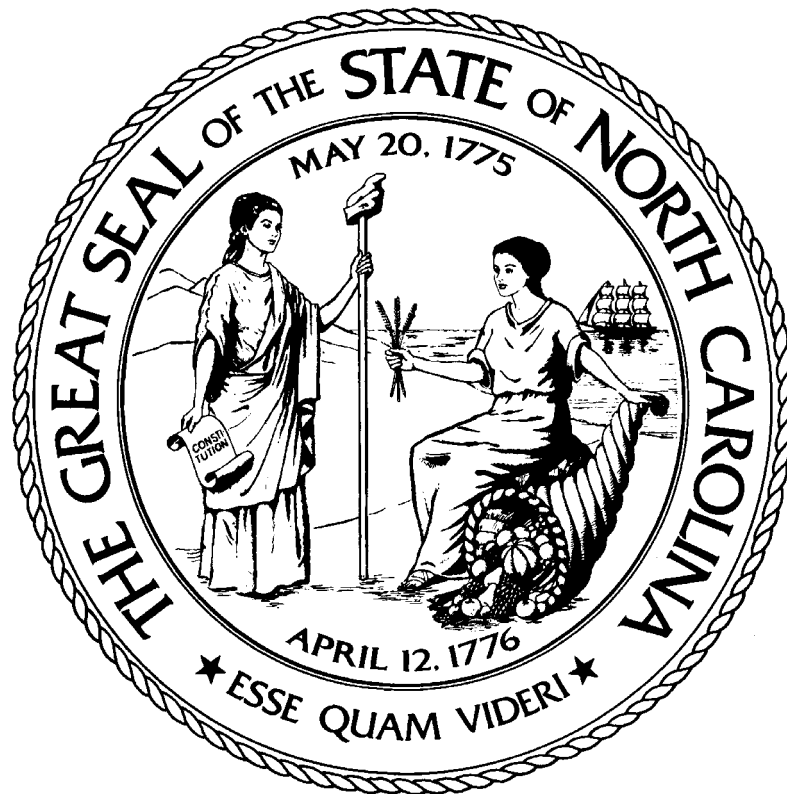


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
FEBRUARY 28, 2011



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

March 11, 2011

Enclosed is the *General Fund Monthly Financial Report* for the period ended February 28, 2011 of the 2011 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,

David McCoy

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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**
FEBRUARY 28, 2011
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,601.5	Sales and Use Taxes Payable	\$ 361.4
		Tax Refunds Payable	184.5
		Beverage Taxes Payable	26.4
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 572.3</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	7.6
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	39.8
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	519.6
		Total Reserved	<u>\$ 717.0</u>
		Unreserved :	
		Fund Balance - July 1, 2010	\$ 236.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	75.3
		Total Unreserved	<u>\$ 312.2</u>
		Total Fund Balance	<u>\$ 1,029.2</u>
Total Assets	<u>\$ 1,601.5</u>	Total Liabilities and Fund Balance	<u>\$ 1,601.5</u>

STATE OF NORTH CAROLINA

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

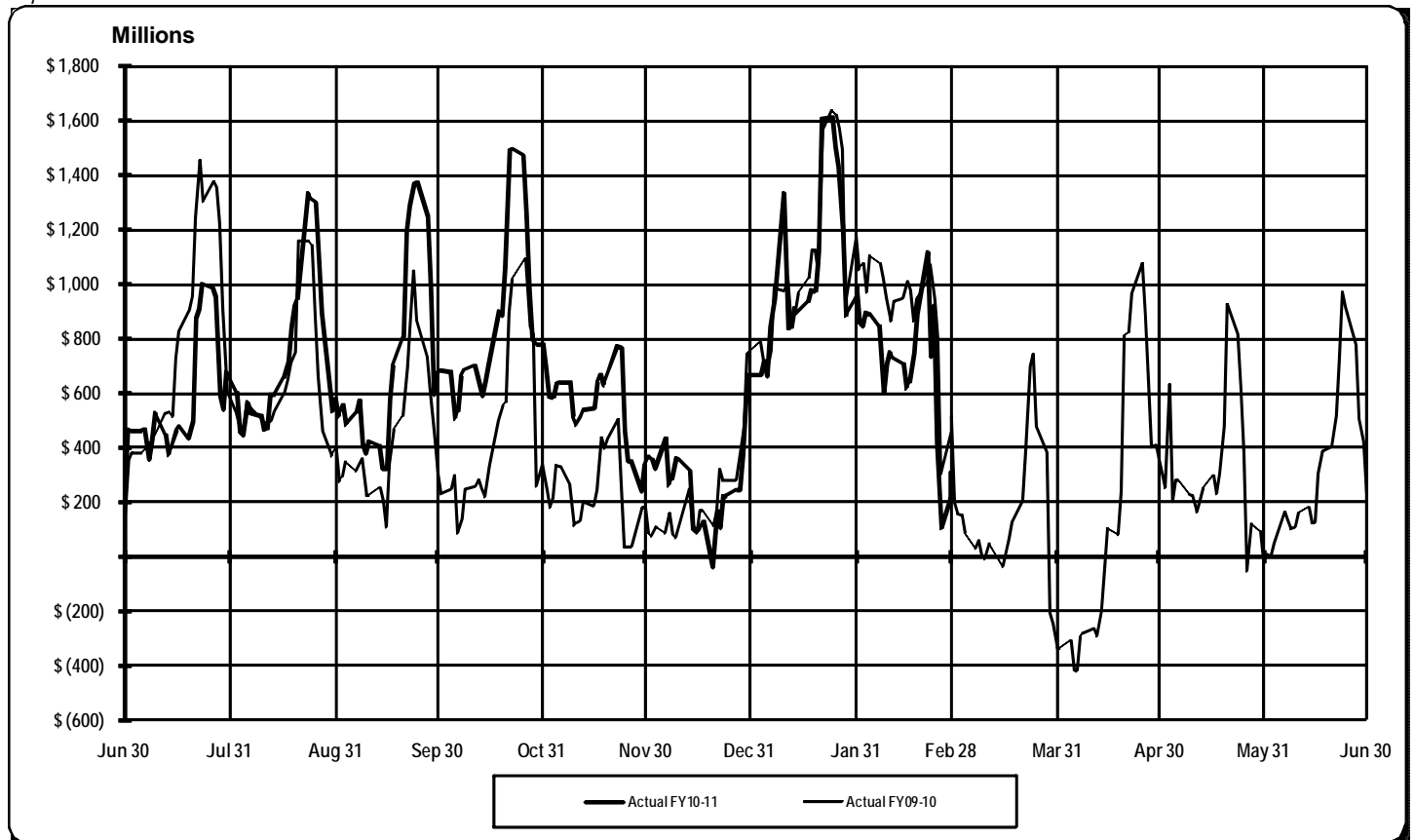
FISCAL YEAR-TO-DATE FEBRUARY 28, 2011 AND FEBRUARY 28, 2010
Expressed in Millions

Fund Balance:	2010-11	2009-10	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 150.0	\$ 150.0	\$ —	—
Job Development Incentive Grants.....	7.6	10.5	(2.9)	(27.6)%
Repairs and Renovations Reserve Account.....	—	—	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	39.8	42.1	(2.3)	(5.5)%
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	519.6	406.1	113.5	27.9%
Total Reserved.....	\$ 717.0	\$ 608.7	\$ 108.3	17.8%
Unreserved:				
Fund Balance - July 1.....	\$ 236.9	\$ 92.2	\$ 144.7	156.9%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	2.2	(2.2)	(100.0)%
Excess of Revenues Over (Under) Appropriation Expenditures....	75.3	358.4	(283.1)	(79.0)%
Total Unreserved.....	\$ 312.2	\$ 452.8	\$ (140.6)	(31.1)%
Total Fund Balance.....	\$ 1,029.2	\$ 1,061.5	\$ (32.3)	(3.0)%

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 FEBRUARY 28, 2011 AND FISCAL YEAR ENDED FEBRUARY 28, 2010
Expressed in Millions



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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING SCHEDULE OF OPERATIONS

FOR THE MONTH OF FEBRUARY 2011 AND 2010, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	February		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
Beg. Unreserved Fund Balance	\$ 989.8	\$ 1,180.9	\$ 236.9	\$ 92.2	\$ 236.9	\$ 92.2		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	2.2	—	2.2		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 989.8</u>	<u>\$ 1,180.9</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 508.1	\$ 463.5	\$ 6,360.1	\$ 6,141.9	\$ 9,543.3	\$ 9,514.2	66.6%	64.6%
Corporate Income	(23.8)	(21.9)	436.9	666.2	1,017.5	1,051.1	42.9%	63.4%
Sales and Use	416.5	444.3	3,927.5	3,615.1	5,690.8	5,628.6	69.0%	64.2%
Franchise	66.3	46.3	306.7	426.4	697.9	622.0	43.9%	68.6%
Insurance	5.5	3.4	159.8	166.2	494.5	487.3	32.3%	34.1%
Beverage	20.5	20.5	181.1	185.8	277.2	287.9	65.3%	64.5%
Inheritance	0.2	5.9	20.3	58.5	10.1	113.1	201.0%	51.7%
Privilege License	1.4	1.5	27.4	24.5	41.9	35.1	65.4%	69.8%
Tobacco Products	18.8	19.0	178.5	166.7	251.4	247.4	71.0%	67.4%
Real Estate Conveyance Excise	(1.0)	(1.1)	2.1	1.9	—	—	—	—
Gift	0.9	0.3	2.2	11.4	—	—	—	—
Solid Waste	1.1	1.4	4.4	4.4	—	—	—	—
White Goods Disposal	0.2	0.2	0.6	0.6	—	—	—	—
Scrap Tire Disposal	1.1	1.1	2.4	2.3	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	11.7	11.7	30.3	30.2	34.2	36.1	88.6%	83.7%
Mill Machinery	2.4	3.0	21.1	21.6	33.4	32.3	63.2%	66.9%
Processed Refunds Pending	(184.5)	(224.8)	(184.5)	(224.8)	n/a	n/a	n/a	n/a
Other	(0.1)	—	(0.1)	(0.1)	—	—	—	—
Total Tax Revenue	<u>\$ 845.3</u>	<u>\$ 774.3</u>	<u>\$ 11,476.8</u>	<u>\$ 11,298.8</u>	<u>\$ 18,092.2</u>	<u>\$ 18,055.1</u>	63.4%	62.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.2	\$ 3.4	\$ 14.6	\$ 29.3	\$ 57.5	\$ 67.2	25.4%	43.6%
Judicial Fees	20.8	19.9	149.1	141.1	253.0	247.8	58.9%	56.9%
Insurance	12.0	10.3	35.4	35.1	67.0	77.7	52.8%	45.2%
Disproportionate Share	—	—	135.0	125.0	135.0	125.0	100.0%	100.0%
Highway Fund Transfer In	—	—	12.8	8.8	17.6	17.6	72.7%	50.0%
Highway Trust Fund Transfer In	18.3	27.1	54.7	81.4	72.8	108.5	75.1%	75.0%
Other	28.9	42.0	172.8	213.0	282.8	227.6	61.1%	93.6%
Total Non-Tax Revenue	<u>\$ 81.2</u>	<u>\$ 102.7</u>	<u>\$ 574.4</u>	<u>\$ 633.7</u>	<u>\$ 885.7</u>	<u>\$ 871.4</u>	64.9%	72.7%
Total Tax and Non-Tax Revenue	<u>\$ 926.5</u>	<u>\$ 877.0</u>	<u>\$ 12,051.2</u>	<u>\$ 11,932.5</u>	<u>\$ 18,977.9</u>	<u>\$ 18,926.5</u>	63.5%	63.0%
Total Availability	<u>\$ 1,916.3</u>	<u>\$ 2,057.9</u>	<u>\$ 12,288.1</u>	<u>\$ 12,026.9</u>	<u>\$ 19,214.8</u>	<u>\$ 19,020.9</u>	64.0%	63.2%
Appropriation Expenditures:								
Current Operations	\$ 1,540.0	\$ 1,540.4	\$ 11,751.7	\$ 11,354.8	\$ 18,240.3	\$ 18,365.9	64.4%	61.8%
Capital Improvements:								
Funded by General Fund	—	—	11.2	—	11.2	4.9	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	64.1	64.7	213.0	219.3	707.5	644.1	30.1%	34.0%
Total Appropriation Expenditures	<u>\$ 1,604.1</u>	<u>\$ 1,605.1</u>	<u>\$ 11,975.9</u>	<u>\$ 11,574.1</u>	<u>\$ 18,959.0</u>	<u>\$ 19,014.9</u>	63.2%	60.9%
Unreserved Fund Balance	<u>\$ 312.2</u>	<u>\$ 452.8</u>	<u>\$ 312.2</u>	<u>\$ 452.8</u>	<u>\$ 255.8</u>	<u>\$ 6.0</u>		

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

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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

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

Expressed in Millions

	February				Year-To-Date Through February			
	FY 2011	FY 2010	Change	% Change	FY 2011	FY 2010	Change	% Change
Tax Revenues:								
Individual Income	\$ 508.1	\$ 463.5	\$ 44.6	9.6%	\$ 6,360.1	\$ 6,141.9	\$ 218.2	3.6%
Corporate Income	(23.8)	(21.9)	(1.9)	8.7%	436.9	666.2	(229.3)	(34.4)%
Sales and Use	416.5	444.3	(27.8)	(6.3)%	3,927.5	3,615.1	312.4	8.6%
Franchise	66.3	46.3	20.0	43.2%	306.7	426.4	(119.7)	(28.1)%
Insurance	5.5	3.4	2.1	61.8%	159.8	166.2	(6.4)	(3.9)%
Beverage	20.5	20.5	—	—	181.1	185.8	(4.7)	(2.5)%
Inheritance	0.2	5.9	(5.7)	(96.6)%	20.3	58.5	(38.2)	(65.3)%
Privilege License	1.4	1.5	(0.1)	(6.7)%	27.4	24.5	2.9	11.8%
Tobacco Products	18.8	19.0	(0.2)	(1.1)%	178.5	166.7	11.8	7.1%
Real Estate Conveyance Excise	(1.0)	(1.1)	0.1	9.1%	2.1	1.9	0.2	10.5%
Gift	0.9	0.3	0.6	200.0%	2.2	11.4	(9.2)	(80.7)%
Solid Waste	1.1	1.4	(0.3)	(21.4)%	4.4	4.4	—	—
White Goods Disposal	0.2	0.2	—	—	0.6	0.6	—	—
Scrap Tire Disposal	1.1	1.1	—	—	2.4	2.3	0.1	4.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	11.7	11.7	—	—	30.3	30.2	0.1	0.3%
Mill Machinery	2.4	3.0	(0.6)	(20.0)%	21.1	21.6	(0.5)	(2.3)%
Processed Refunds Pending	(184.5)	(224.8)	40.3	17.9%	(184.5)	(224.8)	40.3	17.9%
Other	(0.1)	—	(0.1)	—	(0.1)	(0.1)	—	—
Total Tax Revenue	\$ 845.3	\$ 774.3	\$ 71.0	9.2%	\$ 11,476.8	\$ 11,298.8	\$ 178.0	1.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.2	\$ 3.4	\$ (2.2)	(64.7)%	\$ 14.6	\$ 29.3	\$ (14.7)	(50.2)%
Judicial Fees	20.8	19.9	0.9	4.5%	149.1	141.1	8.0	5.7%
Insurance	12.0	10.3	1.7	16.5%	35.4	35.1	0.3	0.9%
Disproportionate Share	—	—	—	—	135.0	125.0	10.0	8.0%
Highway Fund Transfer In	—	—	—	—	12.8	8.8	4.0	45.5%
Highway Trust Fund Transfer In	18.3	27.1	(8.8)	(32.5)%	54.7	81.4	(26.7)	(32.8)%
Other	28.9	42.0	(13.1)	(31.2)%	172.8	213.0	(40.2)	(18.9)%
Total Non-Tax Revenue	\$ 81.2	\$ 102.7	\$ (21.5)	(20.9)%	\$ 574.4	\$ 633.7	\$ (59.3)	(9.4)%
Total Tax and Non-Tax Revenue	\$ 926.5	\$ 877.0	\$ 49.5	5.6%	\$ 12,051.2	\$ 11,932.5	\$ 118.7	1.0%

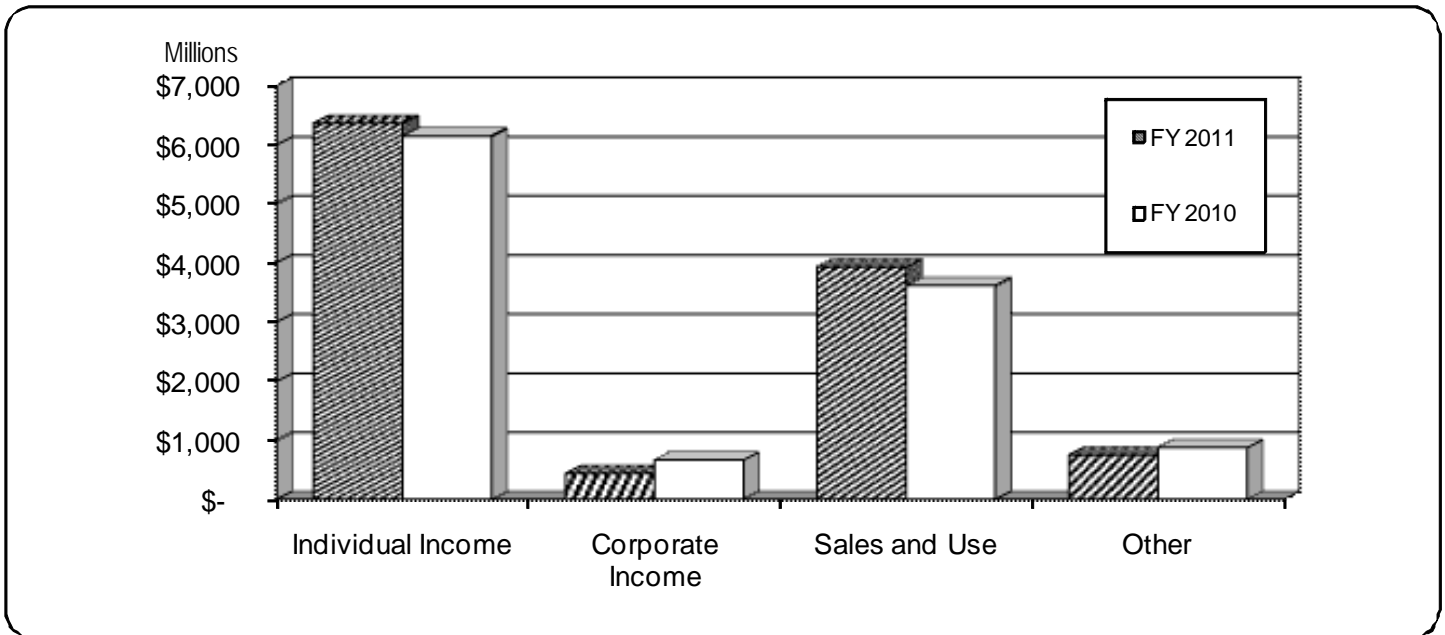
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2011, when compared to the prior year through February 28, actual net tax and non-tax revenues increased by \$118.7 million, or 1%. Tax revenues through February 2011 increased by \$178 million, or 1.6%, and non-tax revenues decreased by \$59.3 million, or 9.4%. Corporate Income Tax and Franchise Tax Revenue for fiscal year 2011, when compared to the prior year through February 28 showed a decrease due to the prior year collection efforts of the North Carolina Department of Revenue. The Department of Revenue collected \$422 million from 236 corporate entities between August 2009 and December 2009. The Department of Revenue focused on outstanding cases in which the Department and the taxpayer had disputes over the proper calculation of taxes due to the State. Investment earnings for February 2011 declined by \$14.7 million, or 50.2%, primarily due to lower cash availability for investment and a lower rate of return.

Revenues and expenditures never occur evenly over the course of the fiscal year. During fiscal year 2011, due to the shortfall in revenue collections, the State continues to implement a cash flow management process that monitors state agency spending requirements.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

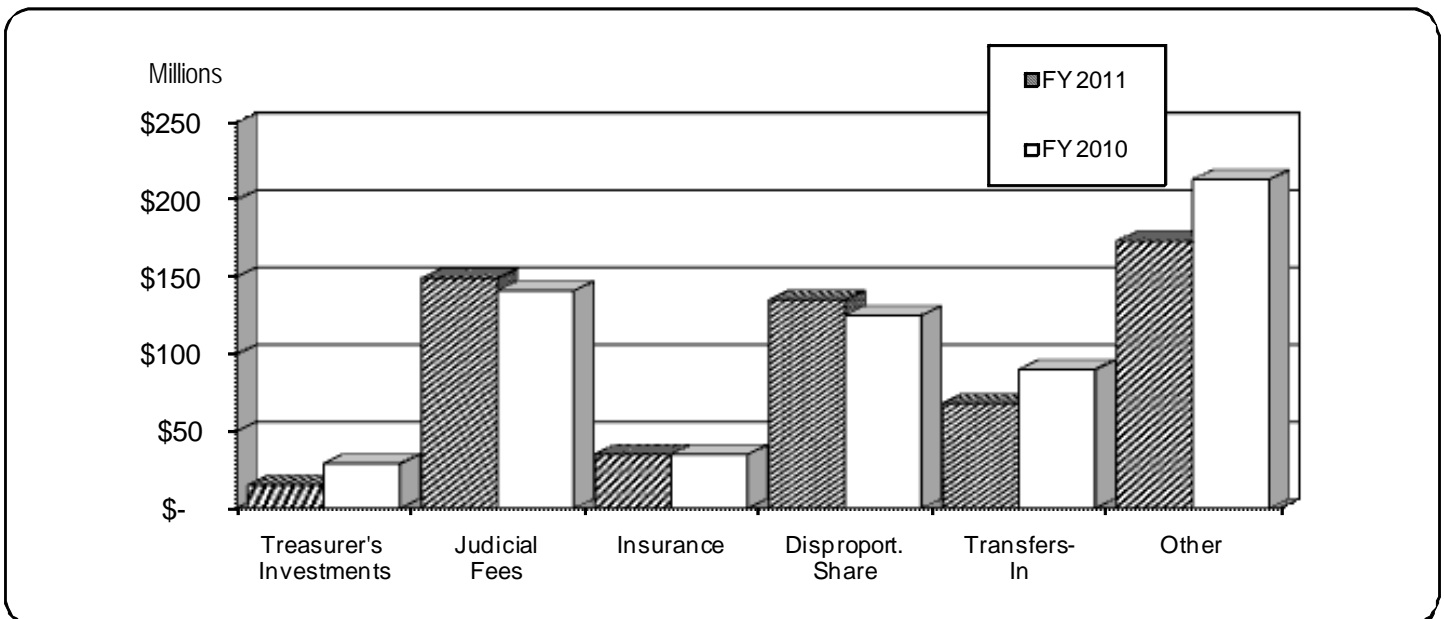
FISCAL YEAR-TO-DATE FEBRUARY 28, 2011 AND FEBRUARY 28, 2010



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

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

FISCAL YEAR-TO-DATE FEBRUARY 28, 2011 AND FEBRUARY 28, 2010



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

STATE OF NORTH CAROLINA

GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE FEBRUARY 28, 2011 AND FEBRUARY 28, 2010

Expressed in Millions

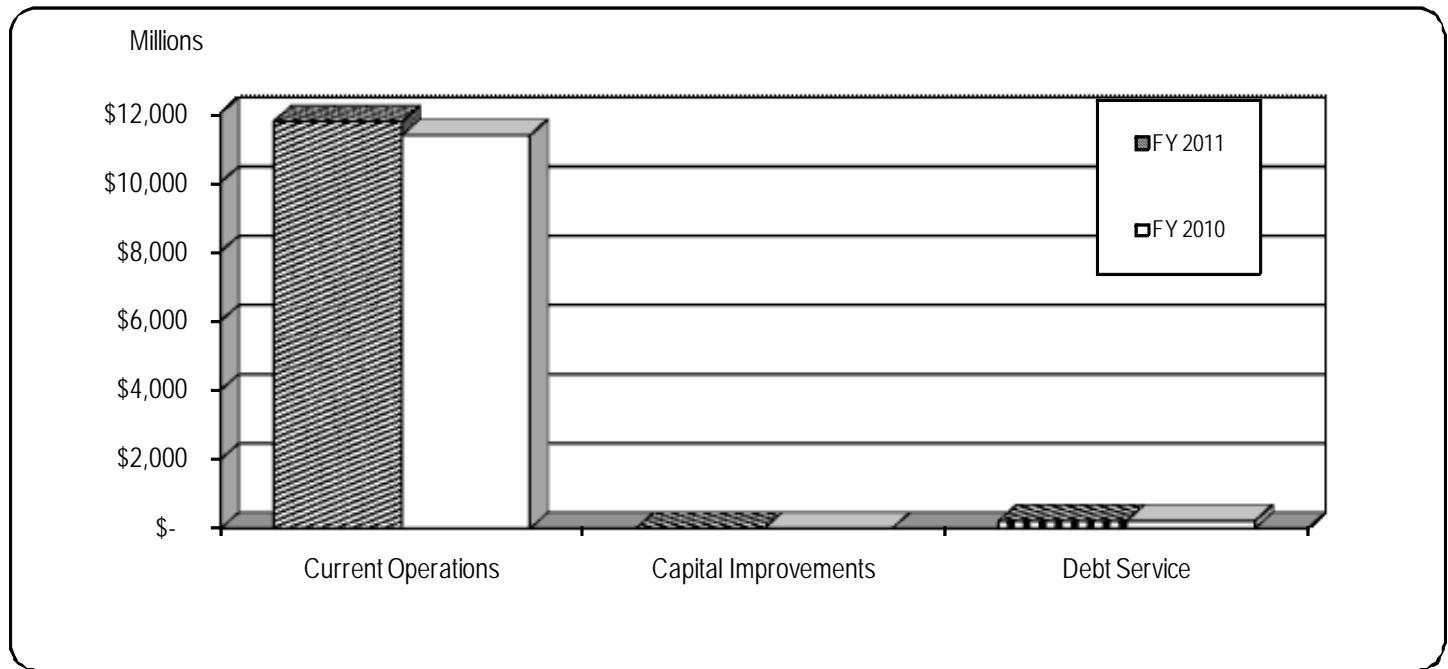
Current Operations	FY 2011	FY 2010	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2011	FY 2010
General Government	\$ 236.6	\$ 232.2	\$ 4.4	1.9%	2.0%	2.0%
Education	6,816.8	6,869.5	(52.7)	(0.8%)	56.9%	59.4%
Health and Human Services	3,065.3	2,677.1	388.2	14.5%	25.6%	23.1%
Economic Development	92.5	62.8	29.7	47.3%	0.8%	0.5%
Environment and Natural Resources	155.6	159.0	(3.4)	(2.1%)	1.3%	1.4%
Public Safety, Correction, and Regulation	1,327.6	1,291.7	35.9	2.8%	11.1%	11.2%
Agriculture	38.8	39.0	(0.2)	(0.5%)	0.3%	0.3%
Operating Reserves/Rounding	18.5	23.5	(5.0)	(21.3%)	0.2%	0.2%
<i>Total Current Operations</i>	<u>\$ 11,751.7</u>	<u>\$ 11,354.8</u>	<u>\$ 396.9</u>	3.5%	98.1%	98.1%
Capital Improvements						
Funded by General Fund	11.2	—	11.2	—	0.1%	—
Debt Service	213.0	219.3	(6.3)	(2.9%)	1.8%	1.9%
Total Appropriation Expenditures	<u>\$ 11,975.9</u>	<u>\$ 11,574.1</u>	<u>\$ 401.8</u>	3.5%	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 FEBRUARY 28, 2011 AND FEBRUARY 28, 2010



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

Actual appropriation expenditures through February 2011 were more than actual appropriation expenditures through February 2010 by \$401.8 million, or 3.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through February 2011 were more than such appropriation expenditures through February 2010 by \$396.9 million, or 3.5%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

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

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

Current Operations

General Government

General Assembly	\$ 4.5	\$ 3.5	\$ 19.3	\$ 23.2	\$ 54.6	\$ 54.8	35.3%	42.3%
Governor's Office	0.6	0.6	4.2	4.4	6.5	6.5	64.6%	67.7%
Office of State Budget	0.5	0.5	3.8	4.1	6.5	6.8	58.5%	60.3%
Housing Finance Agency	1.0	1.1	8.0	9.0	12.1	14.6	66.1%	61.6%
Lieutenant Governor	0.1	0.1	0.6	0.6	1.0	1.0	60.0%	60.0%
Secretary of State	0.9	0.9	6.6	6.8	11.1	11.7	59.5%	58.1%
State Auditor	0.2	1.3	6.8	8.3	13.1	13.3	51.9%	62.4%
State Treasurer	0.9	0.6	5.6	6.2	10.5	10.8	53.3%	57.4%
Retirement and Employee Benefits	0.7	0.6	15.1	15.1	17.8	17.8	84.8%	84.8%
Administration	7.1	6.6	36.6	36.7	68.0	68.4	53.8%	53.7%
Office of the State Controller	1.7	1.5	18.9	13.7	31.2	23.4	60.6%	58.5%
Revenue	7.0	6.4	56.4	55.7	89.1	89.3	63.3%	62.4%
Cultural Resources	5.7	6.1	47.5	45.1	73.4	73.5	64.7%	61.4%
Cultural Resources - Roanoke Island Commission	0.3	0.2	1.5	1.3	2.4	2.0	62.5%	65.0%
Board of Elections	0.4	1.5	3.3	0.4	6.6	4.9	50.0%	8.2%
Office of Administrative Hearings	0.6	0.4	2.4	1.6	4.3	4.3	55.8%	37.2%
	<u>\$ 32.2</u>	<u>\$ 31.9</u>	<u>\$ 236.6</u>	<u>\$ 232.2</u>	<u>\$ 408.2</u>	<u>\$ 403.1</u>	58.0%	57.6%
Reserves - General Assembly	\$ 3.4	\$ 2.7	\$ 4.5	\$ 4.0	\$ 8.0	\$ 6.5	56.3%	61.5%
Reserves - Contingency & Emergency	—	—	(2.0)	—	4.7	4.3	(42.6%)	—
Reserves - SPA Salary Increases	—	—	—	—	(0.1)	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	—	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	20.8	19.0	20.8	19.0	100.0%	100.0%
Reserves - Multipurpose Database Reserve	—	—	—	—	—	—	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	—	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	(3.9)	0.6	(7.8)	(9.5)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	5.0	(2.4)	5.0	—	36.5	—	13.7%
Reserves - State Employee Benefits	—	—	—	—	2.2	0.4	—	—
Reserves - IT Fund	—	1.8	6.0	5.2	7.8	9.4	76.9%	55.3%
Reserves - Retirement	—	—	—	—	1.1	0.2	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	—	—	—
Reserves - Transfer Public Defenders	—	—	—	—	—	—	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	(2.6)	(2.4)	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	(1.6)	(2.0)	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ (0.5)</u>	<u>\$ 10.1</u>	<u>\$ 19.1</u>	<u>\$ 23.7</u>	<u>\$ 40.3</u>	<u>\$ 71.9</u>	47.4%	33.0%
Total - General Government	<u>\$ 31.7</u>	<u>\$ 42.0</u>	<u>\$ 255.7</u>	<u>\$ 255.9</u>	<u>\$ 448.5</u>	<u>\$ 475.0</u>	57.0%	53.9%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	February		Year-To-Date		Year-To-Date		Year-To-Date		
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	
Education									
Public Instruction	\$ 690.2	\$ 656.0	\$ 4,948.8	\$ 5,039.5	\$ 7,298.0	\$ 7,544.6	67.8%	66.8%	
Community Colleges	65.8	46.2	584.5	537.5	1,087.9	1,011.9	53.7%	53.1%	
	<u>\$ 756.0</u>	<u>\$ 702.2</u>	<u>\$ 5,533.3</u>	<u>\$ 5,577.0</u>	<u>\$ 8,385.9</u>	<u>\$ 8,556.5</u>	66.0%	65.2%	
University System									
University of North Carolina - General Admin.	\$ 3.4	\$ 3.2	\$ 22.2	\$ 24.9	\$ 40.1	\$ 43.3	55.4%	57.5%	
UNC - GA Institutional Programs and Facilities	—	—	16.0	18.9	19.8	23.4	80.8%	80.8%	
UNC - GA Related Educational Programs	1.8	1.7	56.3	68.0	57.0	68.8	98.8%	98.8%	
UNC - GA Aid to Private Institutions	(0.1)	—	76.9	74.4	105.8	101.2	72.7%	73.5%	
UNC - Chapel Hill Academic Affairs	25.5	32.1	96.5	106.4	283.5	283.1	34.0%	37.6%	
UNC - Chapel Hill Health Affairs	17.3	19.4	115.9	107.9	217.7	204.0	53.2%	52.9%	
UNC - Chapel Hill Area Health Affairs	2.6	3.6	26.3	28.8	49.7	51.0	52.9%	56.5%	
NCSU - Academic Affairs	37.3	39.3	170.2	162.9	401.4	392.9	42.4%	41.5%	
NCSU - Agricultural Research	5.3	3.5	40.3	39.2	59.9	60.5	67.3%	64.8%	
NCSU - Agricultural Extension Service	3.8	1.3	28.5	28.2	44.1	44.5	64.6%	63.4%	
University of North Carolina at Greensboro	16.7	16.5	71.6	63.7	163.4	162.4	43.8%	39.2%	
University of North Carolina at Charlotte	10.9	32.0	62.3	62.2	195.9	183.7	31.8%	33.9%	
University of North Carolina at Asheville	3.1	5.6	16.0	18.7	38.7	38.2	41.3%	49.0%	
University of North Carolina at Wilmington	(5.7)	5.3	21.9	35.5	98.2	95.2	22.3%	37.3%	
University of North Carolina at Pembroke	5.3	8.1	25.7	25.2	56.9	57.2	45.2%	44.1%	
East Carolina University	25.6	24.5	95.7	86.9	229.3	221.1	41.7%	39.3%	
ECU - Health Affairs	5.9	5.6	39.1	31.4	65.2	56.7	60.0%	55.4%	
North Carolina A&T University	11.3	19.8	45.2	42.3	97.9	97.4	46.2%	43.4%	
UNC Joint Millennial	—	—	—	—	—	—	—	—	
Western Carolina University	6.8	8.1	33.0	35.4	81.4	81.1	40.5%	43.6%	
Appalachian State University	(0.9)	2.7	61.2	63.2	133.1	135.6	46.0%	46.6%	
Winston-Salem State University	5.2	2.3	33.8	30.9	69.3	67.9	48.8%	45.5%	
Elizabeth City State University	0.9	1.4	19.3	20.7	36.9	36.1	52.3%	57.3%	
Fayetteville State University	(0.8)	5.5	24.6	26.5	54.6	55.6	45.1%	47.7%	
North Carolina Central University	8.8	8.5	36.3	38.4	88.7	88.5	40.9%	43.4%	
North Carolina School of the Arts	1.1	2.5	13.9	13.3	26.8	27.5	51.9%	48.4%	
University of North Carolina Hospitals	2.8	3.6	23.6	27.7	36.0	44.0	65.6%	63.0%	
North Carolina School of Science and Math	1.3	1.4	11.2	10.9	18.7	18.5	59.9%	58.9%	
Total University System	<u>\$ 195.2</u>	<u>\$ 257.5</u>	<u>\$ 1,283.5</u>	<u>\$ 1,292.5</u>	<u>\$ 2,770.0</u>	<u>\$ 2,739.4</u>	46.3%	47.2%	
Total - Education	<u>\$ 951.2</u>	<u>\$ 959.7</u>	<u>\$ 6,816.8</u>	<u>\$ 6,869.5</u>	<u>\$ 11,155.9</u>	<u>\$ 11,295.9</u>	61.1%	60.8%	
Health and Human Services									
HHS - Administration	\$ 5.0	\$ 4.7	\$ 42.8	\$ 36.6	\$ 71.1	\$ 75.0	60.2%	48.8%	
Aging	3.0	2.4	25.2	21.4	37.4	35.9	67.4%	59.6%	
Child Development	16.1	21.9	156.7	156.7	234.4	257.2	66.9%	60.9%	
Services for Deaf & Hearing Impaired	2.6	2.9	19.0	21.2	33.0	37.4	57.6%	56.7%	
Health Services	11.2	7.9	91.3	89.3	158.3	162.5	57.7%	55.0%	
Social Services	10.6	14.2	115.7	121.3	193.1	208.4	59.9%	58.2%	
Medical Assistance [1]	205.8	220.6	1,957.5	1,603.5	2,368.2	2,318.8	82.7%	69.2%	
Children's Health Insurance	6.7	5.2	48.0	49.9	88.4	77.2	54.3%	64.6%	
Services for the Blind	0.7	0.5	5.1	4.4	8.1	8.8	63.0%	50.0%	
Mental Health	58.8	54.3	481.6	449.7	714.2	668.0	67.4%	67.3%	
Facility Services	1.9	1.6	6.0	7.7	16.2	18.1	37.0%	42.5%	
Vocational Rehabilitation	3.3	3.7	21.6	19.0	40.0	42.2	54.0%	45.0%	
Juvenile Justice	11.1	12.9	94.8	96.4	149.3	150.2	63.5%	64.2%	
Total - Health and Human Services	<u>\$ 336.8</u>	<u>\$ 352.8</u>	<u>\$ 3,065.3</u>	<u>\$ 2,677.1</u>	<u>\$ 4,111.7</u>	<u>\$ 4,059.7</u>	74.6%	65.9%	

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	February		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
Economic Development								
Commerce	\$ 4.2	\$ 2.8	\$ 39.2	\$ 25.2	\$ 63.7	\$ 44.8	61.5%	56.3%
Commerce - State Aid to Nonstate Entities	12.6	4.7	53.3	37.6	83.2	60.9	64.1%	61.7%
Total - Economic Development	\$ 16.8	\$ 7.5	\$ 92.5	\$ 62.8	\$ 146.9	\$ 105.7	63.0%	59.4%
Environment and Natural Resources								
Environment and Natural Resources	\$ 13.2	\$ 14.1	\$ 123.5	\$ 118.4	\$ 198.6	\$ 202.6	62.2%	58.4%
Environment and Natural Resources - State Aid	3.3	1.6	32.1	40.6	50.0	50.0	64.2%	81.2%
Total - Environment and Natural Resources	\$ 16.5	\$ 15.7	\$ 155.6	\$ 159.0	\$ 248.6	\$ 252.6	62.6%	62.9%
Public Safety, Correction, and Regulation								
Judicial	\$ 55.2	\$ 43.6	\$ 384.8	\$ 387.4	\$ 581.5	\$ 609.3	66.2%	63.6%
Justice	7.1	7.6	54.3	55.6	88.6	91.6	61.3%	60.7%
Labor	1.3	1.4	8.2	10.1	16.8	17.6	48.8%	57.4%
Insurance	2.6	2.4	20.9	19.8	31.0	32.5	67.4%	60.9%
Insurance - RICO	—	—	1.5	1.9	1.6	2.0	93.8%	95.0%
Correction	108.7	99.9	838.2	802.7	1,313.5	1,325.4	63.8%	60.6%
Crime Control	3.0	2.9	19.7	14.2	33.4	35.0	59.0%	40.6%
Total - Public Safety, Correction, and Regulation	\$ 177.9	\$ 157.8	\$ 1,327.6	\$ 1,291.7	\$ 2,066.4	\$ 2,113.4	64.2%	61.1%
Agriculture								
Agriculture and Consumer Services	\$ 9.8	\$ 5.0	\$ 38.8	\$ 39.0	\$ 62.0	\$ 63.6	62.6%	61.3%
Rounding [*]	\$ (0.7)	\$ (0.1)	\$ (0.6)	\$ (0.2)	\$ 0.3	\$ —	N/A	N/A
Total Current Operations	\$ 1,540.0	\$ 1,540.4	\$ 11,751.7	\$ 11,354.8	\$ 18,240.3	\$ 18,365.9	64.4%	61.8%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ 11.2	\$ —	\$ 11.2	\$ 4.9	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ 11.2	\$ —	\$ 11.2	\$ 4.9		
Debt Service	\$ 64.1	\$ 64.7	\$ 213.0	\$ 219.3	\$ 707.5	\$ 644.1	30.1%	34.0%
Total Appropriation Expenditures	\$ 1,604.1	\$ 1,605.1	\$ 11,975.9	\$ 11,574.1	\$ 18,959.0	\$ 19,014.9	63.2%	60.9%

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

[1] Medical Assistance's percent of budget expended year-to-date increased from 69.2% at February 28, 2010 to 82.7% at February 28, 2011. The increased spending of state appropriations for the NC Medicaid program for fiscal year 2010-11 is accelerated due to under collections of anticipated receipts.

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

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING FEBRUARY 28, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 7,989	\$ 27,019	\$ 13,553	\$ 65,780
Total - Agriculture	\$ 7,989	\$ 27,019	\$ 13,553	\$ 65,780
Debt Service				
State Treasurer	\$ 2,755	\$ 20,791	\$ 66,846	\$ 232,184
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 2,755	\$ 20,791	\$ 66,846	\$ 233,800
Education				
Public Instruction	\$ 198,336	\$ 1,666,229	\$ 890,265	\$ 6,615,077
Community Colleges	68,605	443,817	134,383	1,028,276
UNC Systems	246,598	2,397,343	471,371	3,680,626
Total - Education	\$ 513,539	\$ 4,507,389	\$ 1,496,019	\$ 11,323,979
Economic Development				
Commerce	\$ 21,021	\$ 84,276	\$ 25,176	\$ 123,428
Commerce-State Aid	-	4	12,625	53,344
Total - Economic Development	\$ 21,021	\$ 84,280	\$ 37,801	\$ 176,772
Environment & Natural Resources				
Environment and Natural Resources	\$ 8,403	\$ 63,756	\$ 21,499	\$ 187,207
Environ. and Nat. Resources-St. Aid	-	-	3,230	32,074
Total - Environ. & Natural Resources	\$ 8,403	\$ 63,756	\$ 24,729	\$ 219,281
General Government				
General Assembly	\$ 126	\$ 13,206	\$ 4,665	\$ 32,510
Governor	85,698	455,198	86,245	459,351
Budget, Planning & Management	405	3,884	908	7,711
Housing Finance Authority	-	578	959	8,550
Governor	158	158	3,546	4,638
Lt. Governor	-	5	73	583
Secretary of State	95	1,001	989	7,583
State Auditor	1,125	3,769	1,338	10,545
State Treasurer-Administration	1,787	15,976	2,297	21,580
State Treasurer-Retirement	-	-	624	15,071
Administration	2,136	30,548	9,184	67,110
State Controller	118	1,934	1,801	20,812
Revenue	2,108	15,581	9,100	71,934
Cultural Resources	887	8,239	6,568	55,739
Cultural Resources-Roanoke Island	-	-	220	1,462
Board of Elections	5	110	386	3,366
Administrative Hearings	2	1,408	555	3,778
Reserve-Contingency/Emergency	-	2,000	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	20,800
Reserve-Multipurpose Data	-	-	-	-
Reserve-Disaster Expenditure	3,959	11,076	76	3,310
Reserve-Severance	-	3,000	-	621

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING FEBRUARY 28, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	1,862	-	7,868
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-
Reserve-Convert Contract Emp to Stal	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 98,609	\$ 569,533	\$ 129,534	\$ 824,922
Health and Human Services				
Juvenile Justice	\$ 548	\$ 7,615	\$ 12,268	\$ 102,410
HHS-Administration	10,212	61,136	18,575	103,978
Aging	2,997	29,743	6,012	54,989
Child Development	29,976	232,808	46,558	389,501
Education Services	106	2,849	2,729	21,823
Health Services	47,903	365,745	59,126	457,092
Social Services	151,352	701,925	211,008	817,602
Medical Assistance	786,364	5,802,643	990,920	7,760,192
NC Health Choice	17,339	147,381	24,091	195,413
Blind Services	2,403	15,077	3,218	20,222
Mental Health	51,692	494,690	110,326	976,241
Facility Services	3,077	29,902	4,960	35,920
Vocational Rehabilitation Services	7,654	69,143	10,938	90,705
Total - Health and Human Services	\$ 1,111,623	\$ 7,960,657	\$ 1,500,729	\$ 11,026,088
Public Safety, Correction, and Regulation				
Judicial	\$ 334	\$ 1,635	\$ 46,926	\$ 308,092
Judicial-Indigent Defense	3,506	10,408	12,125	88,738
Justice	4,651	25,199	10,175	79,466
Labor	1,107	11,858	2,381	20,077
Insurance	548	4,825	5,545	25,696
Insurance-RICO	-	-	-	1,546
Correction	7,882	66,851	118,184	905,029
Crime Control & Public Safety	12,290	85,303	15,800	104,973
Total - Public Safety, Correction and Regulation	\$ 30,318	\$ 206,079	\$ 211,136	\$ 1,533,617
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 11,173
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 11,173
Tax Codes				
Inheritance	\$ 956	\$ 22,732	\$ 673	\$ 2,387
License Schedule B	1,420	27,698	47	326
Tobacco	21,017	195,669	2,184	17,126
Franchise	67,559	421,340	1,306	114,661
Individual Income	857,674	7,131,353	349,507	771,222
Sales & Use	647,309	5,957,860	230,797	2,030,398
Beverage	20,428	207,630	16	26,573
Gift	961	2,478	47	232
Freight Car	3	6	-	-
Insurance	5,555	166,777	45	7,007

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING FEBRUARY 28, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	11,643	35,798	-	5,513
Corporate Income	8,485	661,960	32,298	225,065
Real Estate	2,076	21,668	3,104	19,592
White Goods	257	2,834	1	2,225
Scrap Tire	1,024	10,761	3	8,411
Manufacturing	2,448	22,267	27	1,145
Solid Waste	1,106	13,930	23	9,528
Processed Refunds Pending	(184,500)	(184,500)	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,465,421	\$ 14,718,261	\$ 620,078	\$ 3,241,411
Nontax Codes				
Insurance-Nontax	\$ -	\$ 15,481	\$ -	\$ -
Secretary of State-Nontax	4,619	47,887	30	189
License & Fees-Nontax	12,052	19,955	1	48
Gas & Oil Inspection	190	760	-	-
Deed Mortgage Registration Fee	139	1,253	-	-
Board of Elections	8	493	-	-
DHHS	111	1,145	-	6
Disproportionate Share	-	135,000	-	-
ABC Board	388	3,112	77	504
Treasurer Investment	1,299	14,706	12	58
Fees & Penalties	327	2,488	314	2,162
Highway Trust Transfer	18,224	54,671	-	-
CI Appropriation	-	-	-	-
Judicial	20,860	149,125	-	3
Sales & Use	1,191	8,280	-	-
Intra State Transfer	18,844	89,829	-	-
Highway Transfer	-	12,753	-	-
Probation Supervision Fees	1,799	8,815	-	-
DWI Restoration Fees	-	332	-	-
DWI Service Fees	887	5,227	-	-
Sales Tax Refund	282	1,704	-	-
Miscellaneous	3	125	-	1
Parole Supervision Fees	77	465	-	-
Butner Fire & Police	-	43	-	-
Banking & Investment Fees	496	3,661	-	-
Total - Nontax Codes	\$ 81,796	\$ 577,310	\$ 434	\$ 2,971
Total Reverting	\$ 3,341,474	\$ 28,735,075	\$ 4,100,859	\$ 28,659,794
Beginning Unreserved Cash	\$ 236,902			
Year-To-Date Receipts	28,735,075			
Year-To-Date Disbursements	28,659,794			
Ending Unreserved Cash	\$ 312,183			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING FEBRUARY 28, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
Total Agriculture	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ 562,477	\$ 59	\$ 562,448	\$ 29
State Treasurer-Retirement	-	30,073	718,918	30,136	718,797	121
Total - Debt Service	\$ -	\$ 30,073	\$ 1,281,395	\$ 30,195	\$ 1,281,245	\$ 150
Education						
Public Instruction-Special Revenue	\$ 9,600	\$ 38,274	\$ 318,133	\$ 38,484	\$ 322,793	\$ 4,940
Public Instruction-IT Projects	28,610	372	393	80	16,274	12,729
Public Instruction-Trust	9,055	10	13,069	-	13,094	9,030
Public Instruction-Local Payroll	75	4,188	33,887	4,163	32,785	1,177
Community Colleges-Special Revenue	6,629	4,033	12,053	4,049	11,781	6,901
Community Colleges-IT Projects	1,250	-	2,057	579	637	2,670
Community Colleges-Trust	7,732	14	14,905	6,591	16,388	6,249
Total - Education	\$ 62,951	\$ 46,891	\$ 394,497	\$ 53,946	\$ 413,752	\$ 43,696
Economic Development						
Commerce-Floyd Relief	\$ 2,530	\$ 116	\$ 1,093	\$ 8	\$ 109	\$ 3,514
Commerce-Special Revenue	68,651	2,343	35,252	609	29,604	74,299
Commerce-IT Projects	2,673	-	1,702	-	82	4,293
Commerce-Trust	186	4	54	-	42	198
Commerce-CDBG	14,907	14	352	-	663	14,596
Total - Economic Development	\$ 88,947	\$ 2,477	\$ 38,453	\$ 617	\$ 30,500	\$ 96,900
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 6,380	\$ 18	\$ 243	\$ 4,069	\$ 6,447	\$ 176
Environment and Natural Resources	11,886	462	4,928	1,128	6,042	10,772
Total - Environment and Natural Resources	\$ 18,266	\$ 480	\$ 5,171	\$ 5,197	\$ 12,489	\$ 10,948

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING FEBRUARY 28, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 479	\$ 5,588	\$ 5,588	\$ 8	\$ 65	\$ 6,002
Governor's Office-Disaster Relief	-	979	1,481	979	1,481	-
Payroll Imprest Fund	-	573,843	4,557,120	573,843	4,557,120	-
General Assembly	14	-	-	-	2	12
State Auditor	226	-	-	-	-	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,366	4	40	-	-	5,406
Administration	242	-	-	5	19	223
State Controller	27,192	809	10,836	3,642	20,068	17,960
Revenue-Project Collect	6,738	2,685	17,779	1,320	9,199	15,318
Revenue-Tax Distribution	-	176,777	1,653,677	176,777	1,653,677	-
Revenue-Lee Act Credits	271	5	115	-	96	290
Revenue-Tax Transfer Fees	948	64	514	48	379	1,083
Revenue-IT Project	17,497	-	19,368	78	11,577	25,288
Cultural Resources	372	33	149	37	201	320
Cultural Resources-Interest Bearing	35	-	13	1	8	40
Board of Elections	12,636	11	2,632	420	1,808	13,460
NC Infrastructure Finance Corporation	-	36,773	86,315	36,773	86,315	-
State Treasurer-Basis Swap	-	-	2,131	-	2,131	-
Administrative Hearings	446	-	-	-	-	446
Total - General Government	\$ 72,517	\$ 797,571	\$ 6,357,758	\$ 793,931	\$ 6,344,146	\$ 86,129
Health and Human Services						
Health Services	\$ 280	\$ 15,381	\$ 126,435	\$ 13,206	\$ 124,056	\$ 2,659
Social Services	\$ 3,038	1,218	3,994	349	2,335	4,697
Medical Assistance	33,912	150,684	391,688	73,538	242,809	182,791
Facility Services	10,303	115	1,750	207	1,822	10,231
Major Medical	-	-	-	-	-	-
DHHS-Administration	41,802	3,033	25,030	6,756	34,665	32,167
Aging	-	-	76	-	76	-
Blind Services	6	5	22	2	22	6
Total - Health and Human Services	\$ 89,341	\$ 170,436	\$ 548,995	\$ 94,058	\$ 405,785	\$ 232,551
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	-	-	-	-	-	-
Corrections-Interest Bearing Funds	251	12	98	20	37	312
Juvenile Justice	35,861	102	10,252	3,504	12,987	33,126
Crime Control and Public Safety	17,209	1,811	25,738	2,520	27,181	15,766
Total - Public Safety, Correction and Regulation	\$ 53,336	\$ 1,925	\$ 36,088	\$ 6,044	\$ 40,205	\$ 49,219
Total Nonreverting	\$ 385,402	\$ 1,049,853	\$ 8,662,357	\$ 983,988	\$ 8,528,122	\$ 519,637

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Unreserved – Resources available to finance appropriation expenditures.

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