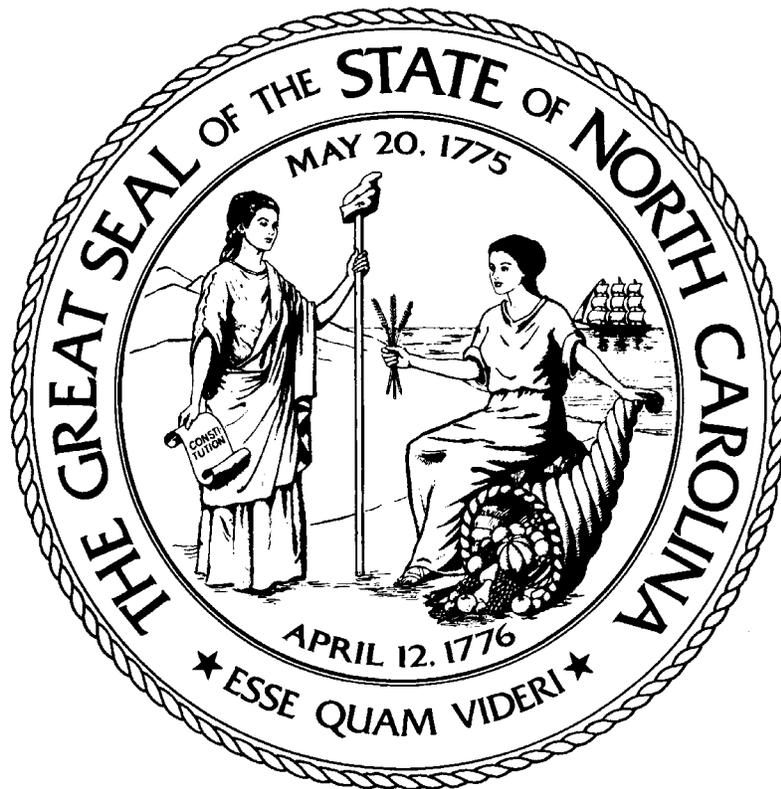


STATE OF  
***NORTH CAROLINA***

*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*JULY 31, 2010*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina

## Office of the State Controller

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

August 27, 2010

Enclosed is the *General Fund Monthly Financial Report* for the period ended July 31, 2010 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  
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Website: [www.osc.nc.gov](http://www.osc.nc.gov)

LOCATION  
3512 Bush Street  
Raleigh, NC

INTRODUCTION

The *General Fund Monthly Financial Report* presents revenues, receipts, appropriated expenditures and disbursements on a cash basis generally in the month when cash is received or cash is disbursed. Departmental budgeted and actual expenditure amounts for *reverting* activities are reported net of budgeted and actual receipts respectively and are referred to herein as *appropriation expenditures*. For *non-reverting* activities, departmental receipts and disbursements are reported gross of any refunds. The Cash Management Control System (CMCS) operated by the Office of the State Controller is the source for the amounts presented in this report.

**GENERAL FUND – REVERTING AND NON-REVERTING  
SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCE**

JULY 31, 2010

*Expressed in Millions*

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,569.1	Sales and Use Taxes Payable	\$ 355.4
		Tax Refunds Payable	—
		Beverage Taxes Payable	8.8
		Solid Waste Disposal	4.0
		White Goods Disposal Taxes Payable	1.2
		Scrap Tire Disposal Taxes Payable	3.8
		<b>Total Liabilities</b>	<u>\$ 373.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	2.5
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	41.3
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	371.0
		<b>Total Reserved</b>	<u>\$ 564.8</u>
		Unreserved :	
		Fund Balance - July 1, 2009	\$ 236.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	394.2
		<b>Total Unreserved</b>	<u>\$ 631.1</u>
		<b>Total Fund Balance</b>	<u>\$ 1,195.9</u>
<b>Total Assets</b>	<u>\$ 1,569.1</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 1,569.1</u>

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

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

Expressed in Millions

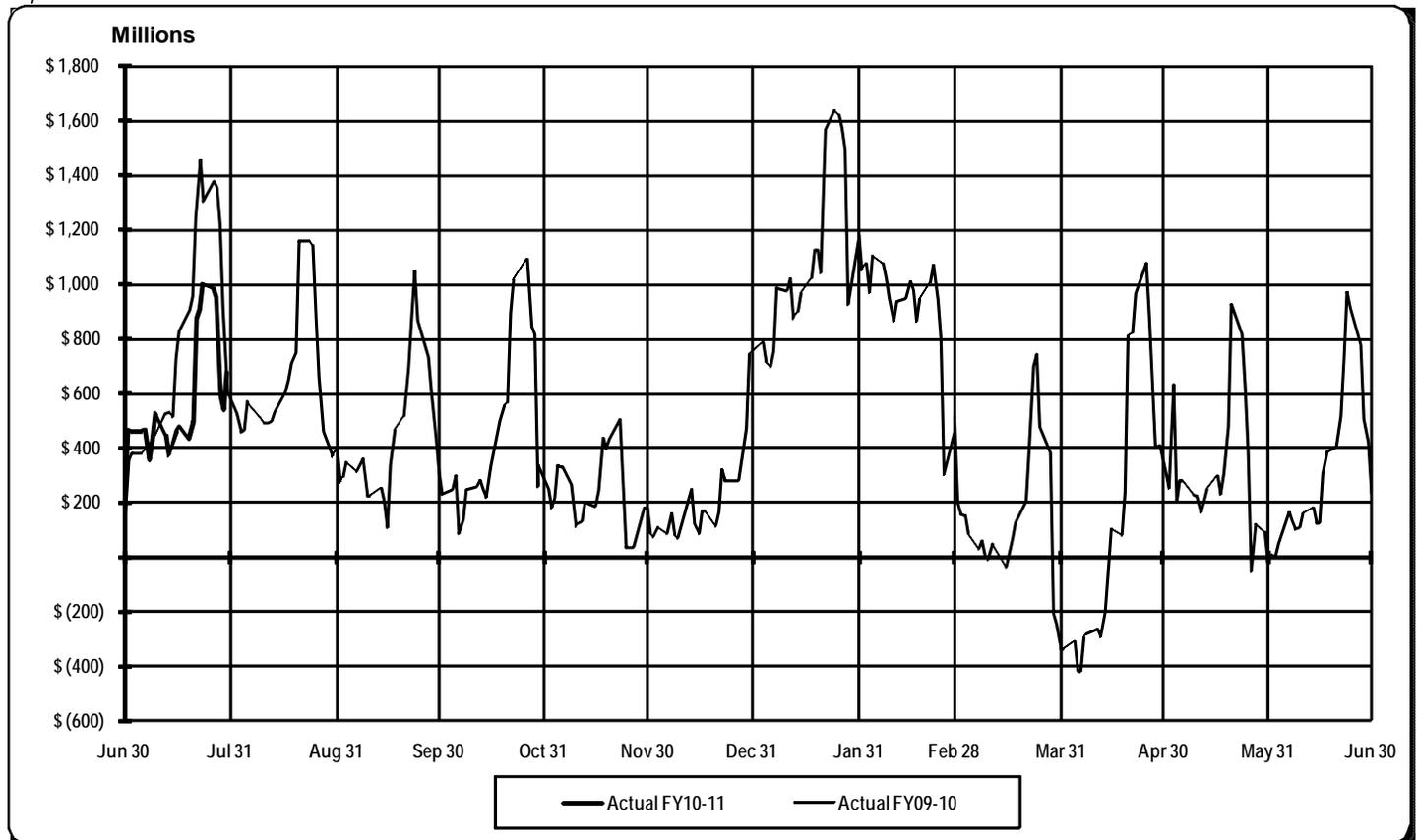
Fund Balance:	2010-11	2009-10	Change	%Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 150.0	\$ 150.0	\$ —	—
Job Development Incentive Grants.....	2.5	5.2	(2.7)	(51.9)%
Repairs and Renovations Reserve Account.....	—	—	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	41.3	44.0	(2.7)	(6.1)%
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	371.0	334.5	36.5	10.9%
<b>Total Reserved.....</b>	<b>\$ 564.8</b>	<b>\$ 533.7</b>	<b>\$ 31.1</b>	<b>5.8%</b>
<b>Unreserved:</b>				
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....	394.2	463.0	(68.8)	(14.9)%
<b>Total Unreserved.....</b>	<b>\$ 631.1</b>	<b>\$ 557.4</b>	<b>\$ 73.7</b>	<b>13.2%</b>
<b>Total Fund Balance.....</b>	<b>\$ 1,195.9</b>	<b>\$ 1,091.1</b>	<b>\$ 104.8</b>	<b>9.6%</b>

The schedule above presents year-to-date reserved and unreserved fund balances for the current and prior fiscal years as well as the increase/decrease from the prior year.

**GENERAL FUND – REVERTING  
UNRESERVED FUND BALANCE**

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

Expressed in Millions

	July		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
	<b>Beg. Unreserved Fund Balance</b>	\$ 236.9	\$ 92.2	\$ 236.9	\$ 92.2	\$ 236.9	\$ 92.2	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	2.2		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 236.9</u>	<u>\$ 92.2</u>	<u>\$ 236.9</u>	<u>\$ 92.2</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 689.5	\$ 744.7	\$ 689.5	\$ 744.7	\$ 9,548.7	\$ 9,514.2	7.2%	7.8%
Corporate Income	21.2	15.3	21.2	15.3	1,098.8	1,051.1	1.9%	1.5%
Sales and Use	547.8	447.8	547.8	447.8	5,689.9	5,628.6	9.6%	8.0%
Franchise	47.8	61.2	47.8	61.2	684.9	622.0	7.0%	9.8%
Insurance	6.1	6.6	6.1	6.6	494.5	487.3	1.2%	1.4%
Beverage	16.3	14.1	16.3	14.1	277.2	287.9	5.9%	4.9%
Inheritance	3.6	7.5	3.6	7.5	10.1	113.1	35.6%	6.6%
Privilege License	10.2	8.0	10.2	8.0	41.2	35.1	24.8%	22.8%
Tobacco Products	23.6	19.6	23.6	19.6	251.4	247.4	9.4%	7.9%
Real Estate Conveyance Excise	3.7	3.6	3.7	3.6	—	—	—	—
Gift	0.1	9.7	0.1	9.7	—	—	—	—
Solid Waste	3.9	4.2	3.9	4.2	—	—	—	—
White Goods Disposal	0.5	0.5	0.5	0.5	—	—	—	—
Scrap Tire Disposal	1.6	1.4	1.6	1.4	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	1.7	2.0	1.7	2.0	34.2	36.1	5.0%	5.5%
Mill Machinery	2.7	2.4	2.7	2.4	33.4	32.3	8.1%	7.4%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.1	(0.1)	0.1	(0.1)	—	—	—	—
<b>Total Tax Revenue</b>	<u>\$ 1,380.4</u>	<u>\$ 1,348.5</u>	<u>\$ 1,380.4</u>	<u>\$ 1,348.5</u>	<u>\$ 18,164.3</u>	<u>\$ 18,055.1</u>	7.6%	7.5%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 0.4	\$ 4.3	\$ 0.4	\$ 4.3	\$ 57.5	\$ 67.2	0.7%	6.4%
Judicial Fees	19.7	17.3	19.7	17.3	253.0	247.8	7.8%	7.0%
Insurance	1.0	1.1	1.0	1.1	64.8	77.7	1.5%	1.4%
Disproportionate Share	—	—	—	—	135.0	125.0	—	—
Highway Fund Transfer In	—	—	—	—	17.6	17.6	—	—
Highway Trust Fund Transfer In	—	—	—	—	72.8	108.5	—	—
Other	6.7	6.7	6.7	6.7	212.7	227.6	3.1%	2.9%
<b>Total Non-Tax Revenue</b>	<u>\$ 27.8</u>	<u>\$ 29.4</u>	<u>\$ 27.8</u>	<u>\$ 29.4</u>	<u>\$ 813.4</u>	<u>\$ 871.4</u>	3.4%	3.4%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,408.2</u>	<u>\$ 1,377.9</u>	<u>\$ 1,408.2</u>	<u>\$ 1,377.9</u>	<u>\$ 18,977.7</u>	<u>\$ 18,926.5</u>	7.4%	7.3%
<b>Total Availability</b>	<u>\$ 1,645.1</u>	<u>\$ 1,470.1</u>	<u>\$ 1,645.1</u>	<u>\$ 1,470.1</u>	<u>\$ 19,214.6</u>	<u>\$ 19,020.9</u>	8.6%	7.7%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,016.3	\$ 917.6	\$ 1,016.3	\$ 917.6	\$ 18,239.6	\$ 18,365.9	5.6%	5.0%
Capital Improvements:								
Funded by General Fund	—	—	—	—	11.2	4.9	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	(2.3)	(2.7)	(2.3)	(2.7)	707.5	644.1	(0.3%)	(0.4%)
<b>Total Appropriation Expenditures</b>	<u>\$ 1,014.0</u>	<u>\$ 914.9</u>	<u>\$ 1,014.0</u>	<u>\$ 914.9</u>	<u>\$ 18,958.3</u>	<u>\$ 19,014.9</u>	5.3%	4.8%
<b>Unreserved Fund Balance</b>	<u>\$ 631.1</u>	<u>\$ 555.1</u>	<u>\$ 631.1</u>	<u>\$ 555.1</u>	<u>\$ 256.3</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 JULY 2010 AND 2009, AND FISCAL YEAR-TO-DATE

*Expressed in Millions*

	July				Year-To-Date Through July			
	FY 2011	FY 2010	Change	% Change	FY 2011	FY 2010	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 689.5	\$ 744.7	\$ (55.2)	(7.4)%	\$ 689.5	\$ 744.7	\$ (55.2)	(7.4)%
Corporate Income	21.2	15.3	5.9	38.6%	21.2	15.3	5.9	38.6%
Sales and Use	547.8	447.8	100.0	22.3%	547.8	447.8	100.0	22.3%
Franchise	47.8	61.2	(13.4)	(21.9)%	47.8	61.2	(13.4)	(21.9)%
Insurance	6.1	6.6	(0.5)	(7.6)%	6.1	6.6	(0.5)	(7.6)%
Beverage	16.3	14.1	2.2	15.6%	16.3	14.1	2.2	15.6%
Inheritance	3.6	7.5	(3.9)	(52.0)%	3.6	7.5	(3.9)	(52.0)%
Privilege License	10.2	8.0	2.2	27.5%	10.2	8.0	2.2	27.5%
Tobacco Products	23.6	19.6	4.0	20.4%	23.6	19.6	4.0	20.4%
Real Estate Conveyance Excise	3.7	3.6	0.1	2.8%	3.7	3.6	0.1	2.8%
Gift	0.1	9.7	(9.6)	(99.0)%	0.1	9.7	(9.6)	(99.0)%
Solid Waste	3.9	4.2	(0.3)	(7.1)%	3.9	4.2	(0.3)	(7.1)%
White Goods Disposal	0.5	0.5	—	—	0.5	0.5	—	—
Scrap Tire Disposal	1.6	1.4	0.2	14.3%	1.6	1.4	0.2	14.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	1.7	2.0	(0.3)	(15.0)%	1.7	2.0	(0.3)	(15.0)%
Mill Machinery	2.7	2.4	0.3	12.5%	2.7	2.4	0.3	12.5%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	(0.1)	0.2	200.0%	0.1	(0.1)	0.2	200.0%
<b>Total Tax Revenue</b>	<b>\$ 1,380.4</b>	<b>\$ 1,348.5</b>	<b>\$ 31.9</b>	<b>2.4%</b>	<b>\$ 1,380.4</b>	<b>\$ 1,348.5</b>	<b>\$ 31.9</b>	<b>2.4%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 0.4	\$ 4.3	\$ (3.9)	(90.7)%	\$ 0.4	\$ 4.3	\$ (3.9)	(90.7)%
Judicial Fees	19.7	17.3	2.4	13.9%	19.7	17.3	2.4	13.9%
Insurance	1.0	1.1	(0.1)	(9.1)%	1.0	1.1	(0.1)	(9.1)%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	—	—	—	—
Highway Trust Fund Transfer In	—	—	—	—	—	—	—	—
Other	6.7	6.7	—	—	6.7	6.7	—	—
<b>Total Non-Tax Revenue</b>	<b>\$ 27.8</b>	<b>\$ 29.4</b>	<b>\$ (1.6)</b>	<b>(5.4)%</b>	<b>\$ 27.8</b>	<b>\$ 29.4</b>	<b>\$ (1.6)</b>	<b>(5.4)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,408.2</b>	<b>\$ 1,377.9</b>	<b>\$ 30.3</b>	<b>2.2%</b>	<b>\$ 1,408.2</b>	<b>\$ 1,377.9</b>	<b>\$ 30.3</b>	<b>2.2%</b>

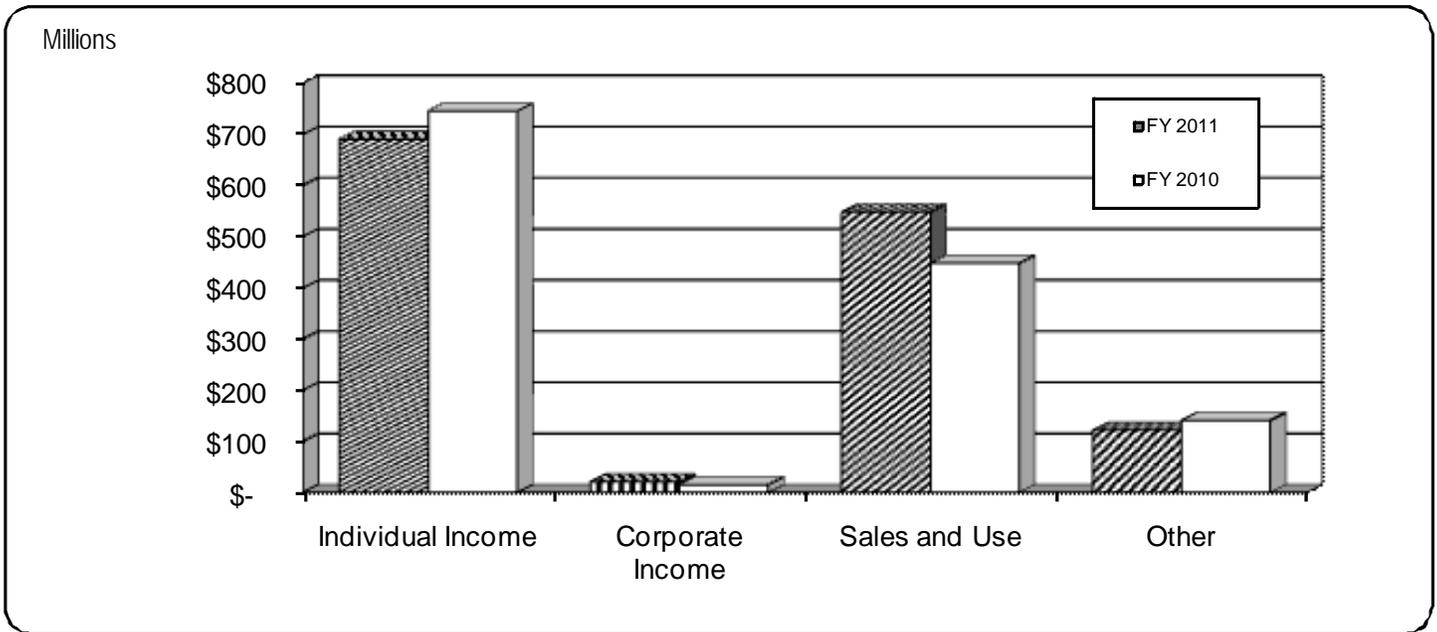
*The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.*

For fiscal year 2011, when compared to the prior year through July 31, actual net tax and non-tax revenues increased by \$30.3 million, or 2.2%. Tax revenues through July 2010 increased by \$31.9 million, or 2.4%, and non-tax revenues decreased by \$1.6 million, or 5.4%. Investment earnings for July 2010 declined by \$3.9 million, or 90.7%, 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**

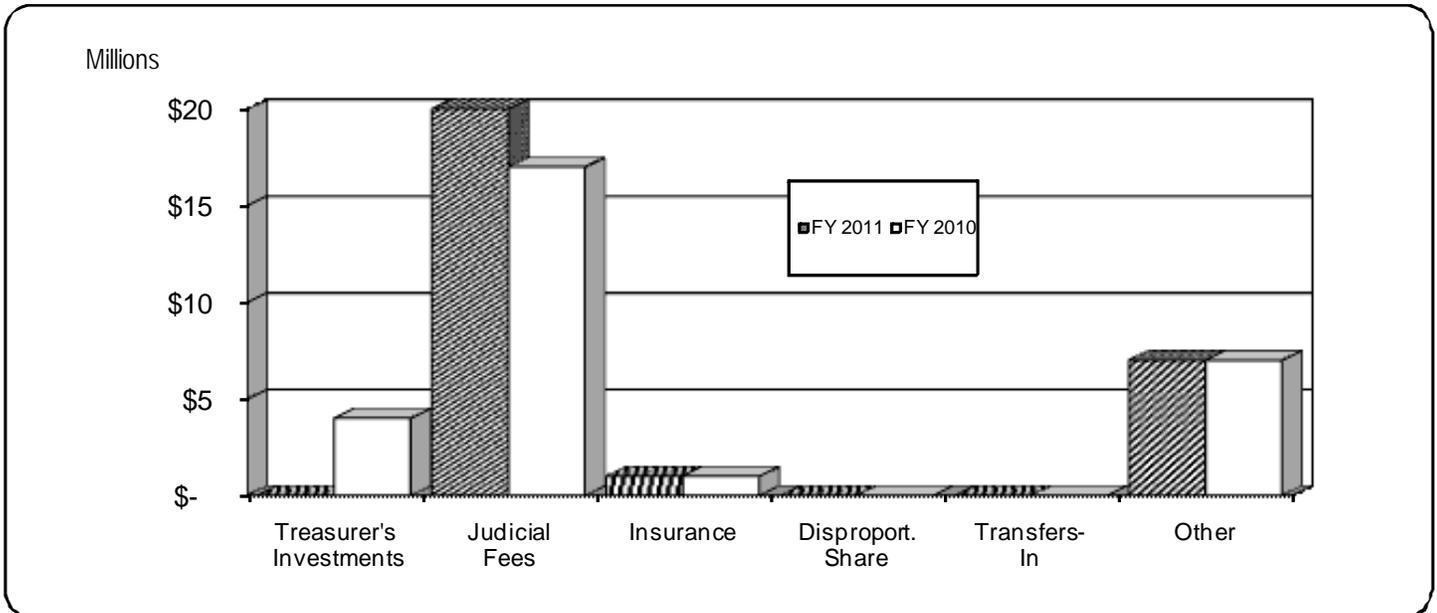
FISCAL YEAR-TO-DATE JULY 31, 2010 AND JULY 31, 2009



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 JULY 31, 2010 AND JULY 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 JULY 31, 2010 AND JULY 31, 2009  
*Expressed in Millions*

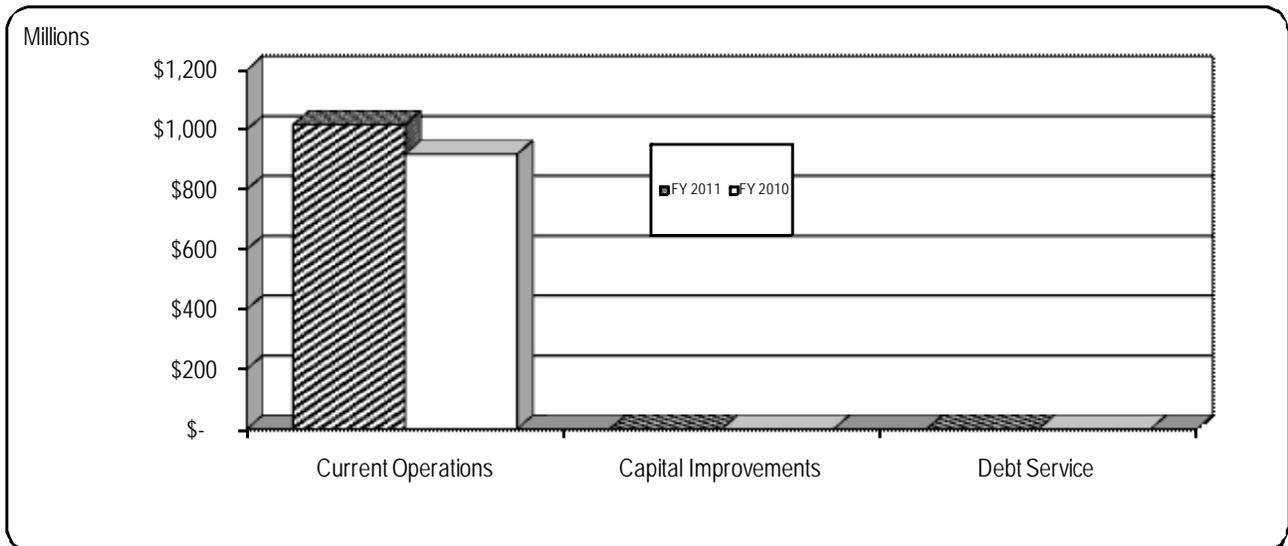
	FY 2011	FY 2010	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2011	FY 2010
<b>Current Operations</b>						
General Government	\$ 13.0	\$ 17.2	\$ (4.2)	(24.4%)	1.3%	1.9%
Education	542.6	568.0	(25.4)	(4.5%)	53.5%	62.1%
Health and Human Services	310.6	187.8	122.8	65.4%	30.6%	20.5%
Economic Development	(0.3)	(3.2)	2.9	90.6%	—	(0.3%)
Environment and Natural Resources	16.2	20.6	(4.4)	(21.4%)	1.6%	2.3%
Public Safety, Correction, and Regulation	143.2	134.1	9.1	6.8%	14.1%	14.7%
Agriculture	4.8	4.6	0.2	4.3%	0.5%	0.5%
Operating Reserves/Rounding	(13.8)	(11.5)	(2.3)	(20.0%)	(1.4%)	(1.3%)
<i>Total Current Operations</i>	<u>\$ 1,016.3</u>	<u>\$ 917.6</u>	<u>\$ 98.7</u>	10.8%	100.2%	100.3%
<b>Capital Improvements</b>						
Funded by General Fund	—	—	—	—	—	—
<b>Debt Service</b>	(2.3)	(2.7)	0.4	14.8%	(0.2%)	(0.3%)
<b>Total Appropriation Expenditures</b>	<u>\$ 1,014.0</u>	<u>\$ 914.9</u>	<u>\$ 99.1</u>	10.8%	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 JULY 31, 2010 AND JULY 31, 2009



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

Actual appropriation expenditures through July 2010 were more than actual appropriation expenditures through July 2009 by \$99.1 million, or 10.8%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through July 2010 were more than such appropriation expenditures through July 2009 by \$98.7 million, or 10.8%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		July		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	\$ (8.4)	\$ (2.5)	\$ (8.4)	\$ (2.5)	\$ 52.7	\$ 54.8	(15.9%)	(4.6%)
Governor's Office	0.4	0.5	0.4	0.5	5.2	6.5	7.7%	7.7%
Office of State Budget	0.2	0.2	0.2	0.2	5.6	6.8	3.6%	2.9%
Housing Finance Agency	1.0	1.0	1.0	1.0	12.1	14.6	8.3%	6.8%
Lieutenant Governor	0.1	0.1	0.1	0.1	0.8	1.0	12.5%	10.0%
Secretary of State	0.7	0.8	0.7	0.8	10.5	11.7	6.7%	6.8%
State Auditor	1.3	1.3	1.3	1.3	12.8	13.3	10.2%	9.8%
State Treasurer	0.3	0.7	0.3	0.7	24.2	10.8	1.2%	6.5%
Retirement and Employee Benefits Administration	0.6	0.2	0.6	0.2	3.8	17.8	15.8%	1.1%
Office of the State Controller	2.6	3.7	2.6	3.7	65.5	68.4	4.0%	5.4%
Revenue	1.7	1.7	1.7	1.7	30.1	23.4	5.6%	7.3%
Cultural Resources	7.9	7.8	7.9	7.8	86.1	89.3	9.2%	8.7%
Cultural Resources - Roanoke Island Commission	3.9	4.5	3.9	4.5	70.6	73.5	5.5%	6.1%
Board of Elections	0.2	0.1	0.2	0.1	1.8	2.0	11.1%	5.0%
Office of Administrative Hearings	0.4	(2.6)	0.4	(2.6)	6.3	4.9	6.3%	(53.1%)
	0.1	(0.3)	0.1	(0.3)	3.8	4.3	2.6%	(7.0%)
	<u>\$ 13.0</u>	<u>\$ 17.2</u>	<u>\$ 13.0</u>	<u>\$ 17.2</u>	<u>\$ 391.9</u>	<u>\$ 403.1</u>	<u>3.3%</u>	<u>4.3%</u>
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ —	\$ 7.3	\$ 6.5	—	—
Reserves - Contingency & Emergency	(2.0)	—	(2.0)	—	5.0	4.3	(40.0%)	—
Reserves - SPA Salary Increases	—	—	—	—	—	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	—	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	—	—	20.8	19.0	—	—
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	(6.7)	(11.2)	(6.7)	(11.2)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	(3.0)	—	(3.0)	—	—	36.5	—	—
Reserves - State Employee Benefits	—	—	—	—	547.8	0.4	—	—
Reserves - IT Fund	(1.9)	—	(1.9)	—	7.8	9.4	(24.4%)	—
Reserves - Retirement	—	—	—	—	318.9	0.2	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	—	—	—
Reserves - Transfer Public Defenders	—	—	—	—	2.6	—	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	(9.5)	(2.4)	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	(6.3)	(2.0)	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ (13.6)</u>	<u>\$ (11.2)</u>	<u>\$ (13.6)</u>	<u>\$ (11.2)</u>	<u>\$ 894.4</u>	<u>\$ 71.9</u>	<u>(1.5%)</u>	<u>(15.6%)</u>
<b>Total - General Government</b>	<u>\$ (0.6)</u>	<u>\$ 6.0</u>	<u>\$ (0.6)</u>	<u>\$ 6.0</u>	<u>\$ 1,286.3</u>	<u>\$ 475.0</u>	<u>—</u>	<u>1.3%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	July		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
<b>Education</b>								
Public Instruction	\$ 379.8	\$ 412.8	\$ 379.8	\$ 412.8	\$ 6,846.1	\$ 7,544.6	5.5%	5.5%
Community Colleges	36.3	52.6	36.3	52.6	1,022.4	1,011.9	3.6%	5.2%
	<u>\$ 416.1</u>	<u>\$ 465.4</u>	<u>\$ 416.1</u>	<u>\$ 465.4</u>	<u>\$ 7,868.5</u>	<u>\$ 8,556.5</u>	5.3%	5.4%
<b>University System</b>								
University of North Carolina - General Admin.	\$ 0.7	\$ 1.7	\$ 0.7	\$ 1.7	\$ 42.1	\$ 43.3	1.7%	3.9%
UNC - GA Institutional Programs and Facilities	—	—	—	—	(217.5)	23.4	—	—
UNC - GA Related Educational Programs	—	—	—	—	50.3	68.8	—	—
UNC- GA Aid to Private Institutions	—	(0.1)	—	(0.1)	105.8	101.2	—	(0.1%)
UNC - Chapel Hill Academic Affairs	18.8	(2.3)	18.8	(2.3)	299.9	283.1	6.3%	(0.8%)
UNC - Chapel Hill Health Affairs	17.9	12.6	17.9	12.6	214.0	204.0	8.4%	6.2%
UNC - Chapel Hill Area Health Affairs	2.0	3.6	2.0	3.6	52.7	51.0	3.8%	7.1%
NCSU - Academic Affairs	13.0	1.8	13.0	1.8	410.9	392.9	3.2%	0.5%
NCSU - Agricultural Research	4.7	4.3	4.7	4.3	57.7	60.5	8.1%	7.1%
NCSU - Agricultural Extension Service	0.6	4.3	0.6	4.3	45.2	44.5	1.3%	9.7%
University of North Carolina at Greensboro	8.7	8.2	8.7	8.2	168.4	162.4	5.2%	5.0%
University of North Carolina at Charlotte	1.1	7.7	1.1	7.7	195.7	183.7	0.6%	4.2%
University of North Carolina at Asheville	1.3	1.8	1.3	1.8	38.1	38.2	3.4%	4.7%
University of North Carolina at Wilmington	8.0	6.1	8.0	6.1	104.4	95.2	7.7%	6.4%
University of North Carolina at Pembroke	1.8	3.3	1.8	3.3	60.2	57.2	3.0%	5.8%
East Carolina University	12.7	12.6	12.7	12.6	236.9	221.1	5.4%	5.7%
ECU - Health Affairs	3.6	4.3	3.6	4.3	49.7	56.7	7.2%	7.6%
North Carolina A&T University	5.8	6.3	5.8	6.3	100.8	97.4	5.8%	6.5%
UNC Joint Millennial	—	—	—	—	—	—	—	—
Western Carolina University	2.7	3.6	2.7	3.6	87.4	81.1	3.1%	4.4%
Appalachian State University	4.0	2.3	4.0	2.3	146.4	135.6	2.7%	1.7%
Winston-Salem State University	5.9	4.6	5.9	4.6	72.3	67.9	8.2%	6.8%
Elizabeth City State University	2.5	2.0	2.5	2.0	37.6	36.1	6.6%	5.5%
Fayetteville State University	1.4	3.6	1.4	3.6	60.1	55.6	2.3%	6.5%
North Carolina Central University	4.9	5.8	4.9	5.8	93.0	88.5	5.3%	6.6%
North Carolina School of the Arts	1.3	0.6	1.3	0.6	25.3	27.5	5.1%	2.2%
University of North Carolina Hospitals	2.1	3.3	2.1	3.3	36.0	44.0	5.8%	7.5%
North Carolina School of Science and Math	1.0	0.6	1.0	0.6	18.9	18.5	5.3%	3.2%
<b>Total University System</b>	<u>\$ 126.5</u>	<u>\$ 102.6</u>	<u>\$ 126.5</u>	<u>\$ 102.6</u>	<u>\$ 2,592.3</u>	<u>\$ 2,739.4</u>	4.9%	3.7%
<b>Total - Education</b>	<u>\$ 542.6</u>	<u>\$ 568.0</u>	<u>\$ 542.6</u>	<u>\$ 568.0</u>	<u>\$ 10,460.8</u>	<u>\$ 11,295.9</u>	5.2%	5.0%
<b>Health and Human Services</b>								
HHS - Administration	\$ 5.9	\$ 2.8	\$ 5.9	\$ 2.8	\$ 70.2	\$ 75.0	8.4%	3.7%
Aging	3.7	2.2	3.7	2.2	37.3	35.9	9.9%	6.1%
Child Development	22.4	19.3	22.4	19.3	234.1	257.2	9.6%	7.5%
Services for Deaf & Hearing Impaired	2.3	2.2	2.3	2.2	31.0	37.4	7.4%	5.9%
Health Services	6.6	11.4	6.6	11.4	154.8	162.5	4.3%	7.0%
Social Services	9.4	18.0	9.4	18.0	192.4	208.4	4.9%	8.6%
Medical Assistance	200.2	45.9	200.2	45.9	2,368.5	2,318.8	8.5%	2.0%
Children's Health Insurance	2.1	6.5	2.1	6.5	88.4	77.2	2.4%	8.4%
Services for the Blind	0.6	0.7	0.6	0.7	7.9	8.8	7.6%	8.0%
Mental Health	48.1	65.0	48.1	65.0	696.7	668.0	6.9%	9.7%
Facility Services	0.9	1.6	0.9	1.6	15.5	18.1	5.8%	8.8%
Vocational Rehabilitation	—	1.1	—	1.1	39.0	42.2	—	2.6%
Juvenile Justice	8.4	11.1	8.4	11.1	144.6	150.2	5.8%	7.4%
<b>Total - Health and Human Services</b>	<u>\$ 310.6</u>	<u>\$ 187.8</u>	<u>\$ 310.6</u>	<u>\$ 187.8</u>	<u>\$ 4,080.4</u>	<u>\$ 4,059.7</u>	7.6%	4.6%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	July		Year-To-Date		FY 2011	FY 2010	FY 2011	FY 2010
	FY 2011	FY 2010	FY 2011	FY 2010				
<b>Economic Development</b>								
Commerce	\$ (0.4)	\$ 2.0	\$ (0.4)	\$ 2.0	\$ 62.7	\$ 44.8	(0.6%)	4.5%
Commerce - State Aid to Nonstate Entities	0.1	(5.2)	0.1	(5.2)	83.2	60.9	0.1%	(8.5%)
<b>Total - Economic Development</b>	<u>\$ (0.3)</u>	<u>\$ (3.2)</u>	<u>\$ (0.3)</u>	<u>\$ (3.2)</u>	<u>\$ 145.9</u>	<u>\$ 105.7</u>	<u>(0.2%)</u>	<u>(3.0%)</u>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 12.0	\$ 13.5	\$ 12.0	\$ 13.5	\$ 190.6	\$ 202.6	6.3%	6.7%
Environment and Natural Resources - State Aid	4.2	7.1	4.2	7.1	50.0	50.0	8.4%	14.2%
<b>Total - Environment and Natural Resources</b>	<u>\$ 16.2</u>	<u>\$ 20.6</u>	<u>\$ 16.2</u>	<u>\$ 20.6</u>	<u>\$ 240.6</u>	<u>\$ 252.6</u>	<u>6.7%</u>	<u>8.2%</u>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 44.4	\$ 45.8	\$ 44.4	\$ 45.8	\$ 550.2	\$ 609.3	8.1%	7.5%
Justice	4.1	4.5	4.1	4.5	82.9	91.6	4.9%	4.9%
Labor	0.8	1.2	0.8	1.2	15.8	17.6	5.1%	6.8%
Insurance	2.2	2.2	2.2	2.2	29.2	32.5	7.5%	6.8%
Insurance - RICO	—	—	—	—	1.6	2.0	—	—
Correction	95.6	92.4	95.6	92.4	1,256.3	1,325.4	7.6%	7.0%
Crime Control	(3.9)	(12.0)	(3.9)	(12.0)	30.7	35.0	(12.7%)	(34.3%)
<b>Total - Public Safety, Correction, and Regulation</b>	<u>\$ 143.2</u>	<u>\$ 134.1</u>	<u>\$ 143.2</u>	<u>\$ 134.1</u>	<u>\$ 1,966.7</u>	<u>\$ 2,113.4</u>	<u>7.3%</u>	<u>6.3%</u>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 4.8	\$ 4.6	\$ 4.8	\$ 4.6	\$ 58.8	\$ 63.6	8.2%	7.2%
<b>Rounding [*]</b>	<u>\$ (0.2)</u>	<u>\$ (0.3)</u>	<u>\$ (0.2)</u>	<u>\$ (0.3)</u>	<u>\$ 0.1</u>	<u>\$ —</u>	N/A	N/A
<b>Total Current Operations</b>	<u>\$ 1,016.3</u>	<u>\$ 917.6</u>	<u>\$ 1,016.3</u>	<u>\$ 917.6</u>	<u>\$ 18,239.6</u>	<u>\$ 18,365.9</u>	<u>5.6%</u>	<u>5.0%</u>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 11.2	\$ 4.9	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 11.2</u>	<u>\$ 4.9</u>		
<b>Debt Service</b>	<u>\$ (2.3)</u>	<u>\$ (2.7)</u>	<u>\$ (2.3)</u>	<u>\$ (2.7)</u>	<u>\$ 707.5</u>	<u>\$ 644.1</u>	<u>(0.3%)</u>	<u>(0.4%)</u>
<b>Total Appropriation Expenditures</b>	<u>\$ 1,014.0</u>	<u>\$ 914.9</u>	<u>\$ 1,014.0</u>	<u>\$ 914.9</u>	<u>\$ 18,958.3</u>	<u>\$ 19,014.9</u>	<u>5.3%</u>	<u>4.8%</u>

[\*] 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.

STATE OF NORTH CAROLINA

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

*Expressed in Thousands*

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 2,183	\$ 2,183	\$ 6,994	\$ 6,994
<b>Total - Agriculture</b>	<b>\$ 2,183</b>	<b>\$ 2,183</b>	<b>\$ 6,994</b>	<b>\$ 6,994</b>
<b>Debt Service</b>				
State Treasurer	\$ 3,208	\$ 3,208	\$ 932	\$ 932
State Treasurer-Federal	-	-	-	-
<b>Total Debt Service</b>	<b>\$ 3,208</b>	<b>\$ 3,208</b>	<b>\$ 932</b>	<b>\$ 932</b>
<b>Education</b>				
Public Instruction	\$ 102,138	\$ 102,138	\$ 481,924	\$ 481,924
Community Colleges	78,997	78,997	115,254	115,254
UNC Systems	206,169	206,169	332,379	332,379
<b>Total - Education</b>	<b>\$ 387,304</b>	<b>\$ 387,304</b>	<b>\$ 929,557</b>	<b>\$ 929,557</b>
<b>Economic Development</b>				
Commerce	\$ 12,037	\$ 12,037	\$ 11,593	\$ 11,593
Commerce-State Aid	-	-	79	79
<b>Total - Economic Development</b>	<b>\$ 12,037</b>	<b>\$ 12,037</b>	<b>\$ 11,672</b>	<b>\$ 11,672</b>
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 8,153	\$ 8,153	\$ 20,167	\$ 20,167
Environ. and Nat. Resources-St. Aid	-	-	4,161	4,161
<b>Total - Environ. &amp; Natural Resources</b>	<b>\$ 8,153</b>	<b>\$ 8,153</b>	<b>\$ 24,328</b>	<b>\$ 24,328</b>
<b>General Government</b>				
General Assembly	\$ 12,587	\$ 12,587	\$ 4,165	\$ 4,165
Governor	843	843	1,255	1,255
Budget, Planning & Management	1,050	1,050	1,278	1,278
Housing Finance Authority	578	578	1,587	1,587
Governor	-	-	-	-
Lt. Governor	4	4	72	72
Secretary of State	273	273	974	974
State Auditor	8	8	1,328	1,328
State Treasurer-Administration	1,662	1,662	1,934	1,934
State Treasurer-Retirement	-	-	644	644
Administration	4,198	4,198	6,773	6,773
State Controller	-	-	1,681	1,681
Revenue	85	85	7,943	7,943
Cultural Resources	2,244	2,244	6,158	6,158
Cultural Resources-Roanoke Island	-	-	156	156
Board of Elections	53	53	427	427
Administrative Hearings	349	349	419	419
Reserve-Contingency/Emergency	2,000	2,000	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Multipurpose Data	-	-	-	-
Reserve-Disaster Expenditure	6,706	6,706	-	-
Reserve-Severance	3,000	3,000	-	-
Reserve-IT Fund	1,862	1,862	-	-

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JULY 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 Stat	-	-	-	-
Other	-	-	-	-
<b>Total - General Government</b>	<b>\$ 37,502</b>	<b>\$ 37,502</b>	<b>\$ 36,794</b>	<b>\$ 36,794</b>
<b>Health and Human Services</b>				
Juvenile Justice	\$ 3,504	\$ 3,504	\$ 11,949	\$ 11,949
HHS-Administration	6,720	6,720	12,631	12,631
Aging	4,044	4,044	7,770	7,770
Child Development	28,820	28,820	51,246	51,246
Education Services	96	96	2,370	2,370
Health Services	49,803	49,803	56,405	56,405
Social Services	79,000	79,000	88,437	88,437
Medical Assistance	553,699	553,699	753,880	753,880
NC Health Choice	17,069	17,069	19,190	19,190
Blind Services	1,815	1,815	2,455	2,455
Mental Health	34,361	34,361	82,491	82,491
Facility Services	3,702	3,702	4,618	4,618
Vocational Rehabilitation Services	9,767	9,767	9,796	9,796
<b>Total - Health and Human Services</b>	<b>\$ 792,400</b>	<b>\$ 792,400</b>	<b>\$ 1,103,238</b>	<b>\$ 1,103,238</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 201	\$ 201	\$ 36,063	\$ 36,063
Judicial-Indigent Defense	656	656	9,204	9,204
Justice	4,990	4,990	9,138	9,138
Labor	1,708	1,708	2,477	2,477
Insurance	570	570	2,760	2,760
Insurance-RICO	-	-	-	-
Correction	22,636	22,636	118,249	118,249
Crime Control & Public Safety	14,086	14,086	10,150	10,150
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 44,847</b>	<b>\$ 44,847</b>	<b>\$ 188,041</b>	<b>\$ 188,041</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tax Codes</b>				
Inheritance	\$ 3,753	\$ 3,753	\$ 194	\$ 194
License Schedule B	10,168	10,168	16	16
Tobacco	25,637	25,637	2,077	2,077
Franchise	48,062	48,062	294	294
Individual Income	752,547	752,547	63,049	63,049
Sales & Use	791,177	791,177	243,381	243,381
Beverage	25,050	25,050	8,760	8,760
Gift	126	126	2	2
Freight Car	-	-	-	-
Insurance	6,538	6,538	415	415
Piped Natural Gas	1,744	1,744	-	-

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Corporate Income	34,520	34,520	13,273	13,273
Real Estate	3,745	3,745	-	-
White Goods	514	514	1	1
Scrap Tire	1,599	1,599	-	-
Manufacturing	2,739	2,739	10	10
Solid Waste	3,916	3,916	-	-
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 1,711,835</b>	<b>\$ 1,711,835</b>	<b>\$ 331,472</b>	<b>\$ 331,472</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	2,629	2,629	23	23
License & Fees-Nontax	1,050	1,050	1	1
Gas & Oil Inspection	96	96	-	-
Deed Mortgage Registration Fee	153	153	-	-
Board of Elections	10	10	-	-
DHHS	163	163	-	-
Disproportionate Share	-	-	-	-
ABC Board	409	409	58	58
Treasurer Investment	439	439	-	-
Fees & Penalties	411	411	2	2
Highway Trust Transfer	-	-	-	-
CI Appropriation	-	-	-	-
Judicial	19,666	19,666	1	1
Sales & Use	-	-	-	-
Intra State Transfer	888	888	-	-
Highway Transfer	-	-	-	-
Probation Supervision Fees	936	936	-	-
DWI Restoration Fees	49	49	-	-
DWI Service Fees	632	632	-	-
Sales Tax Refund	-	-	-	-
Miscellaneous	1	1	-	-
Parole Supervision Fees	48	48	-	-
Butner Fire & Police	14	14	-	-
Banking & Investment Fees	283	283	-	-
<b>Total - Nontax Codes</b>	<b>\$ 27,877</b>	<b>\$ 27,877</b>	<b>\$ 85</b>	<b>\$ 85</b>
<b>Total Reverting</b>	<b>\$ 3,027,346</b>	<b>\$ 3,027,346</b>	<b>\$ 2,633,113</b>	<b>\$ 2,633,113</b>
Beginning Unreserved Cash	\$ 236,902			
Year-To-Date Receipts	3,027,346			
Year-To-Date Disbursements	2,633,113			
<b>Ending Unreserved Cash</b>	<b>\$ 631,135</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JULY 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	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
<b>Total Agriculture</b>	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	1,024	1,024	932	932	92
<b>Total - Debt Service</b>	<u>\$ -</u>	<u>\$ 1,024</u>	<u>\$ 1,024</u>	<u>\$ 932</u>	<u>\$ 932</u>	<u>\$ 92</u>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 9,600	\$ 1,604	\$ 1,604	\$ 7,668	\$ 7,668	\$ 3,536
Public Instruction-IT Projects	28,610	-	-	326	326	28,284
Public Instruction-Trust	9,055	11	11	-	-	9,066
Public Instruction-Local Payroll	75	3,702	3,702	3,603	3,603	174
Community Colleges-Special Revenue	6,629	87	87	243	243	6,473
Community Colleges-IT Projects	1,250	-	-	-	-	1,250
Community Colleges-Trust	7,732	21	21	-	-	7,753
<b>Total - Education</b>	<u>\$ 62,951</u>	<u>\$ 5,425</u>	<u>\$ 5,425</u>	<u>\$ 11,840</u>	<u>\$ 11,840</u>	<u>\$ 56,536</u>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 2,530	\$ 154	\$ 154	\$ 1	\$ 1	\$ 2,683
Commerce-Special Revenue	68,651	3,740	3,740	6,452	6,452	65,939
Commerce-IT Projects	2,673	-	-	9	9	2,664
Commerce-Trust	186	22	22	9	9	199
Commerce-CDBG	14,907	44	44	655	655	14,296
<b>Total - Economic Development</b>	<u>\$ 88,947</u>	<u>\$ 3,960</u>	<u>\$ 3,960</u>	<u>\$ 7,126</u>	<u>\$ 7,126</u>	<u>\$ 85,781</u>
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 6,380	\$ 184	\$ 184	\$ 369	\$ 369	\$ 6,195
Environment and Natural Resources	2,895	18	18	132	132	2,781
<b>Total - Environment and Natural Resources</b>	<u>\$ 9,275</u>	<u>\$ 202</u>	<u>\$ 202</u>	<u>\$ 501</u>	<u>\$ 501</u>	<u>\$ 8,976</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING JULY 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	
<b>General Government</b>						
Governor's Office	\$ 479	\$ -	\$ -	\$ 9	\$ 9	\$ 470
Governor's Office-Disaster Relief	-	-	-	-	-	-
Payroll Imprest Fund	-	464,490	464,490	464,490	464,490	-
General Assembly	14	-	-	-	-	14
State Auditor	226	-	-	-	-	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,366	6	6	-	-	5,372
Administration	242	-	-	1	1	241
State Controller	27,192	578	578	154	154	27,616
Revenue-Project Collect	6,738	1,439	1,439	-	-	8,177
Revenue-Tax Distribution	-	170,470	170,470	170,467	170,467	3
Revenue-Lee Act Credits	271	14	14	-	-	285
Revenue-Tax Transfer Fees	948	65	65	32	32	981
Revenue-IT Project	17,497	148	148	139	139	17,506
Cultural Resources	372	8	8	13	13	367
Cultural Resources-Interest Bearing	35	-	-	-	-	35
Board of Elections	12,636	266	266	11	11	12,891
NC Infrastructure Finance Corporation	-	-	-	-	-	-
State Treasurer-Basis Swap	-	-	-	-	-	-
Administrative Hearings	446	-	-	-	-	446
<b>Total - General Government</b>	<b>\$ 72,517</b>	<b>\$ 637,484</b>	<b>\$ 637,484</b>	<b>\$ 635,316</b>	<b>\$ 635,316</b>	<b>\$ 74,685</b>
<b>Health and Human Services</b>						
Health Services	\$ 280	\$ 16,543	\$ 16,543	\$ 15,541	\$ 15,541	\$ 1,282
Social Services	\$ 3,038	191	191	166	166	3,063
Medical Assistance	33,912	10,720	10,720	9,071	9,071	35,561
Facility Services	10,303	75	75	-	-	10,378
Major Medical	-	-	-	-	-	-
DHHS-Administration	41,802	2,733	2,733	3,303	3,303	41,232
Aging	-	10	10	10	10	-
Blind Services	6	1	1	2	2	5
<b>Total - Health and Human Services</b>	<b>\$ 89,341</b>	<b>\$ 30,273</b>	<b>\$ 30,273</b>	<b>\$ 28,093</b>	<b>\$ 28,093</b>	<b>\$ 91,521</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	-	-	-	-	-	-
Corrections-Interest Bearing Funds	251	9	9	-	-	260
Juvenile Justice	35,861	42	42	1,315	1,315	34,588
Crime Control and Public Safety	17,209	5,269	5,269	3,973	3,973	18,505
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 53,336</b>	<b>\$ 5,320</b>	<b>\$ 5,320</b>	<b>\$ 5,288</b>	<b>\$ 5,288</b>	<b>\$ 53,368</b>
<b>Total Nonreverting</b>	<b>\$ 376,411</b>	<b>\$ 683,688</b>	<b>\$ 683,688</b>	<b>\$ 689,096</b>	<b>\$ 689,096</b>	<b>\$ 371,003</b>

## GLOSSARY

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

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

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

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

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

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

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

**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%).