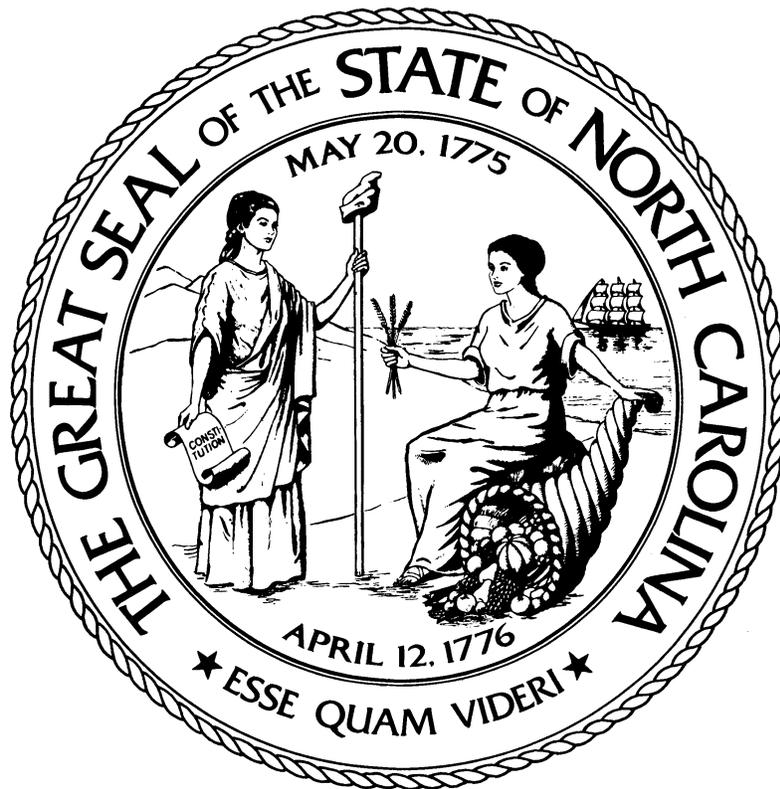


STATE OF  
***NORTH CAROLINA***

*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*SEPTEMBER 30, 2012*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina

## Office of the State Controller

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

October 11, 2012

Enclosed is the *General Fund Monthly Financial Report* for the period ended September 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

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

Telephone: (919) 981-5454  
Fax Number: (919) 981-5567  
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**

SEPTEMBER 30, 2012

*Expressed in Millions*

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
<b>Deposits with State Treasurer :</b>		<u>Liabilities</u>	
Cash and Investments	\$ 2,589.3	Sales and Use Taxes Payable	\$ 403.3
		Tax Refunds Payable	—
		DHHS Payable	—
		Interfund Payable	—
		Beverage Taxes Payable	6.8
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<b>\$ 410.1</b>
		<u>Fund Balance</u>	
		<b>Reserved :</b>	
		Savings Reserve Account	\$ 418.8
		Job Development Incentive Grants Reserve	10.4
		Repairs and Renovations Reserve Account	89.3
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	4.4
		Tobacco Settlement	—
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	799.2
		<b>Total Reserved</b>	<b>\$ 1,322.1</b>
		<b>Unreserved :</b>	
		Fund Balance - July 1, 2012	\$ 393.7
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	463.4
		<b>Total Unreserved</b>	<b>\$ 857.1</b>
		<b>Total Fund Balance</b>	<b>\$ 2,179.2</b>
<b>Total Assets</b>	<b>\$ 2,589.3</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 2,589.3</b>

# STATE OF NORTH CAROLINA

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

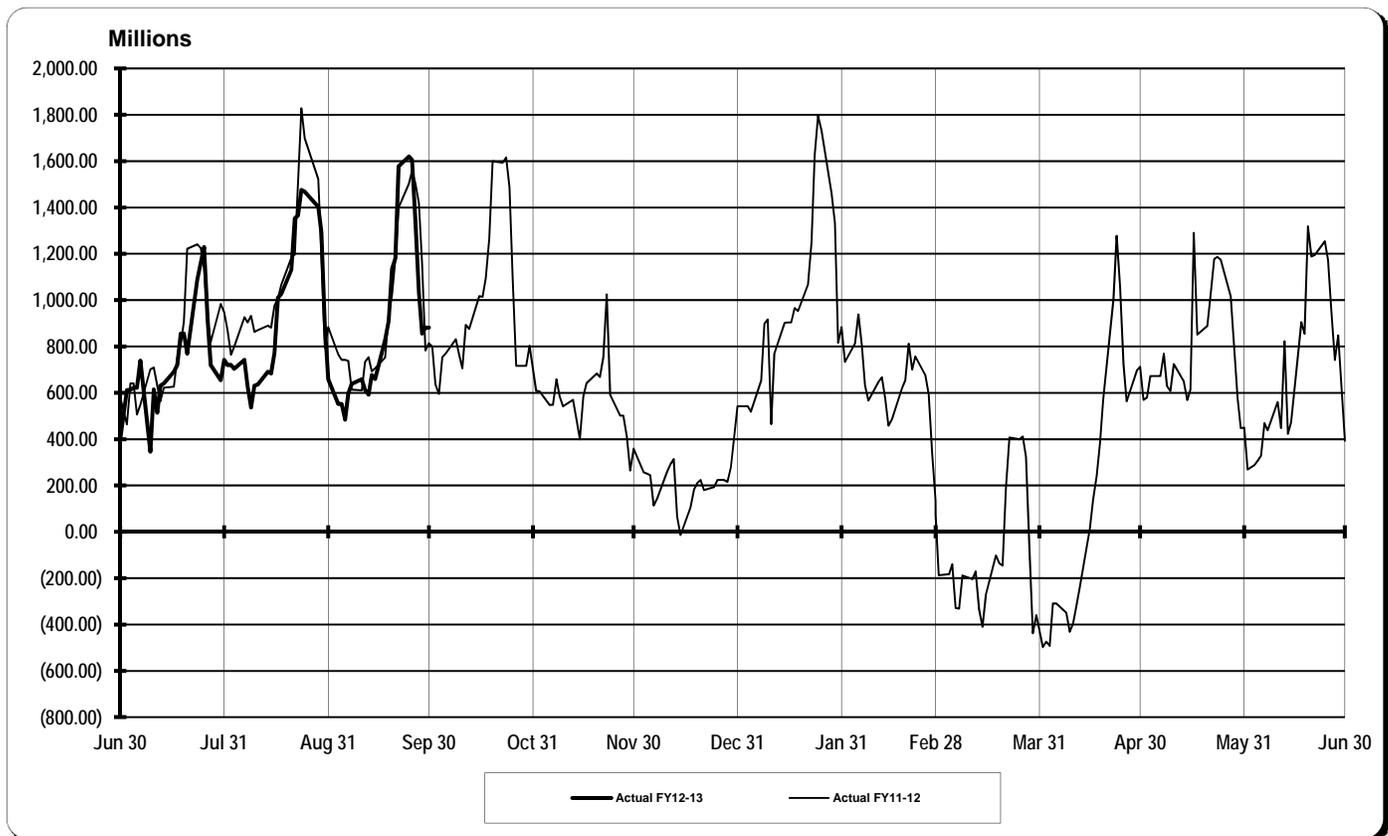
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2012 AND SEPTEMBER 30, 2011  
*Expressed in Millions*

Fund Balance:	2012-13	2011-12	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 418.8	\$ 295.6	\$ 123.2	41.7%
Job Development Incentive Grants.....	10.4	7.2	3.2	44.4%
Repairs and Renovations Reserve Account.....	89.3	124.5	(35.2)	(28.3)%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	4.4	3.6	.8	23.5%
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	799.2	906.7	(107.5)	(11.9)%
<b>Total Reserved.....</b>	<b>\$ 1,322.1</b>	<b>\$ 1,337.6</b>	<b>\$ (15.5)</b>	<b>(1.2)%</b>
<b>Unreserved:</b>				
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....	463.4	232.1	231.3	99.7%
<b>Total Unreserved.....</b>	<b>\$ 857.1</b>	<b>\$ 814.5</b>	<b>\$ 42.6</b>	<b>5.2%</b>
<b>Total Fund Balance.....</b>	<b>\$ 2,179.2</b>	<b>\$ 2,152.1</b>	<b>\$ 27.1</b>	<b>1.3%</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 SEPTEMBER 30, 2012 AND FISCAL YEAR ENDED SEPTEMBER 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 SEPTEMBER 2012 AND 2011, AND FISCAL YEAR-TO-DATE  
Expressed in Millions

	September		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	Year-To-Date	Year-To-Date
							FY 2013	FY 2012
<b>Beg. Unreserved Fund Balance</b>	\$ 658.9	\$ 883.8	\$ 393.7	\$ 582.4	\$ 393.7	\$ 582.4		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 658.9</u>	<u>\$ 883.8</u>	<u>\$ 393.7</u>	<u>\$ 582.4</u>	<u>\$ 393.7</u>	<u>\$ 582.4</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,006.9	\$ 982.5	\$ 2,636.2	\$ 2,511.1	\$ 10,517.5	\$ 9,820.0	25.1%	25.6%
Corporate Income	219.7	213.5	258.1	244.6	1,075.0	1,000.2	24.0%	24.5%
Sales and Use	428.1	385.1	1,352.6	1,430.4	5,455.8	5,293.1	24.8%	27.0%
Franchise	17.2	12.3	114.2	99.0	615.1	649.9	18.6%	15.2%
Insurance	2.9	3.7	4.7	2.5	511.1	510.9	0.9%	0.5%
Beverage	30.6	27.1	79.3	73.1	293.2	296.6	27.0%	24.6%
Inheritance	5.2	1.5	18.1	2.4	83.5	64.0	21.7%	3.8%
Privilege License	1.6	1.6	17.7	20.9	44.5	43.7	39.8%	47.8%
Tobacco Products	22.7	24.3	66.9	71.8	262.8	260.2	25.5%	27.6%
Real Estate Conveyance Excise	(0.3)	—	3.3	3.2	—	—	—	—
Gift	—	—	—	—	—	—	—	—
Solid Waste	—	—	4.6	4.9	—	—	—	—
White Goods Disposal	0.6	0.3	1.3	1.2	—	—	—	—
Scrap Tire Disposal	1.4	1.4	4.5	4.5	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	(1.9)	(1.8)	1.3	1.8	29.1	35.0	4.5%	5.1%
Mill Machinery	3.0	2.9	8.9	9.0	36.8	34.1	24.2%	26.4%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.1)	0.2	—	0.2	1.1	—	—	—
<b>Total Tax Revenue</b>	<u>\$ 1,737.6</u>	<u>\$ 1,654.6</u>	<u>\$ 4,571.7</u>	<u>\$ 4,480.6</u>	<u>\$ 18,925.5</u>	<u>\$ 18,007.7</u>	24.2%	24.9%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 0.3	\$ (0.1)	\$ 2.0	\$ 5.7	\$ 21.6	\$ 59.4	9.3%	9.6%
Judicial Fees	20.4	21.3	64.7	63.7	258.7	279.6	25.0%	22.8%
Insurance	1.3	1.2	3.6	3.4	73.7	71.4	4.9%	4.8%
Disproportionate Share	—	—	—	—	115.0	115.0	—	—
Highway Fund Transfer In	49.1	—	55.1	54.3	220.3	217.1	25.0%	25.0%
Highway Trust Fund Transfer In	—	—	6.9	19.2	27.6	76.7	25.0%	25.0%
Other	51.8	10.7	103.5	61.2	361.6	335.0	28.6%	18.3%
<b>Total Non-Tax Revenue</b>	<u>\$ 122.9</u>	<u>\$ 33.1</u>	<u>\$ 235.8</u>	<u>\$ 207.5</u>	<u>\$ 1,078.5</u>	<u>\$ 1,154.2</u>	21.9%	18.0%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,860.5</u>	<u>\$ 1,687.7</u>	<u>\$ 4,807.5</u>	<u>\$ 4,688.1</u>	<u>\$ 20,004.0</u>	<u>\$ 19,161.9</u>	24.0%	24.5%
<b>Total Availability</b>	<u>\$ 2,519.4</u>	<u>\$ 2,571.5</u>	<u>\$ 5,201.2</u>	<u>\$ 5,270.5</u>	<u>\$ 20,397.7</u>	<u>\$ 19,744.3</u>	25.5%	26.7%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,594.9	\$ 1,686.3	\$ 4,280.1	\$ 4,374.6	\$ 19,469.1	\$ 19,033.7	22.0%	23.0%
Capital Improvements:								
Funded by General Fund	6.4	—	6.4	—	6.4	4.5	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	61.0	70.7	57.6	81.4	708.7	665.0	8.1%	12.2%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,662.3</u>	<u>\$ 1,757.0</u>	<u>\$ 4,344.1</u>	<u>\$ 4,456.0</u>	<u>\$ 20,184.2</u>	<u>\$ 19,703.2</u>	21.5%	22.6%
<b>Unreserved Fund Balance - Before Statutory Reservations</b>	857.1	814.5	857.1	814.5	213.4	41.2		
Reservations								
Repair and Renovation	—	—	—	—	—	—		
Savings	—	—	—	—	—	—		
Revision to Estimated Credit Balance	—	—	—	—	—	—		
<b>Unreserved Fund Balance</b>	<u>\$ 857.1</u>	<u>\$ 814.5</u>	<u>\$ 857.1</u>	<u>\$ 814.5</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 SEPTEMBER 2012 AND 2011, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	September				Year-To-Date Through September			
	FY 2013	FY 2012	Change	% Change	FY 2013	FY 2012	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,006.9	\$ 982.5	\$ 24.4	2.5%	\$ 2,636.2	\$ 2,511.1	\$ 125.1	5.0%
Corporate Income	219.7	213.5	6.2	2.9%	258.1	244.6	13.5	5.5%
Sales and Use	428.1	385.1	43.0	11.2%	1,352.6	1,430.4	(77.8)	(5.4)%
Franchise	17.2	12.3	4.9	39.8%	114.2	99.0	15.2	15.4%
Insurance	2.9	3.7	(0.8)	(21.6)%	4.7	2.5	2.2	88.0%
Beverage	30.6	27.1	3.5	12.9%	79.3	73.1	6.2	8.5%
Inheritance	5.2	1.5	3.7	246.7%	18.1	2.4	15.7	654.2%
Privilege License	1.6	1.6	—	—	17.7	20.9	(3.2)	(15.3)%
Tobacco Products	22.7	24.3	(1.6)	(6.6)%	66.9	71.8	(4.9)	(6.8)%
Real Estate Conveyance Excise	(0.3)	—	(0.3)	—	3.3	3.2	0.1	3.1%
Gift	—	—	—	—	—	—	—	—
Solid Waste	—	—	—	—	4.6	4.9	(0.3)	(6.1)%
White Goods Disposal	0.6	0.3	0.3	100.0%	1.3	1.2	0.1	8.3%
Scrap Tire Disposal	1.4	1.4	—	—	4.5	4.5	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	(1.9)	(1.8)	(0.1)	5.6%	1.3	1.8	(0.5)	(27.8)%
Mill Machinery	3.0	2.9	0.1	3.4%	8.9	9.0	(0.1)	(1.1)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	0.2	(0.3)	(150.0)%	—	0.2	(0.2)	(100.0)%
<b>Total Tax Revenue</b>	<b>\$ 1,737.6</b>	<b>\$ 1,654.6</b>	<b>\$ 83.0</b>	<b>5.0%</b>	<b>\$ 4,571.7</b>	<b>\$ 4,480.6</b>	<b>\$ 91.1</b>	<b>2.0%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 0.3	\$ (0.1)	\$ 0.4	400.0%	\$ 2.0	\$ 5.7	\$ (3.7)	(64.9)%
Judicial Fees	20.4	21.3	(0.9)	(4.2)%	64.7	63.7	1.0	1.6%
Insurance	1.3	1.2	0.1	8.3%	3.6	3.4	0.2	5.9%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	49.1	—	49.1	—	55.1	54.3	0.8	1.5%
Highway Trust Fund Transfer In	—	—	—	—	6.9	19.2	(12.3)	(64.1)%
Other	51.8	10.7	41.1	384.1%	103.5	61.2	42.3	69.1%
<b>Total Non-Tax Revenue</b>	<b>\$ 122.9</b>	<b>\$ 33.1</b>	<b>\$ 89.8</b>	<b>271.3%</b>	<b>\$ 235.8</b>	<b>\$ 207.5</b>	<b>\$ 28.3</b>	<b>13.6%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,860.5</b>	<b>\$ 1,687.7</b>	<b>\$ 172.8</b>	<b>10.2%</b>	<b>\$ 4,807.5</b>	<b>\$ 4,688.1</b>	<b>\$ 119.4</b>	<b>2.5%</b>

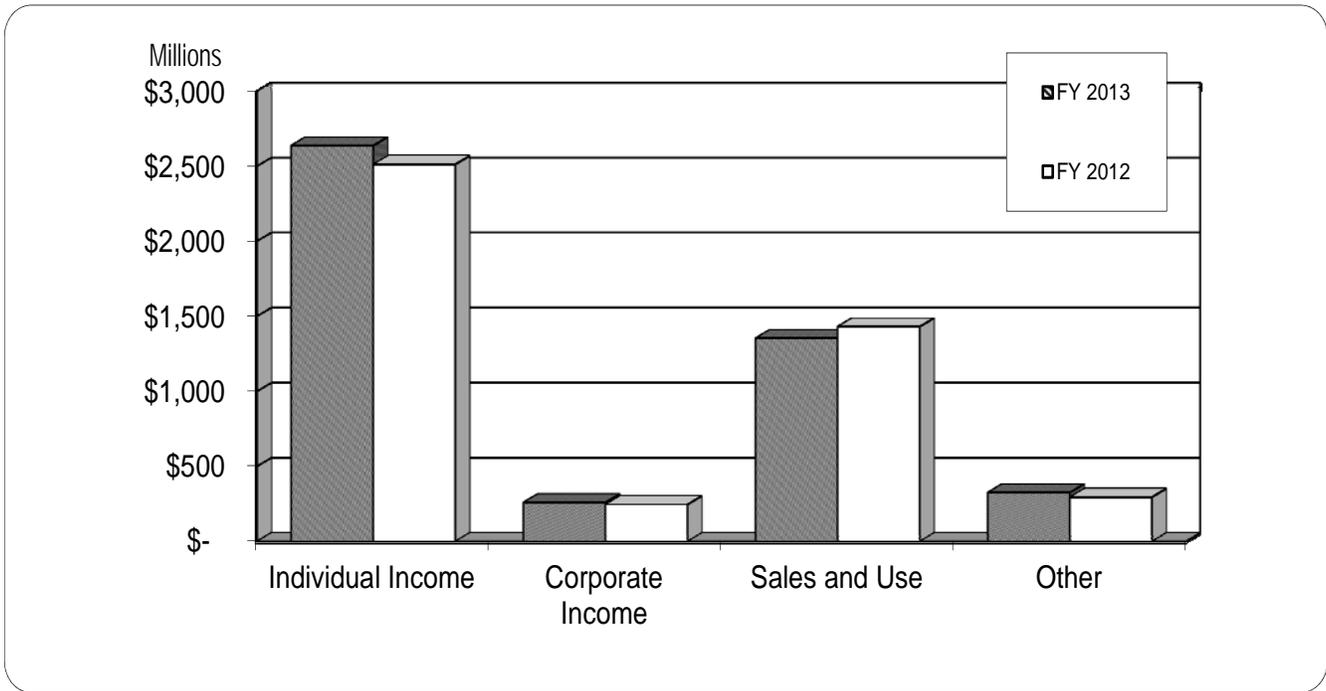
*The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.*

For fiscal year 2013, when compared to the prior year through September 30, actual net tax and non-tax revenues increased by \$119.4 million, or 2.5%. Tax revenues through September 2012 increased by \$91.1 million, or 2.0%, and non-tax revenues increased by \$28.3 million, or 13.6%.

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**

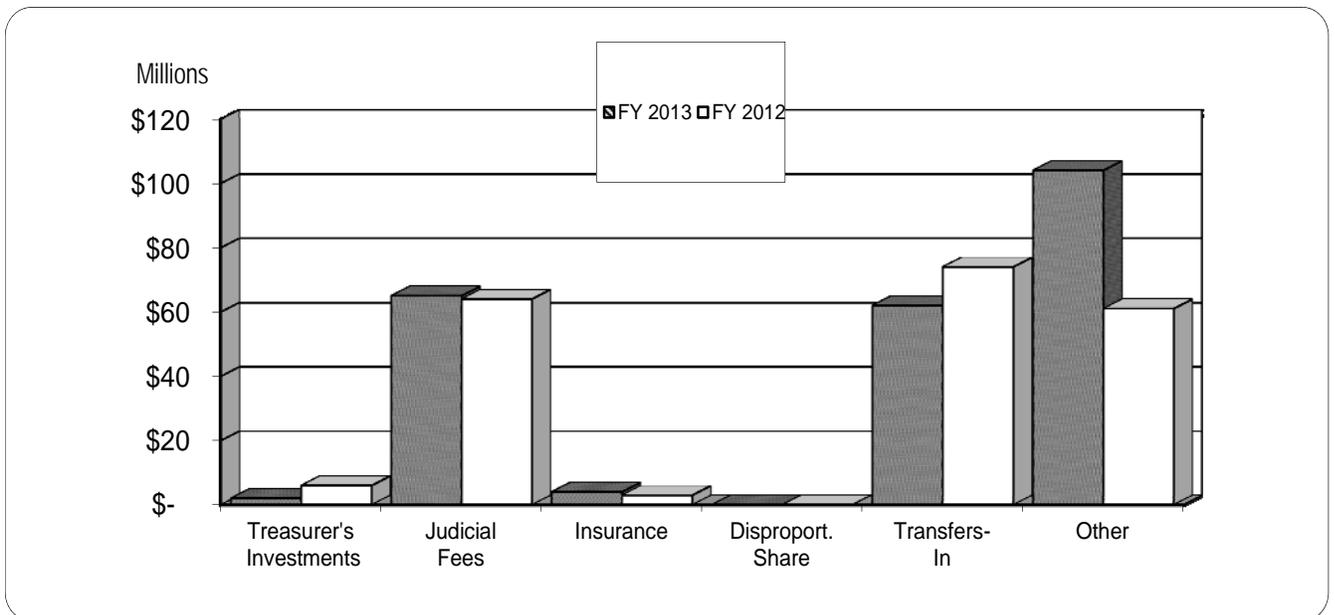
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2012 AND SEPTEMBER 30, 2011



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 SEPTEMBER 30, 2012 AND SEPTEMBER 30, 2011



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 SEPTEMBER 30, 2012 AND SEPTEMBER 30, 2011

Expressed in Millions

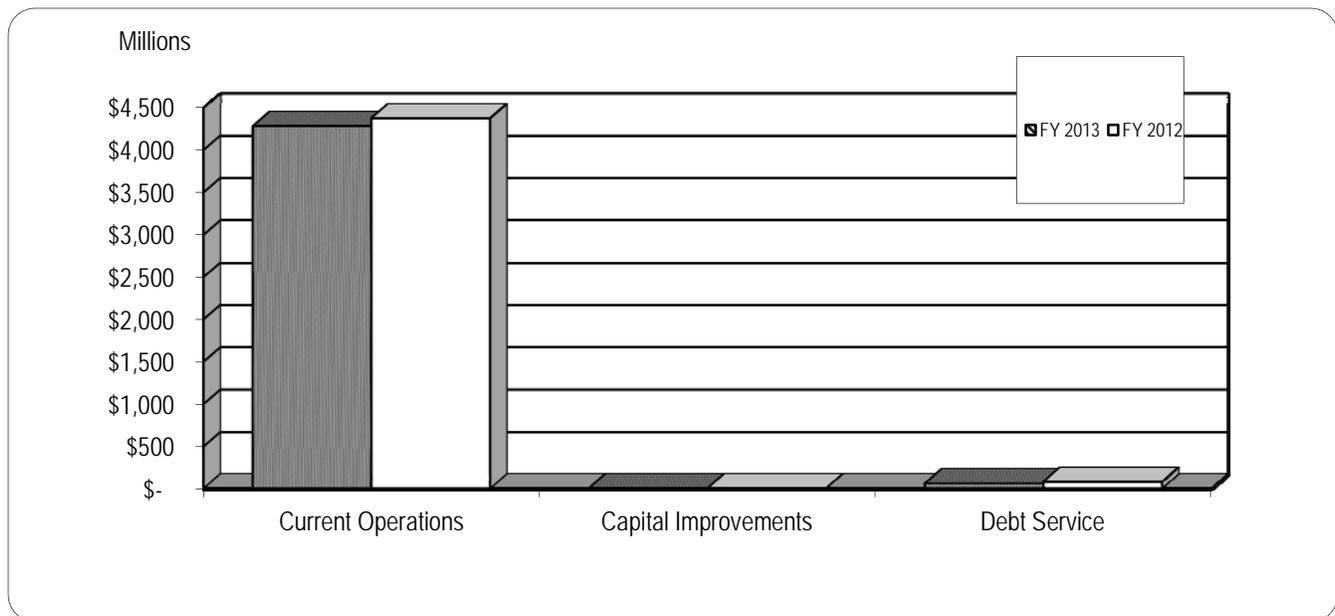
	FY 2013	FY 2012	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2013	FY 2012
<b>Current Operations</b>						
General Government	\$ 81.5	\$ 70.6	\$ 10.9	15.4%	1.9%	1.6%
Education	2,215.2	2,227.8	(12.6)	(0.6%)	51.0%	50.0%
Health and Human Services	1,324.8	1,397.2	(72.4)	(5.2%)	30.5%	31.4%
Economic Development	11.9	28.7	(16.8)	(58.5%)	0.3%	0.6%
Environment and Natural Resources	40.4	39.2	1.2	3.1%	0.9%	0.9%
Public Safety, Correction, and Regulation	561.5	580.0	(18.5)	(3.2%)	12.9%	13.0%
Agriculture	27.5	31.2	(3.7)	(11.9%)	0.6%	0.7%
Operating Reserves/Rounding	17.3	(0.1)	17.4	17400.0%	0.4%	—
<i>Total Current Operations</i>	<u>\$ 4,280.1</u>	<u>\$ 4,374.6</u>	<u>\$ (94.5)</u>	(2.2%)	98.5%	98.2%
<b>Capital Improvements</b>						
Funded by General Fund	6.4	—	6.4	—	0.1%	—
<b>Debt Service</b>	<u>57.6</u>	<u>81.4</u>	<u>(23.8)</u>	(29.2%)	1.3%	1.8%
<b>Total Appropriation Expenditures</b>	<u>\$ 4,344.1</u>	<u>\$ 4,456.0</u>	<u>\$ (111.9)</u>	(2.5%)	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 SEPTEMBER 30, 2012 AND SEPTEMBER 30, 2011



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

Actual appropriation expenditures through September 2012 were less than actual appropriation expenditures through September 2011 by \$111.9 million, or 2.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2012 were less than appropriation expenditures through September 2011 by \$94.5 million, or 2.2%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		September		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	\$ 3.8	\$ 3.8	\$ 12.8	\$ (0.6)	\$ 53.5	\$ 54.0	23.9%	(1.1%)
Governor's Office	0.4	0.5	1.3	1.5	5.2	5.2	25.0%	28.8%
Office of State Budget	0.3	0.3	0.7	1.3	6.1	6.2	11.5%	21.0%
Housing Finance Agency	0.1	0.8	0.4	2.4	1.6	9.7	25.0%	24.7%
Lieutenant Governor	0.1	—	0.2	0.2	0.6	0.8	33.3%	25.0%
Secretary of State	0.8	0.8	2.7	2.5	11.8	10.9	22.9%	22.9%
State Auditor	1.1	0.8	2.7	2.9	11.0	12.1	24.5%	24.0%
State Treasurer	0.8	1.3	1.9	2.7	6.9	6.8	27.5%	39.7%
Retirement and Employee Benefits Administration	0.7	0.6	2.0	1.8	17.8	17.8	11.2%	10.1%
Office of the State Controller	2.7	3.2	11.1	10.2	67.7	65.8	16.4%	15.5%
Revenue	4.3	3.1	7.1	6.3	30.6	28.7	23.2%	22.0%
Cultural Resources	6.8	6.9	21.5	21.5	79.4	79.5	27.1%	27.0%
Cultural Resources - Roanoke Island Commission	5.3	5.7	14.9	15.6	63.1	65.7	23.6%	23.7%
Board of Elections	0.1	0.2	0.3	0.5	1.1	1.9	27.3%	26.3%
Office of Administrative Hearings	0.4	0.3	1.2	1.1	5.2	5.4	23.1%	20.4%
	0.3	0.3	0.7	0.7	4.3	4.2	16.3%	16.7%
	<u>\$ 28.0</u>	<u>\$ 28.6</u>	<u>\$ 81.5</u>	<u>\$ 70.6</u>	<u>\$ 365.9</u>	<u>\$ 374.7</u>	<u>22.3%</u>	<u>18.8%</u>
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ —	\$ 1.9	\$ 1.9	—	—
Reserves - Contingency & Emergency	—	—	—	—	5.0	—	—	—
Reserves - SPA Salary Increases	—	—	—	—	8.6	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	—	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	20.9	—	20.9	—	20.9	15.4	100.0%	—
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)	—	—	34.9	—	—
Reserves - State Employee Benefits	—	—	—	—	27.7	—	—	—
Reserves - IT Fund	—	(1.9)	1.7	—	5.3	4.4	32.1%	—
Reserves - Retirement	—	—	—	—	(25.3)	—	—	—
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	—	—	—	—	7.0	1.0	—	—
Reserves - Controller's Fraud Detection Development	—	—	—	—	0.5	0.5	—	—
Reserves - Review of Compensation Plan	—	—	—	—	—	2.0	—	—
Reserves - Escheat Repayment	—	—	—	—	—	17.5	—	—
Reserves - VIPER	—	—	—	—	4.8	—	—	—
Reserves - One North Carolina Fund	—	—	—	—	9.0	—	—	—
	<u>\$ 20.9</u>	<u>\$ (1.9)</u>	<u>\$ 17.7</u>	<u>\$ —</u>	<u>\$ 65.4</u>	<u>\$ 77.6</u>	<u>27.1%</u>	<u>—</u>
<b>Total - General Government</b>	<u>\$ 48.9</u>	<u>\$ 26.7</u>	<u>\$ 99.2</u>	<u>\$ 70.6</u>	<u>\$ 431.3</u>	<u>\$ 452.3</u>	<u>23.0%</u>	<u>15.6%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		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
<b>Education</b>								
Public Instruction	\$ 705.6	\$ 668.7	\$ 1,707.6	\$ 1,689.9	\$ 7,844.6	\$ 7,617.4	21.8%	22.2%
Community Colleges	30.1	37.8	156.5	160.7	1,040.4	1,006.5	15.0%	16.0%
	<u>\$ 735.7</u>	<u>\$ 706.5</u>	<u>\$ 1,864.1</u>	<u>\$ 1,850.6</u>	<u>\$ 8,885.0</u>	<u>\$ 8,623.9</u>	21.0%	21.5%
<b>University System</b>								
University of North Carolina - General Admin.	\$ 2.5	\$ 3.7	\$ 5.7	\$ 7.9	\$ 35.7	\$ 38.6	16.0%	20.5%
UNC - GA Institutional Programs and Facilities	—	—	—	—	32.1	17.7	—	—
UNC - GA Related Educational Programs	26.5	23.0	87.9	68.3	103.1	68.2	85.3%	100.1%
UNC- GA Aid to Private Institutions	(0.1)	(0.1)	42.3	(0.1)	86.4	91.6	49.0%	(0.1%)
UNC - Chapel Hill Academic Affairs	27.4	22.9	(6.6)	9.2	273.7	266.4	(2.4%)	3.5%
UNC - Chapel Hill Health Affairs	12.6	11.9	9.1	20.8	197.2	178.3	4.6%	11.7%
UNC - Chapel Hill Area Health Affairs	2.4	4.4	7.3	9.3	42.4	41.8	17.2%	22.2%
NCSU - Academic Affairs	38.2	37.1	27.2	41.8	388.7	372.5	7.0%	11.2%
NCSU - Agricultural Research	4.8	4.5	13.6	14.2	54.9	54.3	24.8%	26.2%
NCSU - Agricultural Extension Service	3.5	3.3	9.8	10.1	39.9	39.2	24.6%	25.8%
University of North Carolina at Greensboro	15.9	15.1	9.6	13.5	153.5	150.4	6.3%	9.0%
University of North Carolina at Charlotte	15.1	12.2	0.8	8.2	192.6	186.0	0.4%	4.4%
University of North Carolina at Asheville	5.8	5.1	3.6	3.7	37.5	35.7	9.6%	10.4%
University of North Carolina at Wilmington	7.8	6.4	23.2	19.7	96.4	91.3	24.1%	21.6%
University of North Carolina at Pembroke	26.3	18.9	5.0	8.2	54.5	54.0	9.2%	15.2%
East Carolina University	26.1	39.0	1.8	17.8	219.5	209.8	0.8%	8.5%
ECU - Health Affairs	5.1	4.2	13.2	14.4	64.6	61.9	20.4%	23.3%
North Carolina A&T University	6.4	19.8	19.6	18.0	97.1	94.2	20.2%	19.1%
Western Carolina University	8.2	7.0	2.1	5.9	82.4	80.2	2.5%	7.4%
Appalachian State University	5.5	8.7	18.3	27.5	128.1	125.9	14.3%	21.8%
Winston-Salem State University	8.5	3.5	16.7	14.7	68.0	68.0	24.6%	21.6%
Elizabeth City State University	3.6	2.8	9.6	8.6	35.4	35.6	27.1%	24.2%
Fayetteville State University	6.6	5.2	11.8	7.2	49.3	50.4	23.9%	14.3%
North Carolina Central University	12.5	12.1	10.0	14.4	84.2	83.6	11.9%	17.2%
North Carolina School of the Arts	5.2	5.6	5.0	5.1	27.1	25.8	18.5%	19.8%
University of North Carolina Hospitals	—	1.5	—	4.5	—	18.0	—	25.0%
North Carolina School of Science and Math	1.7	1.6	4.5	4.3	19.1	17.7	23.6%	24.3%
<b>Total University System</b>	<u>\$ 278.1</u>	<u>\$ 279.4</u>	<u>\$ 351.1</u>	<u>\$ 377.2</u>	<u>\$ 2,663.4</u>	<u>\$ 2,557.1</u>	13.2%	14.8%
<b>Total - Education</b>	<u>\$ 1,013.8</u>	<u>\$ 985.9</u>	<u>\$ 2,215.2</u>	<u>\$ 2,227.8</u>	<u>\$ 11,548.4</u>	<u>\$ 11,181.0</u>	19.2%	19.9%
<b>Health and Human Services</b>								
HHS - Administration	\$ 1.8	\$ 8.1	\$ 8.0	\$ 13.2	\$ 48.3	\$ 56.5	16.6%	23.4%
Aging	4.8	2.9	10.9	8.8	94.3	44.3	11.6%	19.9%
Child Development	17.7	19.4	55.8	61.4	262.8	262.6	21.2%	23.4%
Services for Deaf & Hearing Impaired	—	—	—	—	—	—	—	—
Health Services	13.8	16.8	32.1	39.6	167.3	192.0	19.2%	20.6%
Social Services	14.1	17.3	47.5	46.1	176.6	185.5	26.9%	24.9%
Medical Assistance	200.0	300.0	967.7	1,022.2	3,102.0	3,027.0	31.2%	33.8%
Children's Health Insurance	5.9	5.8	19.1	18.5	80.1	77.9	23.8%	23.7%
Services for the Blind	0.7	1.3	1.2	1.9	8.2	8.3	14.6%	22.9%
Mental Health	57.4	63.3	174.3	176.2	702.4	669.4	24.8%	26.3%
Facility Services	0.5	1.1	0.2	3.6	18.0	15.9	1.1%	22.6%
Vocational Rehabilitation	0.9	1.8	8.0	5.7	37.3	36.5	21.4%	15.6%
<b>Total - Health and Human Services</b>	<u>\$ 317.6</u>	<u>\$ 437.8</u>	<u>\$ 1,324.8</u>	<u>\$ 1,397.2</u>	<u>\$ 4,697.3</u>	<u>\$ 4,575.9</u>	28.2%	30.5%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		Year-To-Date				Year-To-Date	
	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012	FY 2013	FY 2012
<b>Economic Development</b>								
Commerce	\$ 3.1	\$ 4.3	\$ 11.9	\$ 12.0	\$ 41.7	\$ 52.3	28.5%	22.9%
Commerce - State Aid to Nonstate Entities	—	7.3	—	16.7	70.8	75.8	—	22.0%
<b>Total - Economic Development</b>	<b>\$ 3.1</b>	<b>\$ 11.6</b>	<b>\$ 11.9</b>	<b>\$ 28.7</b>	<b>\$ 112.5</b>	<b>\$ 128.1</b>	<b>10.6%</b>	<b>22.4%</b>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 9.7	\$ 9.1	\$ 32.5	\$ 31.9	\$ 112.7	\$ 117.3	28.8%	27.2%
Environment and Natural Resources - State Aid	0.9	1.0	2.8	2.9	10.8	11.4	25.9%	25.4%
Wildlife Resources	1.8	1.6	5.1	4.4	18.5	18.4	27.6%	23.9%
<b>Total - Environment and Natural Resources</b>	<b>\$ 12.4</b>	<b>\$ 11.7</b>	<b>\$ 40.4</b>	<b>\$ 39.2</b>	<b>\$ 142.0</b>	<b>\$ 147.1</b>	<b>28.5%</b>	<b>26.6%</b>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 45.9	\$ 46.4	\$ 149.5	\$ 147.2	\$ 573.7	\$ 566.0	26.1%	26.0%
Justice	7.9	7.9	20.4	20.0	77.8	82.9	26.2%	24.1%
Labor	1.0	0.4	2.2	2.3	16.2	16.2	13.6%	14.2%
Insurance	4.0	4.3	9.2	9.0	38.1	37.0	24.1%	24.3%
Insurance - RICO	2.6	2.3	2.6	2.3	2.6	2.3	100.0%	100.0%
Public Safety	128.0	139.7	377.6	399.2	1,716.5	1,730.7	22.0%	23.1%
<b>Total - Public Safety, Correction, and Regulation</b>	<b>\$ 189.4</b>	<b>\$ 201.0</b>	<b>\$ 561.5</b>	<b>\$ 580.0</b>	<b>\$ 2,424.9</b>	<b>\$ 2,435.1</b>	<b>23.2%</b>	<b>23.8%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 10.0	\$ 11.7	\$ 27.5	\$ 31.2	\$ 112.5	\$ 114.4	24.4%	27.3%
<b>Rounding [*]</b>	<b>\$ (0.3)</b>	<b>\$ (0.1)</b>	<b>\$ (0.4)</b>	<b>\$ (0.1)</b>	<b>\$ 0.2</b>	<b>\$ (0.2)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,594.9</b>	<b>\$ 1,686.3</b>	<b>\$ 4,280.1</b>	<b>\$ 4,374.6</b>	<b>\$ 19,469.1</b>	<b>\$ 19,033.7</b>	<b>22.0%</b>	<b>23.0%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ 6.4	\$ —	\$ 6.4	\$ —	\$ 6.4	\$ 4.5	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ 6.4</b>	<b>\$ —</b>	<b>\$ 6.4</b>	<b>\$ —</b>	<b>\$ 6.4</b>	<b>\$ 4.5</b>	<b>100.0%</b>	<b>—</b>
<b>Debt Service</b>	<b>\$ 61.0</b>	<b>\$ 70.7</b>	<b>\$ 57.6</b>	<b>\$ 81.4</b>	<b>\$ 708.7</b>	<b>\$ 665.0</b>	<b>8.1%</b>	<b>12.2%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,662.3</b>	<b>\$ 1,757.0</b>	<b>\$ 4,344.1</b>	<b>\$ 4,456.0</b>	<b>\$ 20,184.2</b>	<b>\$ 19,703.2</b>	<b>21.5%</b>	<b>22.6%</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 SEPTEMBER 30, 2012 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	\$ 2,621	\$ 8,344	\$ 12,541	\$ 35,822
<b>Total - Agriculture</b>	<u>\$ 2,621</u>	<u>\$ 8,344</u>	<u>\$ 12,541</u>	<u>\$ 35,822</u>
<b>Debt Service</b>				
State Treasurer	\$ 2,341	\$ 14,047	\$ 63,328	\$ 70,010
State Treasurer-Federal	-	-	-	1,616
<b>Total Debt Service</b>	<u>\$ 2,341</u>	<u>\$ 14,047</u>	<u>\$ 63,328</u>	<u>\$ 71,626</u>
<b>Education</b>				
Public Instruction	\$ 150,377	\$ 401,020	\$ 855,737	\$ 2,108,638
Community Colleges	115,017	231,637	145,103	388,158
UNC Systems	259,375	1,073,793	506,872	1,424,720
<b>Total - Education</b>	<u>\$ 524,769</u>	<u>\$ 1,706,450</u>	<u>\$ 1,507,712</u>	<u>\$ 3,921,516</u>
<b>Economic Development</b>				
Commerce	\$ 4,623	\$ 19,185	\$ 7,764	\$ 31,077
Commerce-State Aid	-	-	-	-
<b>Total - Economic Development</b>	<u>\$ 4,623</u>	<u>\$ 19,185</u>	<u>\$ 7,764</u>	<u>\$ 31,077</u>
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 5,890	\$ 18,555	\$ 15,522	\$ 51,071
Environ. and Nat. Resources-St. Aid	-	-	896	2,778
Wildlife Resources	-	-	2,028	5,075
<b>Total - Environ. &amp; Natural Resources</b>	<u>\$ 5,890</u>	<u>\$ 18,555</u>	<u>\$ 18,446</u>	<u>\$ 58,924</u>
<b>General Government</b>				
General Assembly	\$ 64	\$ 2,503	\$ 3,878	\$ 15,287
Governor	14,126	60,334	14,531	61,644
Governor-Special Projects	24	51	24	51
Budget, Planning & Management	224	809	487	1,516
Housing Finance Authority	-	-	134	402
Governor	-	-	-	-
Lt. Governor	-	-	56	167
Secretary of State	45	116	901	2,846
State Auditor	241	1,209	1,311	3,912
State Treasurer-Administration	2,013	5,785	2,747	7,639
State Treasurer-Retirement	-	-	674	1,952
Administration	4,079	9,956	6,688	21,012
State Controller	112	433	4,405	7,544
Revenue	2,177	3,989	8,912	25,442
Cultural Resources	786	2,040	6,149	16,979
Cultural Resources-Roanoke Island	-	-	98	295
Board of Elections	5	362	390	1,576
Administrative Hearings	149	765	458	1,435
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Compensation Adj	-	-	-	-
Reserve-JDIG	-	-	20,900	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 SEPTEMBER 30, 2012 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	-	1,200	1,694
Reserve-Retirement Rate Adj	-	-	-	-
Reserve-Automated Fraud Det Dev	-	-	-	-
Reserve-Controller Fraud Det Dev	-	-	-	-
Reserve-Escheat Repayment	-	-	-	-
Reserve-VIPER	-	-	-	-
Reserve-One NC Fund	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 24,045</b>	<b>\$ 93,300</b>	<b>\$ 73,943</b>	<b>\$ 192,293</b>
<b>Health and Human Services</b>				
HHS-Administration	10,956	26,695	12,845	34,679
Aging	2,745	11,859	7,573	22,807
Child Development	29,190	91,898	46,884	147,649
Education Services	4	5	3	5
Health Services	43,331	148,850	57,621	180,919
Social Services	71,241	223,903	83,913	271,365
Medical Assistance	1,046,380	2,292,188	1,260,375	3,259,902
NC Health Choice	19,123	59,777	25,044	78,864
Blind Services	1,701	5,922	2,457	7,154
Mental Health	39,122	113,999	96,580	288,317
Facility Services	4,725	14,931	5,271	15,135
Vocational Rehabilitation Services	12,013	25,547	13,175	33,547
<b>Total - Health and Human Services</b>	<b>\$ 1,280,531</b>	<b>\$ 3,015,574</b>	<b>\$ 1,611,741</b>	<b>\$ 4,340,343</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 155	\$ 678	\$ 37,358	\$ 113,289
Judicial-Indigent Defense	624	2,091	9,994	39,014
Justice	1,610	8,642	9,922	29,070
Labor	1,827	5,737	2,902	7,972
Insurance	1,106	4,871	4,866	14,033
Insurance-RICO	-	-	2,624	2,624
Public Safety	22,764	73,400	149,014	451,030
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 28,086</b>	<b>\$ 95,419</b>	<b>\$ 216,680</b>	<b>\$ 657,032</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ 6,373	\$ 6,373
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,373</b>	<b>\$ 6,373</b>
<b>Tax Codes</b>				
Inheritance	\$ 5,720	\$ 18,944	\$ 520	\$ 798
License Schedule B	1,809	17,591	146	(141)
Tobacco	25,048	74,768	2,290	7,826
Franchise	62,957	161,621	45,785	47,430
Individual Income	1,048,154	2,802,158	44,193	165,986
Sales & Use	719,091	2,142,933	291,002	790,328
Beverage	30,123	86,570	(427)	7,312
Gift	-	37	-	2
Freight Car	-	1	-	-

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Insurance	2,909	4,896	22	244
Piped Natural Gas	946	4,159	2,907	2,907
Corporate Income	236,872	364,350	17,144	106,210
Real Estate	3,276	11,100	3,548	7,817
White Goods	558	1,298	-	1
Scrap Tire	1,452	4,544	6	14
Manufacturing	3,070	9,010	88	157
Solid Waste	16	4,604	-	26
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,142,001</b>	<b>\$ 5,708,584</b>	<b>\$ 407,224</b>	<b>\$ 1,136,917</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	2,635	8,210	47	105
License & Fees-Nontax	1,306	3,971	27	403
Gas & Oil Inspection	208	308	-	-
Deed Mortgage Registration Fee	707	1,913	566	1,531
Board of Elections	12	23	9	12
DHHS	150	351	-	-
Disproportionate Share	-	-	-	-
ABC Board	320	1,170	88	251
Master Settlement Agreement	-	-	-	-
Treasurer Investment	295	2,043	-	-
Fees & Penalties	229	959	342	736
Highway Trust Transfer	-	6,899	-	-
CI Appropriation	-	-	-	-
Judicial	20,449	64,768	-	22
Sales & Use	771	1,617	-	-
Intra State Transfer	45,127	83,477	-	-
Highway Transfer	49,052	55,072	-	-
Probation Supervision Fees	1,084	3,402	-	-
DWI Restoration Fees	54	152	-	-
DWI Service Fees	610	1,875	-	-
Sales Tax Refund	280	891	-	-
Miscellaneous	3	6	-	-
Parole Supervision Fees	59	191	-	-
Butner Fire & Police	-	-	-	-
Banking & Investment Fees	739	1,649	-	-
<b>Total - Nontax Codes</b>	<b>\$ 124,090</b>	<b>\$ 238,947</b>	<b>\$ 1,079</b>	<b>\$ 3,060</b>
<b>Total Reverting</b>	<b>\$ 4,138,997</b>	<b>\$ 10,918,405</b>	<b>\$ 3,926,831</b>	<b>\$ 10,454,983</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 393,697</b>			
<b>Year-To-Date Receipts</b>	<b>10,918,405</b>			
<b>Year-To-Date Disbursements</b>	<b>10,454,983</b>			
<b>Ending Unreserved Cash</b>	<b>\$ 857,119</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING SEPTEMBER 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	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 16,960	\$ 175	\$ 197	\$ 462	\$ 1,722	\$ 15,435
<b>Total Agriculture</b>	\$ 16,960	\$ 175	\$ 197	\$ 462	\$ 1,722	\$ 15,435
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	66	60,182	61,105	60,184	61,165	6
<b>Total - Debt Service</b>	\$ 66	\$ 60,182	\$ 61,105	\$ 60,184	\$ 61,165	\$ 6
<b>Education</b>						
Public Instruction-Special Revenue	\$ 13,765	\$ 15,199	\$ 59,900	\$ 16,050	\$ 65,106	\$ 8,559
Public Instruction-School Technology	13,557	11	64	2,366	2,903	10,718
Public Instruction-IT Projects	8,605	15	15	57	213	8,407
Public Instruction-Public School Bldg Fund	175,503	78	222	6,156	25,563	150,162
Public Instruction-Trust	7,846	12,812	13,467	245	5,901	15,412
Public Instruction-Local Payroll	28	3,668	13,357	3,637	13,300	85
Public Instruction-Internal Service	84,744	589	1,815	10,040	20,651	65,908
Community Colleges-Special Revenue	5,759	700	963	771	863	5,859
Community Colleges-IT Projects	3,124	-	-	28	78	3,046
Community Colleges-Trust	1,459	16,522	16,838	5,320	6,244	12,053
<b>Total - Education</b>	\$ 314,390	\$ 49,594	\$ 106,641	\$ 44,670	\$ 140,822	\$ 280,209
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 1,949	\$ 17	\$ 211	\$ 12	\$ 50	\$ 2,110
Commerce-Special Revenue	78,645	27,383	58,279	69,659	88,593	48,331
Commerce-IT Projects	2,348	-	578	135	511	2,415
Commerce-Trust	207	-	12	-	4	215
Commerce-CDBG	14,235	8	363	-	-	14,598
Commerce-Div of Employ Sec	18,680	7,952	32,609	8,974	33,018	18,271
<b>Total - Economic Development</b>	\$ 116,064	\$ 35,360	\$ 92,052	\$ 78,780	\$ 122,176	\$ 85,940
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 579	\$ -	\$ -	\$ 7	\$ 174	\$ 405
ENR-Loans for Water & Wastewater	761	-	-	-	-	761
ENR-Clean Water Mgmt Trust Fund	68,181	924	4,172	988	4,596	67,757
Environment and Natural Resources	2,035	-	109	100	244	1,900
<b>Total - Environment and Natural Resources</b>	\$ 71,556	\$ 924	\$ 4,281	\$ 1,095	\$ 5,014	\$ 70,823

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING SEPTEMBER 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	
<b>General Government</b>						
Governor's Office	\$ 35,089	\$ 139	\$ 159	\$ 156	\$ 32,565	\$ 2,683
Governor's Office-Disaster Relief	-	87	87	87	87	-
Payroll Imprest Fund	-	629,043	1,705,343	629,043	1,705,343	-
General Assembly	17,372	-	-	-	4,290	13,082
State Auditor	-	-	-	-	-	-
State Treasurer	925	77	264	-	-	1,189
State Treasurer-Blount St. Properties	5,407	2	7	-	-	5,414
Administration	21,048	2,511	6,083	1,732	4,713	22,418
State Controller	34,331	3,457	10,035	386	5,129	39,237
Revenue-Project Collect	33,383	2,439	6,975	1,816	3,235	37,123
Revenue-Tax Distribution	-	315,341	745,822	315,341	745,822	-
Revenue-Lee Act Credits	300	28	47	-	-	347
Revenue-Tax Transfer Fees	1,599	82	267	43	134	1,732
Revenue-IT Project	30,941	10,288	10,288	1,683	3,471	37,758
Cultural Resources	154	7	25	18	58	121
Cultural Resources-Interest Bearing	58	2	10	1	10	58
Board of Elections	5,525	234	239	267	563	5,201
NC Infrastructure Finance Corporation	-	8,383	14,142	8,383	14,142	-
Information Technology	590	1,411	2,337	1,500	2,175	752
State Treasurer-Basis Swap	-	2,341	2,341	2,341	2,341	-
Administrative Hearings	246	-	58	3	32	272
<b>Total - General Government</b>	<b>\$ 186,968</b>	<b>\$ 975,872</b>	<b>\$ 2,504,529</b>	<b>\$ 962,800</b>	<b>\$ 2,524,110</b>	<b>\$ 167,387</b>
<b>Health and Human Services</b>						
Health Services	\$ 433	\$ 12,144	\$ 50,342	\$ 11,836	\$ 49,957	\$ 818
Social Services	3,466	458	952	53	997	3,421
Medical Assistance	\$ 11,483	\$ 20,119	\$ 57,943	\$ 353	\$ 1,070	\$ 68,356
Child Development	-	-	-	-	-	-
Facility Services	11,669	1,446	1,791	52	248	13,212
Major Medical	-	-	-	-	-	-
DHHS-Administration	25,524	16,168	39,791	12,064	40,898	24,417
Aging	-	12	42	12	42	-
Blind Services	7	1	4	1	4	7
<b>Total - Health and Human Services</b>	<b>\$ 52,582</b>	<b>\$ 50,348</b>	<b>\$ 150,865</b>	<b>\$ 24,371</b>	<b>\$ 93,216</b>	<b>\$ 110,231</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 195	\$ 14	\$ 42	\$ 9	\$ 19	\$ 218
Public Safety	\$ 65,395	\$ 5,175	\$ 18,879	\$ 6,700	\$ 15,325	\$ 68,949
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 65,590</b>	<b>\$ 5,189</b>	<b>\$ 18,921</b>	<b>\$ 6,709</b>	<b>\$ 15,344</b>	<b>\$ 69,167</b>
<b>Total Nonreverting</b>	<b>\$ 824,176</b>	<b>\$ 1,177,644</b>	<b>\$ 2,938,591</b>	<b>\$ 1,179,071</b>	<b>\$ 2,963,569</b>	<b>\$ 799,198</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.

**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%).