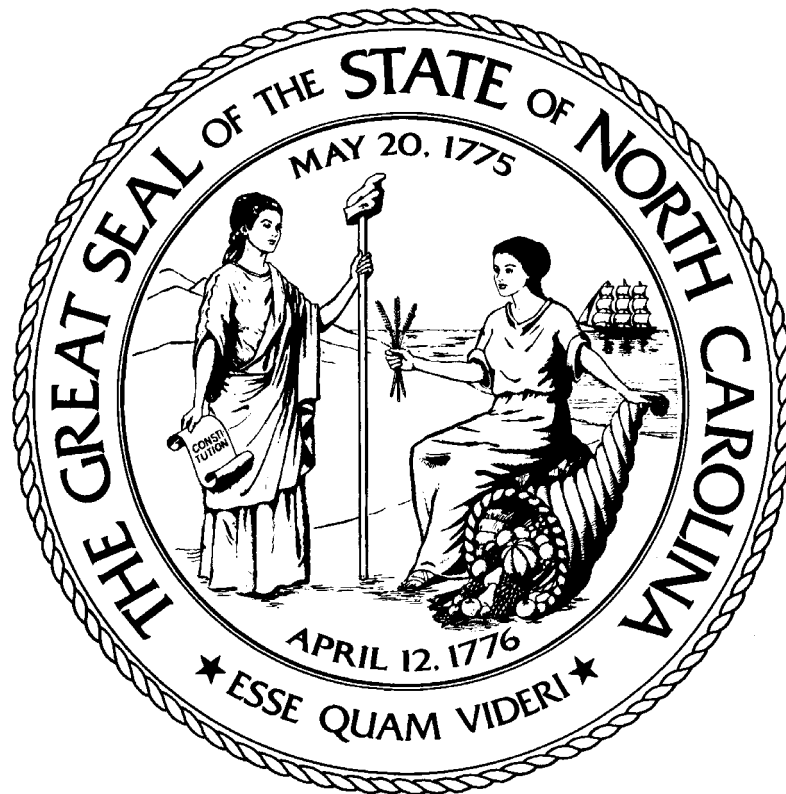


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
JANUARY 31, 2011



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

February 11, 2011

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

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

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, 2011
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,022.5	Sales and Use Taxes Payable	\$ 345.6
		Tax Refunds Payable	—
		Beverage Taxes Payable	26.4
		Solid Waste Disposal	4.7
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	4.0
		Total Liabilities	<u>\$ 381.6</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	8.1
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	40.8
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	452.2
		Total Reserved	<u>\$ 651.1</u>
		Unreserved :	
		Fund Balance - July 1, 2010	\$ 236.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	752.9
		Total Unreserved	<u>\$ 989.8</u>
		Total Fund Balance	<u>\$ 1,640.9</u>
Total Assets	<u>\$ 2,022.5</u>	Total Liabilities and Fund Balance	<u>\$ 2,022.5</u>

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

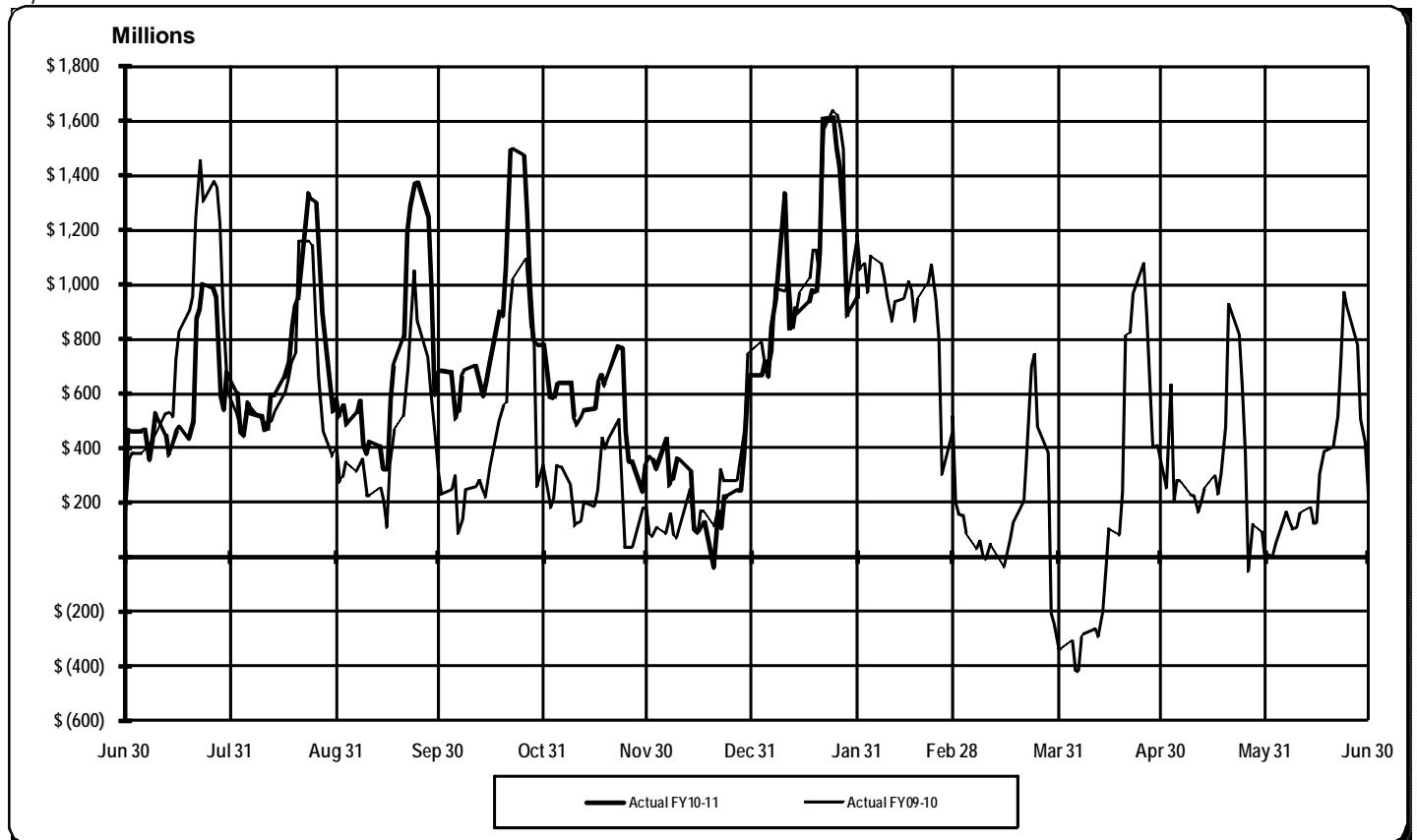
FISCAL YEAR-TO-DATE JANUARY 31, 2011 AND JANUARY 31, 2010
Expressed in Millions

Fund Balance:	2010-11	2009-10	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 150.0	\$ 150.0	\$ —	—
Job Development Incentive Grants.....	8.1	10.5	(2.4)	(22.9)%
Repairs and Renovations Reserve Account.....	—	—	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	40.8	42.5	(1.7)	(4.0)%
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	452.2	387.2	65.0	16.8%
Total Reserved.....	\$ 651.1	\$ 590.2	\$ 60.9	10.3%
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....	752.9	1,086.5	(333.6)	(30.7)%
Total Unreserved.....	\$ 989.8	\$ 1,180.9	\$ (191.1)	(16.2)%
Total Fund Balance.....	\$ 1,640.9	\$ 1,771.1	\$ (130.2)	(7.4)%

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, 2011 AND FISCAL YEAR ENDED JANUARY 31, 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 JANUARY 2011 AND 2010, AND FISCAL YEAR-TO-DATE
Expressed in Millions

	January		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	\$ 666.0	\$ 742.8	\$ 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>\$ 666.0</u>	<u>\$ 742.8</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 982.8	\$ 852.0	\$ 5,852.0	\$ 5,678.4	\$ 9,543.3	\$ 9,514.2	61.3%	59.7%
Corporate Income	25.1	3.8	460.7	688.1	1,017.5	1,051.1	45.3%	65.5%
Sales and Use	571.0	569.5	3,511.0	3,170.8	5,690.8	5,628.6	61.7%	56.3%
Franchise	41.0	88.2	240.4	380.1	697.9	622.0	34.4%	61.1%
Insurance	11.7	7.5	154.3	162.8	494.5	487.3	31.2%	33.4%
Beverage	22.4	31.1	160.6	165.3	277.2	287.9	57.9%	57.4%
Inheritance	0.6	4.8	20.1	52.6	10.1	113.1	199.0%	46.5%
Privilege License	4.4	3.6	26.0	23.0	41.9	35.1	62.1%	65.5%
Tobacco Products	24.1	22.6	159.7	147.7	251.4	247.4	63.5%	59.7%
Real Estate Conveyance Excise	0.6	0.2	3.1	3.0	—	—	—	—
Gift	—	0.2	1.3	11.1	—	—	—	—
Solid Waste	(1.4)	(1.9)	3.3	3.0	—	—	—	—
White Goods Disposal	(0.6)	(0.6)	0.4	0.4	—	—	—	—
Scrap Tire Disposal	(2.7)	(2.4)	1.3	1.2	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	9.6	7.7	18.6	18.5	34.2	36.1	54.4%	51.2%
Mill Machinery	2.4	3.3	18.7	18.6	33.4	32.3	56.0%	57.6%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.2	(0.3)	—	(0.1)	—	—	—	—
Total Tax Revenue	<u>\$ 1,691.2</u>	<u>\$ 1,589.3</u>	<u>\$ 10,631.5</u>	<u>\$ 10,524.5</u>	<u>\$ 18,092.2</u>	<u>\$ 18,055.1</u>	<u>58.8%</u>	<u>58.3%</u>
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.5	\$ 2.0	\$ 13.4	\$ 25.9	\$ 57.5	\$ 67.2	23.3%	38.5%
Judicial Fees	16.6	17.5	128.3	121.2	253.0	247.8	50.7%	48.9%
Insurance	9.2	9.5	23.4	24.8	67.0	77.7	34.9%	31.9%
Disproportionate Share	—	—	135.0	125.0	135.0	125.0	100.0%	100.0%
Highway Fund Transfer In	4.3	—	12.8	8.8	17.6	17.6	72.7%	50.0%
Highway Trust Fund Transfer In	—	—	36.4	54.3	72.8	108.5	50.0%	50.0%
Other	29.6	7.1	143.9	171.0	282.8	227.6	50.9%	75.1%
Total Non-Tax Revenue	<u>\$ 61.2</u>	<u>\$ 36.1</u>	<u>\$ 493.2</u>	<u>\$ 531.0</u>	<u>\$ 885.7</u>	<u>\$ 871.4</u>	<u>55.7%</u>	<u>60.9%</u>
Total Tax and Non-Tax Revenue	<u>\$ 1,752.4</u>	<u>\$ 1,625.4</u>	<u>\$ 11,124.7</u>	<u>\$ 11,055.5</u>	<u>\$ 18,977.9</u>	<u>\$ 18,926.5</u>	<u>58.6%</u>	<u>58.4%</u>
Total Availability	<u>\$ 2,418.4</u>	<u>\$ 2,368.2</u>	<u>\$ 11,361.6</u>	<u>\$ 11,149.9</u>	<u>\$ 19,214.8</u>	<u>\$ 19,020.9</u>	<u>59.1%</u>	<u>58.6%</u>
Appropriation Expenditures:								
Current Operations	\$ 1,429.1	\$ 1,186.9	\$ 10,211.7	\$ 9,814.4	\$ 18,240.3	\$ 18,365.9	56.0%	53.4%
Capital Improvements:								
Funded by General Fund	—	—	11.2	—	11.2	4.9	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	(0.5)	0.4	148.9	154.6	707.5	644.1	21.0%	24.0%
Total Appropriation Expenditures	<u>\$ 1,428.6</u>	<u>\$ 1,187.3</u>	<u>\$ 10,371.8</u>	<u>\$ 9,969.0</u>	<u>\$ 18,959.0</u>	<u>\$ 19,014.9</u>	<u>54.7%</u>	<u>52.4%</u>
Unreserved Fund Balance	<u>\$ 989.8</u>	<u>\$ 1,180.9</u>	<u>\$ 989.8</u>	<u>\$ 1,180.9</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 JANUARY 2011 AND 2010, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	January				Year-To-Date Through January			
	FY 2011	FY 2010	Change	% Change	FY 2011	FY 2010	Change	% Change
Tax Revenues:								
Individual Income	\$ 982.8	\$ 852.0	\$ 130.8	15.4%	\$ 5,852.0	\$ 5,678.4	\$ 173.6	3.1%
Corporate Income	25.1	3.8	21.3	560.5%	460.7	688.1	(227.4)	(33.0)%
Sales and Use	571.0	569.5	1.5	0.3%	3,511.0	3,170.8	340.2	10.7%
Franchise	41.0	88.2	(47.2)	(53.5)%	240.4	380.1	(139.7)	(36.8)%
Insurance	11.7	7.5	4.2	56.0%	154.3	162.8	(8.5)	(5.2)%
Beverage	22.4	31.1	(8.7)	(28.0)%	160.6	165.3	(4.7)	(2.8)%
Inheritance	0.6	4.8	(4.2)	(87.5)%	20.1	52.6	(32.5)	(61.8)%
Privilege License	4.4	3.6	0.8	22.2%	26.0	23.0	3.0	13.0%
Tobacco Products	24.1	22.6	1.5	6.6%	159.7	147.7	12.0	8.1%
Real Estate Conveyance Excise	0.6	0.2	0.4	200.0%	3.1	3.0	0.1	3.3%
Gift	—	0.2	(0.2)	(100.0)%	1.3	11.1	(9.8)	(88.3)%
Solid Waste	(1.4)	(1.9)	0.5	26.3%	3.3	3.0	0.3	10.0%
White Goods Disposal	(0.6)	(0.6)	—	—	0.4	0.4	—	—
Scrap Tire Disposal	(2.7)	(2.4)	(0.3)	12.5%	1.3	1.2	0.1	8.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	9.6	7.7	1.9	24.7%	18.6	18.5	0.1	0.5%
Mill Machinery	2.4	3.3	(0.9)	(27.3)%	18.7	18.6	0.1	0.5%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.2	(0.3)	0.5	166.7%	—	(0.1)	0.1	100.0%
Total Tax Revenue	\$ 1,691.2	\$ 1,589.3	\$ 101.9	6.4%	\$ 10,631.5	\$ 10,524.5	\$ 107.0	1.0%
Non-Tax Revenue:								
Treasurer's Investments	\$ 1.5	\$ 2.0	\$ (0.5)	(25.0)%	\$ 13.4	\$ 25.9	\$ (12.5)	(48.3)%
Judicial Fees	16.6	17.5	(0.9)	(5.1)%	128.3	121.2	7.1	5.9%
Insurance	9.2	9.5	(0.3)	(3.2)%	23.4	24.8	(1.4)	(5.6)%
Disproportionate Share	—	—	—	—	135.0	125.0	10.0	8.0%
Highway Fund Transfer In	4.3	—	4.3	—	12.8	8.8	4.0	45.5%
Highway Trust Fund Transfer In	—	—	—	—	36.4	54.3	(17.9)	(33.0)%
Other	29.6	7.1	22.5	316.9%	143.9	171.0	(27.1)	(15.8)%
Total Non-Tax Revenue	\$ 61.2	\$ 36.1	\$ 25.1	69.5%	\$ 493.2	\$ 531.0	\$ (37.8)	(7.1)%
Total Tax and Non-Tax Revenue	\$ 1,752.4	\$ 1,625.4	\$ 127.0	7.8%	\$ 11,124.7	\$ 11,055.5	\$ 69.2	0.6%

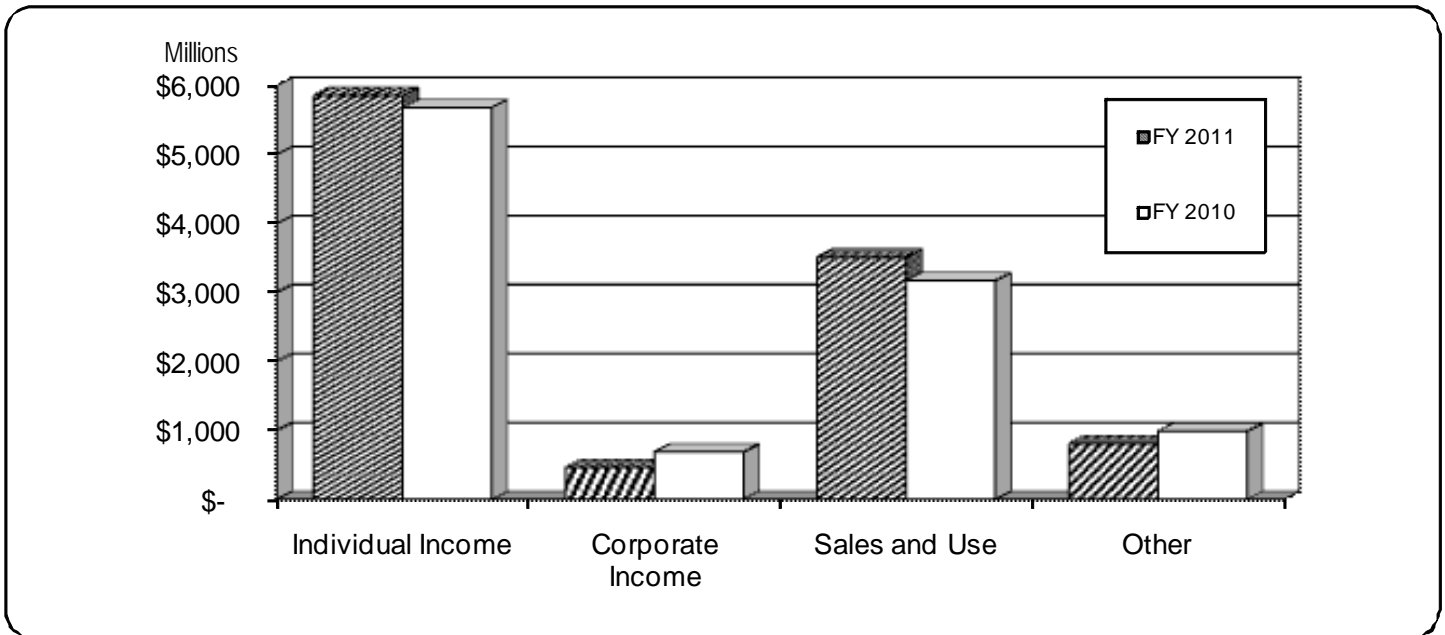
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2011, when compared to the prior year through January 31, actual net tax and non-tax revenues increased by \$69.2 million, or 0.6%. Tax revenues through January 2011 increased by \$107 million, or 1%, and non-tax revenues decreased by \$37.8 million, or 7.1%. Corporate Income Tax and Franchise Tax Revenue for fiscal year 2011, when compared to the prior year through January 31 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 January 2011 declined by \$12.5 million, or 48.3%, 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**

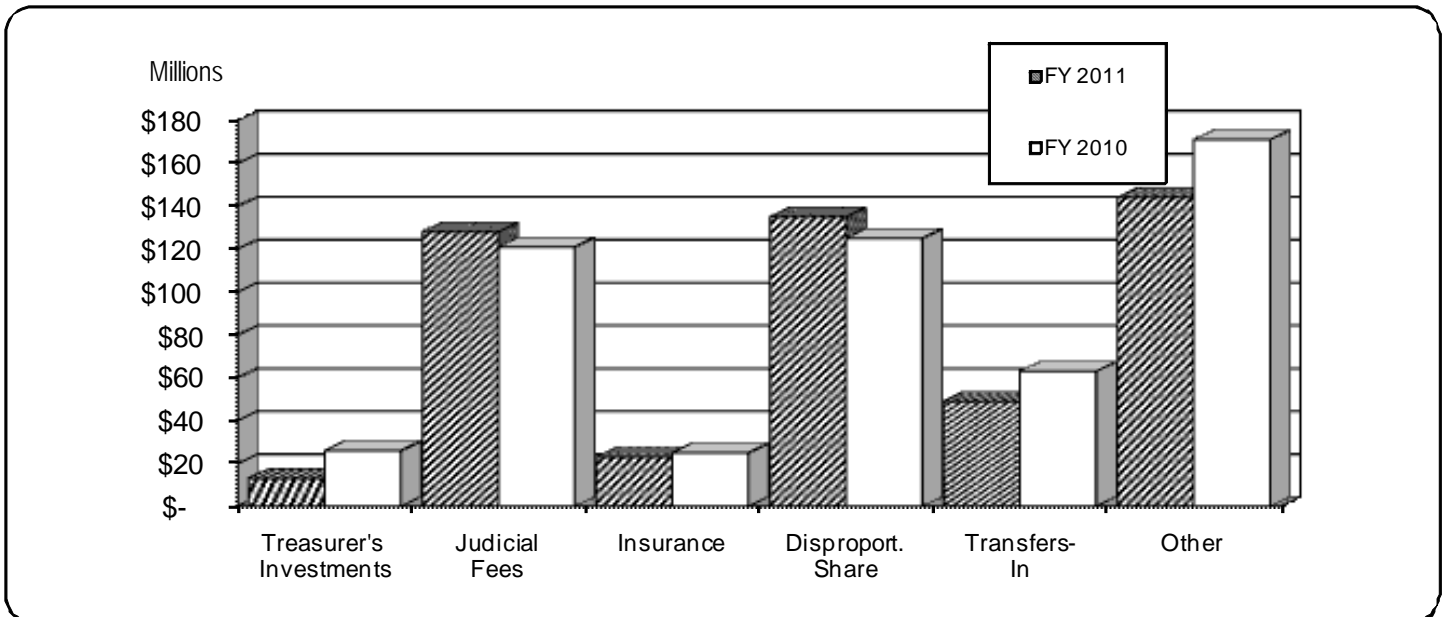
FISCAL YEAR-TO-DATE JANUARY 31, 2011 AND JANUARY 31, 2010



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 JANUARY 31, 2011 AND JANUARY 31, 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 JANUARY 31, 2011 AND JANUARY 31, 2010
Expressed in Millions

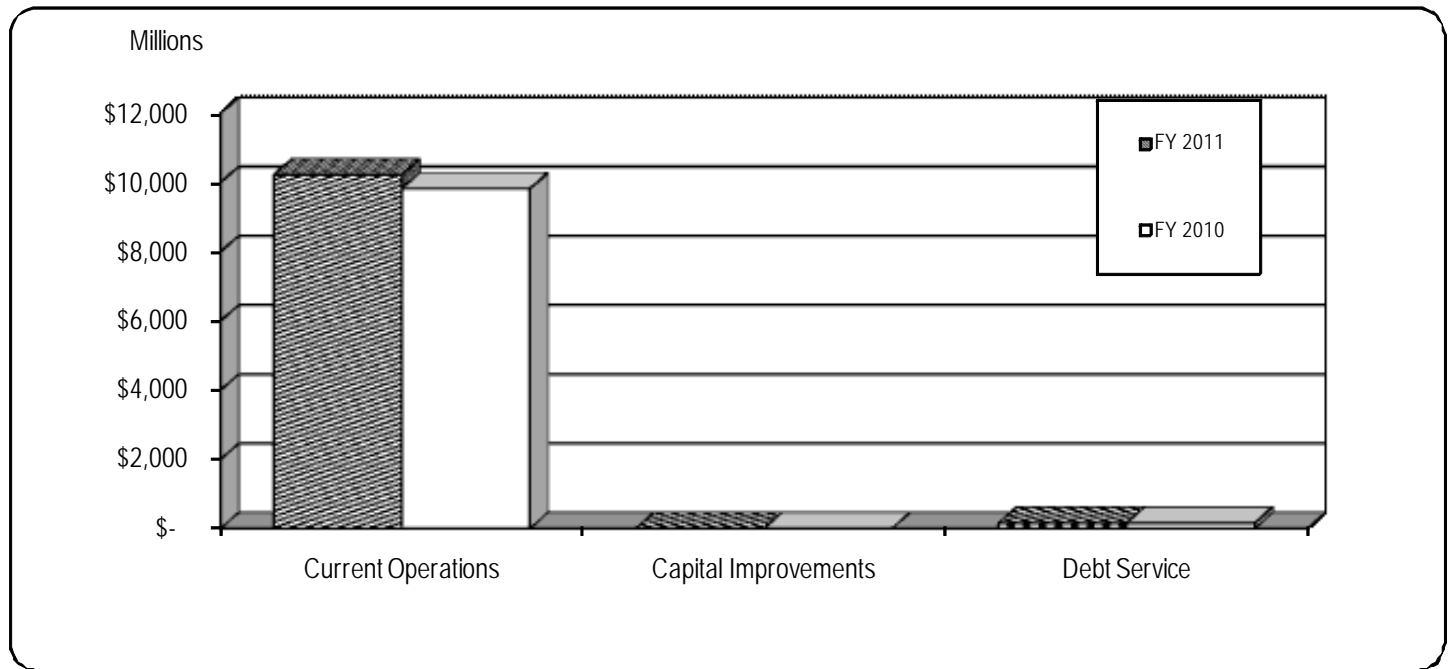
	FY 2011	FY 2010	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2011	FY 2010
Current Operations						
General Government	\$ 204.4	\$ 200.3	\$ 4.1	2.0%	2.0%	2.0%
Education	5,865.6	5,909.8	(44.2)	(0.7%)	56.6%	59.3%
Health and Human Services	2,728.5	2,324.3	404.2	17.4%	26.3%	23.3%
Economic Development	75.7	55.3	20.4	36.9%	0.7%	0.6%
Environment and Natural Resources	139.1	143.3	(4.2)	(2.9%)	1.3%	1.4%
Public Safety, Correction, and Regulation	1,149.7	1,133.9	15.8	1.4%	11.1%	11.4%
Agriculture	29.0	34.0	(5.0)	(14.7%)	0.3%	0.3%
Operating Reserves/Rounding	19.7	13.5	6.2	45.9%	0.2%	0.1%
<i>Total Current Operations</i>	<u>\$ 10,211.7</u>	<u>\$ 9,814.4</u>	<u>\$ 397.3</u>	4.0%	98.5%	98.4%
Capital Improvements						
Funded by General Fund	11.2	—	11.2	—	0.1%	—
Debt Service	148.9	154.6	(5.7)	(3.7%)	1.4%	1.6%
Total Appropriation Expenditures	<u>\$ 10,371.8</u>	<u>\$ 9,969.0</u>	<u>\$ 402.8</u>	4.0%	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, 2011 AND JANUARY 31, 2010



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

Actual appropriation expenditures through January 2011 were more than actual appropriation expenditures through January 2010 by \$402.8 million, or 4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2011 were more than such appropriation expenditures through January 2010 by \$397.3 million, or 4%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		January		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	\$ 3.5	\$ 3.3	\$ 14.8	\$ 19.7	\$ 54.6	\$ 54.8	27.1%	35.9%
Governor's Office	0.5	0.5	3.6	3.8	6.5	6.5	55.4%	58.5%
Office of State Budget	0.7	0.5	3.3	3.6	6.5	6.8	50.8%	52.9%
Housing Finance Agency	0.9	1.2	7.0	7.9	12.1	14.6	57.9%	54.1%
Lieutenant Governor	0.1	0.1	0.5	0.5	1.0	1.0	50.0%	50.0%
Secretary of State	0.8	0.8	5.7	5.9	11.1	11.7	51.4%	50.4%
State Auditor	0.6	1.2	6.6	7.0	13.1	13.3	50.4%	52.6%
State Treasurer	(0.1)	1.0	4.7	5.6	10.5	10.8	44.8%	51.9%
Retirement and Employee Benefits	3.1	3.1	14.4	14.5	17.8	17.8	80.9%	81.5%
Administration	5.5	5.1	29.5	30.1	68.0	68.4	43.4%	44.0%
Office of the State Controller	1.8	1.8	17.2	12.2	31.2	23.4	55.1%	52.1%
Revenue	6.0	6.0	49.4	49.3	89.1	89.3	55.4%	55.2%
Cultural Resources	5.9	5.7	41.8	39.0	73.4	73.5	56.9%	53.1%
Cultural Resources - Roanoke Island Commission	0.2	0.2	1.2	1.1	2.4	2.0	50.0%	55.0%
Board of Elections	0.4	0.6	2.9	(1.1)	6.6	4.9	43.9%	(22.4%)
Office of Administrative Hearings	0.5	0.4	1.8	1.2	4.3	4.3	41.9%	27.9%
	<u>\$ 30.4</u>	<u>\$ 31.5</u>	<u>\$ 204.4</u>	<u>\$ 200.3</u>	<u>\$ 408.2</u>	<u>\$ 403.1</u>	50.1%	49.7%
Reserves - General Assembly	\$ 1.0	\$ 1.2	\$ 1.1	\$ 1.3	\$ 8.0	\$ 6.5	13.8%	20.0%
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	0.2	—	(3.9)	(10.1)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	(2.4)	—	—	36.5	—	—
Reserves - State Employee Benefits	—	—	—	—	2.2	0.4	—	—
Reserves - IT Fund	4.0	—	6.0	3.4	7.8	9.4	76.9%	36.2%
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>\$ 5.2</u>	<u>\$ 1.2</u>	<u>\$ 19.6</u>	<u>\$ 13.6</u>	<u>\$ 40.3</u>	<u>\$ 71.9</u>	48.6%	18.9%
Total - General Government	<u>\$ 35.6</u>	<u>\$ 32.7</u>	<u>\$ 224.0</u>	<u>\$ 213.9</u>	<u>\$ 448.5</u>	<u>\$ 475.0</u>	49.9%	45.0%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	January		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	\$ 618.8	\$ 610.8	\$ 4,258.6	\$ 4,383.5	\$ 7,298.0	\$ 7,544.6	58.4%	58.1%	
Community Colleges	93.3	78.5	518.7	491.3	1,087.9	1,011.9	47.7%	48.6%	
	<u>\$ 712.1</u>	<u>\$ 689.3</u>	<u>\$ 4,777.3</u>	<u>\$ 4,874.8</u>	<u>\$ 8,385.9</u>	<u>\$ 8,556.5</u>	57.0%	57.0%	
University System									
University of North Carolina - General Admin.	\$ 2.9	\$ 2.9	\$ 18.8	\$ 21.7	\$ 39.5	\$ 43.3	47.6%	50.1%	
UNC - GA Institutional Programs and Facilities	16.0	—	16.0	18.9	(98.0)	23.4	(16.3%)	80.8%	
UNC - GA Related Educational Programs	3.1	—	54.5	66.3	57.0	68.8	95.6%	96.4%	
UNC- GA Aid to Private Institutions	0.8	1.4	77.0	74.4	105.8	101.2	72.8%	73.5%	
UNC - Chapel Hill Academic Affairs	(9.1)	19.4	71.0	74.3	297.9	283.1	23.8%	26.2%	
UNC - Chapel Hill Health Affairs	6.6	9.7	98.6	88.5	218.0	204.0	45.2%	43.4%	
UNC - Chapel Hill Area Health Affairs	4.7	4.2	23.7	25.2	49.7	51.0	47.7%	49.4%	
NCSU - Academic Affairs	2.5	17.1	132.9	123.6	422.0	392.9	31.5%	31.5%	
NCSU - Agricultural Research	5.3	5.6	35.0	35.7	60.2	60.5	58.1%	59.0%	
NCSU - Agricultural Extension Service	4.0	4.6	24.7	26.9	44.1	44.5	56.0%	60.4%	
University of North Carolina at Greensboro	(2.0)	1.8	54.9	47.2	172.6	162.4	31.8%	29.1%	
University of North Carolina at Charlotte	(4.7)	(21.7)	51.4	30.2	208.1	183.7	24.7%	16.4%	
University of North Carolina at Asheville	(3.4)	(1.4)	12.9	13.1	41.0	38.2	31.5%	34.3%	
University of North Carolina at Wilmington	(2.5)	1.0	27.6	30.2	105.7	95.2	26.1%	31.7%	
University of North Carolina at Pembroke	(0.8)	(1.2)	20.4	17.1	59.8	57.2	34.1%	29.9%	
East Carolina University	(11.0)	(5.9)	70.1	62.4	242.4	221.1	28.9%	28.2%	
ECU - Health Affairs	4.6	4.7	33.2	25.8	65.2	56.7	50.9%	45.5%	
North Carolina A&T University	(14.1)	(12.4)	33.9	22.5	104.2	97.4	32.5%	23.1%	
UNC Joint Millennial	—	—	—	—	—	—	—	—	
Western Carolina University	(2.9)	1.0	26.2	27.3	86.8	81.1	30.2%	33.7%	
Appalachian State University	3.1	8.9	62.1	60.5	142.3	135.6	43.6%	44.6%	
Winston-Salem State University	(3.9)	4.1	28.6	28.6	73.1	67.9	39.1%	42.1%	
Elizabeth City State University	1.6	2.8	18.4	19.3	38.3	36.1	48.0%	53.5%	
Fayetteville State University	2.9	0.6	25.4	21.0	57.4	55.6	44.3%	37.8%	
North Carolina Central University	(7.5)	(3.9)	27.5	29.9	93.9	88.5	29.3%	33.8%	
North Carolina School of the Arts	0.8	0.3	12.8	10.8	28.2	27.5	45.4%	39.3%	
University of North Carolina Hospitals	2.9	3.5	20.8	24.1	36.0	44.0	57.8%	54.8%	
North Carolina School of Science and Math	1.4	1.5	9.9	9.5	18.7	18.5	52.9%	51.4%	
Total University System	<u>\$ 1.3</u>	<u>\$ 48.6</u>	<u>\$ 1,088.3</u>	<u>\$ 1,035.0</u>	<u>\$ 2,769.9</u>	<u>\$ 2,739.4</u>	39.3%	37.8%	
Total - Education	<u>\$ 713.4</u>	<u>\$ 737.9</u>	<u>\$ 5,865.6</u>	<u>\$ 5,909.8</u>	<u>\$ 11,155.8</u>	<u>\$ 11,295.9</u>	52.6%	52.3%	
Health and Human Services									
HHS - Administration	\$ 7.6	\$ 2.7	\$ 37.8	\$ 31.9	\$ 71.1	\$ 75.0	53.2%	42.5%	
Aging	2.8	2.3	22.2	19.0	37.4	35.9	59.4%	52.9%	
Child Development	17.4	19.6	140.6	134.8	234.4	257.2	60.0%	52.4%	
Services for Deaf & Hearing Impaired	2.6	3.3	16.4	18.3	33.0	37.4	49.7%	48.9%	
Health Services	14.2	10.1	80.1	81.4	158.3	162.5	50.6%	50.1%	
Social Services	18.3	8.4	105.1	107.1	193.1	208.4	54.4%	51.4%	
Medical Assistance	322.7	86.8	1,751.7	1,382.9	2,368.2	2,318.8	74.0%	59.6%	
Children's Health Insurance	7.4	5.7	41.3	44.7	88.4	77.2	46.7%	57.9%	
Services for the Blind	0.3	0.3	4.4	3.9	8.1	8.8	54.3%	44.3%	
Mental Health	67.6	54.9	422.8	395.4	714.2	668.0	59.2%	59.2%	
Facility Services	(0.6)	0.8	4.1	6.1	16.2	18.1	25.3%	33.7%	
Vocational Rehabilitation	1.5	1.5	18.3	15.3	40.0	42.2	45.8%	36.3%	
Juvenile Justice	11.3	12.6	83.7	83.5	149.3	150.2	56.1%	55.6%	
Total - Health and Human Services	<u>\$ 473.1</u>	<u>\$ 209.0</u>	<u>\$ 2,728.5</u>	<u>\$ 2,324.3</u>	<u>\$ 4,111.7</u>	<u>\$ 4,059.7</u>	66.4%	57.3%	

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	January		Year-To-Date					
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
Economic Development								
Commerce	\$ 7.0	\$ 3.0	\$ 35.0	\$ 22.4	\$ 63.7	\$ 44.8	54.9%	50.0%
Commerce - State Aid to Nonstate Entities	5.6	7.9	40.7	32.9	83.2	60.9	48.9%	54.0%
Total - Economic Development	\$ 12.6	\$ 10.9	\$ 75.7	\$ 55.3	\$ 146.9	\$ 105.7	51.5%	52.3%
Environment and Natural Resources								
Environment and Natural Resources	\$ 21.4	\$ 18.8	\$ 110.3	\$ 104.3	\$ 198.6	\$ 202.6	55.5%	51.5%
Environment and Natural Resources - State Aid	3.9	4.0	28.8	39.0	50.0	50.0	57.6%	78.0%
Total - Environment and Natural Resources	\$ 25.3	\$ 22.8	\$ 139.1	\$ 143.3	\$ 248.6	\$ 252.6	56.0%	56.7%
Public Safety, Correction, and Regulation								
Judicial	\$ 47.0	\$ 47.6	\$ 329.6	\$ 343.8	\$ 581.5	\$ 609.3	56.7%	56.4%
Justice	5.2	5.6	47.2	48.0	88.6	91.6	53.3%	52.4%
Labor	1.1	1.4	6.9	8.7	16.8	17.6	41.1%	49.4%
Insurance	2.6	2.5	18.3	17.4	31.0	32.5	59.0%	53.5%
Insurance - RICO	—	—	1.5	1.9	1.6	2.0	93.8%	95.0%
Correction	111.8	108.8	729.5	702.8	1,313.5	1,325.4	55.5%	53.0%
Crime Control	3.1	2.9	16.7	11.3	33.4	35.0	50.0%	32.3%
Total - Public Safety, Correction, and Regulation	\$ 170.8	\$ 168.8	\$ 1,149.7	\$ 1,133.9	\$ 2,066.4	\$ 2,113.4	55.6%	53.7%
Agriculture								
Agriculture and Consumer Services	\$ (1.6)	\$ 4.9	\$ 29.0	\$ 34.0	\$ 62.0	\$ 63.6	46.8%	53.5%
Rounding [*]	\$ (0.1)	\$ (0.1)	\$ 0.1	\$ (0.1)	\$ 0.4	\$ —	N/A	N/A
Total Current Operations	\$ 1,429.1	\$ 1,186.9	\$ 10,211.7	\$ 9,814.4	\$ 18,240.3	\$ 18,365.9	56.0%	53.4%
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	\$ (0.5)	\$ 0.4	\$ 148.9	\$ 154.6	\$ 707.5	\$ 644.1	21.0%	24.0%
Total Appropriation Expenditures	\$ 1,428.6	\$ 1,187.3	\$ 10,371.8	\$ 9,969.0	\$ 18,959.0	\$ 19,014.9	54.7%	52.4%

[*] 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, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 11,020	\$ 24,024	\$ 9,227	\$ 53,021
Total - Agriculture	\$ 11,020	\$ 24,024	\$ 9,227	\$ 53,021
Debt Service				
State Treasurer	\$ 708	\$ 18,036	\$ 184	\$ 165,339
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 708	\$ 18,036	\$ 184	\$ 166,955
Education				
Public Instruction	\$ 258,050	\$ 1,468,065	\$ 877,041	\$ 5,726,707
Community Colleges	40,218	375,213	133,492	893,894
UNC Systems	671,547	2,199,499	692,109	3,287,797
Total - Education	\$ 969,815	\$ 4,042,777	\$ 1,702,642	\$ 9,908,398
Economic Development				
Commerce	\$ 6,332	\$ 63,255	\$ 13,350	\$ 98,252
Commerce-State Aid	3	4	5,659	40,719
Total - Economic Development	\$ 6,335	\$ 63,259	\$ 19,009	\$ 138,971
Environment & Natural Resources				
Environment and Natural Resources	\$ 6,015	\$ 55,403	\$ 29,521	\$ 165,671
Environ. and Nat. Resources-St. Aid	-	-	4,106	28,844
Total - Environ. & Natural Resources	\$ 6,015	\$ 55,403	\$ 33,627	\$ 194,515
General Government				
General Assembly	\$ 102	\$ 13,092	\$ 3,494	\$ 27,845
Governor	114,434	369,504	114,925	373,106
Budget, Planning & Management	132	3,479	849	6,803
Housing Finance Authority	-	578	959	7,591
Governor	-	-	1,000	1,092
Lt. Governor	-	4	76	510
Secretary of State	114	906	892	6,594
State Auditor	779	2,643	1,326	9,207
State Treasurer-Administration	3,082	14,573	2,968	19,283
State Treasurer-Retirement	-	-	3,139	14,447
Administration	2,528	28,412	8,019	57,927
State Controller	123	1,816	1,958	19,012
Revenue	3,365	13,474	9,340	62,882
Cultural Resources	651	7,436	6,520	49,189
Cultural Resources-Roanoke Island	-	-	220	1,242
Board of Elections	5	105	407	2,980
Administrative Hearings	3	1,406	505	3,223
Reserve-Contingency/Emergency	-	2,000	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	20,800
Reserve-Multipurpose Data	-	-	-	-
Reserve-Disaster Expenditure	-	7,116	168	3,234
Reserve-Severance	-	3,000	42	621

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	1,862	4,004	7,868
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-
Reserve-Convert Contract Emp to Stal	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 125,318	\$ 471,406	\$ 160,811	\$ 695,456
Health and Human Services				
Juvenile Justice	\$ 621	\$ 7,072	\$ 11,935	\$ 90,790
HHS-Administration	8,906	51,075	17,133	88,859
Aging	4,664	26,746	7,499	48,977
Child Development	30,389	202,837	47,754	343,402
Education Services	105	2,748	2,687	19,149
Health Services	33,517	317,864	52,535	397,968
Social Services	77,386	551,667	137,830	656,736
Medical Assistance	617,148	5,017,844	940,783	6,769,540
NC Health Choice	17,259	130,042	24,671	171,322
Blind Services	2,232	12,674	2,403	17,025
Mental Health	40,489	443,141	108,385	865,951
Facility Services	4,693	26,829	4,135	30,960
Vocational Rehabilitation Services	9,963	61,490	11,714	79,771
Total - Health and Human Services	\$ 847,372	\$ 6,852,029	\$ 1,369,464	\$ 9,580,450
Public Safety, Correction, and Regulation				
Judicial	\$ 71	\$ 1,304	\$ 36,914	\$ 261,166
Judicial-Indigent Defense	534	6,902	10,592	76,613
Justice	5,185	22,565	10,321	69,729
Labor	1,160	10,755	2,468	17,699
Insurance	604	4,277	3,333	22,551
Insurance-RICO	-	-	-	1,546
Correction	4,896	59,350	116,811	788,874
Crime Control & Public Safety	8,241	73,280	11,508	89,932
Total - Public Safety, Correction and Regulation	\$ 20,691	\$ 178,433	\$ 191,947	\$ 1,328,110
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ 11,173
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ 11,173
Tax Codes				
Inheritance	\$ 586	\$ 21,776	\$ 17	\$ 1,714
License Schedule B	4,448	26,278	45	279
Tobacco	26,201	174,652	2,086	14,942
Franchise	42,701	353,780	1,631	113,355
Individual Income	1,024,456	6,273,678	41,655	421,714
Sales & Use	810,152	5,310,551	239,218	1,799,601
Beverage	31,017	187,202	8,535	26,557
Gift	80	1,517	6	185
Freight Car	-	4	-	-
Insurance	11,621	161,222	1	6,962

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2011 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	9,692	24,155	-	5,513
Corporate Income	42,643	653,475	17,527	192,767
Real Estate	3,104	19,592	2,491	16,488
White Goods	355	2,577	984	2,223
Scrap Tire	1,376	9,737	4,051	8,408
Manufacturing	3,091	19,818	657	1,118
Solid Waste	3,320	12,825	4,730	9,505
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,014,843	\$ 13,252,839	\$ 323,634	\$ 2,621,331
Nontax Codes				
Insurance-Nontax	\$ 7,741	\$ 15,481	\$ -	\$ -
Secretary of State-Nontax	25,517	43,268	26	159
License & Fees-Nontax	1,443	7,903	45	47
Gas & Oil Inspection	184	664	-	-
Deed Mortgage Registration Fee	176	1,115	-	-
Board of Elections	4	485	-	-
DHHS	64	1,034	-	6
Disproportionate Share	-	135,000	-	-
ABC Board	456	2,724	46	427
Treasurer Investment	1,454	13,406	-	46
Fees & Penalties	314	2,161	291	1,848
Highway Trust Transfer	-	36,447	-	-
CI Appropriation	-	-	-	-
Judicial	17,190	128,265	-	3
Sales & Use	1,047	7,089	-	-
Intra State Transfer	128	70,985	-	-
Highway Transfer	4,251	12,753	-	-
Probation Supervision Fees	934	7,016	-	-
DWI Restoration Fees	42	332	-	-
DWI Service Fees	549	4,340	-	-
Sales Tax Refund	30	1,422	-	-
Miscellaneous	108	123	-	1
Parole Supervision Fees	57	389	-	-
Butner Fire & Police	-	43	-	-
Banking & Investment Fees	590	3,165	-	-
Total - Nontax Codes	\$ 62,279	\$ 495,610	\$ 408	\$ 2,537
Total Reverting	\$ 4,064,396	\$ 25,453,816	\$ 3,810,953	\$ 24,700,917
Beginning Unreserved Cash	\$ 236,902			
Year-To-Date Receipts	25,453,816			
Year-To-Date Disbursements	24,700,917			
Ending Unreserved Cash	\$ 989,801			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 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	\$ 599	\$ 562,389	\$ 88
State Treasurer-Retirement	-	184	688,845	92	688,660	185
Total - Debt Service	\$ -	\$ 184	\$ 1,251,322	\$ 691	\$ 1,251,049	\$ 273
Education						
Public Instruction-Special Revenue	\$ 9,600	\$ 36,964	\$ 279,859	\$ 37,085	\$ 284,444	\$ 5,015
Public Instruction-IT Projects	28,610	-	21	86	16,194	12,437
Public Instruction-Trust	9,055	755	13,059	5,238	13,094	9,020
Public Instruction-Local Payroll	75	4,038	29,699	4,077	28,622	1,152
Community Colleges-Special Revenue	6,629	266	8,022	409	7,732	6,919
Community Colleges-IT Projects	1,250	-	2,057	58	58	3,249
Community Colleges-Trust	7,732	12	14,891	778	9,797	12,826
Total - Education	\$ 62,951	\$ 42,035	\$ 347,608	\$ 47,731	\$ 359,941	\$ 50,618
Economic Development						
Commerce-Floyd Relief	\$ 2,530	\$ 115	\$ 977	\$ 21	\$ 101	\$ 3,406
Commerce-Special Revenue	68,651	3,138	32,910	1,622	28,995	72,566
Commerce-IT Projects	2,673	-	1,702	11	82	4,293
Commerce-Trust	186	1	50	10	42	194
Commerce-CDBG	14,907	168	338	-	663	14,582
Total - Economic Development	\$ 88,947	\$ 3,422	\$ 35,977	\$ 1,664	\$ 29,883	\$ 95,041
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 6,380	\$ 18	\$ 225	\$ 138	\$ 2,378	\$ 4,227
Environment and Natural Resources	11,886	2,210	4,812	330	4,914	11,784
Total - Environment and Natural Resources	\$ 18,266	\$ 2,228	\$ 5,037	\$ 468	\$ 7,292	\$ 16,011

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 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	\$ -	\$ -	\$ 8	\$ 57	\$ 422
Governor's Office-Disaster Relief	-	401	502	401	502	-
Payroll Imprest Fund	-	540,077	3,985,738	540,077	3,985,738	-
General Assembly	14	-	-	-	2	12
State Auditor	226	-	-	-	-	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,366	5	35	-	-	5,401
Administration	242	-	-	5	14	228
State Controller	27,192	839	10,029	398	16,428	20,793
Revenue-Project Collect	6,738	2,962	15,095	1,262	7,879	13,954
Revenue-Tax Distribution	-	170,068	1,476,900	170,070	1,476,900	-
Revenue-Lee Act Credits	271	9	111	74	96	286
Revenue-Tax Transfer Fees	948	71	449	44	332	1,065
Revenue-IT Project	17,497	3,834	19,368	1,391	11,500	25,365
Cultural Resources	372	23	116	28	164	324
Cultural Resources-Interest Bearing	35	6	13	-	7	41
Board of Elections	12,636	12	2,621	266	1,388	13,869
NC Infrastructure Finance Corporation	-	-	49,542	-	49,542	-
State Treasurer-Basis Swap	-	-	2,131	-	2,131	-
Administrative Hearings	446	-	-	-	-	446
Total - General Government	\$ 72,517	\$ 718,307	\$ 5,562,650	\$ 714,024	\$ 5,552,680	\$ 82,487
Health and Human Services						
Health Services	\$ 280	\$ 15,847	\$ 111,055	\$ 16,514	\$ 110,849	\$ 486
Social Services	\$ 3,038	1,215	2,835	1,312	2,040	3,833
Medical Assistance	33,912	10,573	241,007	28,872	170,599	104,320
Facility Services	10,303	293	1,634	1,469	1,615	10,322
Major Medical	-	-	-	-	-	-
DHHS-Administration	41,802	5,575	22,013	5,267	28,208	35,607
Aging	-	-	76	-	76	-
Blind Services	6	1	17	4	19	4
Total - Health and Human Services	\$ 89,341	\$ 33,504	\$ 378,637	\$ 53,438	\$ 313,406	\$ 154,572
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	-	-	-	-	-	-
Corrections-Interest Bearing Funds	251	10	86	-	17	320
Juvenile Justice	35,861	33	10,151	1,581	9,511	36,501
Crime Control and Public Safety	17,209	3,485	23,936	3,181	24,838	16,307
Total - Public Safety, Correction and Regulation	\$ 53,336	\$ 3,528	\$ 34,173	\$ 4,762	\$ 34,366	\$ 53,143
Total Nonreverting	\$ 385,402	\$ 803,208	\$ 7,615,404	\$ 822,778	\$ 7,548,617	\$ 452,189

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%).