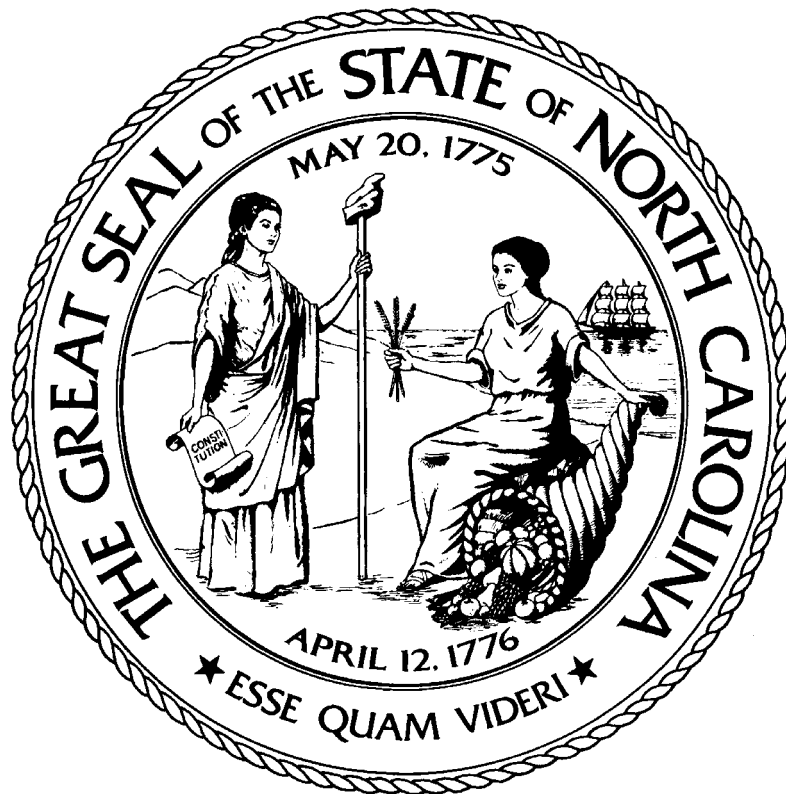


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
JANUARY 31, 2010



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

February 12, 2010

Enclosed is the *General Fund Monthly Financial Report* for the period ended January 31, 2010 of the 2010 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**

JANUARY 31, 2010

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,134.0	Sales and Use Taxes Payable	\$ 347.1
		Tax Refunds Payable	—
		Beverage Taxes Payable	8.5
		Solid Waste Disposal	4.9
		White Goods Disposal Taxes Payable	1.0
		Scrap Tire Disposal Taxes Payable	3.6
		Total Liabilities	<u>\$ 365.1</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	10.5
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	42.5
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	387.2
		Total Reserved	<u>\$ 590.2</u>
		Unreserved :	
		Fund Balance - July 1, 2009	\$ 92.2
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	1,086.5
		Total Unreserved	<u>\$ 1,178.7</u>
		Total Fund Balance	<u>\$ 1,768.9</u>
Total Assets	<u>\$ 2,134.0</u>	Total Liabilities and Fund Balance	<u>\$ 2,134.0</u>

STATE OF NORTH CAROLINA

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

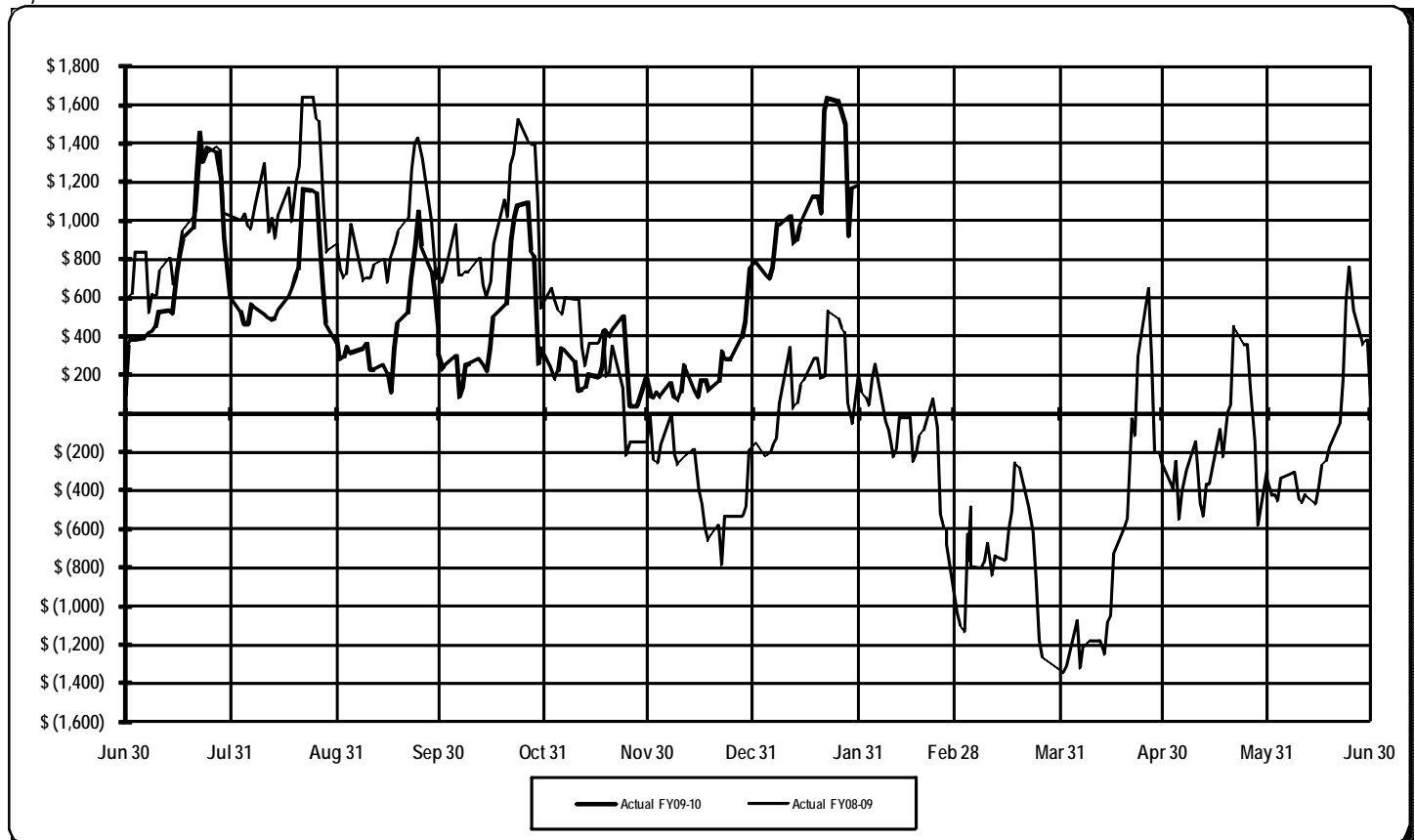
FISCAL YEAR-TO-DATE JANUARY 31, 2010 AND JANUARY 31, 2009
Expressed in Millions

Fund Balance:	2009-10	2008-09	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 150.0	\$ 786.6	\$ (636.6)	(80.9)%
Job Development Incentive Grants.....	10.5	5.1	5.4	105.9%
Repairs and Renovations Reserve Account.....	—	69.8	(69.8)	(100.0)%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	42.5	53.6	(11.1)	(20.7)%
One NC Fund.....	—	1.1	(1.1)	(100.0)%
Non-reverting Departmental Funds.....	387.2	343.9	43.3	12.6%
Total Reserved.....	\$ 590.2	\$ 1,260.1	\$ (669.9)	(53.2)%
Unreserved:				
Fund Balance - July 1.....	\$ 92.2	\$ 599.0	\$ (506.8)	(84.6)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	45.3	(45.3)	(100.0)%
Excess of Revenues Over (Under) Appropriation Expenditures....	1,086.5	(445.9)	1,532.4	(343.7)%
Total Unreserved.....	\$ 1,178.7	\$ 198.4	\$ 980.3	494.1%
Total Fund Balance.....	\$ 1,768.9	\$ 1,458.5	\$ 310.4	21.3%

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 JANUARY 31, 2010 AND FISCAL YEAR ENDED JANUARY 31, 2009
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 JANUARY 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009

Expressed in Millions

	January		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2010	2009	2010	2009	2010	2009	2010	2009
Beg. Unreserved Fund Balance	\$ 740.6	\$ (194.5)	\$ 92.2	\$ 599.0	\$ 92.2	\$ 599.0		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	45.3	—	45.3		
	<u>\$ 740.6</u>	<u>\$ (194.5)</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 852.0	\$ 1,041.6	\$ 5,678.4	\$ 6,152.2	\$ 9,514.2	\$ 11,386.2	59.7%	54.0%
Corporate Income	3.8	27.0	688.1	281.8	1,051.1	1,191.5	65.5%	23.7%
Sales and Use	569.5	491.9	3,170.8	2,904.4	5,628.6	5,374.3	56.3%	54.0%
Franchise	88.2	47.2	380.1	331.8	622.0	587.0	61.1%	56.5%
Insurance	7.5	4.1	162.8	131.6	487.3	522.2	33.4%	25.2%
Beverage	31.1	26.0	165.3	141.2	287.9	233.8	57.4%	60.4%
Inheritance	4.8	9.8	52.6	64.3	113.1	161.7	46.5%	39.8%
Privilege License	3.6	3.4	23.0	20.9	35.1	56.0	65.5%	37.3%
Tobacco Products	22.6	20.4	147.7	138.2	247.4	236.2	59.7%	58.5%
Real Estate Conveyance Excise	0.2	—	3.0	3.4	—	—	—	—
Gift	0.2	0.1	11.1	2.3	—	16.5	—	13.9%
Solid Waste	(1.9)	(0.4)	3.0	5.0	—	—	—	—
White Goods Disposal	(0.6)	(0.6)	0.4	0.4	—	—	—	—
Scrap Tire Disposal	(2.4)	(2.0)	1.2	1.2	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	7.7	9.0	18.5	20.7	36.1	35.7	51.2%	58.0%
Mill Machinery	3.3	3.4	18.6	20.1	32.3	38.3	57.6%	52.5%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.3)	—	(0.1)	0.1	—	—	—	—
Total Tax Revenue	<u>\$ 1,589.3</u>	<u>\$ 1,680.9</u>	<u>\$ 10,524.5</u>	<u>\$ 10,219.6</u>	<u>\$ 18,055.1</u>	<u>\$ 19,839.4</u>	58.3%	51.5%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 2.0	\$ 25.9	\$ 96.1	\$ 67.2	\$ 248.1	38.5%	38.7%
Judicial Fees	17.5	15.5	121.2	110.5	247.8	204.8	48.9%	54.0%
Insurance	9.5	10.8	24.8	30.6	77.7	63.5	31.9%	48.2%
Disproportionate Share	—	—	—	—	125.0	100.0	—	—
Highway Fund Transfer In	—	—	8.8	8.8	—	—	—	—
Highway Trust Fund Transfer In	—	—	54.3	73.8	108.5	147.5	50.0%	50.0%
Governor's Executive Order #6	—	—	—	—	—	—	—	—
American Recov & Reinv Act (ARRA)	—	—	—	—	—	—	—	—
Other	7.1	7.7	296.0	69.9	245.2	201.1	120.7%	34.8%
Total Non-Tax Revenue	<u>\$ 36.1</u>	<u>\$ 36.0</u>	<u>\$ 531.0</u>	<u>\$ 389.7</u>	<u>\$ 871.4</u>	<u>\$ 965.0</u>	60.9%	40.4%
Total Tax and Non-Tax Revenue	<u>\$ 1,625.4</u>	<u>\$ 1,716.9</u>	<u>\$ 11,055.5</u>	<u>\$ 10,609.3</u>	<u>\$ 18,926.5</u>	<u>\$ 20,804.4</u>	58.4%	51.0%
Total Availability	<u>\$ 2,366.0</u>	<u>\$ 1,522.4</u>	<u>\$ 11,147.7</u>	<u>\$ 11,253.6</u>	<u>\$ 19,018.7</u>	<u>\$ 21,448.7</u>	58.6%	52.5%
Appropriation Expenditures:								
Current Operations	\$ 1,186.9	\$ 1,341.7	\$ 9,814.4	\$ 10,930.0	\$ 18,365.9	\$ 20,583.8	53.4%	53.1%
Capital Improvements:								
Funded by General Fund	—	—	—	—	4.9	129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	0.4	(17.7)	154.6	125.2	644.1	643.1	24.0%	19.5%
Total Appropriation Expenditures	<u>\$ 1,187.3</u>	<u>\$ 1,324.0</u>	<u>\$ 9,969.0</u>	<u>\$ 11,055.2</u>	<u>\$ 19,014.9</u>	<u>\$ 21,356.0</u>	52.4%	51.8%
Unreserved Fund Balance	<u>\$ 1,178.7</u>	<u>\$ 198.4</u>	<u>\$ 1,178.7</u>	<u>\$ 198.4</u>	<u>\$ 3.8</u>	<u>\$ 92.7</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 JANUARY 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009

Expressed in Millions

	January				Year-To-Date Through January			
	2010	2009	Change	% Change	2010	2009	Change	% Change
Tax Revenues:								
Individual Income	\$ 852.0	\$ 1,041.6	\$ (189.6)	(18.2)%	\$ 5,678.4	\$ 6,152.2	\$ (473.8)	(7.7)%
Corporate Income	3.8	27.0	(23.2)	(85.9)%	688.1	281.8	406.3	144.2%
Sales and Use	569.5	491.9	77.6	15.8%	3,170.8	2,904.4	266.4	9.2%
Franchise	88.2	47.2	41.0	86.9%	380.1	331.8	48.3	14.6%
Insurance	7.5	4.1	3.4	82.9%	162.8	131.6	31.2	23.7%
Beverage	31.1	26.0	5.1	19.6%	165.3	141.2	24.1	17.1%
Inheritance	4.8	9.8	(5.0)	(51.0)%	52.6	64.3	(11.7)	(18.2)%
Privilege License	3.6	3.4	0.2	5.9%	23.0	20.9	2.1	10.0%
Tobacco Products	22.6	20.4	2.2	10.8%	147.7	138.2	9.5	6.9%
Real Estate Conveyance Excise	0.2	—	0.2	—	3.0	3.4	(0.4)	(11.8)%
Gift	0.2	0.1	0.1	100.0%	11.1	2.3	8.8	382.6%
Solid Waste	(1.9)	(0.4)	(1.5)	375.0%	3.0	5.0	(2.0)	(40.0)%
White Goods Disposal	(0.6)	(0.6)	—	—	0.4	0.4	—	—
Scrap Tire Disposal	(2.4)	(2.0)	(0.4)	20.0%	1.2	1.2	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	7.7	9.0	(1.3)	(14.4)%	18.5	20.7	(2.2)	(10.6)%
Mill Machinery	3.3	3.4	(0.1)	(2.9)%	18.6	20.1	(1.5)	(7.5)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.3)	—	(0.3)	—	(0.1)	0.1	(0.2)	(200.0)%
Total Tax Revenue	\$ 1,589.3	\$ 1,680.9	\$ (91.6)	(5.4)%	\$ 10,524.5	\$ 10,219.6	\$ 304.9	3.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 2.0	\$ —	—	\$ 25.9	\$ 96.1	\$ (70.2)	(73.0)%
Judicial Fees	17.5	15.5	2.0	12.9%	121.2	110.5	10.7	9.7%
Insurance	9.5	10.8	(1.3)	(12.0)%	24.8	30.6	(5.8)	(19.0)%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	8.8	8.8	—	—
Highway Trust Fund Transfer In	—	—	—	—	54.3	73.8	(19.5)	(26.4)%
Other	7.1	7.7	(0.6)	(7.8)%	296.0	69.9	226.1	323.5%
Total Non-Tax Revenue	\$ 36.1	\$ 36.0	\$ 0.1	0.3%	\$ 531.0	\$ 389.7	\$ 141.3	36.3%
Total Tax and Non-Tax Revenue	\$ 1,625.4	\$ 1,716.9	\$ (91.5)	(5.3)%	\$ 11,055.5	\$ 10,609.3	\$ 446.2	4.2%

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 2010, when compared to the prior year through January 31, actual net tax and non-tax revenues increased by \$446.2 million, or 4.2%. Tax revenues through January 2010 increased by \$304.9 million, or 3%, and non-tax revenues increased by \$141.3 million, or 36.3%. Investment earnings for the year to date through January 2009 declined by \$70.2 million, or 73%, primarily due to lower cash availability for investment.

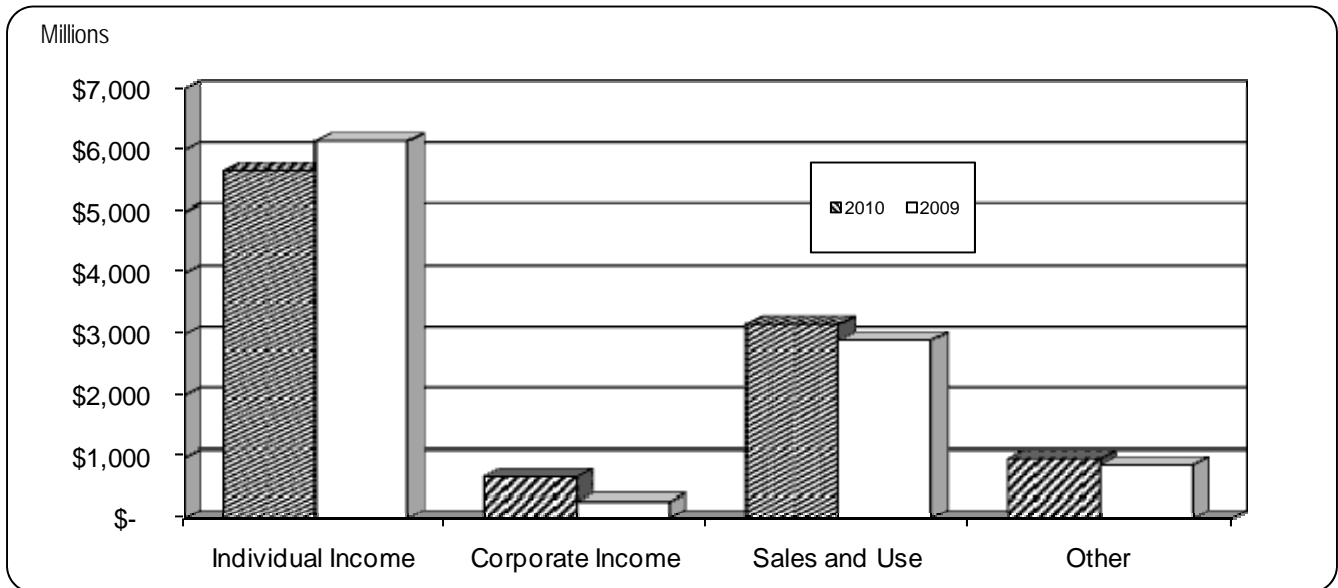
For fiscal year 2010, when compared to the prior year through January 31, Corporate Income Tax Revenue and Non-Tax Revenue Other showed large changes. Senate Bill 202, Session Law 2009-451 authorized the transfer of funds during the months of October 2009 and November 2009 to be accounted for as Non-Tax Revenue. Corporate Income Tax Revenue saw an increase during the month of December 2009 as a result of the Department of Revenue's initiative to focus on outstanding cases in which the Department and the taxpayer had disputes over the proper calculation of taxes due to the state. The Department collected a net of \$427.2 million from 236 corporate entities between August 2009 and December 2009, with the majority of the collections being received in December.

The State and Local Sales and Use Tax rate changed effective October 1, 2009. The State rate increased from 5.5% to 5.75% while the local rate decreased from 2.25% to 2% in all counties except Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry where the county rate decreased from 2.5% to 2.25%. The Sales and Use Tax Revenue has been steadily increasing since this rate change.

Revenues and expenditures never occur evenly over the course of the fiscal year. During fiscal year 2010, the State continues to implement a cash flow management process that monitors state agency spending requirements.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

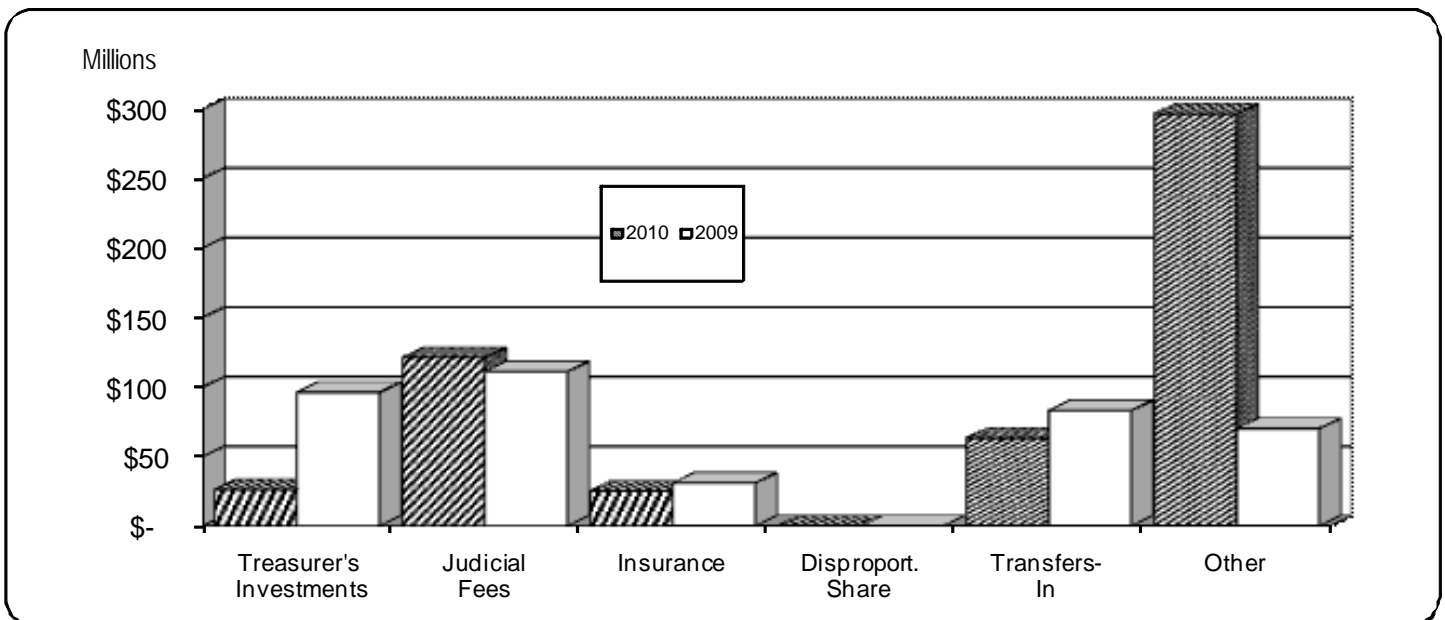
FISCAL YEAR-TO-DATE JANUARY 31, 2010 AND JANUARY 31, 2009



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 JANUARY 31, 2010 AND JANUARY 31, 2009



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

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE JANUARY 31, 2010 AND JANUARY 31, 2009
Expressed in Millions

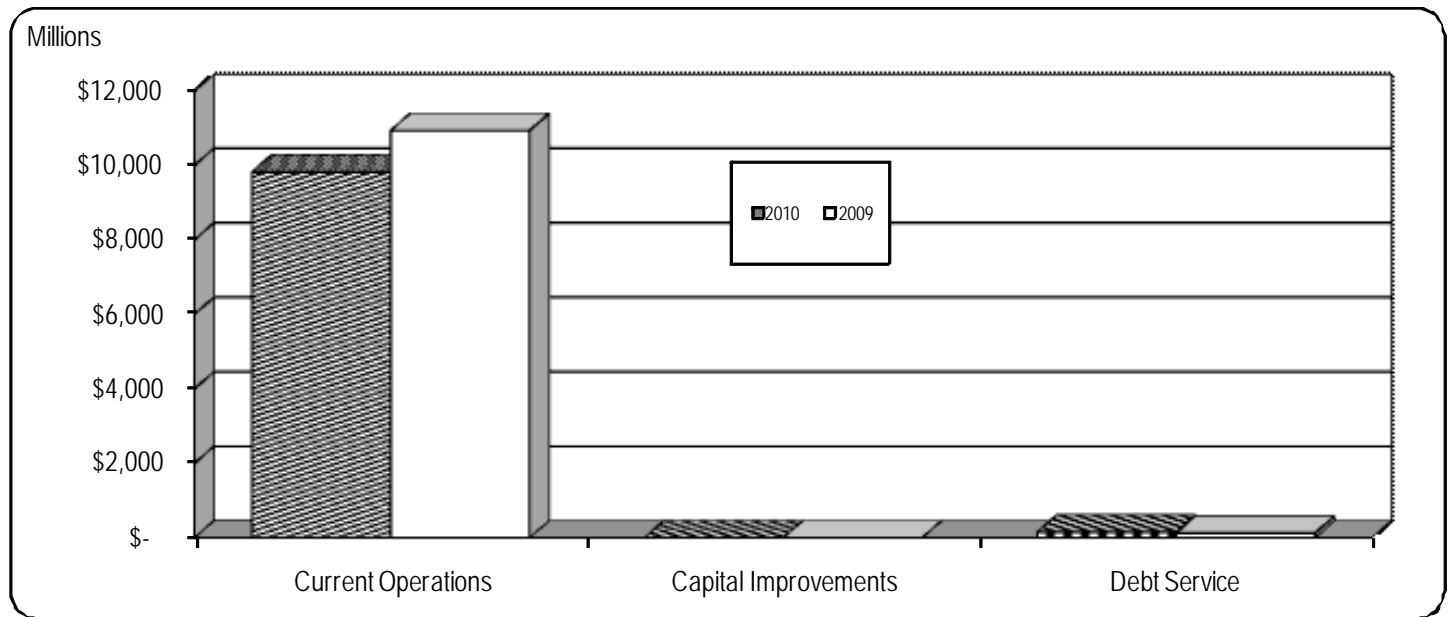
	2010	2009	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2010	2009
Current Operations						
General Government	\$ 200.3	\$ 230.4	\$ (30.1)	(13.1%)	2.0%	2.1%
Education	5,909.8	6,701.7	(791.9)	(11.8%)	59.3%	60.6%
Health and Human Services	2,324.3	2,520.0	(195.7)	(7.8%)	23.3%	22.8%
Economic Development	55.3	102.0	(46.7)	(45.8%)	0.6%	0.9%
Environment and Natural Resources	143.3	172.9	(29.6)	(17.1%)	1.4%	1.6%
Public Safety, Correction, and Regulation	1,133.9	1,173.8	(39.9)	(3.4%)	11.4%	10.6%
Agriculture	34.0	31.9	2.1	6.6%	0.3%	0.3%
Operating Reserves/Rounding	13.5	(2.7)	16.2	600.0%	0.1%	—
<i>Total Current Operations</i>	<u>\$ 9,814.4</u>	<u>\$ 10,930.0</u>	<u>\$ (1,115.6)</u>	(10.2%)	98.4%	98.9%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	154.6	125.2	29.4	23.5%	1.6%	1.1%
Total Appropriation Expenditures	<u>\$ 9,969.0</u>	<u>\$ 11,055.2</u>	<u>\$ (1,086.2)</u>	(9.8%)	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 JANUARY 31, 2010 AND JANUARY 31, 2009



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

Actual appropriation expenditures through January 2010 were less than actual appropriation expenditures through January 2009 by \$1,086.2 million, or 9.8%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2010 were less than such appropriation expenditures through January 2009 by \$1,115.6 million, or 10.2%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF JANUARY 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009

Expressed In Millions

Appropriation Expenditures				Budget				Percent of Budget Expended	
January		Year-To-Date		Budget		Year-To-Date			
2010	2009	2010	2009	2010	2009	2010	2009		

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	\$ 3.3	\$ 3.4	\$ 19.7	\$ 15.9	\$ 54.8	\$ 57.9	35.9%	27.5%
Governor's Office	0.5	0.5	3.8	3.7	6.5	6.7	58.5%	55.2%
Office of State Budget	0.5	0.5	3.6	3.5	6.8	7.7	52.9%	45.5%
Housing Finance Agency	1.2	1.7	7.9	12.2	14.6	21.6	54.1%	56.5%
Lieutenant Governor	0.1	0.1	0.5	0.6	1.0	1.0	50.0%	60.0%
Secretary of State	0.8	1.0	5.9	6.1	11.7	11.7	50.4%	52.1%
State Auditor	1.2	1.3	7.0	6.1	13.3	13.4	52.6%	45.5%
State Treasurer	1.0	1.5	5.6	8.2	10.8	10.8	51.9%	75.9%
Retirement and Employee Benefits Administration	3.1	2.5	14.5	10.2	17.8	10.6	81.5%	96.2%
Office of the State Controller	5.1	6.6	30.1	37.3	68.0	74.8	44.3%	49.9%
Revenue	1.8	1.6	12.2	24.0	23.3	34.6	52.4%	69.4%
Cultural Resources	6.0	5.5	49.3	53.2	89.3	89.3	55.2%	59.6%
Cultural Resources - Roanoke Island Commission	5.7	6.5	39.0	43.8	73.4	78.5	53.1%	55.8%
Board of Elections	0.2	0.1	1.1	1.2	2.0	2.1	55.0%	57.1%
Office of Administrative Hearings	0.6	1.3	(1.1)	3.1	4.9	10.5	(22.4%)	29.5%
	0.4	0.3	1.2	1.3	4.3	4.5	27.9%	28.9%
	<u>\$ 31.5</u>	<u>\$ 34.4</u>	<u>\$ 200.3</u>	<u>\$ 230.4</u>	<u>\$ 402.5</u>	<u>\$ 435.7</u>	49.8%	52.9%
Reserves - General Assembly	\$ 1.2	\$ 3.6	\$ 1.3	\$ 13.4	\$ 6.5	\$ 21.0	20.0%	63.8%
Reserves - Contingency & Emergency	—	(0.2)	—	(4.6)	4.7	0.6	—	(766.7%)
Reserves - SPA Salary Increases	—	—	—	—	—	6.3	—	—
Reserves - Salary Adjustments	—	—	—	—	—	1.6	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	19.0	—	19.0	27.4	100.0%	—
Reserves - Multipurpose Database Reserve	—	—	—	1.0	—	1.0	—	100.0%
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	0.7	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	—	—	(10.1)	(13.1)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	—	—	45.1	—	—	—
Reserves - State Employee Benefits	—	—	—	—	2.5	1.0	—	—
Reserves - IT Fund	—	0.6	3.4	2.0	9.4	2.8	36.2%	71.4%
Reserves - Retirement	—	—	—	—	2.9	0.4	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	(1.2)	—	0.1	—	(1200.0%)
Reserves - Transfer Public Defenders	—	—	—	—	1.3	0.4	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	(3.0)	—	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	(2.5)	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	0.5	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 1.2</u>	<u>\$ 4.0</u>	<u>\$ 13.6</u>	<u>\$ (2.5)</u>	<u>\$ 85.9</u>	<u>\$ 63.8</u>	15.8%	(3.9%)
Total - General Government	<u>\$ 32.7</u>	<u>\$ 38.4</u>	<u>\$ 213.9</u>	<u>\$ 227.9</u>	<u>\$ 488.4</u>	<u>\$ 499.5</u>	43.8%	45.6%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF JANUARY 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	January		Year-To-Date		2010	2009	Year-To-Date		
	2010	2009	2010	2009			2010	2009	
Education									
Public Instruction	\$ 610.8	\$ 654.0	\$ 4,383.5	\$ 4,970.6	\$ 7,540.1	\$ 8,365.9	58.1%	59.4%	
Community Colleges	78.5	84.8	491.3	520.9	1,011.9	1,016.7	48.6%	51.2%	
	<u>\$ 689.3</u>	<u>\$ 738.8</u>	<u>\$ 4,874.8</u>	<u>\$ 5,491.5</u>	<u>\$ 8,552.0</u>	<u>\$ 9,382.6</u>	57.0%	58.5%	
University System									
University of North Carolina - General Admin.	\$ 2.9	\$ 6.8	\$ 21.7	\$ 27.4	\$ 43.1	\$ 53.4	50.3%	51.3%	
UNC - GA Institutional Programs and Facilities	—	15.5	18.9	15.5	35.0	22.7	54.0%	68.3%	
UNC - GA Related Educational Programs	—	0.8	66.3	50.4	68.8	52.2	96.4%	96.6%	
UNC- GA Aid to Private Institutions	1.4	0.5	74.4	75.6	101.2	106.8	73.5%	70.8%	
UNC - Chapel Hill Academic Affairs	19.4	18.6	74.3	104.3	281.8	304.7	26.4%	34.2%	
UNC - Chapel Hill Health Affairs	9.7	15.1	88.5	99.0	201.3	220.9	44.0%	44.8%	
UNC - Chapel Hill Area Health Affairs	4.2	4.2	25.2	28.0	51.0	52.1	49.4%	53.7%	
NCSU - Academic Affairs	17.1	20.9	123.6	158.7	392.5	411.9	31.5%	38.5%	
NCSU - Agricultural Research	5.6	4.5	35.7	36.1	58.6	63.5	60.9%	56.9%	
NCSU - Agricultural Extension Service	4.6	4.6	26.9	28.7	44.5	45.4	60.4%	63.2%	
University of North Carolina at Greensboro	1.8	4.1	47.2	63.9	162.1	171.1	29.1%	37.3%	
University of North Carolina at Charlotte	(21.7)	(32.8)	30.2	36.4	181.0	192.2	16.7%	18.9%	
University of North Carolina at Asheville	(1.4)	2.1	13.1	13.7	38.1	41.5	34.4%	33.0%	
University of North Carolina at Wilmington	1.0	1.3	30.2	42.9	95.1	104.5	31.8%	41.1%	
University of North Carolina at Pembroke	(1.2)	2.1	17.1	25.8	56.5	60.5	30.3%	42.6%	
East Carolina University	(5.9)	2.2	62.4	85.8	220.9	232.6	28.2%	36.9%	
ECU - Health Affairs	4.7	5.2	25.8	28.3	56.7	55.4	45.5%	51.1%	
North Carolina A&T University	(12.4)	(17.9)	22.5	22.4	97.1	104.7	23.2%	21.4%	
UNC Joint Millennial	—	—	—	—	—	1.5	—	—	
Western Carolina University	1.0	3.7	27.3	41.7	81.0	97.0	33.7%	43.0%	
Appalachian State University	8.9	10.8	60.5	59.5	135.4	139.4	44.7%	42.7%	
Winston-Salem State University	4.1	4.5	28.6	35.4	67.9	71.9	42.1%	49.2%	
Elizabeth City State University	2.8	2.3	19.3	18.9	35.8	38.5	53.9%	49.1%	
Fayetteville State University	0.6	2.9	21.0	28.0	55.1	61.1	38.1%	45.8%	
North Carolina Central University	(3.9)	1.4	29.9	34.6	88.1	96.2	33.9%	36.0%	
North Carolina School of the Arts	0.3	1.5	10.8	13.3	27.4	28.6	39.4%	46.5%	
University of North Carolina Hospitals	3.5	3.6	24.1	26.2	44.0	46.0	54.8%	57.0%	
North Carolina School of Science and Math	1.5	1.4	9.5	9.7	18.3	18.8	51.9%	51.6%	
Total University System	<u>\$ 48.6</u>	<u>\$ 89.9</u>	<u>\$ 1,035.0</u>	<u>\$ 1,210.2</u>	<u>\$ 2,738.3</u>	<u>\$ 2,895.1</u>	37.8%	41.8%	
Total - Education	<u>\$ 737.9</u>	<u>\$ 828.7</u>	<u>\$ 5,909.8</u>	<u>\$ 6,701.7</u>	<u>\$ 11,290.3</u>	<u>\$ 12,277.7</u>	52.3%	54.6%	
Health and Human Services									
HHS - Administration	\$ 2.7	\$ 5.2	\$ 31.9	\$ 33.8	\$ 74.9	\$ 72.5	42.6%	46.6%	
Aging	2.3	2.0	19.0	19.8	35.9	38.2	52.9%	51.8%	
Child Development	19.6	23.0	134.8	162.4	257.1	305.0	52.4%	53.2%	
Services for Deaf & Hearing Impaired	3.3	3.1	18.3	19.9	36.7	41.0	49.9%	48.5%	
Health Services	10.1	11.9	81.4	92.2	161.7	194.0	50.3%	47.5%	
Social Services	8.4	44.2	107.1	119.4	208.2	223.5	51.4%	53.4%	
Medical Assistance	86.8	105.1	1,382.9	1,463.2	2,318.7	3,182.7	59.6%	46.0%	
Children's Health Insurance	5.7	6.0	44.7	37.9	77.2	69.4	57.9%	54.6%	
Services for the Blind	0.3	0.5	3.9	6.3	8.7	11.1	44.8%	56.8%	
Mental Health	54.9	52.6	395.4	450.8	664.4	759.2	59.5%	59.4%	
Facility Services	0.8	(0.3)	6.1	6.4	17.9	19.4	34.1%	33.0%	
Vocational Rehabilitation	1.5	4.0	15.3	16.8	42.0	40.6	36.4%	41.4%	
Juvenile Justice	12.6	13.4	83.5	91.1	150.2	165.8	55.6%	54.9%	
Total - Health and Human Services	<u>\$ 209.0</u>	<u>\$ 270.7</u>	<u>\$ 2,324.3</u>	<u>\$ 2,520.0</u>	<u>\$ 4,053.6</u>	<u>\$ 5,122.4</u>	57.3%	49.2%	

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF JANUARY 2010 AND 2009, AND FISCAL YEAR-TO-DATE 2010 AND 2009

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		2010	2009	Year-To-Date	
	2010	2009	2010	2009			2010	2009
Economic Development								
Commerce	\$ 3.0	\$ 3.0	\$ 22.4	\$ 35.8	\$ 44.9	\$ 56.2	49.9%	63.7%
Commerce - State Aid to Nonstate Entities	7.9	13.4	32.9	66.2	60.9	131.8	54.0%	50.2%
Total - Economic Development	\$ 10.9	\$ 16.4	\$ 55.3	\$ 102.0	\$ 105.8	\$ 188.0	52.3%	54.3%
Environment and Natural Resources								
Environment and Natural Resources	\$ 18.8	\$ 11.9	\$ 104.3	\$ 115.8	\$ 202.6	\$ 214.0	51.5%	54.1%
Environment and Natural Resources - State Aid	4.0	7.9	39.0	57.1	50.0	100.0	78.0%	57.1%
Total - Environment and Natural Resources	\$ 22.8	\$ 19.8	\$ 143.3	\$ 172.9	\$ 252.6	\$ 314.0	56.7%	55.1%
Public Safety, Correction, and Regulation								
Judicial	\$ 47.6	\$ 46.8	\$ 343.8	\$ 335.5	\$ 609.3	\$ 598.0	56.4%	56.1%
Justice	5.6	6.4	48.0	55.3	90.9	100.9	52.8%	54.8%
Labor	1.4	0.7	8.7	9.5	17.6	18.7	49.4%	50.8%
Insurance	2.5	2.4	17.4	18.0	32.5	33.5	53.5%	53.7%
Insurance - RICO	—	(0.3)	1.9	3.1	2.0	3.4	95.0%	91.2%
Correction	108.8	105.3	702.8	735.5	1,324.4	1,303.0	53.1%	56.4%
Crime Control	2.9	1.7	11.3	16.9	35.0	55.3	32.3%	30.6%
Total - Public Safety, Correction, and Regulation	\$ 168.8	\$ 163.0	\$ 1,133.9	\$ 1,173.8	\$ 2,111.7	\$ 2,112.8	53.7%	55.6%
Agriculture								
Agriculture and Consumer Services	\$ 4.9	\$ 4.7	\$ 34.0	\$ 31.9	\$ 63.6	\$ 69.4	53.5%	46.0%
Rounding [*]	\$ (0.1)	\$ —	\$ (0.1)	\$ (0.2)	\$ (0.1)	\$ —	N/A	N/A
Total Current Operations	\$ 1,186.9	\$ 1,341.7	\$ 9,814.4	\$ 10,930.0	\$ 18,365.9	\$ 20,583.8	53.4%	53.1%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 129.1		
Debt Service	\$ 0.4	\$ (17.7)	\$ 154.6	\$ 125.2	\$ 644.1	\$ 643.1	24.0%	19.5%
Total Appropriation Expenditures	\$ 1,187.3	\$ 1,324.0	\$ 9,969.0	\$ 11,055.2	\$ 19,014.9	\$ 21,356.0	52.4%	51.8%

[*] 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.

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

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 1,904	\$ 15,830	\$ 6,909	\$ 49,873
Total - Agriculture	\$ 1,904	\$ 15,830	\$ 6,909	\$ 49,873
Debt Service				
State Treasurer	\$ 721	\$ 9,661	\$ 1,095	\$ 162,620
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 721	\$ 9,661	\$ 1,095	\$ 164,236
Education				
Public Instruction	\$ 233,292	\$ 1,272,492	\$ 844,595	\$ 5,655,968
Community Colleges	42,036	323,368	120,498	814,673
UNC Systems	535,914	2,291,237	580,052	3,326,277
Total - Education	\$ 811,242	\$ 3,887,097	\$ 1,545,145	\$ 9,796,918
Economic Development				
Commerce	\$ 4,341	\$ 31,692	\$ 7,362	\$ 54,114
Commerce-State Aid	-	6,272	7,900	39,162
Total - Economic Development	\$ 4,341	\$ 37,964	\$ 15,262	\$ 93,276
Environment & Natural Resources				
Environment and Natural Resources	\$ 5,554	\$ 50,684	\$ 24,316	\$ 154,996
Environ. and Nat. Resources-St. Aid	-	-	3,959	38,973
Total - Environ. & Natural Resources	\$ 5,554	\$ 50,684	\$ 28,275	\$ 193,969
General Government				
General Assembly	\$ 95	\$ 8,039	\$ 3,374	\$ 27,695
Governor	31,704	355,246	32,205	359,095
Budget, Planning & Management	205	1,070	756	4,714
Housing Finance Authority	-	-	1,157	7,852
Governor	-	-	1,198	1,343
Lt. Governor	-	-	67	500
Secretary of State	94	697	917	6,620
State Auditor	191	2,438	1,350	9,397
State Treasurer-Administration	1,954	12,892	2,902	18,453
State Treasurer-Retirement	-	-	3,119	14,497
Administration	2,274	24,106	7,397	54,166
State Controller	61	478	1,891	12,663
Revenue	3,422	11,966	9,385	61,269
Cultural Resources	570	4,819	6,337	43,839
Cultural Resources-Roanoke Island	-	-	164	1,091
Board of Elections	28	4,315	632	3,235
Administrative Hearings	3	1,675	377	2,893
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	19,000
Reserve-Multipurpose Data	-	-	-	-
Reserve-Postage Reduction	-	11,208	-	1,126
Reserve-IT Fund	-	-	-	3,384

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-
Reserve-Convert Contract Emp to Stal	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 40,601	\$ 438,949	\$ 73,228	\$ 652,832
Health and Human Services				
Juvenile Justice	\$ 562	\$ 3,976	\$ 13,188	\$ 87,473
HHS-Administration	12,735	66,781	15,253	98,632
Aging	5,669	28,214	7,975	47,226
Child Development	31,561	227,357	51,589	362,186
Education Services	77	1,972	3,359	20,252
Health Services	54,822	338,393	65,046	419,805
Social Services	79,593	515,912	130,618	623,046
Medical Assistance	827,818	5,354,566	914,535	6,737,428
NC Health Choice	17,750	137,240	23,470	181,964
Blind Services	1,897	12,134	2,223	16,068
Mental Health	46,689	432,529	106,115	827,895
Facility Services	3,495	29,559	4,193	35,667
Vocational Rehabilitation Services	8,829	60,580	10,449	75,857
Total - Health and Human Services	\$ 1,091,497	\$ 7,209,213	\$ 1,348,013	\$ 9,533,499
Public Safety, Correction, and Regulation				
Judicial	\$ 118	\$ 1,559	\$ 38,243	\$ 269,753
Judicial-Indigent Defense	603	4,277	10,159	79,909
Justice	3,659	19,543	9,197	67,499
Labor	959	9,422	2,339	18,125
Insurance	748	3,355	3,327	20,732
Insurance-RICO	-	-	-	1,900
Correction	2,676	65,171	111,101	767,981
Crime Control & Public Safety	7,936	72,960	10,676	84,225
Total - Public Safety, Correction and Regulation	\$ 16,699	\$ 176,287	\$ 185,042	\$ 1,310,124
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 4,937	\$ 55,150	\$ 189	\$ 2,560
License Schedule B	3,642	23,183	48	196
Tobacco	24,877	160,508	2,354	12,855
Franchise	91,992	480,553	3,787	100,459
Individual Income	943,160	6,115,841	91,178	437,451
Sales & Use	790,948	4,868,824	221,439	1,698,064
Beverage	31,941	174,787	926	9,535
Gift	206	11,396	7	258
Freight Car	-	2	-	-
Insurance	7,531	173,427	45	10,597
Piped Natural Gas	7,685	24,982	-	6,455

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Corporate Income	25,769	918,140	21,981	230,048
Real Estate	2,967	21,488	2,777	18,522
White Goods	364	2,582	1,040	2,220
Scrap Tire	1,288	8,752	3,638	7,511
Manufacturing	3,267	19,088	16	495
Solid Waste	3,002	12,781	4,892	9,796
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,943,576	\$ 13,071,484	\$ 354,317	\$ 2,547,022
Nontax Codes				
Insurance-Nontax	\$ 8,122	\$ 16,167	\$ -	\$ -
Secretary of State-Nontax	3,290	38,670	19	133
License & Fees-Nontax	1,315	8,593	-	2
Gas & Oil Inspection	161	561	-	-
Deed Mortgage Registration Fee	156	442	-	-
Board of Elections	17	68	-	34
DHHS	80	1,242	-	-
Disproportionate Share	-	-	-	-
ABC Board	315	2,645	50	473
Treasurer Investment	2,056	25,916	-	-
Fees & Penalties	136	1,350	393	1,215
Highway Trust Transfer	-	54,281	-	-
CI Appropriation	1,327	21,006	-	-
Judicial	17,501	121,204	1	3
Sales & Use	1,152	7,495	-	-
Intra State Transfer	115	210,094	-	-
Highway Transfer	-	8,779	-	-
Probation Supervision Fees	836	5,587	-	-
DWI Restoration Fees	42	314	-	-
DWI Service Fees	566	3,728	-	-
Sales Tax Refund	-	634	-	-
Miscellaneous	69	80	1	1
Parole Supervision Fees	51	351	-	-
Butner Fire & Police	-	5	-	-
Banking & Investment Fees	676	3,644	-	-
Total - Nontax Codes	\$ 37,983	\$ 532,856	\$ 464	\$ 1,861
Total Reverting	\$ 3,954,118	\$ 25,430,025	\$ 3,557,750	\$ 24,343,610
Beginning Unreserved Cash	\$ 92,237			
Year-To-Date Receipts	25,430,025			
Year-To-Date Disbursements	24,343,610			
Ending Unreserved Cash	\$ 1,178,652			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2010 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	\$ -	\$ -	\$ 351	\$ -	\$ 141	\$ 210
State Treasurer-Retirement	352	1,162	120,997	1,095	121,283	66
Total - Debt Service	\$ 352	\$ 1,162	\$ 121,348	\$ 1,095	\$ 121,424	\$ 276
Education						
Public Instruction-Special Revenue	\$ 3,452	\$ 31,526	\$ 149,048	\$ 31,432	\$ 146,516	\$ 5,984
Public Instruction-IT Projects	31,176	-	-	2,316	17,900	13,276
Public Instruction-Trust	12,337	685	5,693	678	8,944	9,086
Public Instruction-Local Payroll	71	4,135	19,550	3,999	19,256	365
Community Colleges-Special Revenue	12,623	2,086	6,978	2,558	11,110	8,491
Community Colleges-IT Projects	-	-	-	-	-	-
Community Colleges-Trust	8,927	23	14,667	1,986	10,232	13,362
Total - Education	\$ 68,586	\$ 38,455	\$ 195,936	\$ 42,969	\$ 213,958	\$ 50,564
Economic Development						
Commerce-Floyd Relief	\$ 890	\$ 139	\$ 1,007	\$ 49	\$ 173	\$ 1,724
Commerce-Special Revenue	69,098	6,846	26,289	4,835	20,479	74,908
Commerce-IT Projects	2,628	-	435	16	265	2,798
Commerce-Trust	176	4	69	-	-	245
Commerce-CDBG	14,057	34	537	-	-	14,594
Total - Economic Development	\$ 86,849	\$ 7,023	\$ 28,337	\$ 4,900	\$ 20,917	\$ 94,269
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 4,021	\$ -	\$ 4,290	\$ 194	\$ 2,154	\$ 6,157
Environment and Natural Resources	3,089	1	2,720	25	2,947	2,862
Total - Environment and Natural Resources	\$ 7,110	\$ 1	\$ 7,010	\$ 219	\$ 5,101	\$ 9,019

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2010 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	\$ 334	\$ -	\$ 1,438	\$ 61	\$ 380	\$ 1,392
Governor's Office-Disaster Relief	-	-	1,442	-	1,442	-
Payroll Imprest Fund	-	538,413	3,942,619	538,413	3,942,619	-
General Assembly	-	-	23	1	3	20
State Auditor	229	-	-	-	3	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,293	8	55	1	1	5,347
Administration	36	13	23	19	58	1
State Controller	37,591	490	10,857	3,591	17,557	30,891
Revenue-Project Collect	7,068	1,632	9,164	1,246	7,671	8,561
Revenue-Tax Distribution	-	192,441	1,555,292	192,441	1,555,292	-
Revenue-Lee Act Credits	227	18	148	7	11	364
Revenue-Tax Transfer Fees	733	59	393	38	283	843
Revenue-IT Project	24,719	-	-	457	7,493	17,226
Cultural Resources	308	-	108	15	92	324
Cultural Resources-Interest Bearing	18	-	14	-	-	32
Board of Elections	12,759	2,839	6,410	9	4,815	14,354
NC Infrastructure Finance Corporation	-	-	37,353	-	37,353	-
State Treasurer-Basis Swap	-	-	1,746	-	1,746	-
Administrative Hearings	446	-	-	-	-	446
Total - General Government	\$ 89,816	\$ 735,913	\$ 5,567,085	\$ 736,299	\$ 5,576,819	\$ 80,082
Health and Human Services						
Health Services	\$ -	\$ 14,700	\$ 114,697	\$ 13,678	\$ 113,675	\$ 1,022
Social Services	20,205	1,199	2,505	18,352	19,359	3,351
Medical Assistance	23,486	10,950	117,291	26,386	107,561	33,216
Facility Services	9,000	288	2,542	647	755	10,787
Major Medical	2,639	23,565	182,662	21,212	177,088	8,213
DHHS-Administration	30,580	21,710	38,795	7,206	32,038	37,337
Aging	-	-	74	-	74	-
Blind Services	6	3	23	3	23	6
Total - Health and Human Services	\$ 85,916	\$ 72,415	\$ 458,589	\$ 87,484	\$ 450,573	\$ 93,932
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	562	-	-	6	409	153
Corrections-Interest Bearing Funds	72	10	111	-	-	183
Juvenile Justice	42,152	70	10,552	1,089	7,674	45,030
Crime Control and Public Safety	9,533	1,781	18,364	1,114	14,230	13,667
Total - Public Safety, Correction and Regulation	\$ 52,334	\$ 1,861	\$ 29,027	\$ 2,209	\$ 22,313	\$ 59,048
Total Nonreverting	\$ 391,007	\$ 856,830	\$ 6,407,332	\$ 875,175	\$ 6,411,105	\$ 387,234

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%).