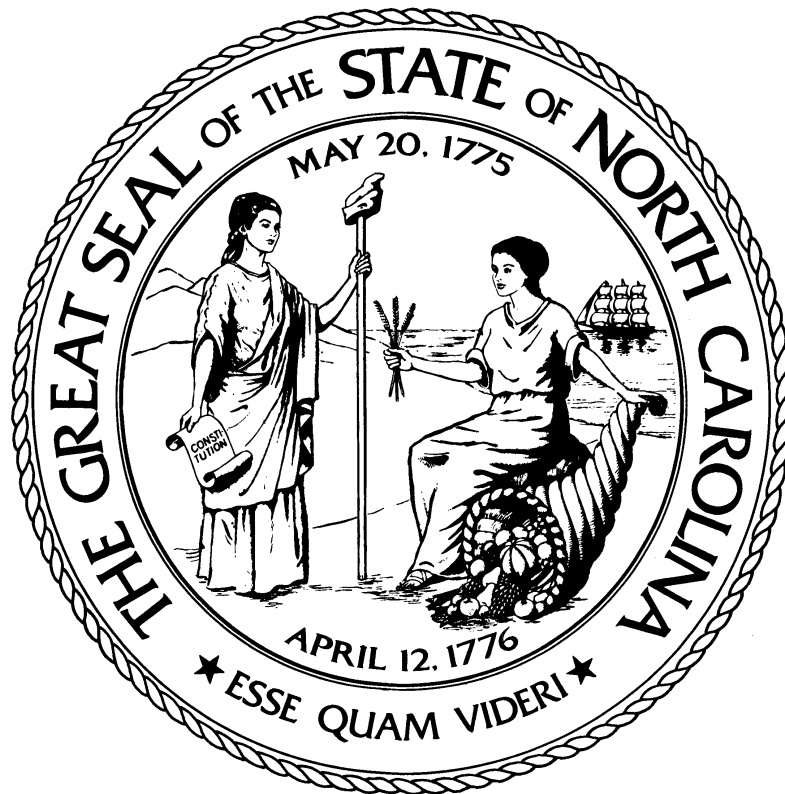


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2012



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

December 14, 2012

Enclosed is the *General Fund Monthly Financial Report* for the period ended November 30, 2012 of the 2013 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

Please contact us if you have questions or if you would like more information. We are committed to providing you and the State with the most reliable and timely financial information possible.

Sincerely,

David McCoy

INTRODUCTION

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

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

NOVEMBER 30, 2012

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,030.2	Sales and Use Taxes Payable	\$ 361.3
		Tax Refunds Payable	—
		DHHS Payable	—
		Interfund Payable	—
		Beverage Taxes Payable	11.8
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 373.1</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 418.8
		Job Development Incentive Grants Reserve	—
		Repairs and Renovations Reserve Account	11.6
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	2.3
		Tobacco Settlement	—
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	754.4
		Total Reserved	<u>\$ 1,187.1</u>
		Unreserved :	
		Fund Balance - July 1, 2012	\$ 393.7
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	76.3
		Total Unreserved	<u>\$ 470.0</u>
		Total Fund Balance	<u>\$ 1,657.1</u>
Total Assets	<u>\$ 2,030.2</u>	Total Liabilities and Fund Balance	<u>\$ 2,030.2</u>

STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE NOVEMBER 30, 2012 AND NOVEMBER 30, 2011

Expressed in Millions

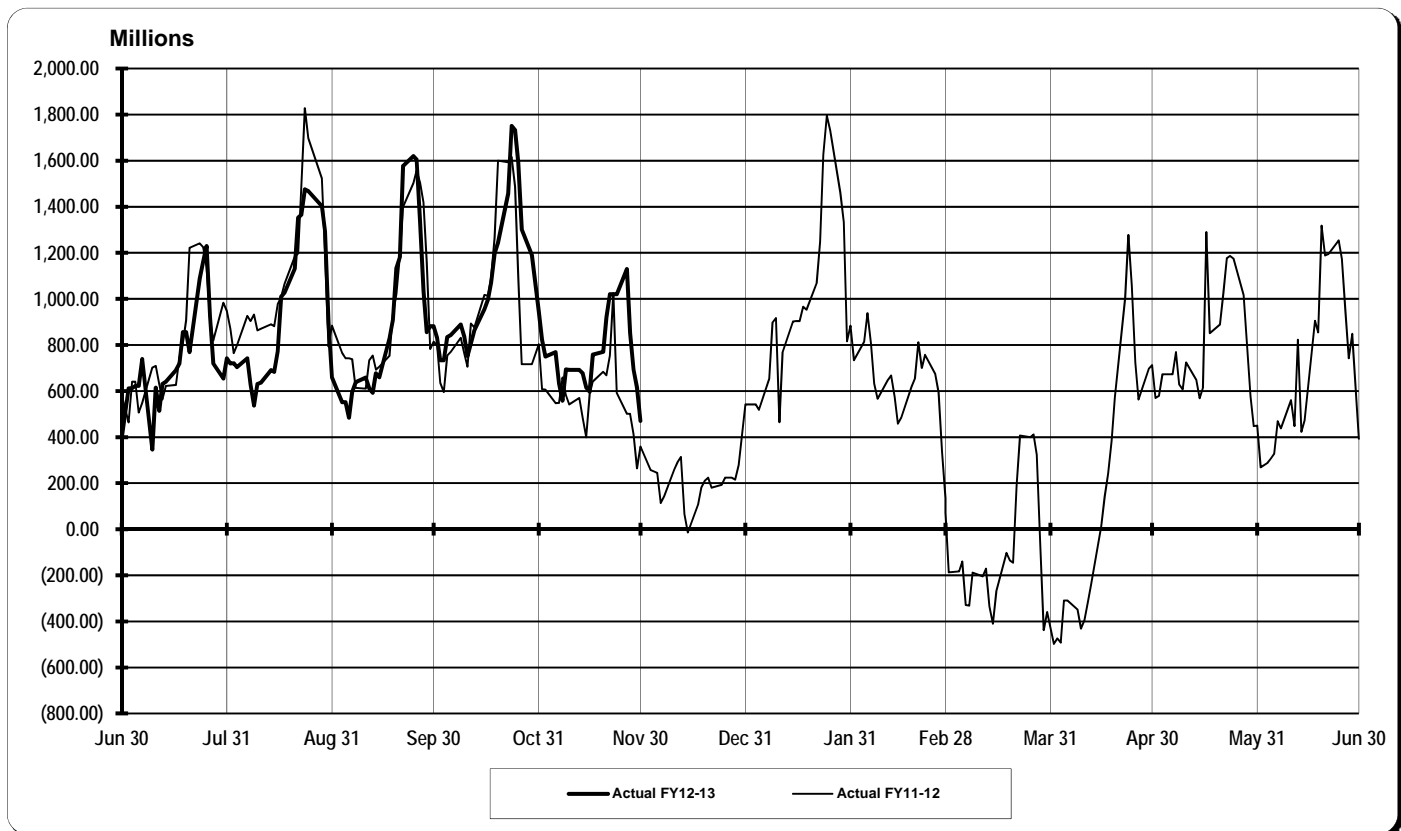
Fund Balance:	2012-13	2011-12	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 418.8	\$ 295.6	\$ 123.2	41.7%
Job Development Incentive Grants.....	—	.1	(.1)	(100.0)%
Repairs and Renovations Reserve Account.....	11.6	124.5	(112.9)	(90.7)%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	2.3	2.2	.1	4.5%
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	754.4	997.6	(243.2)	(24.4)%
Total Reserved.....	\$ 1,187.1	\$ 1,420.0	\$ (232.9)	(16.4)%
Unreserved:				
Fund Balance - July 1.....	\$ 393.7	\$ 582.4	\$ (188.7)	(32.4)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	—	—	—
Excess of Revenues Over (Under) Appropriation Expenditures....	76.3	(223.3)	299.6	(134.2)%
Total Unreserved.....	\$ 470.0	\$ 359.1	\$ 110.9	30.9%
Total Fund Balance.....	\$ 1,657.1	\$ 1,779.1	\$ (122.0)	(6.9)%

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

GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

FISCAL YEAR-TO-DATE NOVEMBER 30, 2012 AND FISCAL YEAR ENDED NOVEMBER 30, 2011

Expressed in Millions



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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF NOVEMBER 2012 AND 2011, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
Beg. Unreserved Fund Balance	\$ 946.4	\$ 803.2	\$ 393.7	\$ 582.4	\$ 393.7	\$ 582.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 946.4</u>	<u>\$ 803.2</u>	<u>\$ 393.7</u>	<u>\$ 582.4</u>	<u>\$ 393.7</u>	<u>\$ 582.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 798.2	\$ 830.9	\$ 4,378.8	\$ 4,169.8	\$ 10,517.5	\$ 9,820.0	41.6%	42.5%
Corporate Income	(22.5)	(38.3)	253.4	241.5	1,075.0	1,000.2	23.6%	24.1%
Sales and Use	403.3	387.0	2,225.1	2,218.5	5,455.8	5,293.1	40.8%	41.9%
Franchise	45.3	50.0	248.9	209.3	615.1	649.9	40.5%	32.2%
Insurance	(11.2)	(7.5)	157.5	155.9	511.1	510.9	30.8%	30.5%
Beverage	27.8	25.3	127.2	115.7	293.2	296.6	43.4%	39.0%
Inheritance	11.5	5.2	45.1	20.1	83.5	64.0	54.0%	31.4%
Privilege License	2.5	2.3	25.5	28.3	44.5	43.7	57.3%	64.8%
Tobacco Products	22.4	21.5	110.6	116.7	262.8	260.2	42.1%	44.9%
Real Estate Conveyance Excise	0.1	(0.5)	3.5	2.6	—	—	—	—
Gift	0.2	0.6	0.3	—	—	—	—	—
Solid Waste	0.6	0.9	4.6	4.8	—	—	—	—
White Goods Disposal	0.3	0.3	0.7	0.7	—	—	—	—
Scrap Tire Disposal	1.6	1.5	3.0	3.0	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.8	2.6	5.9	6.2	29.1	35.0	20.3%	17.7%
Mill Machinery	3.4	3.0	15.4	15.5	36.8	34.1	41.8%	45.5%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.1	0.1	(0.1)	(0.1)	1.1	—	(9.1%)	—
Total Tax Revenue	<u>\$ 1,286.4</u>	<u>\$ 1,284.9</u>	<u>\$ 7,605.4</u>	<u>\$ 7,308.5</u>	<u>\$ 18,925.5</u>	<u>\$ 18,007.7</u>	40.2%	40.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.7	\$ 2.1	\$ 5.4	\$ 9.6	\$ 21.6	\$ 59.4	25.0%	16.2%
Judicial Fees	18.8	19.6	104.9	104.2	258.7	279.6	40.5%	37.3%
Insurance	1.4	1.1	15.7	14.7	73.7	71.4	21.3%	20.6%
Disproportionate Share	—	—	—	—	115.0	115.0	—	—
Highway Fund Transfer In	49.0	49.2	110.1	108.5	220.3	217.1	50.0%	50.0%
Highway Trust Fund Transfer In	6.9	19.2	13.8	38.4	27.6	76.7	50.0%	50.1%
Other	27.2	31.3	138.5	103.2	361.6	335.0	38.3%	30.8%
Total Non-Tax Revenue	<u>\$ 105.0</u>	<u>\$ 122.6</u>	<u>\$ 388.4</u>	<u>\$ 378.7</u>	<u>\$ 1,078.5</u>	<u>\$ 1,154.2</u>	36.0%	32.8%
Total Tax and Non-Tax Revenue	<u>\$ 1,391.4</u>	<u>\$ 1,407.5</u>	<u>\$ 7,993.8</u>	<u>\$ 7,687.2</u>	<u>\$ 20,004.0</u>	<u>\$ 19,161.9</u>	40.0%	40.1%
Total Availability	<u>\$ 2,337.8</u>	<u>\$ 2,210.7</u>	<u>\$ 8,387.5</u>	<u>\$ 8,269.6</u>	<u>\$ 20,397.7</u>	<u>\$ 19,744.3</u>	41.1%	41.9%
Appropriation Expenditures:								
Current Operations	\$ 1,804.0	\$ 1,799.6	\$ 7,778.7	\$ 7,761.8	\$ 19,469.1	\$ 19,033.7	40.0%	40.8%
Capital Improvements:								
Funded by General Fund	—	—	6.4	—	6.4	4.5	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	63.8	52.0	132.4	148.7	708.7	665.0	18.7%	22.4%
Total Appropriation Expenditures	<u>\$ 1,867.8</u>	<u>\$ 1,851.6</u>	<u>\$ 7,917.5</u>	<u>\$ 7,910.5</u>	<u>\$ 20,184.2</u>	<u>\$ 19,703.2</u>	39.2%	40.1%
Unreserved Fund Balance -								
Before Statutory Reservations	470.0	359.1	470.0	359.1	213.4	41.2		
Reservations								
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
Unreserved Fund Balance	<u>\$ 470.0</u>	<u>\$ 359.1</u>	<u>\$ 470.0</u>	<u>\$ 359.1</u>	<u>\$ 213.4</u>	<u>\$ 41.2</u>		

Note that the schedule above represents net tax and non-tax collections and not gross collections. Tax revenues are presented net of refunds to taxpayers and various distributions to state and local entities based on legislation. A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above presents monthly and year-to-date General Fund operations for the current and prior fiscal years as well as the annual budget and percent of budget realized or expended.

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

FOR THE MONTH OF NOVEMBER 2012 AND 2011, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	November				Year-To-Date Through November			
	FY 2013	FY 2012	Change	% Change	FY 2013	FY 2012	Change	% Change
Tax Revenues:								
Individual Income	\$ 798.2	\$ 830.9	\$ (32.7)	(3.9)%	\$ 4,378.8	\$ 4,169.8	\$ 209.0	5.0%
Corporate Income	(22.5)	(38.3)	15.8	41.3%	253.4	241.5	11.9	4.9%
Sales and Use	403.3	387.0	16.3	4.2%	2,225.1	2,218.5	6.6	0.3%
Franchise	45.3	50.0	(4.7)	(9.4)%	248.9	209.3	39.6	18.9%
Insurance	(11.2)	(7.5)	(3.7)	49.3%	157.5	155.9	1.6	1.0%
Beverage	27.8	25.3	2.5	9.9%	127.2	115.7	11.5	9.9%
Inheritance	11.5	5.2	6.3	121.2%	45.1	20.1	25.0	124.4%
Privilege License	2.5	2.3	0.2	8.7%	25.5	28.3	(2.8)	(9.9)%
Tobacco Products	22.4	21.5	0.9	4.2%	110.6	116.7	(6.1)	(5.2)%
Real Estate Conveyance Excise	0.1	(0.5)	0.6	120.0%	3.5	2.6	0.9	34.6%
Gift	0.2	0.6	(0.4)	(66.7)%	0.3	—	0.3	—
Solid Waste	0.6	0.9	(0.3)	(33.3)%	4.6	4.8	(0.2)	(4.2)%
White Goods Disposal	0.3	0.3	—	—	0.7	0.7	—	—
Scrap Tire Disposal	1.6	1.5	0.1	6.7%	3.0	3.0	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.8	2.6	0.2	7.7%	5.9	6.2	(0.3)	(4.8)%
Mill Machinery	3.4	3.0	0.4	13.3%	15.4	15.5	(0.1)	(0.6)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	0.1	—	—	(0.1)	(0.1)	—	—
Total Tax Revenue	\$ 1,286.4	\$ 1,284.9	\$ 1.5	0.1%	\$ 7,605.4	\$ 7,308.5	\$ 296.9	4.1%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.7	\$ 2.1	\$ (0.4)	(19.0)%	\$ 5.4	\$ 9.6	\$ (4.2)	(43.8)%
Judicial Fees	18.8	19.6	(0.8)	(4.1)%	104.9	104.2	0.7	0.7%
Insurance	1.4	1.1	0.3	27.3%	15.7	14.7	1.0	6.8%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	49.0	49.2	(0.2)	(0.4)%	110.1	108.5	1.6	1.5%
Highway Trust Fund Transfer In	6.9	19.2	(12.3)	(64.1)%	13.8	38.4	(24.6)	(64.1)%
Other	27.2	31.4	(4.2)	(13.4)%	138.5	103.3	35.2	34.1%
Total Non-Tax Revenue	\$ 105.0	\$ 122.6	\$ (17.6)	(14.4)%	\$ 388.4	\$ 378.7	\$ 9.7	2.6%
Total Tax and Non-Tax Revenue	\$ 1,391.4	\$ 1,407.5	\$ (16.1)	(1.1)%	\$ 7,993.8	\$ 7,687.2	\$ 306.6	4.0%

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

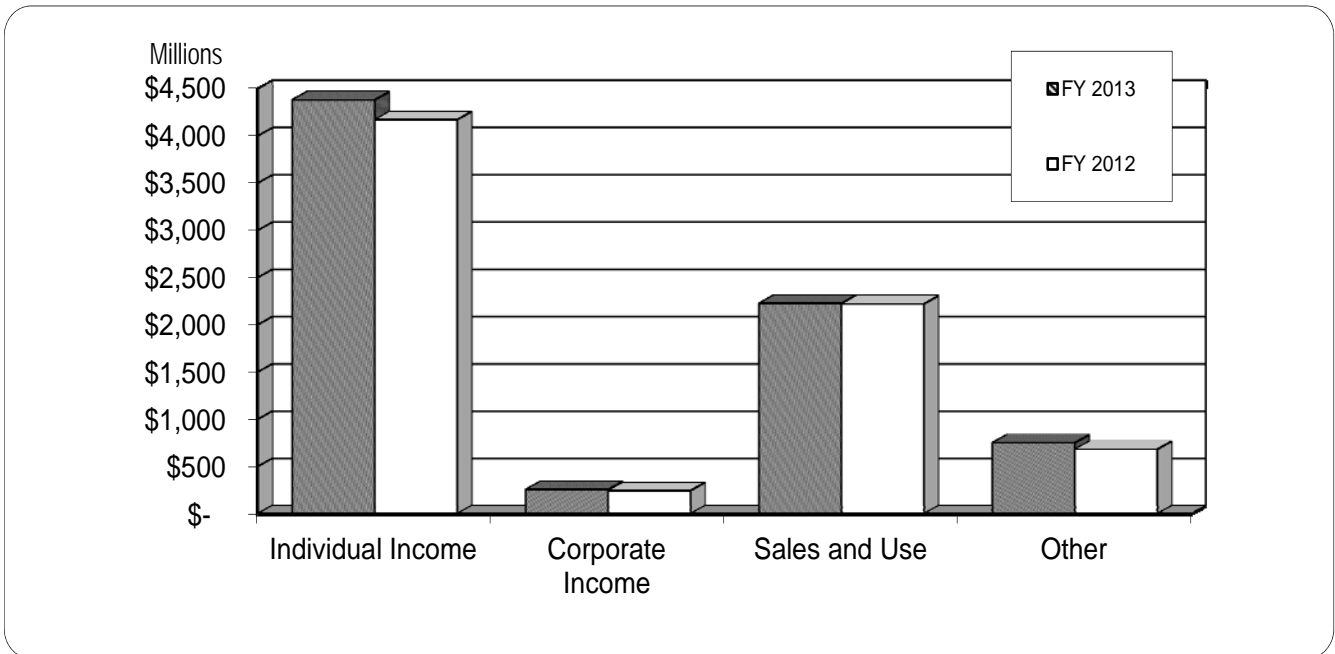
For fiscal year 2013, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$306.6 million, or 4.0%. Tax revenues through November 2012 increased by \$296.9 million, or 4.1%, and non-tax revenues increased by \$9.7 million, or 2.6%.

The Highway Trust Fund Transfer In showed a decrease when compared to the prior year. House Bill 200, Session Law 2011-145, Section 2.2.(b) authorized the transfer of \$76.7 million for the fiscal year 2011-2012 and only \$27.6 million for the fiscal year 2012-2013. This equals a total decrease of \$49.1 million or \$12.3 million per quarter. Other Non-Tax Revenue showed an increase when compared to the prior year. House Bill 950, Session Law 2012-142, Section 2.2.(f) authorized a one time- transfer of \$45 million from the Department of Commerce's One North Carolina Fund to the General Fund.

Revenues and expenditures never occur evenly over the course of the fiscal year. During fiscal year 2013, the State continues to implement a cash flow management process that monitors state agency spending requirements.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

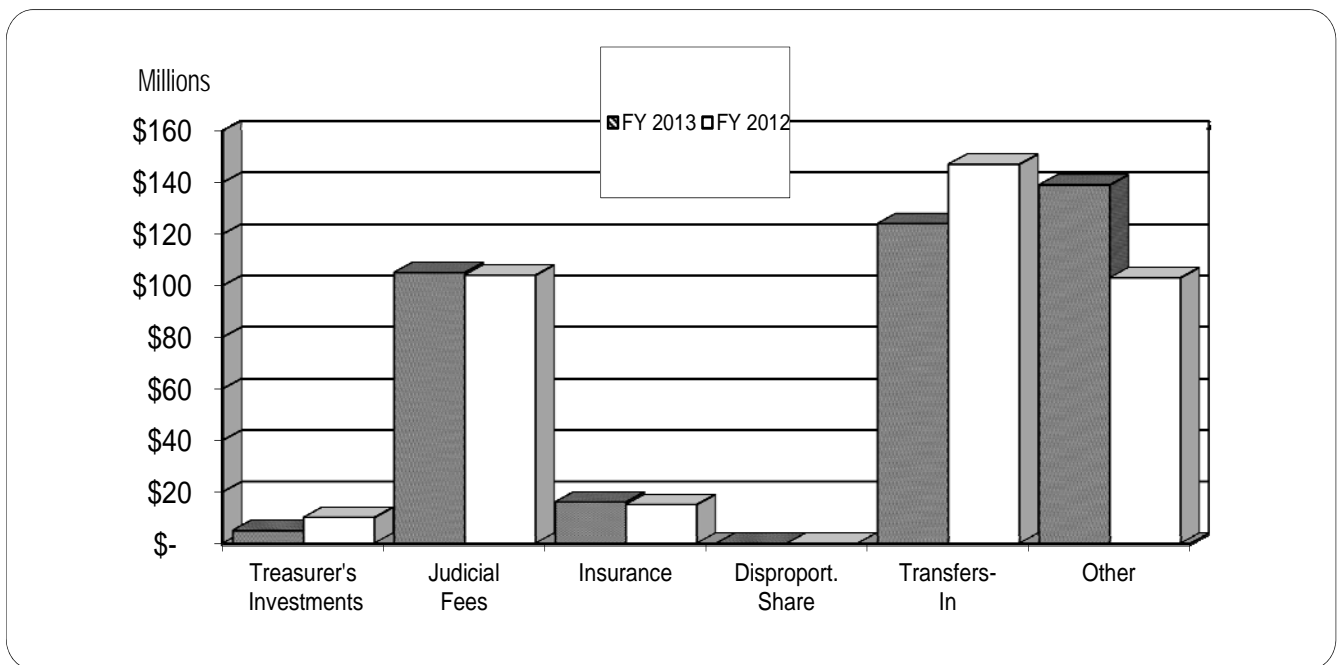
FISCAL YEAR-TO-DATE NOVEMBER 30, 2012 AND NOVEMBER 30, 2011



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

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

FISCAL YEAR-TO-DATE NOVEMBER 30, 2012 AND NOVEMBER 30, 2011



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE NOVEMBER 30, 2012 AND NOVEMBER 30, 2011

Expressed in Millions

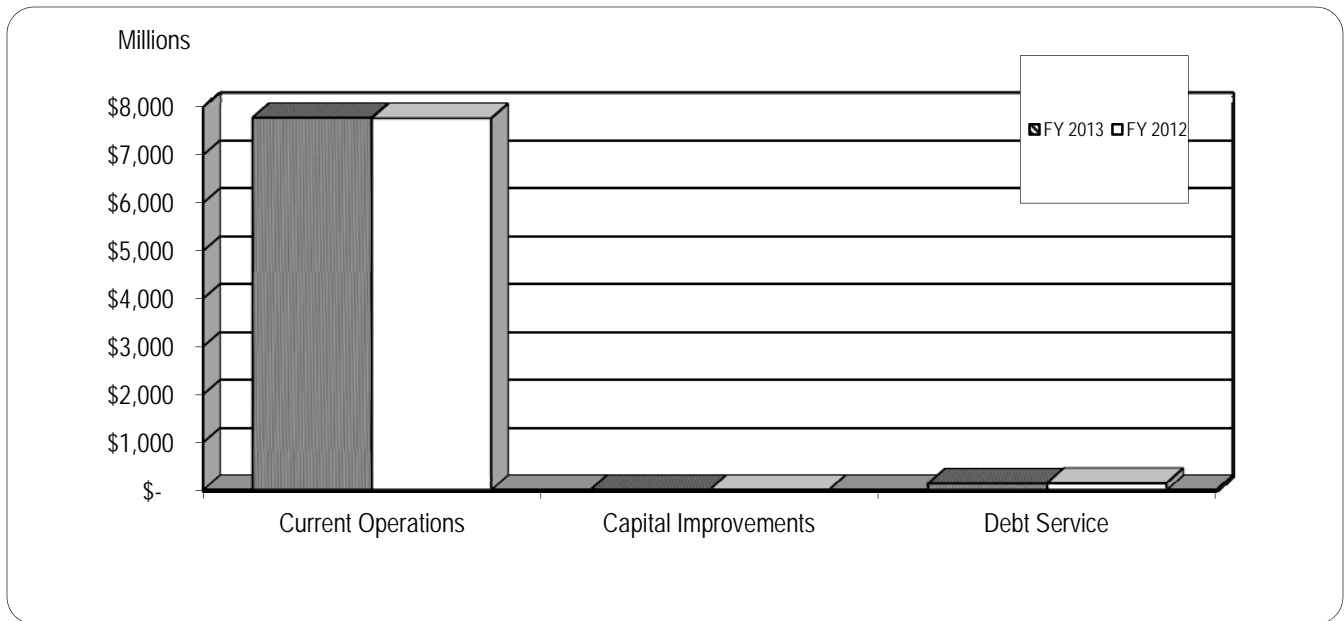
	FY 2013	FY 2012	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2013	FY 2012
Current Operations						
General Government	\$ 147.4	\$ 129.6	\$ 17.8	13.7%	1.9%	1.6%
Education	4,321.4	4,233.6	87.8	2.1%	54.6%	53.5%
Health and Human Services	2,190.7	2,258.5	(67.8)	(3.0%)	27.7%	28.6%
Economic Development	42.3	51.9	(9.6)	(18.5%)	0.5%	0.7%
Environment and Natural Resources	64.0	62.9	1.1	1.7%	0.8%	0.8%
Public Safety, Correction, and Regulation	945.9	950.7	(4.8)	(0.5%)	11.9%	12.0%
Agriculture	48.2	48.1	0.1	0.2%	0.6%	0.6%
Operating Reserves/Rounding	18.8	26.5	(7.7)	(29.1%)	0.2%	0.3%
<i>Total Current Operations</i>	<u>\$ 7,778.7</u>	<u>\$ 7,761.8</u>	<u>\$ 16.9</u>	0.2%	98.2%	98.1%
Capital Improvements						
Funded by General Fund	6.4	—	6.4	—	0.1%	—
Debt Service	132.4	148.7	(16.3)	(11.0%)	1.7%	1.9%
Total Appropriation Expenditures	<u>\$ 7,917.5</u>	<u>\$ 7,910.5</u>	<u>\$ 7.0</u>	0.1%	100.0%	100.0%

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

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

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE NOVEMBER 30, 2012 AND NOVEMBER 30, 2011



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

Actual appropriation expenditures through November 2012 were more than actual appropriation expenditures through November 2011 by \$7.0 million, or 0.1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2012 were more than appropriation expenditures through November 2011 by \$16.9 million, or 0.2%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2012 AND 2011, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		November		Year-To-Date				Year-To-Date	
		FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012

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

Current Operations

General Government

General Assembly	\$ 4.2	\$ 4.4	\$ 21.1	\$ 7.5	\$ 53.5	\$ 54.0	39.4%	13.9%
Governor's Office	0.6	0.4	2.3	2.3	5.2	5.2	44.2%	44.2%
Office of State Budget	0.5	0.5	1.6	2.3	6.1	6.2	26.2%	37.1%
Housing Finance Agency	0.2	0.8	0.7	4.0	1.6	9.7	43.8%	41.2%
Lieutenant Governor	0.1	0.1	0.3	0.4	0.6	0.8	50.0%	50.0%
Secretary of State	0.8	0.8	4.5	4.1	11.8	10.9	38.1%	37.6%
State Auditor	(0.2)	0.3	3.8	4.5	11.0	12.1	34.5%	37.2%
State Treasurer	0.4	0.4	2.7	3.5	6.9	6.8	39.1%	51.5%
Retirement and Employee Benefits Administration	7.4	3.2	12.5	8.1	27.5	17.8	45.5%	45.5%
Office of the State Controller	10.6	7.0	25.6	18.5	67.7	65.8	37.8%	28.1%
Revenue	1.2	1.9	9.6	9.4	30.6	28.7	31.4%	32.8%
Cultural Resources	6.1	6.4	33.0	32.9	79.4	79.5	41.6%	41.4%
Cultural Resources - Roanoke Island Commission	5.7	5.9	25.9	28.1	63.6	65.7	40.7%	42.8%
Board of Elections	0.1	0.2	0.5	0.8	1.1	1.9	45.5%	42.1%
Office of Administrative Hearings	0.4	0.3	2.0	1.8	5.2	5.4	38.5%	33.3%
	0.3	0.3	1.3	1.4	4.3	4.2	30.2%	33.3%
	\$ 38.4	\$ 32.9	\$ 147.4	\$ 129.6	\$ 376.1	\$ 374.7	39.2%	34.6%
Reserves - General Assembly	\$ 0.1	\$ —	\$ —	\$ 0.1	\$ 1.9	\$ 1.9	—	5.3%
Reserves - Contingency & Emergency	—	—	—	—	5.0	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	—	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	2.0	20.9	5.3	20.9	15.4	100.0%	34.4%
Reserves - Multipurpose Database Reserve	—	—	—	—	—	—	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	—	—	—	—	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	(4.9)	—	(1.4)	34.9	350.0%	—
Reserves - State Employee Benefits	—	—	—	—	—	—	—	—
Reserves - IT Fund	0.7	—	2.7	1.9	5.3	4.4	50.9%	43.2%
Reserves - Retirement	—	—	—	—	0.5	—	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	—	—	—
Reserves - Transfer Public Defenders	—	—	—	—	—	—	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	—	—	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	—	—	—	—
Reserves - Continuation/Justification Program Review	—	—	—	—	—	—	—	—
Reserves - Automated Fraud Detection Development	—	—	—	1.0	7.0	1.0	—	100.0%
Reserves - Controller's Fraud Detection Development	—	—	—	0.5	0.5	0.5	—	100.0%
Reserves - Review of Compensation Plan	—	—	—	—	—	2.0	—	—
Reserves - Escheat Repayment	—	—	—	17.5	—	17.5	—	100.0%
Reserves - VIPER	—	—	—	—	3.2	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	9.0	—	—	—
	\$ 0.8	\$ 2.0	\$ 18.7	\$ 26.3	\$ 51.9	\$ 77.6	36.0%	33.9%
Total - General Government	\$ 39.2	\$ 34.9	\$ 166.1	\$ 155.9	\$ 428.0	\$ 452.3	38.8%	34.5%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2012 AND 2011, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
Education								
Public Instruction	\$ 757.4	\$ 734.0	\$ 3,120.3	\$ 3,057.5	\$ 7,844.6	\$ 7,617.4	39.8%	40.1%
Community Colleges	105.5	92.9	355.4	330.6	1,040.4	1,006.5	34.2%	32.8%
	<u>\$ 862.9</u>	<u>\$ 826.9</u>	<u>\$ 3,475.7</u>	<u>\$ 3,388.1</u>	<u>\$ 8,885.0</u>	<u>\$ 8,623.9</u>	39.1%	39.3%
University System								
University of North Carolina - General Admin.	\$ 2.6	\$ 2.1	\$ 11.8	\$ 13.4	\$ 35.1	\$ 38.6	33.6%	34.7%
UNC - GA Institutional Programs and Facilities	—	—	16.0	—	27.0	17.7	59.3%	—
UNC - GA Related Educational Programs	(0.1)	(17.0)	90.3	50.8	103.1	68.2	87.6%	74.5%
UNC - GA Aid to Private Institutions	—	68.2	46.2	67.9	86.4	91.6	53.5%	74.1%
UNC - Chapel Hill Academic Affairs	28.7	23.3	57.2	61.6	274.6	266.4	20.8%	23.1%
UNC - Chapel Hill Health Affairs	17.3	13.8	44.4	49.5	197.3	178.3	22.5%	27.8%
UNC - Chapel Hill Area Health Affairs	3.5	3.4	14.1	14.8	42.4	41.8	33.3%	35.4%
NCSU - Academic Affairs	24.4	26.1	97.6	104.6	389.2	372.5	25.1%	28.1%
NCSU - Agricultural Research	4.5	4.2	22.5	22.7	54.9	54.3	41.0%	41.8%
NCSU - Agricultural Extension Service	3.3	3.5	16.4	16.3	39.9	39.2	41.1%	41.6%
University of North Carolina at Greensboro	15.4	14.2	44.9	43.7	154.1	150.4	29.1%	29.1%
University of North Carolina at Charlotte	26.8	20.0	43.3	45.4	193.2	186.0	22.4%	24.4%
University of North Carolina at Asheville	3.1	2.8	10.0	10.0	37.5	35.7	26.7%	28.0%
University of North Carolina at Wilmington	5.5	9.4	34.3	33.3	96.7	91.3	35.5%	36.5%
University of North Carolina at Pembroke	5.0	4.9	15.8	17.8	54.9	54.0	28.8%	33.0%
East Carolina University	26.3	22.2	53.6	62.5	220.1	209.8	24.4%	29.8%
ECU - Health Affairs	6.4	4.5	24.3	23.1	64.8	61.9	37.5%	37.3%
North Carolina A&T University	17.8	17.4	36.5	32.6	97.4	94.2	37.5%	34.6%
Western Carolina University	9.5	8.2	20.6	22.4	82.8	80.2	24.9%	27.9%
Appalachian State University	12.0	8.9	40.6	41.9	128.6	125.9	31.6%	33.3%
Winston-Salem State University	5.4	6.6	27.6	26.5	68.1	68.0	40.5%	39.0%
Elizabeth City State University	2.5	3.9	14.6	14.3	35.5	35.6	41.1%	40.2%
Fayetteville State University	4.9	4.8	20.2	17.3	49.6	50.4	40.7%	34.3%
North Carolina Central University	8.3	8.0	27.2	31.8	84.3	83.6	32.3%	38.0%
North Carolina School of the Arts	2.0	1.9	8.1	6.7	27.1	25.8	29.9%	26.0%
University of North Carolina Hospitals	—	1.5	—	7.5	—	18.0	—	41.7%
North Carolina School of Science and Math	1.6	1.4	7.6	7.1	19.1	17.7	39.8%	40.1%
Total University System	<u>\$ 236.7</u>	<u>\$ 268.2</u>	<u>\$ 845.7</u>	<u>\$ 845.5</u>	<u>\$ 2,663.7</u>	<u>\$ 2,557.1</u>	31.7%	33.1%
Total - Education	<u>\$ 1,099.6</u>	<u>\$ 1,095.1</u>	<u>\$ 4,321.4</u>	<u>\$ 4,233.6</u>	<u>\$ 11,548.7</u>	<u>\$ 11,181.0</u>	37.4%	37.9%
Health and Human Services								
HHS - Administration	\$ 4.2	\$ 3.7	\$ 13.7	\$ 19.5	\$ 51.2	\$ 56.5	26.8%	34.5%
Aging	0.7	2.6	15.8	14.1	94.3	44.3	16.8%	31.8%
Child Development	24.3	29.6	93.8	105.6	262.9	262.6	35.7%	40.2%
Services for Deaf & Hearing Impaired	—	(0.1)	—	—	—	—	—	—
Health Services	11.9	15.2	55.0	60.3	166.5	192.0	33.0%	31.4%
Social Services	14.0	12.0	74.2	74.9	176.6	185.5	42.0%	40.4%
Medical Assistance	314.1	325.1	1,597.1	1,653.7	3,102.4	3,027.0	51.5%	54.6%
Children's Health Insurance	15.9	6.0	41.1	30.6	80.1	77.9	51.3%	39.3%
Services for the Blind	(0.1)	(0.2)	2.2	2.2	8.2	8.3	26.8%	26.5%
Mental Health	52.6	53.3	283.9	283.9	703.6	669.4	40.3%	42.4%
Facility Services	(0.2)	—	1.3	4.5	17.7	15.9	7.3%	28.3%
Vocational Rehabilitation	1.5	2.6	12.6	9.2	37.2	36.5	33.9%	25.2%
Total - Health and Human Services	<u>\$ 438.9</u>	<u>\$ 449.8</u>	<u>\$ 2,190.7</u>	<u>\$ 2,258.5</u>	<u>\$ 4,700.7</u>	<u>\$ 4,575.9</u>	46.6%	49.4%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2012 AND 2011, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	November		Year-To-Date		Year-To-Date		Year-To-Date		
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	
Economic Development									
Commerce	\$ 4.0	\$ 4.4	\$ 15.9	\$ 20.9	\$ 41.2	\$ 52.3	38.6%	40.0%	
Commerce - State Aid to Nonstate Entities	5.7	8.9	26.4	31.0	70.8	75.8	37.3%	40.9%	
Total - Economic Development	\$ 9.7	\$ 13.3	\$ 42.3	\$ 51.9	\$ 112.0	\$ 128.1	37.8%	40.5%	
Environment and Natural Resources									
Environment and Natural Resources	\$ 9.5	\$ 10.6	\$ 50.9	\$ 50.6	\$ 112.6	\$ 117.3	45.2%	43.1%	
Environment and Natural Resources - State Aid	0.9	1.1	4.6	5.0	10.8	11.4	42.6%	43.9%	
Wildlife Resources	1.8	1.4	8.5	7.3	18.5	18.4	45.9%	39.7%	
Total - Environment and Natural Resources	\$ 12.2	\$ 13.1	\$ 64.0	\$ 62.9	\$ 141.9	\$ 147.1	45.1%	42.8%	
Public Safety, Correction, and Regulation									
Judicial	\$ 46.0	\$ 46.6	\$ 243.1	\$ 240.3	\$ 573.7	\$ 566.0	42.4%	42.5%	
Justice	6.6	5.7	33.4	32.1	77.8	82.9	42.9%	38.7%	
Labor	1.5	1.3	5.2	4.8	16.2	16.2	32.1%	29.6%	
Insurance	3.0	1.3	13.7	12.3	38.1	37.0	36.0%	33.2%	
Insurance - RICO	—	—	2.6	2.3	2.6	2.3	100.0%	100.0%	
Public Safety	134.6	130.5	647.9	658.9	1,716.9	1,730.7	37.7%	38.1%	
Total - Public Safety, Correction, and Regulation	\$ 191.7	\$ 185.4	\$ 945.9	\$ 950.7	\$ 2,425.3	\$ 2,435.1	39.0%	39.0%	
Agriculture									
Agriculture and Consumer Services	\$ 12.6	\$ 8.2	\$ 48.2	\$ 48.1	\$ 112.5	\$ 114.4	42.8%	42.0%	
Rounding [*]	\$ 0.1	\$ (0.2)	\$ 0.1	\$ 0.2	\$ —	\$ (0.2)	N/A	N/A	
Total Current Operations	\$ 1,804.0	\$ 1,799.6	\$ 7,778.7	\$ 7,761.8	\$ 19,469.1	\$ 19,033.7	40.0%	40.8%	
Capital Improvements									
Funded by General Fund	\$ —	\$ —	\$ 6.4	\$ —	\$ 6.4	\$ 4.5	100.0%	—	
Repairs and Renovations	—	—	—	—	—	—	—	—	
Total - Capital Improvements	\$ —	\$ —	\$ 6.4	\$ —	\$ 6.4	\$ 4.5	100.0%	—	
Debt Service	\$ 63.8	\$ 52.0	\$ 132.4	\$ 148.7	\$ 708.7	\$ 665.0	18.7%	22.4%	
Total Appropriation Expenditures	\$ 1,867.8	\$ 1,851.6	\$ 7,917.5	\$ 7,910.5	\$ 20,184.2	\$ 19,703.2	39.2%	40.1%	

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

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

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2012 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 4,385	\$ 17,219	\$ 16,999	\$ 65,370
Total - Agriculture	\$ 4,385	\$ 17,219	\$ 16,999	\$ 65,370
Debt Service				
State Treasurer	\$ 2,948	\$ 19,803	\$ 66,722	\$ 150,589
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 2,948	\$ 19,803	\$ 66,722	\$ 152,205
Education				
Public Instruction	\$ 159,800	\$ 786,161	\$ 917,217	\$ 3,906,454
Community Colleges	37,874	310,809	143,387	666,227
UNC Systems	117,738	1,311,015	372,023	2,156,957
Total - Education	\$ 315,412	\$ 2,407,985	\$ 1,432,627	\$ 6,729,638
Economic Development				
Commerce	\$ 4,607	\$ 45,492	\$ 7,909	\$ 61,411
Commerce-State Aid	-	-	5,655	26,371
Total - Economic Development	\$ 4,607	\$ 45,492	\$ 13,564	\$ 87,782
Environment & Natural Resources				
Environment and Natural Resources	\$ 5,633	\$ 31,011	\$ 15,040	\$ 81,871
Environ. and Nat. Resources-St. Aid	-	-	896	4,570
Wildlife Resources	-	-	1,776	8,467
Total - Environ. & Natural Resources	\$ 5,633	\$ 31,011	\$ 17,712	\$ 94,908
General Government				
General Assembly	\$ 82	\$ 2,660	\$ 4,299	\$ 23,732
Governor	(53,253)	7,123	(52,628)	9,447
Governor-Special Projects	60,640	71,565	60,640	71,565
Budget, Planning & Management	56	867	498	2,450
Housing Finance Authority	-	-	134	670
Governor	-	85	49	49
Lt. Governor	-	-	52	276
Secretary of State	46	169	927	4,714
State Auditor	1,496	2,837	1,311	6,638
State Treasurer-Administration	2,176	10,324	2,645	13,059
State Treasurer-Retirement	-	-	7,417	12,478
Administration	3,029	19,231	13,613	44,819
State Controller	16	636	1,343	10,238
Revenue	1,949	9,459	8,136	42,498
Cultural Resources	765	3,699	6,513	29,594
Cultural Resources-Roanoke Island	-	-	85	465
Board of Elections	10	377	384	2,346
Administrative Hearings	166	1,040	517	2,372
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Adj	-	-	-	38
Reserve-JDIG	-	-	-	20,900
Reserve-Severance	-	4,948	-	-
Reserve-St Emp Comprehensive	-	-	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2012 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	-	778	2,740
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Automated Fraud Det Dev	-	-	-	-
Reserve-Controller Fraud Det Dev	-	-	-	-
Reserve-Escheat Repayment	-	-	-	-
Reserve-VIPER	-	-	-	-
Reserve-One NC Fund	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 17,178	\$ 135,020	\$ 56,713	\$ 301,088
Health and Human Services				
HHS-Administration	4,446	37,427	9,206	51,130
Aging	5,844	24,038	6,512	39,836
Child Development	27,797	161,748	53,651	255,582
Education Services	-	5	-	4
Health Services	43,256	245,043	57,714	300,063
Social Services	70,374	367,396	82,901	441,606
Medical Assistance	544,189	3,419,972	858,326	5,017,094
NC Health Choice	18,943	98,585	34,813	139,698
Blind Services	2,134	9,590	2,322	11,838
Mental Health	41,427	195,702	93,666	479,560
Facility Services	3,943	22,151	3,942	23,488
Vocational Rehabilitation Services	8,493	43,694	10,106	56,298
Total - Health and Human Services	\$ 770,846	\$ 4,625,351	\$ 1,213,159	\$ 6,816,197
Public Safety, Correction, and Regulation				
Judicial	\$ 196	\$ 1,017	\$ 37,092	\$ 188,016
Judicial-Indigent Defense	568	3,355	9,628	59,449
Justice	2,848	14,751	9,275	48,158
Labor	1,308	8,141	2,549	13,375
Insurance	855	9,448	3,588	23,104
Insurance-RICO	-	-	-	2,624
Public Safety	24,135	119,566	157,396	767,422
Total - Public Safety, Correction and Regulation	\$ 29,910	\$ 156,278	\$ 219,528	\$ 1,102,148
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 6,373
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 6,373
Tax Codes				
Inheritance	\$ 11,456	\$ 46,029	\$ 17	\$ 951
License Schedule B	2,505	25,486	41	32
Tobacco	24,449	122,620	2,059	12,024
Franchise	46,551	298,480	1,307	49,624
Individual Income	860,804	4,690,827	62,601	312,059
Sales & Use	688,298	3,532,811	284,980	1,307,719
Beverage	27,849	139,500	13	12,291
Gift	265	359	1	26
Freight Car	11	13	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2012 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Insurance	(11,165)	157,779	3	274
Piped Natural Gas	2,872	8,846	-	2,907
Corporate Income	30,570	449,542	53,110	196,155
Real Estate	3,462	17,939	3,377	14,477
White Goods	291	1,977	1	1,299
Scrap Tire	1,537	7,541	6	4,564
Manufacturing	3,481	15,635	18	205
Solid Waste	655	9,215	4	4,609
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,693,891	\$ 9,524,599	\$ 407,538	\$ 1,919,216
Nontax Codes				
Insurance-Nontax	\$ -	\$ 9,161	\$ -	\$ -
Secretary of State-Nontax	2,682	13,770	17	151
License & Fees-Nontax	1,369	7,171	2	708
Gas & Oil Inspection	185	493	-	-
Deed Mortgage Registration Fee	698	3,207	558	2,566
Board of Elections	6	40	20	34
DHHS	175	659	-	-
Disproportionate Share	-	-	-	-
ABC Board	318	1,935	112	432
Master Settlement Agreement	-	-	-	-
Treasurer Investment	1,687	5,395	-	-
Fees & Penalties	303	1,818	562	1,525
Highway Trust Transfer	6,899	13,798	-	-
CI Appropriation	-	-	-	-
Judicial	18,787	104,916	1	23
Sales & Use	722	3,100	-	-
Intra State Transfer	21,412	105,176	-	-
Highway Transfer	49,052	110,145	-	-
Probation Supervision Fees	1,003	5,659	-	-
DWI Restoration Fees	50	246	-	-
DWI Service Fees	578	3,124	-	-
Sales Tax Refund	-	1,212	-	-
Miscellaneous	2	13	-	-
Parole Supervision Fees	57	321	-	-
Butner Fire & Police	-	-	-	-
Banking & Investment Fees	523	2,561	-	-
Total - Nontax Codes	\$ 106,508	\$ 393,920	\$ 1,272	\$ 5,439
Total Reverting	\$ 2,951,318	\$ 17,356,678	\$ 3,445,834	\$ 17,280,364
Beginning Unreserved Cash	\$ 393,697			
Year-To-Date Receipts	17,356,678			
Year-To-Date Disbursements	17,280,364			
Ending Unreserved Cash	\$ 470,011			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2012 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 16,960	\$ 3,214	\$ 3,920	\$ 818	\$ 2,990	\$ 17,890
Total Agriculture	\$ 16,960	\$ 3,214	\$ 3,920	\$ 818	\$ 2,990	\$ 17,890
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	66	21,971	96,932	21,976	96,998	-
Total - Debt Service	\$ 66	\$ 21,971	\$ 96,932	\$ 21,976	\$ 96,998	\$ -
Education						
Public Instruction-Special Revenue	\$ 13,765	\$ (2,118)	\$ 82,857	\$ 8,380	\$ 84,556	\$ 12,066
Public Instruction-School Technology	13,557	29,511	29,670	2,815	8,313	34,914
Public Instruction-IT Projects	8,605	-	15	3,218	3,422	5,198
Public Instruction-Public School Bldg Fund	175,503	68	27,840	9,960	52,123	151,220
Public Instruction-Trust	7,846	354	15,213	1,139	10,322	12,737
Public Instruction-Local Payroll	28	4,543	22,513	4,583	22,492	49
Public Instruction-Internal Service	84,744	21,113	23,491	53,407	84,654	23,581
Community Colleges-Special Revenue	5,759	792	3,122	880	2,366	6,515
Community Colleges-IT Projects	3,124	-	2,055	25	110	5,069
Community Colleges-Trust	1,459	22	16,996	523	7,175	11,280
Total - Education	\$ 314,390	\$ 54,285	\$ 223,772	\$ 84,930	\$ 275,533	\$ 262,629
Economic Development						
Commerce-Floyd Relief	\$ 1,949	\$ 14	\$ 426	\$ 22	\$ 72	\$ 2,303
Commerce-Special Revenue	78,645	19,292	100,699	14,600	130,634	48,710
Commerce-IT Projects	2,348	-	578	175	897	2,029
Commerce-Trust	207	-	13	-	4	216
Commerce-CDBG	14,235	8	1,728	-	-	15,963
Commerce-Div of Employ Sec	18,680	8,137	56,560	11,092	56,099	19,141
Total - Economic Development	\$ 116,064	\$ 27,451	\$ 160,004	\$ 25,889	\$ 187,706	\$ 88,362
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 579	\$ -	\$ -	\$ 3	\$ 177	\$ 402
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	68,181	921	6,030	4,640	11,084	63,127
Environment and Natural Resources	2,035	308	917	191	1,079	1,873
Total - Environment and Natural Resources	\$ 71,556	\$ 1,229	\$ 6,947	\$ 4,834	\$ 12,340	\$ 66,163

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2012 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 35,089	\$ 5	\$ 121,276	\$ 189	\$ 153,996	\$ 2,369
Governor's Office-Disaster Relief	-	767	2,141	767	2,141	-
Payroll Imprest Fund	-	600,879	2,913,033	600,879	2,913,033	-
General Assembly	17,372	-	-	-	4,290	13,082
State Auditor	-	-	-	-	-	-
State Treasurer	925	1,146	2,135	9	9	3,051
State Treasurer-Blount St. Properties	5,407	2	11	-	-	5,418
Administration	21,048	2,214	11,866	1,863	10,628	22,286
State Controller	34,331	1,178	12,055	432	8,862	37,524
Revenue-Project Collect	33,383	2,317	11,049	1,721	6,636	37,796
Revenue-Tax Distribution	-	202,389	1,150,440	202,631	1,150,440	-
Revenue-Lee Act Credits	300	12	145	-	42	403
Revenue-Tax Transfer Fees	1,599	82	446	97	237	1,808
Revenue-IT Project	30,941	-	16,276	372	6,886	40,331
Cultural Resources	154	16	47	18	99	102
Cultural Resources-Interest Bearing	58	10	23	3	14	67
Board of Elections	5,525	2	347	-	654	5,218
NC Infrastructure Finance Corporation	-	49,432	63,574	49,432	63,574	-
Information Technology	590	778	3,442	333	3,551	481
State Treasurer-Basis Swap	-	-	2,341	-	2,341	-
Administrative Hearings	246	1	59	49	102	203
Total - General Government	\$ 186,968	\$ 861,230	\$ 4,310,706	\$ 858,795	\$ 4,327,535	\$ 170,139
Health and Human Services						
Health Services	\$ 433	\$ 15,020	\$ 85,631	\$ 13,633	\$ 84,123	\$ 1,941
Social Services	3,466	151	1,328	20	1,281	3,513
Medical Assistance	11,483	15,824	87,638	10,233	59,544	39,577
Child Development	-	-	-	-	-	-
Facility Services	11,669	369	2,206	50	416	13,459
Major Medical	-	-	-	-	-	-
DHHS-Administration	25,524	16,858	60,353	16,636	63,364	22,513
Aging	-	19	73	19	73	-
Blind Services	7	2	8	2	7	8
Total - Health and Human Services	\$ 52,582	\$ 48,243	\$ 237,237	\$ 40,593	\$ 208,808	\$ 81,011
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 195	\$ 15	\$ 73	\$ 9	\$ 37	\$ 231
Public Safety	\$ 65,395	\$ 7,052	\$ 33,429	\$ 6,752	\$ 30,899	\$ 67,925
Total - Public Safety, Correction and Regulation	\$ 65,590	\$ 7,067	\$ 33,502	\$ 6,761	\$ 30,936	\$ 68,156
Total Nonreverting	\$ 824,176	\$ 1,024,690	\$ 5,073,020	\$ 1,044,596	\$ 5,142,846	\$ 754,350

GLOSSARY

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

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

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

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

Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1) – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

Disbursements – Funds withdrawn from an agency budget code as recorded in cash management control system.

Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323) – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

GASB Statement No. 54 – Effective for the year ending June 30, 2011, state and local governments were required to implement GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. A primary objective of GASB Statement No. 54 was to enhance the usefulness of fund balance information by clarifying the existing governmental fund type definitions. Visit <http://www.gasb.org/st/index.html> for more information.

Job Development Incentive Grants Reserve (G.S. 143C-9-6) – Annually appropriated funds to meet anticipated cash requirements for each fiscal year of the Job Development Investment Grant Program. This Program is established to foster job creation and investment in the economy of N.C. by providing grants to businesses.

Non-reverting – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

One NC Fund Reserve (House Bill 1473, Section 13.1, Session Law 2007-323) – Established by the Office of State Budget and Management to satisfy obligations of the One North Carolina Fund as they become due during fiscal year 2003-04. Moneys in the One NC Fund may be allocated only to local governments for use in connection with securing commitments for the recruitment, expansion, or retention of new and exiting businesses.

Receipts – Funds deposited to an agency budget code as certified in the cash management control system.

Repairs and Renovations Reserve Account (G.S. 143C-4-3) – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

Reserved – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

Reverting – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

Sales and Use Taxes Payable (Chapter 105, Article 5) – Taxes collected and payable to cities and counties for taxes on telecommunication and video programming services and the sales of modular homes (monthly).

Savings Reserve Account (G.S. 143C-4-2) – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B) – Additional sales and use taxes collected on new tire sales payable quarterly to counties (70%), the state Scrap Tire Disposal Account (22%), and the state Solid Waste Management Trust Fund (8%).

Senate Bill 109 Reserve (Senate Bill 109, Session Law 2011-15) – Requires the governor to cut spending for the current fiscal year by taking all actions necessary to reduce General Fund expenditures for the remainder of the 2010-2011 fiscal year and by identifying available funds in non-General Fund accounts for transfer to the General Fund on June 30, 2011. The Director of the Budget shall increase General Fund availability by the sum of \$537.7 million.

Tax and Non-Tax Revenues – presented in this report net of refunds to taxpayers and various distributions to state and local entities.

Unreserved – Resources available to finance appropriation expenditures.

White Goods Disposal Taxes Payable (Chapter 105, Article 5C) – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%), the state White Goods Management Account (20%), and the state Solid Waste Management Trust Fund (8%).