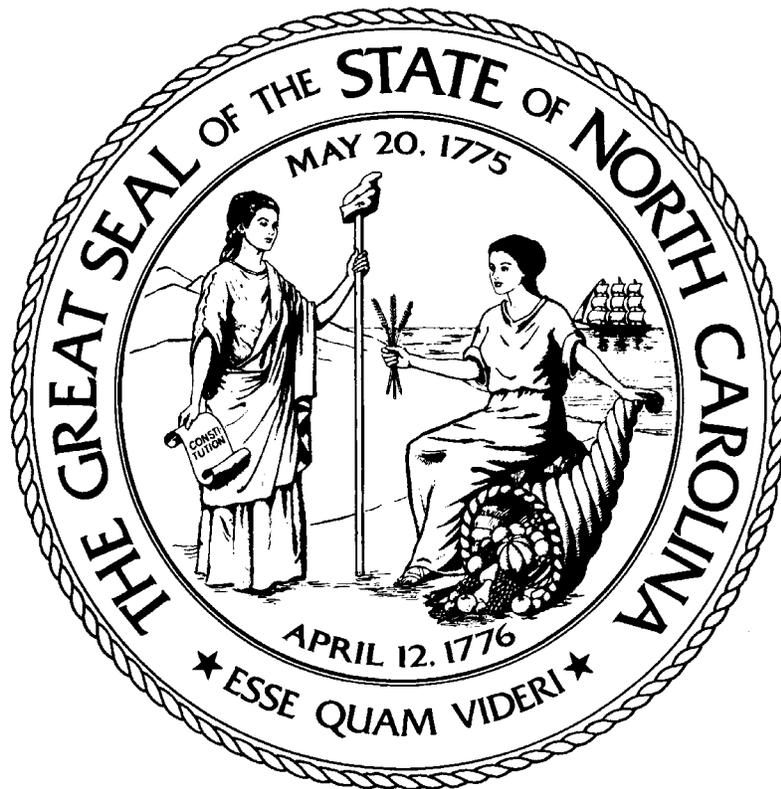


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
JANUARY 31, 2009



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

February 16, 2009

Enclosed is the *General Fund Monthly Financial Report* for the period ended January 31, 2009 of the 2009 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,

A handwritten signature in black ink that reads "David McCoy".

David McCoy

MAILING ADDRESS
1410 Mail Service Center
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LOCATION
3512 Bush Street
Raleigh, NC

STATE OF NORTH CAROLINA

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, 2009

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,880.5	Sales and Use Taxes Payable	\$ 396.5
		Beverage Taxes Payable	17.7
		Solid Waste Disposal	3.7
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	3.2
		Total Liabilities	<u>\$ 422.0</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 786.6
		Job Development Incentive Grants Reserve	5.1
		Repairs and Renovations Reserve Account	69.8
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	53.6
		ONE NC Fund Reserve	1.1
		Non-Reverting Departmental Funds	343.9
		Total Reserved	<u>\$ 1,260.1</u>
		Unreserved :	
		Fund Balance - July 1, 2008	\$ 599.0
		Transfer to Reserves	—
		Transfer from Reserves	45.3
		Excess of Receipts over (under) Disbursements	(445.9)
		Total Unreserved	<u>\$ 198.4</u>
		Total Fund Balance	<u>\$ 1,458.5</u>
Total Assets	<u>\$ 1,880.5</u>	Total Liabilities and Fund Balance	<u>\$ 1,880.5</u>

The schedule above presents the financial condition of the General Fund at month end for the current fiscal year.

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

JANUARY 2009

Expressed in Millions

General Fund Reserved Fund Balance	Balance July 1, 2008	Transfers to/from Unreserved	Transfer to/from Other Funds	Net Receipts/ Disbursements	Balance January 31, 2009
Savings Reserve Account.....	\$ 786.6	\$ —	\$ —	\$ —	\$ 786.6
Job Development Investment Grant Reserve.....	11.8	—	(6.7)	—	5.1
Repairs and Renovations Reserve Account.....	69.8	—	—	—	69.8
Disproportionate Share Reserve.....	19.3	(19.3)	—	—	—
Disaster Relief Reserve.....	97.2	(26.0)	(17.6)	—	53.6
One North Carolina Fund Reserve.....	1.0	—	0.1	—	1.1
Non-Reverting Departmental Funds.....	406.0	—	—	(62.1)	343.9
Total.....	<u>\$ 1,391.7</u>	<u>\$ (45.3)</u>	<u>\$ (24.2)</u>	<u>\$ (62.1)</u>	<u>\$ 1,260.1</u>

The schedule above presents the year-to-date changes in reserves for the current fiscal year.

STATE OF NORTH CAROLINA

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

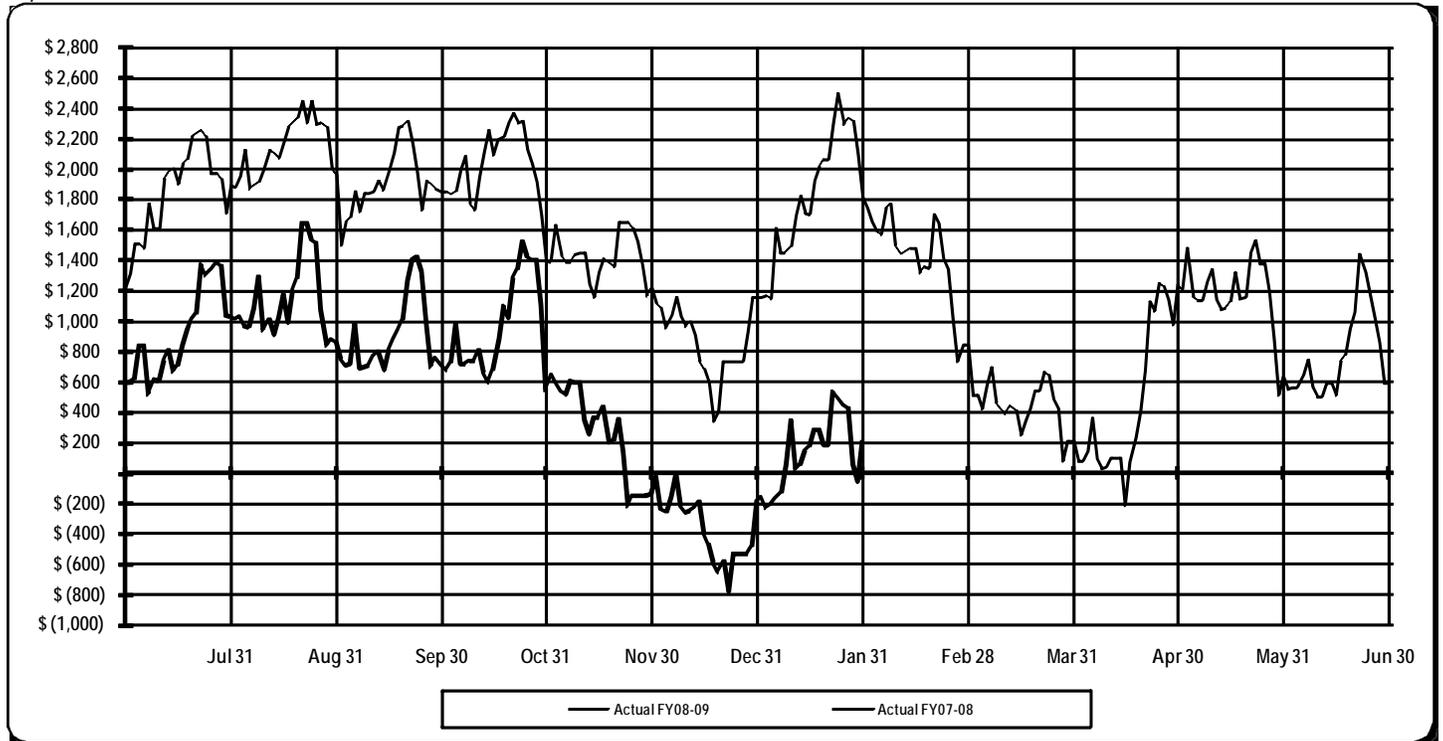
FISCAL YEAR-TO-DATE JANUARY 31, 2009 AND JANUARY 31, 2008
Expressed in Millions

Fund Balance:	2008-09	2007-08	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 786.6	\$ 786.6	\$ —	—
Job Development Incentive Grants.....	5.1	22.8	(17.7)	(77.6)%
Repairs and Renovations Reserve Account.....	69.8	145.0	(75.2)	(51.9)%
Disproportionate Share.....	—	19.3	(19.3)	(100.0)%
Disaster Relief.....	53.6	106.6	(53.0)	(49.7)%
One NC Fund.....	1.1	1.1	—	—
Non-reverting Departmental Funds.....	343.9	433.7	(89.8)	(20.7)%
Total Reserved.....	\$ 1,260.1	\$ 1,515.1	\$ (255.0)	(16.8)%
Unreserved:				
Fund Balance - July 1.....	\$ 599.0	\$ 1,221.2	\$ (622.2)	(50.9)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	45.3	—	45.3	—
Excess of Revenues Over (Under) Appropriation Expenditures....	(445.9)	596.6	(1,042.5)	(174.7)%
Total Unreserved.....	\$ 198.4	\$ 1,817.8	\$ (1,619.4)	(89.1)%
Total Fund Balance.....	\$ 1,458.5	\$ 3,332.9	\$ (1,874.4)	(56.2)%

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, 2009 AND FISCAL YEAR ENDED JANUARY 31, 2008
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 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed in Millions

	January		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	2009	2008	2009	2008	2009	2008	2009	2008
	Beg. Unreserved Fund Balance	\$ (194.5)	\$ 1,161.8	\$ 599.0	\$ 1,221.2	\$ 599.0	\$ 1,221.2	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	45.3	—	45.3	—		
	<u>\$ (194.5)</u>	<u>\$ 1,161.8</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,041.6	\$ 1,325.7	\$ 6,152.2	\$ 6,368.2	\$ 11,386.2	\$ 10,895.1	54.0%	58.5%
Corporate Income	27.0	15.8	281.8	486.6	1,191.5	1,095.2	23.7%	44.4%
Sales and Use	491.9	459.6	2,904.4	3,076.3	5,374.3	5,049.4	54.0%	60.9%
Franchise	47.2	76.5	331.8	307.4	587.0	549.0	56.5%	56.0%
Insurance	4.1	5.9	131.6	158.7	522.2	481.9	25.2%	32.9%
Beverage	26.0	17.3	141.2	130.1	233.8	219.7	60.4%	59.2%
Inheritance	9.8	11.3	64.3	95.4	161.7	171.8	39.8%	55.5%
Privilege License	3.4	5.2	20.9	29.9	56.0	48.3	37.3%	61.9%
Tobacco Products	20.4	19.3	138.2	142.2	236.2	238.9	58.5%	59.5%
Real Estate Conveyance Excise	—	0.7	3.4	5.3	—	—	—	—
Gift	0.1	0.2	2.3	2.4	16.5	16.7	13.9%	14.4%
Solid Waste	(0.4)	—	5.0	—	—	—	—	—
White Goods Disposal	(0.6)	(0.4)	0.4	0.6	—	—	—	—
Scrap Tire Disposal	(2.0)	(1.7)	1.2	1.5	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	9.0	7.5	20.7	20.3	35.7	37.0	58.0%	54.9%
Mill Machinery	3.4	3.6	20.1	22.5	38.3	36.5	52.5%	61.6%
Other	—	(0.1)	0.1	(0.1)	—	—	—	—
Total Tax Revenue	<u>\$ 1,680.9</u>	<u>\$ 1,946.4</u>	<u>\$ 10,219.6</u>	<u>\$ 10,847.3</u>	<u>\$ 19,839.4</u>	<u>\$ 18,839.5</u>	51.5%	57.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 17.9	\$ 96.1	\$ 153.4	\$ 248.1	\$ 212.1	38.7%	72.3%
Judicial Fees	15.5	17.7	110.5	112.6	204.8	208.1	54.0%	54.1%
Insurance	10.8	8.6	30.6	20.9	63.5	60.3	48.2%	34.7%
Disproportionate Share	—	—	—	—	100.0	100.0	—	—
Highway Fund Transfer In	—	4.5	8.8	13.6	—	18.2	—	74.7%
Highway Trust Fund Transfer In	—	—	73.8	86.3	147.5	172.5	50.0%	50.0%
Other	7.7	8.0	69.9	65.0	201.1	145.0	34.8%	44.8%
Total Non-Tax Revenue	<u>\$ 36.0</u>	<u>\$ 56.7</u>	<u>\$ 389.7</u>	<u>\$ 451.8</u>	<u>\$ 965.0</u>	<u>\$ 916.2</u>	40.4%	49.3%
Total Tax and Non-Tax Revenue	<u>\$ 1,716.9</u>	<u>\$ 2,003.1</u>	<u>\$ 10,609.3</u>	<u>\$ 11,299.1</u>	<u>\$ 20,804.4</u>	<u>\$ 19,755.7</u>	51.0%	57.2%
Total Availability	<u>\$ 1,522.4</u>	<u>\$ 3,164.9</u>	<u>\$ 11,253.6</u>	<u>\$ 12,520.3</u>	<u>\$ 21,448.7</u>	<u>\$ 20,976.9</u>	52.5%	59.7%
Appropriation Expenditures:								
Current Operations	\$ 1,341.7	\$ 1,347.9	\$ 10,930.0	\$ 10,471.4	\$ 20,583.8	\$ 19,818.7	53.1%	52.8%
Capital Improvements:								
Funded by General Fund	—	—	—	115.4	129.1	230.7	—	50.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	(17.7)	(0.8)	125.2	115.7	64.3	610.2	19.5%	19.0%
Total Appropriation Expenditures	<u>\$ 1,324.0</u>	<u>\$ 1,347.1</u>	<u>\$ 11,055.2</u>	<u>\$ 10,702.5</u>	<u>\$ 21,356.0</u>	<u>\$ 20,659.6</u>	51.8%	51.8%
Unreserved Fund Balance	<u>\$ 198.4</u>	<u>\$ 1,817.8</u>	<u>\$ 198.4</u>	<u>\$ 1,817.8</u>	<u>\$ 92.7</u>	<u>\$ 317.3</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 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed in Millions

	January				Year-To-Date Through January			
	2009	2008	Change	% Change	2009	2008	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,041.6	\$ 1,325.7	\$ (284.1)	(21.4)%	\$ 6,152.2	\$ 6,368.2	\$ (216.0)	(3.4)%
Corporate Income	27.0	15.8	11.2	70.9%	281.8	486.6	(204.8)	(42.1)%
Sales and Use	491.9	459.6	32.3	7.0%	2,904.4	3,076.3	(171.9)	(5.6)%
Franchise	47.2	76.5	(29.3)	(38.3)%	331.8	307.4	24.4	7.9%
Insurance	4.1	5.9	(1.8)	(30.5)%	131.6	158.7	(27.1)	(17.1)%
Piped Natural Gas	9.0	7.5	1.5	20.0%	20.7	20.3	0.4	2.0%
Beverage	26.0	17.3	8.7	50.3%	141.2	130.1	11.1	8.5%
Inheritance	9.8	11.3	(1.5)	(13.3)%	64.3	95.4	(31.1)	(32.6)%
Privilege License	3.4	5.2	(1.8)	(34.6)%	20.9	29.9	(9.0)	(30.1)%
Tobacco Products	20.4	19.3	1.1	5.7%	138.2	142.2	(4.0)	(2.8)%
Real Estate Conveyance Excise	—	0.7	(0.7)	(100.0)%	3.4	5.3	(1.9)	(35.8)%
Gift	0.1	0.2	(0.1)	(50.0)%	2.3	2.4	(0.1)	(4.2)%
Solid Waste	(0.4)	—	(0.4)	—	5.0	—	5.0	—
White Goods Disposal	(0.6)	(0.4)	(0.2)	50.0%	0.4	0.6	(0.2)	(33.3)%
Scrap Tire Disposal	(2.0)	(1.7)	(0.3)	17.6%	1.2	1.5	(0.3)	(20.0)%
Mill Machinery	3.4	3.6	(0.2)	(5.6)%	20.1	22.5	(2.4)	(10.7)%
Freight Car Lines	—	—	—	—	—	—	—	—
Other	—	(0.1)	0.1	100.0%	0.1	(0.1)	0.2	200.0%
Total Tax Revenue	\$1,680.9	\$ 1,946.4	\$ (265.5)	(13.6)%	\$ 10,219.6	\$ 10,847.3	\$ (627.7)	(5.8)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.0	\$ 17.9	\$ (15.9)	(88.8)%	\$ 96.1	\$ 153.4	\$ (57.3)	(37.4)%
Judicial Fees	15.5	17.7	(2.2)	(12.4)%	110.5	112.6	(2.1)	(1.9)%
Insurance	10.8	8.6	2.2	25.6%	30.6	20.9	9.7	46.4%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	4.5	(4.5)	(100.0)%	8.8	13.6	(4.8)	(35.3)%
Highway Trust Fund Transfer In	—	—	—	—	73.8	86.3	(12.5)	(14.5)%
Other	7.7	8.0	(0.3)	(3.8)%	69.9	65.0	4.9	7.5%
Total Non-Tax Revenue	\$ 36.0	\$ 56.7	\$ (20.7)	(36.5)%	\$ 389.7	\$ 451.8	\$ (62.1)	(13.7)%
Total Tax and Non-Tax Revenue	\$1,716.9	\$ 2,003.1	\$ (286.2)	(14.3)%	\$ 10,609.3	\$ 11,299.1	\$ (689.8)	(6.1)%

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

When compared to the prior year through January 31 actual net tax and non-tax revenues decreased by \$689.8 million, or 6.1%.

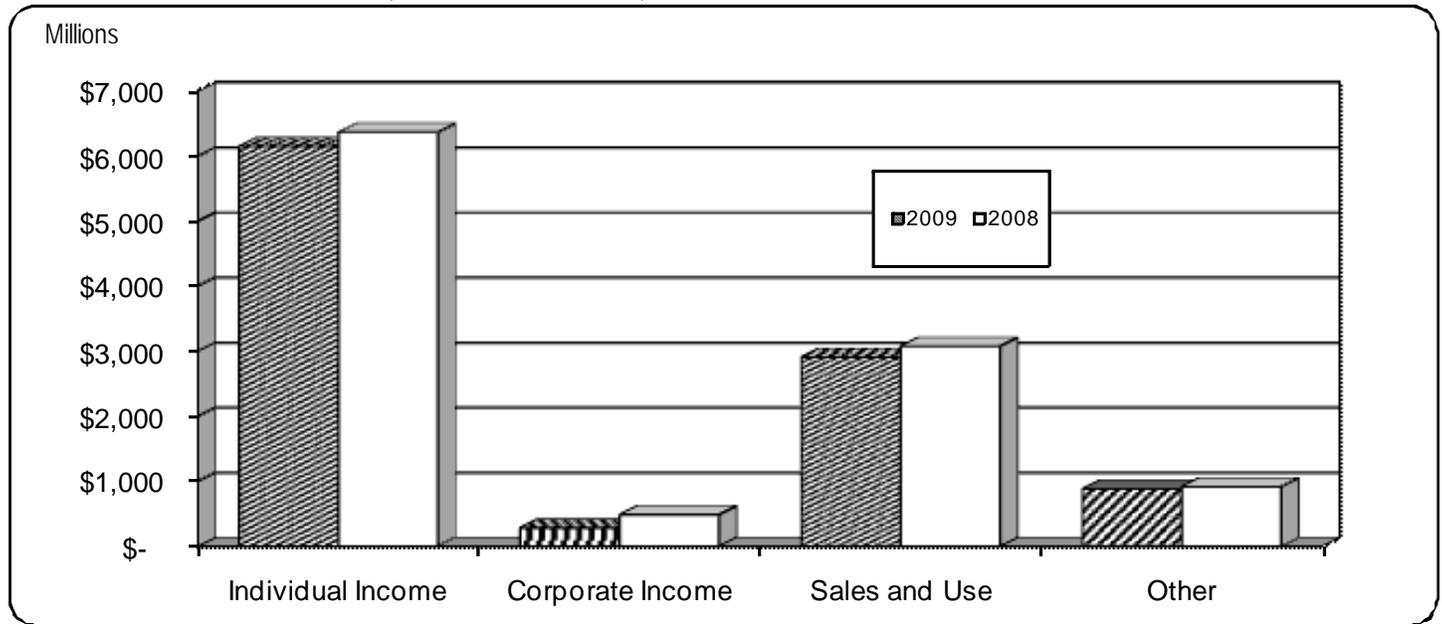
Significant changes in net tax and non-tax revenues that from the prior year through the end of January 2009 included:

Decreases

- \$216.0 million for Individual Income Tax
- \$204.8 million for Corporate Income Tax
- \$171.9 million for Sales and Use Tax
- \$57.3 million for Treasurer's Investments
- \$12.5 million for Highway Trust Fund Transfer In

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

FISCAL YEAR-TO-DATE JANUARY 31, 2009 AND JANUARY 31, 2008

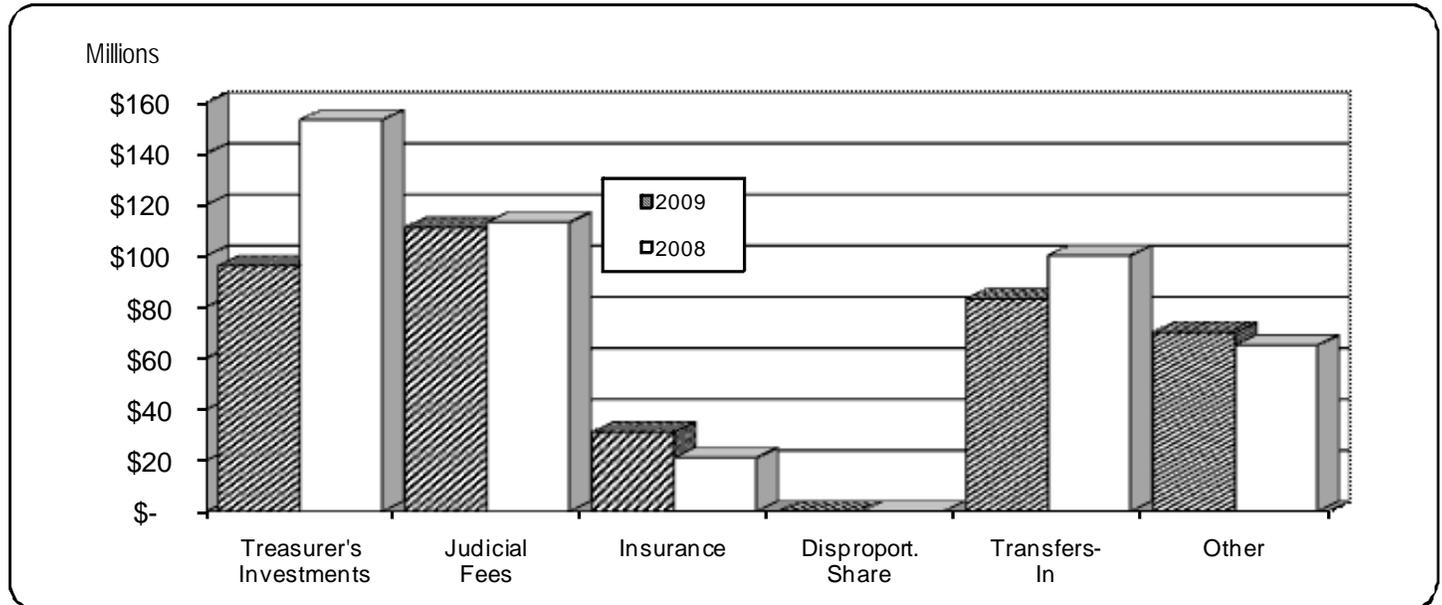


The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

Tax revenues through January 2009 were less than the period through January 2008 by \$627.7 million, or 5.8%.

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

FISCAL YEAR-TO-DATE JANUARY 31, 2009 AND JANUARY 31, 2008



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

Non-tax revenue through the end of January 2009 was \$62.1 million, or 13.7%, less than through the end of January 2008. Investment revenues decreased by \$57.3 million from the prior year through the end of January.

STATE OF NORTH CAROLINA

GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE JANUARY 31, 2009 AND JANUARY 31, 2008
Expressed in Millions

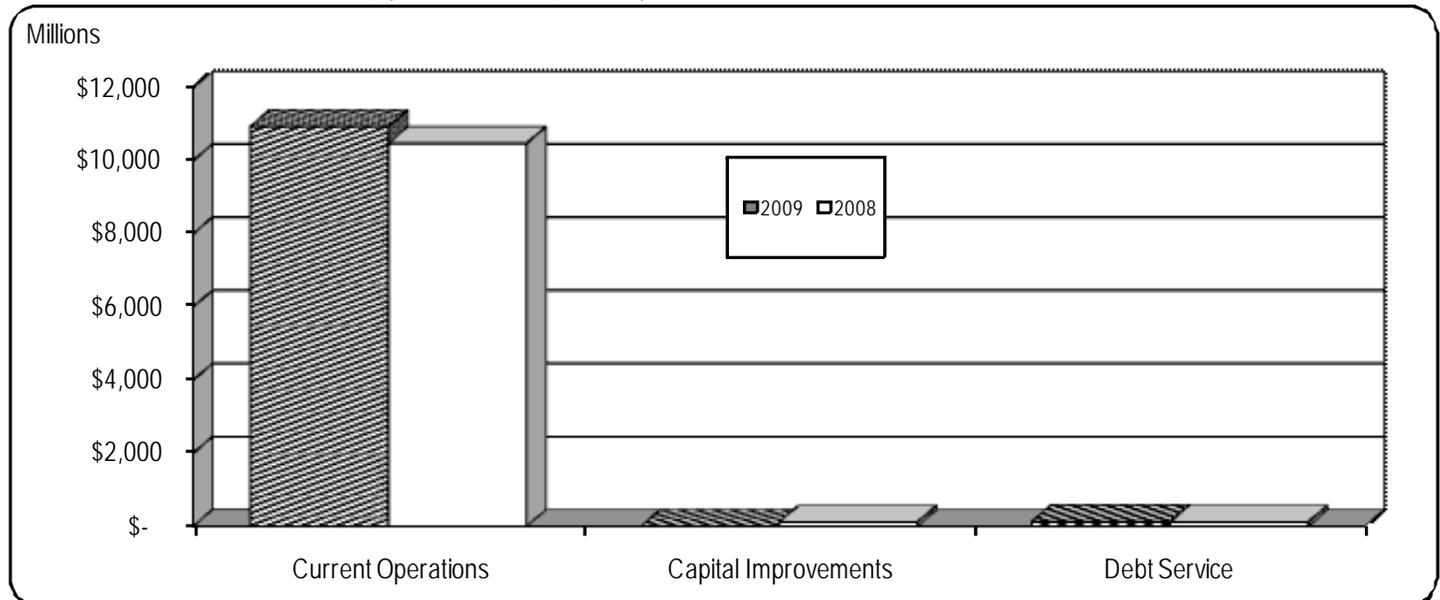
	2009	2008	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2009	2008
Current Operations						
General Government	\$ 230.4	\$ 235.7	\$ (5.3)	(2.2%)	2.1%	2.2%
Education	6,701.7	6,471.0	230.7	3.6%	60.6%	60.5%
Health and Human Services	2,520.0	2,260.0	260.0	11.5%	22.8%	21.1%
Economic Development	102.0	140.4	(38.4)	(27.4%)	0.9%	1.3%
Environment and Natural Resources	172.9	192.9	(20.0)	(10.4%)	1.6%	1.8%
Public Safety, Correction, and Regulation	1,173.8	1,102.9	70.9	6.4%	10.6%	10.3%
Agriculture	31.9	32.3	(0.4)	(1.2%)	0.3%	0.3%
Operating Reserves/Rounding	(2.7)	36.2	(38.9)	(107.5%)	—	0.3%
<i>Total Current Operations</i>	<u>\$ 10,930.0</u>	<u>\$ 10,471.4</u>	<u>\$ 458.6</u>	4.4%	98.9%	97.8%
Capital Improvements						
Funded by General Fund	—	115.4	(115.4)	(100.0%)	—	1.1%
Debt Service	125.2	115.7	9.5	8.2%	1.1%	1.1%
Total Appropriation Expenditures	<u>\$ 11,055.2</u>	<u>\$ 10,702.5</u>	<u>\$ 352.7</u>	3.3%	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, 2009 AND JANUARY 31, 2008



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

Actual appropriation expenditures through January 2009 were more than actual appropriation expenditures through January 2008 by \$352.7 million, or 3.3%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through January 2009 were more than such appropriation expenditures through January 2008 by \$458.6 million, or 4.4%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF JANUARY 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		January		Year-To-Date				Year-To-Date	
		2009	2008	2009	2008	2009	2008	2009	2008

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	\$ 3.4	\$ 4.2	\$ 15.9	\$ 14.4	\$ 57.9	\$ 56.4	27.5%	25.5%
Governor's Office	0.5	0.4	3.7	3.4	6.6	6.5	56.1%	52.3%
Office of State Budget	0.5	0.5	3.5	3.0	7.1	7.0	49.3%	42.9%
Housing Finance Agency	1.7	1.6	12.2	10.9	21.6	18.6	56.5%	58.6%
Lieutenant Governor	0.1	0.1	0.6	0.5	1.0	1.0	60.0%	50.0%
Secretary of State	1.0	0.8	6.1	5.8	12.1	12.0	50.4%	48.3%
State Auditor	1.3	—	6.1	6.0	13.4	13.4	45.5%	44.8%
State Treasurer	1.5	0.1	8.2	7.5	10.8	9.8	75.9%	76.5%
Retirement and Employee Benefits Administration	2.5	—	10.2	9.0	10.5	9.5	97.1%	94.7%
Office of the State Controller	6.6	6.6	37.3	35.6	74.8	75.4	49.9%	47.2%
Revenue	1.6	1.3	24.0	37.2	34.6	48.0	69.4%	77.5%
Cultural Resources	5.5	4.1	53.2	57.7	89.4	92.2	59.5%	62.6%
Cultural Resources - Roanoke Island Commission	6.5	6.4	43.8	44.1	78.5	76.0	55.8%	58.0%
Board of Elections	0.1	0.6	1.2	1.6	2.1	2.1	57.1%	76.2%
Office of Administrative Hearings	1.3	0.4	3.1	(2.9)	10.5	7.4	29.5%	(39.2%)
	0.3	0.3	1.3	1.9	4.5	4.5	28.9%	42.2%
	<u>\$ 34.4</u>	<u>\$ 27.4</u>	<u>\$ 230.4</u>	<u>\$ 235.7</u>	<u>\$ 435.4</u>	<u>\$ 439.8</u>	<u>52.9%</u>	<u>53.6%</u>
Reserves - General Assembly	\$ 3.6	\$ (1.2)	\$ 13.4	\$ 0.5	\$ 21.0	\$ 5.4	63.8%	9.3%
Reserves - Contingency & Emergency	(0.2)	—	(4.6)	(5.6)	1.9	2.3	(242.1%)	(243.5%)
Reserves - SPA Salary Increases	—	—	—	—	6.5	6.2	—	—
Reserves - Salary Adjustments	—	—	—	(0.7)	1.6	1.1	—	(63.6%)
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	44.9	—	44.9	—	45.0	—	99.8%
Reserves - Job Development Incentive Grants Reserve	—	—	—	12.4	27.4	12.4	—	100.0%
Reserves - Multipurpose Database Reserve	—	—	1.0	—	1.0	—	100.0%	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	10.0	—	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Postage Reduction	—	—	(13.1)	(18.1)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	1.0	12.3	—	—
Reserves - IT Fund	0.6	1.0	2.0	3.1	2.8	4.1	71.4%	75.6%
Reserves - Retirement	—	—	—	—	0.4	—	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	(1.2)	—	0.1	0.1	(1200.0%)	—
Reserves - Transfer Public Defenders	—	—	—	—	0.4	0.4	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	0.5	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 4.0</u>	<u>\$ 44.7</u>	<u>\$ (2.5)</u>	<u>\$ 36.5</u>	<u>\$ 74.6</u>	<u>\$ 89.3</u>	<u>(3.4%)</u>	<u>40.9%</u>
Total - General Government	<u>\$ 38.4</u>	<u>\$ 72.1</u>	<u>\$ 227.9</u>	<u>\$ 272.2</u>	<u>\$ 510.0</u>	<u>\$ 529.1</u>	<u>44.7%</u>	<u>51.4%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF JANUARY 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		2009	2008	Year-To-Date	
	2009	2008	2009	2008			2009	2008
Education								
Public Instruction	\$ 654.0	\$ 662.2	\$ 4,970.6	\$ 4,748.0	\$ 8,366.1	\$ 8,055.8	59.4%	58.9%
Community Colleges	84.8	73.7	520.9	529.8	1,016.7	990.5	51.2%	53.5%
	<u>\$ 738.8</u>	<u>\$ 735.9</u>	<u>\$ 5,491.5</u>	<u>\$ 5,277.8</u>	<u>\$ 9,382.8</u>	<u>\$ 9,046.3</u>	58.5%	58.3%
University System								
University of North Carolina - General Admin.	\$ 6.8	\$ 7.0	\$ 27.4	\$ 29.9	\$ 50.8	\$ 65.9	53.9%	45.4%
UNC - GA Institutional Programs and Facilities	15.5	—	15.5	—	31.8	4.6	48.7%	—
UNC - GA Related Educational Programs	0.8	1.5	50.4	85.9	52.2	86.7	96.6%	99.1%
UNC - GA Aid to Private Institutions	0.5	0.3	75.6	73.7	106.8	107.7	70.8%	68.4%
UNC - Chapel Hill Academic Affairs	18.6	11.1	104.3	94.9	304.7	286.3	34.2%	33.1%
UNC - Chapel Hill Health Affairs	15.1	13.4	99.0	94.5	220.7	207.4	44.9%	45.6%
UNC - Chapel Hill Area Health Affairs	4.2	5.0	28.0	27.9	52.1	49.7	53.7%	56.1%
NCSU - Academic Affairs	20.9	18.2	158.7	152.5	411.6	377.3	38.6%	40.4%
NCSU - Agricultural Research	4.5	5.5	36.1	34.8	62.9	66.2	57.4%	52.6%
NCSU - Agricultural Extension Service	4.6	2.0	28.7	26.6	45.4	44.1	63.2%	60.3%
University of North Carolina at Greensboro	4.1	3.2	63.9	56.6	170.9	156.6	37.4%	36.1%
University of North Carolina at Charlotte	(32.8)	(30.4)	36.4	28.5	191.8	175.2	19.0%	16.3%
University of North Carolina at Asheville	2.1	(0.5)	13.7	11.7	41.1	37.3	33.3%	31.4%
University of North Carolina at Wilmington	1.3	1.2	42.9	39.0	104.3	100.7	41.1%	38.7%
University of North Carolina at Pembroke	2.1	(3.7)	25.8	15.2	60.0	57.6	43.0%	26.4%
East Carolina University	2.2	(11.0)	85.8	78.9	232.4	213.2	36.9%	37.0%
ECU - Health Affairs	5.2	3.3	28.3	28.2	55.4	54.4	51.1%	51.8%
North Carolina A&T University	(17.9)	7.8	22.4	46.2	104.3	99.4	21.5%	46.5%
Western Carolina University	3.7	3.5	41.7	38.6	96.8	89.1	43.1%	43.3%
Appalachian State University	10.8	25.6	59.5	71.2	139.1	130.6	42.8%	54.5%
Winston-Salem State University	4.5	4.6	35.4	35.9	71.9	69.6	49.2%	51.6%
Elizabeth City State University	2.3	3.4	18.9	19.3	38.2	33.7	49.5%	57.3%
Fayetteville State University	2.9	(2.8)	28.0	19.9	60.7	57.1	46.1%	34.9%
North Carolina Central University	1.4	(2.0)	34.6	33.8	95.9	85.0	36.1%	39.8%
North Carolina School of the Arts	1.5	1.5	13.3	12.0	28.5	27.0	46.7%	44.4%
University of North Carolina Hospitals	3.6	4.3	26.2	27.7	46.0	53.0	57.0%	52.3%
North Carolina School of Science and Math	1.4	1.4	9.7	9.8	18.8	17.5	51.6%	56.0%
Total University System	<u>\$ 89.9</u>	<u>\$ 73.4</u>	<u>\$ 1,210.2</u>	<u>\$ 1,193.2</u>	<u>\$ 2,895.1</u>	<u>\$ 2,752.9</u>	41.8%	43.3%
Total - Education	<u>\$ 828.7</u>	<u>\$ 809.3</u>	<u>\$ 6,701.7</u>	<u>\$ 6,471.0</u>	<u>\$ 12,277.9</u>	<u>\$ 11,799.2</u>	54.6%	54.8%
Health and Human Services								
HHS - Administration	\$ 5.2	\$ 14.0	\$ 33.8	\$ 26.4	\$ 72.0	\$ 85.3	46.9%	30.9%
Aging	2.0	6.8	19.8	24.5	38.1	36.0	52.0%	68.1%
Child Development	23.0	25.7	162.4	177.0	305.0	306.9	53.2%	57.7%
Services for Deaf & Hearing Impaired	3.1	3.2	19.9	19.0	41.0	39.2	48.5%	48.5%
Health Services	11.9	25.8	92.2	102.0	194.1	195.2	47.5%	52.3%
Social Services	44.2	51.8	119.4	121.5	223.5	216.6	53.4%	56.1%
Medical Assistance	105.1	18.8	1,463.2	1,259.9	3,182.9	2,923.6	46.0%	43.1%
Children's Health Insurance	6.0	5.4	37.9	33.5	69.4	59.4	54.6%	56.4%
Services for the Blind	0.5	0.6	6.3	6.1	11.2	11.3	56.3%	54.0%
Mental Health	52.6	55.8	450.8	369.5	759.2	718.4	59.4%	51.4%
Facility Services	(0.3)	1.1	6.4	6.9	19.4	19.2	33.0%	35.9%
Vocational Rehabilitation	4.0	9.2	16.8	27.4	40.6	45.5	41.4%	60.2%
Juvenile Justice	13.4	13.2	91.1	86.3	165.8	161.4	54.9%	53.5%
Total - Health and Human Services	<u>\$ 270.7</u>	<u>\$ 231.4</u>	<u>\$ 2,520.0</u>	<u>\$ 2,260.0</u>	<u>\$ 5,122.2</u>	<u>\$ 4,818.0</u>	49.2%	46.9%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF JANUARY 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	January		Year-To-Date		Year-To-Date		Year-To-Date	
	2009	2008	2009	2008	2009	2008	2009	2008
Economic Development								
Commerce	\$ 3.0	\$ 4.6	\$ 35.8	\$ 39.5	\$ 56.2	\$ 64.6	63.7%	61.1%
Commerce - State Aid to Nonstate Entities	13.4	17.4	66.2	100.9	131.8	194.7	50.2%	51.8%
Total - Economic Development	\$ 16.4	\$ 22.0	\$ 102.0	\$ 140.4	\$ 188.0	\$ 259.3	54.3%	54.1%
Environment and Natural Resources								
Environment and Natural Resources	\$ 11.9	\$ 15.2	\$ 115.8	\$ 117.9	\$ 214.0	\$ 210.4	54.1%	56.0%
Environment and Natural Resources - State Aid	7.9	25.0	57.1	75.0	100.0	100.0	57.1%	75.0%
Total - Environment and Natural Resources	\$ 19.8	\$ 40.2	\$ 172.9	\$ 192.9	\$ 314.0	\$ 310.4	55.1%	62.1%
Public Safety, Correction, and Regulation								
Judicial	\$ 46.8	\$ 51.3	\$ 335.5	\$ 316.6	\$ 598.0	\$ 558.4	56.1%	56.7%
Justice	6.4	8.7	55.3	53.2	99.7	99.6	55.5%	53.4%
Labor	0.7	1.6	9.5	8.9	18.7	17.3	50.8%	51.4%
Insurance	2.4	2.5	18.0	17.0	33.5	32.3	53.7%	52.6%
Insurance - RICO	(0.3)	—	3.1	4.5	3.4	4.5	91.2%	100.0%
Correction	105.3	102.9	735.5	684.0	1,303.0	1,260.7	56.4%	54.3%
Crime Control	1.7	2.3	16.9	18.7	46.0	52.6	36.7%	35.6%
Total - Public Safety, Correction, and Regulation	\$ 163.0	\$ 169.3	\$ 1,173.8	\$ 1,102.9	\$ 2,102.3	\$ 2,025.4	55.8%	54.5%
Agriculture								
Agriculture and Consumer Services	\$ 4.7	\$ 3.6	\$ 31.9	\$ 32.3	\$ 69.4	\$ 77.7	46.0%	41.6%
Rounding [*]	\$ —	\$ —	\$ (0.2)	\$ (0.3)	\$ —	\$ (0.4)	N/A	N/A
Total Current Operations	\$ 1,341.7	\$ 1,347.9	\$ 10,930.0	\$ 10,471.4	\$ 20,583.8	\$ 19,818.7	53.1%	52.8%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ 115.4	\$ 129.1	\$ 230.7	—	50.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ 115.4	\$ 129.1	\$ 230.7		
Debt Service	\$ (17.7)	\$ (0.8)	\$ 125.2	\$ 115.7	\$ 643.1	\$ 610.2	19.5%	19.0%
Total Appropriation Expenditures	\$ 1,324.0	\$ 1,347.1	\$ 11,055.2	\$ 10,702.5	\$ 21,356.0	\$ 20,659.6	51.8%	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, 2009 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 2,700	\$ 20,311	\$ 6,801	\$ 52,183
Total - Agriculture	<u>\$ 2,700</u>	<u>\$ 20,311</u>	<u>\$ 6,801</u>	<u>\$ 52,183</u>
Debt Service				
State Treasurer	\$ 18,407	\$ 37,800	\$ 695	\$ 162,479
State Treasurer-Federal	-	1,156	-	1,616
Total Debt Service	<u>\$ 18,407</u>	<u>\$ 38,956</u>	<u>\$ 695</u>	<u>\$ 164,096</u>
Education				
Public Instruction	\$ 181,928	\$ 940,037	\$ 836,346	\$ 5,910,636
Community Colleges	40,893	292,189	124,856	813,094
UNC Systems	497,788	2,063,703	613,039	3,273,712
Total - Education	<u>\$ 720,610</u>	<u>\$ 3,295,929</u>	<u>\$ 1,574,241</u>	<u>\$ 9,997,443</u>
Economic Development				
Commerce	\$ 4,429	\$ 34,063	\$ 7,495	\$ 69,883
Commerce-State Aid	1	14,362	13,429	80,578
Total - Economic Development	<u>\$ 4,430</u>	<u>\$ 48,425</u>	<u>\$ 20,924</u>	<u>\$ 150,461</u>
Environment & Natural Resources				
Environment and Natural Resources	\$ 10,877	\$ 67,416	\$ 24,992	\$ 183,177
Environ. and Nat. Resources-St. Aid	-	-	7,917	57,083
Total - Environ. & Natural Resources	<u>\$ 10,877</u>	<u>\$ 67,416</u>	<u>\$ 32,909</u>	<u>\$ 240,260</u>
General Government				
General Assembly	\$ 221	\$ 11,604	\$ 3,565	\$ 27,498
Governor	37	187	540	3,890
Budget, Planning & Management	37	652	534	4,161
Housing Finance Authority	-	-	1,672	12,170
Governor	-	4,938	3,600	18,311
Lt. Governor	10	29	87	584
Secretary of State	65	834	1,060	6,941
State Auditor	184	3,888	1,535	10,021
State Treasurer-Administration	1,632	14,784	3,159	22,966
State Treasurer-Retirement	-	-	2,527	10,227
Administration	5,641	35,591	12,206	72,858
State Controller	8	804	1,562	24,774
Revenue	3,617	13,237	9,116	66,389
Cultural Resources	270	3,335	6,740	47,102
Cultural Resources-Roanoke Island	-	-	165	1,222
Board of Elections	18	6,057	1,289	9,169
Administrative Hearings	53	1,714	353	3,022
Reserve-Contingency/Emergency	136	4,551	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	\$ -	\$ -	\$ -	\$ -

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2009 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-JDIG	-	-	-	-
Reserve-Multipurpose Data	-	-	-	1,000
Reserve-Postage Reduction	-	17,424	-	4,316
Reserve-IT Fund	-	-	653	2,045
Reserve-Reverting Funds	-	1,175	-	-
Total - General Government	\$ 11,929	\$ 120,805	\$ 50,361	\$ 348,665
Health and Human Services				
Juvenile Justice	\$ 471	\$ 5,948	\$ 13,874	\$ 97,022
HHS-Administration	10,103	60,774	17,120	94,598
Aging	5,681	27,051	7,734	46,882
Child Development	31,832	194,729	54,825	357,094
Education Services	61	2,194	3,131	22,061
Health Services	50,616	321,875	69,638	414,050
Social Services	91,282	502,355	134,073	621,758
Medical Assistance	720,725	4,681,385	825,980	6,144,575
NC Health Choice	18,277	114,426	24,290	152,373
Blind Services	1,820	11,718	2,400	18,001
Mental Health	49,195	431,350	102,467	882,106
Facility Services	4,837	28,045	4,520	34,467
Vocational Rehabilitation Services	6,779	60,417	10,831	77,237
Total - Health and Human Services	\$ 991,677	\$ 6,442,268	\$ 1,270,882	\$ 8,962,224
Public Safety, Correction, and Regulation				
Judicial	\$ 451	\$ 2,405	\$ 38,027	\$ 268,261
Judicial-Indigent Defense	594	4,333	10,251	73,979
Justice	3,167	19,318	9,584	74,664
Labor	1,383	5,230	2,148	14,748
Insurance	693	5,618	3,030	23,656
Insurance-RICO	235	235	-	3,350
Correction	4,973	48,342	111,615	783,865
Crime Control & Public Safety	8,961	71,437	10,743	88,374
Total - Public Safety, Correction and Regulation	\$ 20,458	\$ 156,917	\$ 185,398	\$ 1,330,896
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 10,293	\$ 68,755	\$ 436	\$ 4,408
License Schedule B	3,451	21,974	43	1,030
Tobacco	21,710	148,003	1,378	9,847
Franchise	51,256	436,820	4,033	104,999
Individual Income	1,097,497	6,558,039	55,836	405,811
Sales & Use	736,633	4,919,282	244,680	2,014,874

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2009 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Beverage	\$ 26,164	\$ 159,518	\$ 226	\$ 18,351
Gift	176	2,663	132	377
Freight Car	1	3	0	3
Insurance	5,404	175,283	1,231	43,654
Piped Natural Gas	8,929	27,790	-	7,113
Corporate Income	59,357	558,469	32,312	276,662
Real Estate	3,404	26,646	3,373	23,241
White Goods	370	2,744	968	2,378
Scrap Tire	1,331	8,481	3,367	7,301
Manufacturing	3,430	20,623	40	510
Solid Waste	3,274	8,707	3,678	3,678
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,032,680	\$ 13,143,798	\$ 351,731	\$ 2,924,234
Nontax Codes				
Insurance-Nontax	\$ 8,375	\$ 16,749	\$ -	\$ -
Secretary of State-Nontax	3,216	30,995	16	146
License & Fees-Nontax	2,446	14,537	-	667
Gas & Oil Inspection	154	468	-	-
Board of Elections	5	40	-	-
DHHS	176	2,403	-	5
Disproportionate Share	-	-	-	-
ABC Board	426	2,737	43	596
Treasurer Investment	1,928	96,069	-	-
Fees & Penalties	187	1,531	172	1,344
Highway Trust Transfer	-	73,766	-	-
CI Appropriation	-	0	-	-
Judicial	15,471	110,499	0	3
Sales & Use	1,213	7,993	-	-
Intra State Transfer	120	52,109	-	-
Highway Transfer	-	8,805	-	-
Probation Supervision Fees	1,215	9,034	-	-
DWI Restoration Fees	60	480	-	-
DWI Service Fees	645	4,810	-	-
Sales Tax Refund	112	1,455	-	-
Miscellaneous	1	17	-	0
Parole Supervision Fees	51	369	-	-
Butner Fire & Police	-	10	-	-
Banking & Investment Fees	474	2,911	-	-
Total - Nontax Codes	\$ 36,275	\$ 437,786	\$ 231	\$ 2,761
Total Reverting	\$ 3,850,042	\$ 23,772,612	\$ 3,494,173	\$ 24,173,223
Beginning Unreserved Cash	\$ 599,038			
Year-To-Date Receipts	23,772,612			
Year-To-Date Disbursements	24,173,223			
Ending Unreserved Cash	\$ 198,427			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2009 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	1,035	143,700	762	143,428	272
Total - Debt Service	\$ -	\$ 1,035	\$ 143,700	\$ 762	\$ 143,428	\$ 272
Education						
Public Instruction-Special Revenue	\$ 4,513	\$ 206	\$ 2,560	\$ 260	\$ 3,225	\$ 3,848
Public Instruction-IT Projects	28,990	-	2,966	829	17,662	14,294
Public Instruction-Trust	37,067	3,829	12,429	-	36,547	12,949
Public Instruction-Local Payroll	252	3,485	24,456	3,493	24,524	184
Community Colleges-Special Revenue	15,064	2,083	6,004	2,319	6,230	14,838
Community Colleges-IT Projects	9,045	-	-	-	5,457	3,588
Community Colleges-Trust	11,649	16	770	1,192	10,086	2,333
Total - Education	\$ 106,580	\$ 9,619	\$ 49,185	\$ 8,093	\$ 103,731	\$ 52,034
Economic Development						
Commerce-Floyd Relief	\$ 2,363	\$ 146	\$ 1,480	\$ 29	\$ 113	\$ 3,730
Commerce-Special Revenue	1,801	-	5,967	-	564	7,204
Commerce-IT Projects	3,423	-	-	109	540	2,883
Commerce-Trust	159	4	61	32	53	167
Commerce-CDBG	13,363	76	700	-	282	13,781
Total - Economic Development	\$ 21,109	\$ 226	\$ 8,208	\$ 170	\$ 1,552	\$ 27,765
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 2,547	\$ 1,796	\$ 17,152	\$ 2,646	\$ 18,164	\$ 1,535
Environment and Natural Resources	4,704	342	1,864	759	2,467	4,101
Total - Environment and Natural Resources	\$ 7,251	\$ 2,138	\$ 19,016	\$ 3,405	\$ 20,631	\$ 5,636

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING JANUARY 31, 2009 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	\$ 643	\$ -	\$ 1,000	\$ 355	\$ 401	\$ 1,242
Governor's Office-Disaster Relief	-	1,885	15,743	1,885	15,743	-
Payroll Imprest Fund	-	523,435	4,191,765	523,435	4,191,765	-
State Auditor	393	-	-	6	15	378
State Treasurer-IT Projects	201	151	267	82	340	128
State Treasurer-Blount St. Properties Administration	5,098	21	129	-	-	5,227
State Controller	4,944	-	2	64	149	4,797
State Controller	44,821	234	13,549	3,152	13,234	45,136
Revenue-Project Collect	41,551	1,136	8,620	1,307	43,343	6,828
Revenue-Tax Distribution	-	184,162	1,836,704	184,162	1,836,704	-
Revenue-Lee Act Credits	204	22	158	42	79	283
Revenue-Tax Transfer Fees	574	55	379	2	225	728
Revenue-IT Project	4,720	-	35,000	52	363	39,357
Cultural Resources	146	25	154	5	41	259
Cultural Resources-Interest Bearing	-	-	11	-	-	11
Board of Elections	22,768	1,178	5,547	1,553	13,283	15,032
NC Infrastructure Finance Corporation	-	-	38,599	-	38,599	-
State Treasurer-Basis Swap	-	-	1,882	-	1,882	-
Administrative Hearings	193	-	253	-	-	446
Total - General Government	\$ 126,256	\$ 712,304	\$ 6,149,762	\$ 716,102	\$ 6,156,166	\$ 119,852
Health and Human Services						
Health Services	\$ 1,021	\$ 18,600	\$ 125,581	\$ 15,703	\$ 123,704	\$ 2,898
Social Services	23,989	4,351	10,507	5,146	12,619	21,877
Medical Assistance	38,164	20,636	97,011	19,282	102,517	32,658
Facility Services	7,888	18	1,448	-	392	8,944
Major Medical	1,773	24,459	153,283	19,407	147,810	7,246
DHHS-Administration	49,522	5,607	15,691	4,397	21,744	43,469
Aging	-	-	80	-	80	-
Blind Services	6	4	28	4	28	6
Total - Health and Human Services	\$ 122,363	\$ 73,675	\$ 403,629	\$ 63,939	\$ 408,894	\$ 117,098
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	1,914	-	291	35	825	1,380
Corrections-Interest Bearing Funds	2	15	35	-	2	35
Juvenile Justice	9,568	82	4,544	183	3,593	10,519
Crime Control and Public Safety	10,928	3,451	23,281	3,145	24,946	9,263
Total - Public Safety, Correction and Regulation	\$ 22,427	\$ 3,548	\$ 28,151	\$ 3,363	\$ 29,366	\$ 21,212
Total Nonreverting	\$ 406,030	\$ 802,545	\$ 6,801,651	\$ 795,834	\$ 6,863,768	\$ 343,913

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 (68%), the state Scrap Tire Disposal Account (27%), and the state Solid Waste Management Trust Fund (5%).

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%).