ -	\$ 61	\$ 3,319
Commerce-Special Revenue	32,932	28,151	190,810	16,342	192,605	31,137
Commerce-IT Projects	916	50	858	48	796	978
Commerce-Trust	559	-	27	-	404	182
Commerce-CDBG	13,482	7	805	2,695	4,809	9,478
Commerce-Div of Employ Sec	20,486	13,153	108,783	21,421	115,305	13,964
<b>Total - Economic Development</b>	<b>\$ 71,402</b>	<b>\$ 41,363</b>	<b>\$ 301,636</b>	<b>\$ 40,506</b>	<b>\$ 313,980</b>	<b>\$ 59,058</b>
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 44	\$ -	\$ 774	\$ 4	\$ 773	\$ 45
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	74,191	26,290	60,852	5,301	62,133	72,910
Environment and Natural Resources	1,249	8	1,237	28	1,334	1,152
Wildlife	21,923	5,004	34,904	6,255	39,861	16,966
<b>Total - Environment and Natural Resources</b>	<b>\$ 98,168</b>	<b>\$ 31,302</b>	<b>\$ 97,767</b>	<b>\$ 11,588</b>	<b>\$ 104,101</b>	<b>\$ 91,834</b>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING APRIL 30, 2014 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	\$ 21,301	\$ 125,786	\$ 406,678	\$ 125,799	\$ 425,331	\$ 2,648
Governor's Office-Disaster Relief	-	212	7,302	212	7,302	-
Payroll Imprest Fund	-	578,454	6,022,537	578,454	6,022,537	-
General Assembly	12,501	-	-	-	-	12,501
State Auditor	-	-	-	-	-	-
State Treasurer	1,593	4,774	8,114	87	1,424	8,283
State Treasurer-Blount St. Properties	5,431	449	467	447	447	5,451
Administration	23,062	4,841	28,328	2,507	25,935	25,455
State Controller	47,832	21,144	35,046	1,174	44,361	38,517
Revenue-Project Collect	45,038	2,875	25,315	1,675	15,203	55,150
Revenue-Tax Distribution	-	186,892	2,483,036	186,892	2,483,036	-
Revenue-Lee Act Credits	304	28	246	28	211	339
Revenue-Tax Transfer Fees	2,184	361	1,230	46	508	2,906
Revenue-IT Project	35,801	-	8,927	224	14,714	30,014
Revenue-E 911 Fee	-	1,002	3,988	620	2,486	1,502
Cultural Resources	149	48	324	16	311	162
Cultural Resources-Interest Bearing	74	3	50	5	38	86
Board of Elections	4,114	2	233	-	216	4,131
NC Infrastructure Finance Corporation	-	253	102,271	253	102,271	-
Information Technology	160	2,369	16,687	5,771	16,697	150
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	181	211	631	7	45	767
<b>Total - General Government</b>	<b>\$ 199,725</b>	<b>\$ 929,704</b>	<b>\$ 9,151,410</b>	<b>\$ 904,217</b>	<b>\$ 9,163,073</b>	<b>\$ 188,062</b>
<b>Health and Human Services</b>						
Health Services	\$ 60	\$ 14,267	\$ 164,001	\$ 13,040	\$ 162,510	\$ 1,551
Social Services	3,104	858	5,947	2,233	6,506	2,545
Medical Assistance	23,745	7,671	97,988	15,317	109,714	12,019
Child Development	-	-	-	-	-	-
Facility Services	14,214	195	2,193	190	1,332	15,075
Major Medical	-	-	-	-	-	-
DHHS-Administration	23,156	15,909	108,494	15,768	118,201	13,449
Aging	-	-	72	-	72	-
Blind Services	6	2	16	3	18	4
<b>Total - Health and Human Services</b>	<b>\$ 64,285</b>	<b>\$ 38,902</b>	<b>\$ 378,711</b>	<b>\$ 46,551</b>	<b>\$ 398,353</b>	<b>\$ 44,643</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 233	\$ 12	\$ 115	\$ 13	\$ 89	\$ 259
Public Safety	\$ 71,506	\$ 9,019	\$ 101,980	\$ 9,702	\$ 75,098	\$ 98,388
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 71,739</b>	<b>\$ 9,031</b>	<b>\$ 102,095</b>	<b>\$ 9,715</b>	<b>\$ 75,187</b>	<b>\$ 98,647</b>
<b>Total Nonreverting</b>	<b>\$ 772,123</b>	<b>\$ 1,267,835</b>	<b>\$ 10,842,449</b>	<b>\$ 1,171,060</b>	<b>\$ 10,847,879</b>	<b>\$ 766,693</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%) and the General Fund (30%).

**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%) and the General Fund (28%).