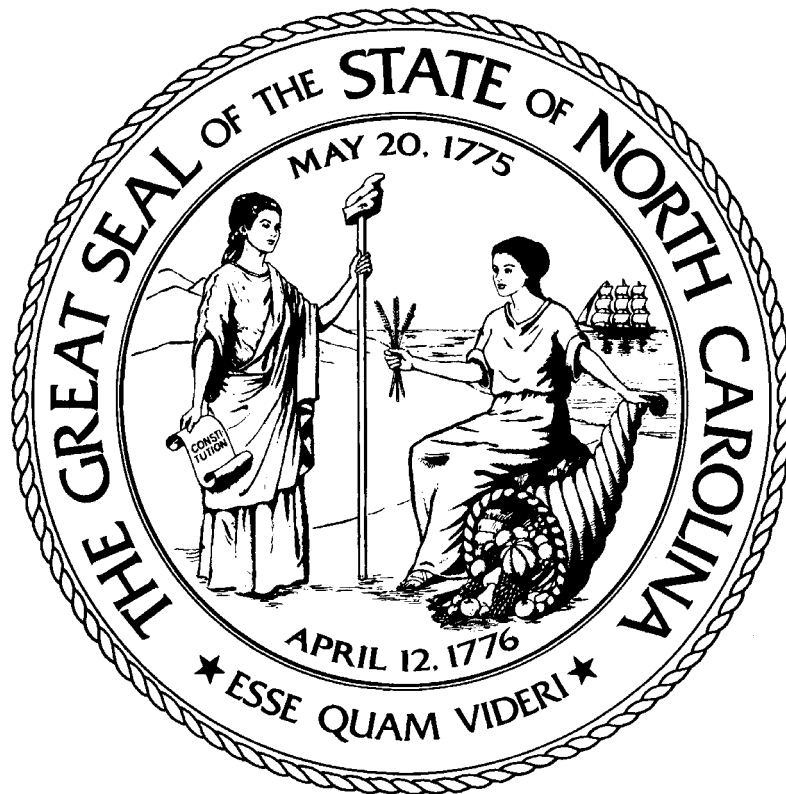


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
OCTOBER 31, 2009



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

November 20, 2009

Enclosed is the *General Fund Monthly Financial Report* for the period ended October 31, 2009 of the 2010 State fiscal year. Pursuant to the State Budget Act, this report (unaudited) presents both General Fund reverting and non-reverting activities.

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

Sincerely,

David McCoy

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**

OCTOBER 31, 2009

Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,335.2	Sales and Use Taxes Payable	\$ 392.7
		Tax Refunds Payable	—
		Beverage Taxes Payable	8.5
		Solid Waste Disposal	4.9
		White Goods Disposal Taxes Payable	1.1
		Scrap Tire Disposal Taxes Payable	3.8
		Total Liabilities	<u>\$ 411.0</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	12.3
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	42.7
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	383.8
		Total Reserved	<u>\$ 588.8</u>
		Unreserved :	
		Fund Balance - July 1, 2009	\$ 92.2
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	243.2
		Total Unreserved	<u>\$ 335.4</u>
		Total Fund Balance	<u>\$ 924.2</u>
Total Assets	<u>\$ 1,335.2</u>	Total Liabilities and Fund Balance	<u>\$ 1,335.2</u>

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

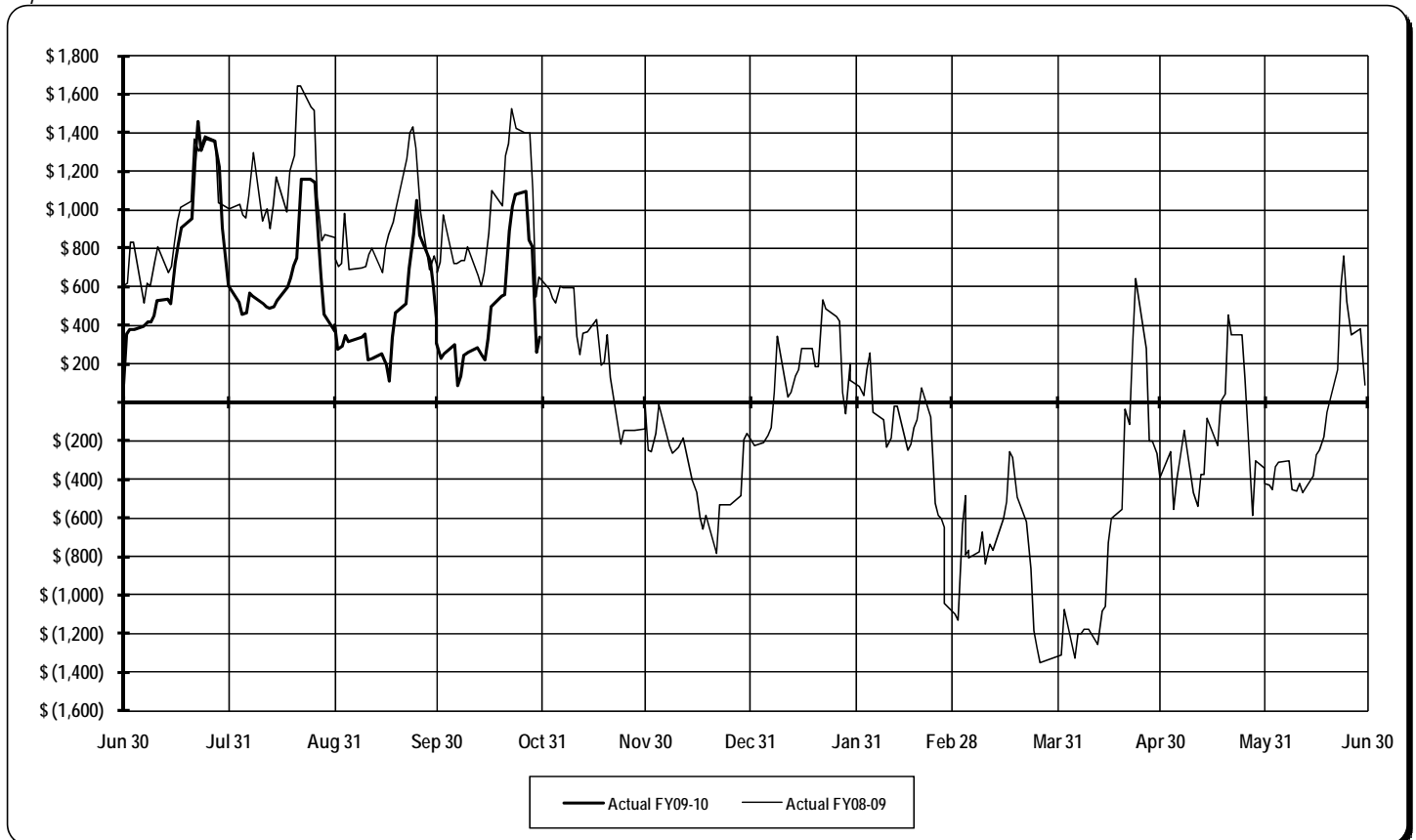
FISCAL YEAR-TO-DATE OCTOBER 31, 2009 AND OCTOBER 31, 2008
Expressed in Millions

Fund Balance:	2009-10	2008-09	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 150.0	\$ 786.6	\$ (636.6)	(80.9)%
Job Development Incentive Grants.....	12.3	6.1	6.2	101.6%
Repairs and Renovations Reserve Account.....	—	69.8	(69.8)	(100.0)%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	42.7	57.3	(14.6)	(25.5)%
One NC Fund.....	—	1.1	(1.1)	(100.0)%
Non-reverting Departmental Funds.....	383.8	352.3	31.5	8.9%
Total Reserved.....	\$ 588.8	\$ 1,273.2	\$ (684.4)	(53.8)%
Unreserved:				
Fund Balance - July 1.....	\$ 92.2	\$ 599.0	\$ (506.8)	(84.6)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	45.3	(45.3)	(100.0)%
Excess of Revenues Over (Under) Appropriation Expenditures....	243.2	(96.1)	339.3	(353.1)%
Total Unreserved.....	\$ 335.4	\$ 548.2	\$ (212.8)	(38.8)%
Total Fund Balance.....	\$ 924.2	\$ 1,821.4	\$ (897.2)	(49.3)%

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

**GENERAL FUND – REVERTING
UNRESERVED FUND BALANCE**

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

Expressed in Millions

	October		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2010	2009	2010	2009	2010	2009	2010	2009
Beg. Unreserved Fund Balance	\$ 232.7	\$ 708.8	\$ 92.2	\$ 599.0	\$ 92.2	\$ 599.0		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	—	45.3	—	45.3		
	<u>\$ 232.7</u>	<u>\$ 708.8</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 766.2	\$ 926.4	\$ 3,137.4	\$ 3,446.2	\$ 9,514.2	\$ 11,386.2	33.0%	30.3%
Corporate Income	(21.1)	(1.8)	176.3	192.0	1,051.1	1,191.5	16.8%	16.1%
Sales and Use	457.7	409.9	1,637.2	1,634.3	5,628.6	5,374.3	29.1%	30.4%
Franchise	93.0	85.3	204.6	188.3	622.0	587.0	32.9%	32.1%
Insurance	138.6	119.9	153.6	122.9	487.3	522.2	31.5%	23.5%
Beverage	24.6	10.9	84.7	71.6	287.9	233.8	29.4%	30.6%
Inheritance	5.4	8.8	36.9	37.4	113.1	161.7	32.6%	23.1%
Privilege License	4.1	4.9	15.3	15.0	35.1	56.0	43.6%	26.8%
Tobacco Products	23.2	20.3	81.8	81.1	247.4	236.2	33.1%	34.3%
Real Estate Conveyance Excise	(0.2)	(0.4)	2.8	3.4	—	—	—	—
Gift	0.8	1.0	10.8	2.0	—	16.5	—	12.1%
Solid Waste	(1.4)	4.5	3.5	4.7	—	—	—	—
White Goods Disposal	(0.8)	(1.0)	0.4	0.4	—	—	—	—
Scrap Tire Disposal	(2.5)	(2.7)	1.3	1.2	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.3	2.3	4.2	4.6	36.1	35.7	11.6%	12.9%
Mill Machinery	2.3	3.1	11.3	11.7	32.3	38.3	35.0%	30.5%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.1)	(0.2)	(0.2)	(0.2)	—	—	—	—
Total Tax Revenue	<u>\$ 1,492.1</u>	<u>\$ 1,591.2</u>	<u>\$ 5,561.9</u>	<u>\$ 5,816.6</u>	<u>\$ 18,055.1</u>	<u>\$ 19,839.4</u>	30.8%	29.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 5.5	\$ 16.0	\$ 17.4	\$ 62.0	\$ 67.2	\$ 248.1	25.9%	25.0%
Judicial Fees	18.6	16.8	71.8	67.4	247.8	204.8	29.0%	32.9%
Insurance	9.1	11.0	12.2	15.9	77.7	63.5	15.7%	25.0%
Disproportionate Share	—	—	—	—	125.0	100.0	—	—
Highway Fund Transfer In	—	—	4.4	4.4	—	—	—	—
Highway Trust Fund Transfer In	—	—	27.1	36.9	108.5	147.5	25.0%	25.0%
Governor's Executive Order #6	—	—	—	—	—	—	—	—
American Recov & Reinv Act (ARRA)	—	—	—	—	—	—	—	—
Other	165.8	8.7	198.8	34.5	245.2	201.1	81.1%	17.2%
Total Non-Tax Revenue	<u>\$ 199.0</u>	<u>\$ 52.5</u>	<u>\$ 331.7</u>	<u>\$ 221.1</u>	<u>\$ 871.4</u>	<u>\$ 965.0</u>	38.1%	22.9%
Total Tax and Non-Tax Revenue	<u>\$ 1,691.1</u>	<u>\$ 1,643.7</u>	<u>\$ 5,893.6</u>	<u>\$ 6,037.7</u>	<u>\$ 18,926.5</u>	<u>\$ 20,804.4</u>	31.1%	29.0%
Total Availability	<u>\$ 1,923.8</u>	<u>\$ 2,352.5</u>	<u>\$ 5,985.8</u>	<u>\$ 6,682.0</u>	<u>\$ 19,018.7</u>	<u>\$ 21,448.7</u>	31.5%	31.2%
Appropriation Expenditures:								
Current Operations	\$ 1,570.1	\$ 1,774.4	\$ 5,535.2	\$ 6,012.6	\$ 18,365.9	\$ 20,583.8	30.1%	29.2%
Capital Improvements:								
Funded by General Fund	—	—	—	—	4.9	129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	18.2	29.9	115.2	121.2	644.1	643.1	17.9%	18.8%
Total Appropriation Expenditures	<u>\$ 1,588.3</u>	<u>\$ 1,804.3</u>	<u>\$ 5,650.4</u>	<u>\$ 6,133.8</u>	<u>\$ 19,014.9</u>	<u>\$ 21,356.0</u>	29.7%	28.7%
Unreserved Fund Balance	<u>\$ 335.4</u>	<u>\$ 548.2</u>	<u>\$ 335.4</u>	<u>\$ 548.2</u>	<u>\$ 3.8</u>	<u>\$ 92.7</u>		

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

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

STATE OF NORTH CAROLINA

GENERAL FUND REVERTING NET TAX AND NONTAX REVENUES

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

Expressed in Millions

	October				Year-To-Date Through October			
	2010	2009	Change	% Change	2010	2009	Change	% Change
Tax Revenues:								
Individual Income	\$ 766.2	\$ 926.4	\$ (160.2)	(17.3)%	\$ 3,137.4	\$ 3,446.2	\$ (308.8)	(9.0)%
Corporate Income	(21.1)	(1.8)	(19.3)	1072.2%	176.3	192.0	(15.7)	(8.2)%
Sales and Use	457.7	409.9	47.8	11.7%	1,637.2	1,634.3	2.9	0.2%
Franchise	93.0	85.3	7.7	9.0%	204.6	188.3	16.3	8.7%
Insurance	138.6	119.9	18.7	15.6%	153.6	122.9	30.7	25.0%
Beverage	24.6	10.9	13.7	125.7%	84.7	71.6	13.1	18.3%
Inheritance	5.4	8.8	(3.4)	(38.6)%	36.9	37.4	(0.5)	(1.3)%
Privilege License	4.1	4.9	(0.8)	(16.3)%	15.3	15.0	0.3	2.0%
Tobacco Products	23.2	20.3	2.9	14.3%	81.8	81.1	0.7	0.9%
Real Estate Conveyance Excise	(0.2)	(0.4)	0.2	50.0%	2.8	3.4	(0.6)	(17.6)%
Gift	0.8	1.0	(0.2)	(20.0)%	10.8	2.0	8.8	440.0%
Solid Waste	(1.4)	4.5	(5.9)	(131.1)%	3.5	4.7	(1.2)	(25.5)%
White Goods Disposal	(0.8)	(1.0)	0.2	20.0%	0.4	0.4	—	—
Scrap Tire Disposal	(2.5)	(2.7)	0.2	7.4%	1.3	1.2	0.1	8.3%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.3	2.3	—	—	4.2	4.6	(0.4)	(8.7)%
Mill Machinery	2.3	3.1	(0.8)	(25.8)%	11.3	11.7	(0.4)	(3.4)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	(0.2)	0.1	50.0%	(0.2)	(0.2)	—	—
Total Tax Revenue	\$ 1,492.1	\$ 1,591.2	\$ (99.1)	(6.2)%	\$ 5,561.9	\$ 5,816.6	\$ (254.7)	(4.4)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 5.5	\$ 16.0	\$ (10.5)	(65.6)%	\$ 17.4	\$ 62.0	\$ (44.6)	(71.9)%
Judicial Fees	18.6	16.8	1.8	10.7%	71.8	67.4	4.4	6.5%
Insurance	9.1	11.0	(1.9)	(17.3)%	12.2	15.9	(3.7)	(23.3)%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	4.4	4.4	—	—
Highway Trust Fund Transfer In	—	—	—	—	27.1	36.9	(9.8)	(26.6)%
Other	165.8	8.7	157.1	1805.7%	198.8	34.5	164.3	476.2%
Total Non-Tax Revenue	\$ 199.0	\$ 52.5	\$ 146.5	279.0%	\$ 331.7	\$ 221.1	\$ 110.6	50.0%
Total Tax and Non-Tax Revenue	\$ 1,691.1	\$ 1,643.7	\$ 47.4	2.9%	\$ 5,893.6	\$ 6,037.7	\$ (144.1)	(2.4)%

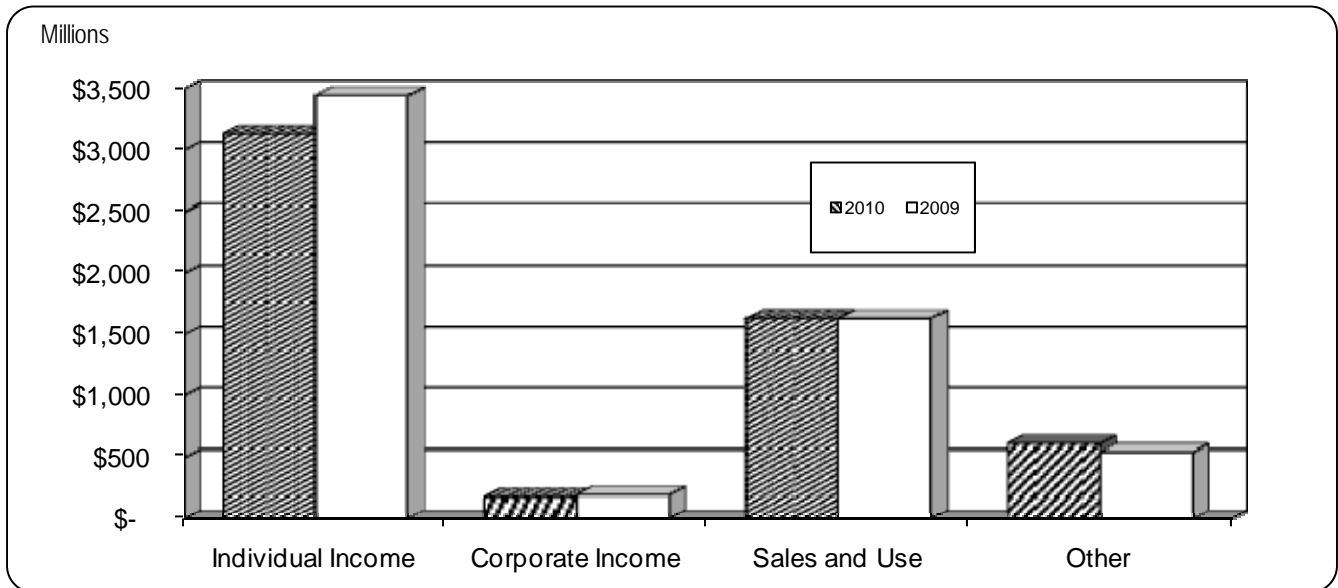
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2010, when compared to the prior year through October 31, actual net tax and non-tax revenues decreased by \$144.1 million, or 2.4%. Tax revenues through October 2009 decreased by \$254.7 million, or 4.4%, and non-tax revenues increased by \$110.6 million, or 50%. Non-Tax Revenue Other saw a large increase during the month of October 2009. The Department of Health and Human Services transferred \$125 million per Senate Bill 202, Session Law 2009-451, Section 10.64.(b) to be accounted for as Non-Tax Revenue. This transfer represented the return of General Fund appropriations provided to the Department of Health and Human Services to provide indigent care services at State-owned and operated mental hospitals. The Department of Revenue also transferred \$30 million per Senate Bill 202, Session Law 2009-451, section 2.2.(f) to be accounted for as Non-Tax Revenue. This transfer is to offset the continued operations of the State's Public Schools. Investment earnings for October 2009 declined by \$44.6 million, or 71.9%, primarily due to lower cash availability for investment.

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

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

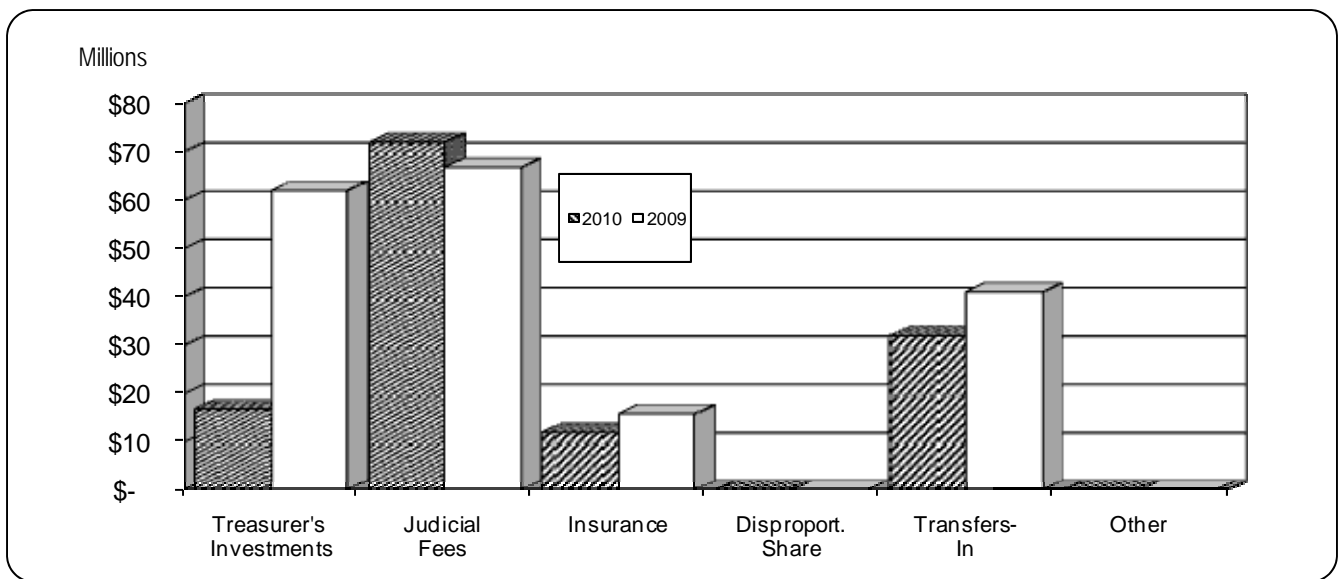
FISCAL YEAR-TO-DATE OCTOBER 31, 2009 AND OCTOBER 31, 2008



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 OCTOBER 31, 2009 AND OCTOBER 31, 2008



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 OCTOBER 31, 2009 AND OCTOBER 31, 2008
Expressed in Millions

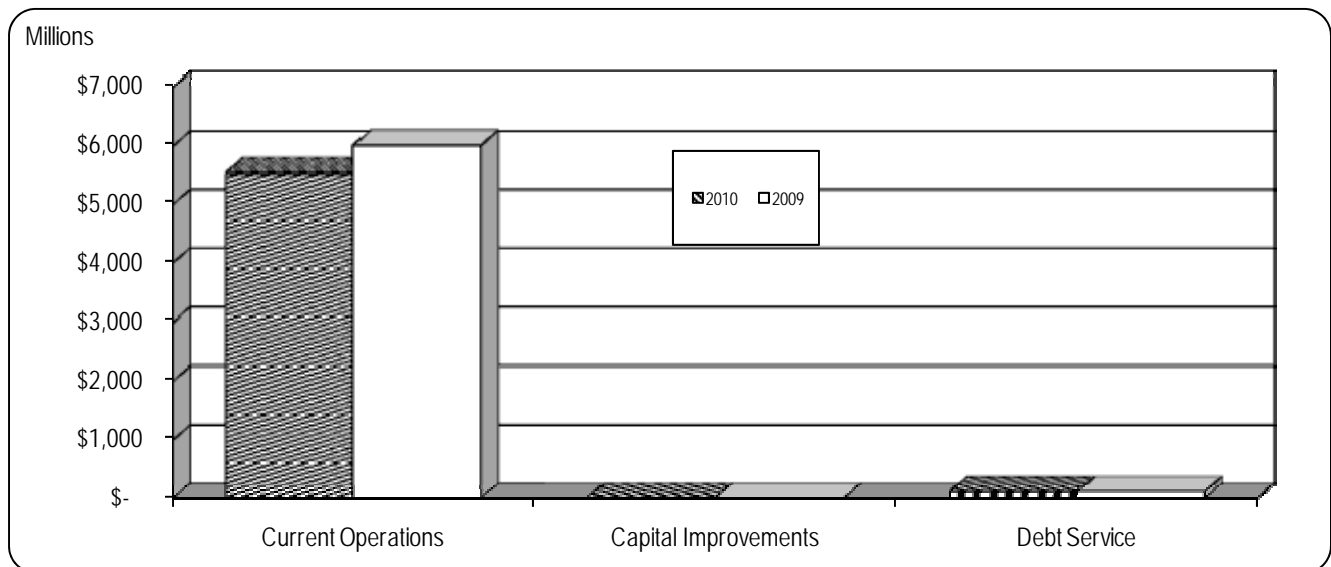
	2010	2009	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2010	2009
Current Operations						
General Government	\$ 105.7	\$ 119.9	\$ (14.2)	(11.8%)	1.9%	2.0%
Education	3,169.0	3,664.7	(495.7)	(13.5%)	56.1%	59.7%
Health and Human Services	1,482.0	1,400.1	81.9	5.8%	26.2%	22.8%
Economic Development	29.1	55.8	(26.7)	(47.8%)	0.5%	0.9%
Environment and Natural Resources	77.1	98.8	(21.7)	(22.0%)	1.4%	1.6%
Public Safety, Correction, and Regulation	641.8	666.0	(24.2)	(3.6%)	11.4%	10.9%
Agriculture	19.0	19.2	(0.2)	(1.0%)	0.3%	0.3%
Operating Reserves/Rounding	11.5	(11.9)	23.4	196.6%	0.2%	(0.2%)
<i>Total Current Operations</i>	<u>\$ 5,535.2</u>	<u>\$ 6,012.6</u>	<u>\$ (477.4)</u>	(7.9%)	98.0%	98.0%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	115.2	121.2	(6.0)	(5.0%)	2.0%	2.0%
Total Appropriation Expenditures	<u>\$ 5,650.4</u>	<u>\$ 6,133.8</u>	<u>\$ (483.4)</u>	(7.9%)	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 OCTOBER 31, 2009 AND OCTOBER 31, 2008



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

Actual appropriation expenditures through October 2009 were less than actual appropriation expenditures through October 2008 by \$483.4 million, or 7.9%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through October 2009 were less than such appropriation expenditures through October 2008 by \$477.4 million, or 7.9%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

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

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

Current Operations

General Government

General Assembly	\$ 3.1	\$ 4.0	\$ 9.1	\$ 4.9	\$ 54.8	\$ 57.9	16.6%	8.5%
Governor's Office	0.5	0.5	2.3	2.3	6.4	6.7	35.9%	34.3%
Office of State Budget	0.8	0.5	2.3	1.9	6.8	7.7	33.8%	24.7%
Housing Finance Agency	1.2	1.8	4.4	7.2	14.6	21.6	30.1%	33.3%
Lieutenant Governor	0.1	0.1	0.3	0.3	1.0	1.0	30.0%	30.0%
Secretary of State	1.0	0.9	3.3	3.3	11.7	11.7	28.2%	28.2%
State Auditor	1.4	1.6	4.5	3.3	13.3	13.4	33.8%	24.6%
State Treasurer	0.7	0.9	2.9	5.6	10.8	10.8	26.9%	51.9%
Retirement and Employee Benefits Administration	4.9	2.5	5.1	2.7	17.8	10.6	28.7%	25.5%
Office of the State Controller	3.1	(5.3)	14.8	12.8	67.9	74.8	21.8%	17.1%
Revenue	1.7	11.7	7.0	17.0	23.3	34.6	30.0%	49.1%
Cultural Resources	5.9	6.6	28.5	33.0	88.5	89.3	32.2%	37.0%
Cultural Resources - Roanoke Island Commission	6.1	6.6	22.1	24.8	73.0	78.5	30.3%	31.6%
Board of Elections	0.2	0.2	0.6	0.7	2.0	2.1	30.0%	33.3%
Office of Administrative Hearings	0.5	1.0	(2.5)	—	4.8	10.5	(52.1%)	—
	0.4	(0.3)	1.0	0.1	4.3	4.5	23.3%	2.2%
	<u>\$ 31.6</u>	<u>\$ 33.3</u>	<u>\$ 105.7</u>	<u>\$ 119.9</u>	<u>\$ 401.0</u>	<u>\$ 435.7</u>	<u>26.4%</u>	<u>27.5%</u>
Reserves - General Assembly	\$ —	\$ 7.2	\$ —	\$ 4.4	\$ 6.5	\$ 21.0	—	21.0%
Reserves - Contingency & Emergency	—	(0.4)	—	(4.4)	4.7	0.6	—	(733.3%)
Reserves - SPA Salary Increases	—	—	—	—	—	6.3	—	—
Reserves - Salary Adjustments	—	—	—	—	—	1.6	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	19.0	—	19.0	27.4	100.0%	—
Reserves - Multipurpose Database Reserve	—	—	—	—	—	1.0	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	0.7	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	—	(0.2)	(11.0)	(13.1)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	—	—	48.0	—	—	—
Reserves - State Employee Benefits	—	—	—	—	11.6	1.0	—	—
Reserves - IT Fund	3.4	0.7	3.4	1.4	9.4	2.8	36.2%	50.0%
Reserves - Retirement	—	—	—	—	6.3	0.4	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	0.1	—	—
Reserves - Transfer Public Defenders	—	—	—	—	1.3	0.4	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	(3.0)	—	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	(2.5)	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	0.5	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 3.4</u>	<u>\$ 7.3</u>	<u>\$ 11.4</u>	<u>\$ (11.7)</u>	<u>\$ 101.3</u>	<u>\$ 63.8</u>	<u>11.3%</u>	<u>(18.3%)</u>
Total - General Government	<u>\$ 35.0</u>	<u>\$ 40.6</u>	<u>\$ 117.1</u>	<u>\$ 108.2</u>	<u>\$ 502.3</u>	<u>\$ 499.5</u>	<u>23.3%</u>	<u>21.7%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	October		Year-To-Date		2010	2009	Year-To-Date		
	2010	2009	2010	2009			2010	2009	
Education									
Public Instruction	\$ 584.2	\$ 833.5	\$ 2,337.4	\$ 2,765.2	\$ 7,540.2	\$ 8,365.9	31.0%	33.1%	
Community Colleges	69.6	86.5	234.9	254.3	1,011.6	1,016.7	23.2%	25.0%	
	<u>\$ 653.8</u>	<u>\$ 920.0</u>	<u>\$ 2,572.3</u>	<u>\$ 3,019.5</u>	<u>\$ 8,551.8</u>	<u>\$ 9,382.6</u>	30.1%	32.2%	
University System									
University of North Carolina - General Admin.	\$ 3.2	\$ 2.6	\$ 11.7	\$ 13.3	\$ 40.7	\$ 53.4	28.7%	24.9%	
UNC - GA Institutional Programs and Facilities	—	—	—	—	(96.8)	22.7	—	—	
UNC - GA Related Educational Programs	1.5	3.2	29.7	39.7	68.8	52.2	43.2%	76.1%	
UNC- GA Aid to Private Institutions	—	—	0.2	—	101.2	106.8	0.2%	—	
UNC - Chapel Hill Academic Affairs	26.6	27.8	47.2	58.0	296.5	304.7	15.9%	19.0%	
UNC - Chapel Hill Health Affairs	19.0	18.2	55.3	52.1	211.9	220.9	26.1%	23.6%	
UNC - Chapel Hill Area Health Affairs	3.5	3.2	13.2	16.2	50.6	52.1	26.1%	31.1%	
NCSU - Academic Affairs	37.3	38.7	83.0	90.6	408.1	411.9	20.3%	22.0%	
NCSU - Agricultural Research	5.4	5.7	19.2	20.5	58.2	63.5	33.0%	32.3%	
NCSU - Agricultural Extension Service	4.4	4.9	15.2	16.4	44.2	45.4	34.4%	36.1%	
University of North Carolina at Greensboro	16.6	16.0	32.9	33.1	172.0	171.1	19.1%	19.3%	
University of North Carolina at Charlotte	13.7	18.8	28.9	32.1	192.8	192.2	15.0%	16.7%	
University of North Carolina at Asheville	3.4	3.5	8.5	7.0	40.1	41.5	21.2%	16.9%	
University of North Carolina at Wilmington	9.4	8.6	19.4	22.3	102.2	104.5	19.0%	21.3%	
University of North Carolina at Pembroke	5.3	7.0	13.1	14.3	59.3	60.5	22.1%	23.6%	
East Carolina University	21.4	23.7	43.1	52.9	233.5	232.6	18.5%	22.7%	
ECU - Health Affairs	3.8	3.7	15.2	15.7	58.7	55.4	25.9%	28.3%	
North Carolina A&T University	(0.1)	(3.9)	21.2	19.0	103.4	104.7	20.5%	18.1%	
UNC Joint Millennial	—	—	—	—	—	1.5	—	—	
Western Carolina University	8.0	9.7	18.9	23.9	86.3	97.0	21.9%	24.6%	
Appalachian State University	7.2	6.2	35.2	29.0	144.8	139.4	24.3%	20.8%	
Winston-Salem State University	5.3	3.0	16.7	14.9	71.1	71.9	23.5%	20.7%	
Elizabeth City State University	2.5	1.0	11.0	10.1	37.3	38.5	29.5%	26.2%	
Fayetteville State University	3.9	8.4	13.2	14.6	58.7	61.1	22.5%	23.9%	
North Carolina Central University	8.5	10.6	18.3	21.5	92.7	96.2	19.7%	22.3%	
North Carolina School of the Arts	3.0	2.8	7.9	7.6	28.6	28.6	27.6%	26.6%	
University of North Carolina Hospitals	3.5	3.8	13.5	15.2	44.0	46.0	30.7%	33.0%	
North Carolina School of Science and Math	1.5	1.7	5.0	5.2	18.3	18.8	27.3%	27.7%	
Total University System	<u>\$ 217.8</u>	<u>\$ 228.9</u>	<u>\$ 596.7</u>	<u>\$ 645.2</u>	<u>\$ 2,727.2</u>	<u>\$ 2,895.1</u>	21.9%	22.3%	
Total - Education	<u>\$ 871.6</u>	<u>\$ 1,148.9</u>	<u>\$ 3,169.0</u>	<u>\$ 3,664.7</u>	<u>\$ 11,279.0</u>	<u>\$ 12,277.7</u>	28.1%	29.8%	
Health and Human Services									
HHS - Administration	\$ 4.2	\$ 5.1	\$ 18.8	\$ 17.5	\$ 75.0	\$ 72.5	25.1%	24.1%	
Aging	4.4	2.7	12.3	11.9	35.9	38.2	34.3%	31.2%	
Child Development	19.2	25.6	73.4	98.5	257.1	305.0	28.5%	32.3%	
Services for Deaf & Hearing Impaired	1.3	3.3	9.3	10.4	36.7	41.0	25.3%	25.4%	
Health Services	12.7	13.7	47.1	53.1	161.6	194.0	29.1%	27.4%	
Social Services	(17.7)	37.5	33.1	62.7	208.2	223.5	15.9%	28.1%	
Medical Assistance	361.9	194.9	978.6	798.6	2,318.7	3,182.7	42.2%	25.1%	
Children's Health Insurance	7.2	6.0	26.6	21.5	77.2	69.4	34.5%	31.0%	
Services for the Blind	0.6	1.1	2.9	4.7	8.7	11.1	33.3%	42.3%	
Mental Health	50.8	53.2	224.6	257.4	664.4	759.2	33.8%	33.9%	
Facility Services	0.3	1.0	5.0	5.5	17.9	19.4	27.9%	28.4%	
Vocational Rehabilitation	2.4	1.1	4.2	8.0	42.0	40.6	10.0%	19.7%	
Juvenile Justice	11.1	14.6	46.1	50.3	151.2	165.8	30.5%	30.3%	
Total - Health and Human Services	<u>\$ 458.4</u>	<u>\$ 359.8</u>	<u>\$ 1,482.0</u>	<u>\$ 1,400.1</u>	<u>\$ 4,054.6</u>	<u>\$ 5,122.4</u>	36.6%	27.3%	

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	October		Year-To-Date		2010	2009	2010	2009
	2010	2009	2010	2009				
Economic Development								
Commerce	\$ 3.7	\$ 4.4	\$ 12.0	\$ 26.4	\$ 44.8	\$ 56.2	26.8%	47.0%
Commerce - State Aid to Nonstate Entities	13.7	15.5	17.1	29.4	60.9	131.8	28.1%	22.3%
Total - Economic Development	\$ 17.4	\$ 19.9	\$ 29.1	\$ 55.8	\$ 105.7	\$ 188.0	27.5%	29.7%
Environment and Natural Resources								
Environment and Natural Resources	\$ 12.7	\$ 18.1	\$ 55.0	\$ 65.5	\$ 202.6	\$ 214.0	27.1%	30.6%
Environment and Natural Resources - State Aid	4.0	8.3	22.1	33.3	50.0	100.0	44.2%	33.3%
Total - Environment and Natural Resources	\$ 16.7	\$ 26.4	\$ 77.1	\$ 98.8	\$ 252.6	\$ 314.0	30.5%	31.5%
Public Safety, Correction, and Regulation								
Judicial	\$ 50.2	\$ 49.4	\$ 197.7	\$ 191.5	\$ 606.6	\$ 598.0	32.6%	32.0%
Justice	6.7	6.3	27.6	29.6	90.9	100.9	30.4%	29.3%
Labor	1.1	1.0	5.4	5.3	17.6	18.7	30.7%	28.3%
Insurance	2.3	2.4	9.6	9.7	32.2	33.5	29.8%	29.0%
Insurance - RICO	1.9	—	1.9	3.4	2.0	3.4	95.0%	100.0%
Correction	101.9	106.0	398.5	419.0	1,324.2	1,303.0	30.1%	32.2%
Crime Control	2.5	8.7	1.1	7.5	34.9	55.3	3.2%	13.6%
Total - Public Safety, Correction, and Regulation	\$ 166.6	\$ 173.8	\$ 641.8	\$ 666.0	\$ 2,108.4	\$ 2,112.8	30.4%	31.5%
Agriculture								
Agriculture and Consumer Services	\$ 4.9	\$ 5.3	\$ 19.0	\$ 19.2	\$ 63.3	\$ 69.4	30.0%	27.7%
Rounding [*]	\$ (0.5)	\$ (0.3)	\$ 0.1	\$ (0.2)	\$ —	\$ —	N/A	N/A
Total Current Operations	\$ 1,570.1	\$ 1,774.4	\$ 5,535.2	\$ 6,012.6	\$ 18,365.9	\$ 20,583.8	30.1%	29.2%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 129.1		
Debt Service	\$ 18.2	\$ 29.9	\$ 115.2	\$ 121.2	\$ 644.1	\$ 643.1	17.9%	18.8%
Total Appropriation Expenditures	\$ 1,588.3	\$ 1,804.3	\$ 5,650.4	\$ 6,133.8	\$ 19,014.9	\$ 21,356.0	29.7%	28.7%

[*] 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 OCTOBER 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	\$ 2,433	\$ 8,986	\$ 7,296	\$ 27,943
Total - Agriculture	\$ 2,433	\$ 8,986	\$ 7,296	\$ 27,943
Debt Service				
State Treasurer	\$ 235	\$ 6,094	\$ 18,513	\$ 119,732
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 235	\$ 6,094	\$ 18,513	\$ 121,348
Education				
Public Instruction	\$ 291,667	\$ 591,135	\$ 876,116	\$ 2,928,516
Community Colleges	48,028	206,882	117,597	441,777
UNC Systems	180,681	1,317,478	427,358	1,914,236
Total - Education	\$ 520,376	\$ 2,115,495	\$ 1,421,071	\$ 5,284,529
Economic Development				
Commerce	\$ 5,719	\$ 17,888	\$ 9,189	\$ 29,868
Commerce-State Aid	-	5,172	13,716	22,277
Total - Economic Development	\$ 5,719	\$ 23,060	\$ 22,905	\$ 52,145
Environment & Natural Resources				
Environment and Natural Resources	\$ 10,067	\$ 31,106	\$ 23,347	\$ 86,152
Environ. and Nat. Resources-St. Aid	-	-	4,090	22,090
Total - Environ. & Natural Resources	\$ 10,067	\$ 31,106	\$ 27,437	\$ 108,242
General Government				
General Assembly	\$ 618	\$ 7,791	\$ 3,679	\$ 16,882
Governor	37,854	90,126	38,407	92,470
Budget, Planning & Management	8	391	758	2,670
Housing Finance Authority	-	-	1,157	4,383
Governor	-	-	-	-
Lt. Governor	-	-	88	302
Secretary of State	(17)	383	979	3,728
State Auditor	5	964	1,389	5,450
State Treasurer-Administration	1,856	6,966	2,595	9,855
State Treasurer-Retirement	-	-	4,881	5,101
Administration	3,019	11,362	6,132	26,212
State Controller	110	244	2,126	7,263
Revenue	3,108	5,827	9,064	34,361
Cultural Resources	454	2,266	6,589	24,373
Cultural Resources-Roanoke Island	-	-	161	605
Board of Elections	5	4,273	419	1,725
Administrative Hearings	28	666	391	1,630
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	19,000
Reserve-Multipurpose Data	-	-	-	-
Reserve-Postage Reduction	-	11,208	-	212
Reserve-IT Fund	-	-	3,384	3,384

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-
Reserve-Convert Contract Emp to Stal	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 47,048	\$ 142,467	\$ 82,199	\$ 259,606
Health and Human Services				
Juvenile Justice	\$ 493	\$ 2,109	\$ 11,752	\$ 48,248
HHS-Administration	10,700	34,688	16,112	53,487
Aging	4,621	14,693	8,993	26,963
Child Development	40,714	137,182	59,973	210,614
Education Services	1,656	1,742	3,163	11,021
Health Services	43,093	188,241	56,054	235,360
Social Services	78,021	292,511	90,161	325,650
Medical Assistance	773,689	3,195,707	1,140,194	4,174,355
NC Health Choice	22,220	81,037	29,410	107,593
Blind Services	1,720	6,053	2,305	8,970
Mental Health	35,163	301,241	92,202	525,824
Facility Services	8,108	17,982	8,537	22,969
Vocational Rehabilitation Services	8,248	39,390	10,750	43,600
Total - Health and Human Services	\$ 1,028,446	\$ 4,312,576	\$ 1,529,606	\$ 5,794,654
Public Safety, Correction, and Regulation				
Judicial	\$ 189	\$ 1,016	\$ 38,431	\$ 152,830
Judicial-Indigent Defense	608	2,529	12,562	48,393
Justice	2,355	10,238	9,187	37,849
Labor	2,239	5,424	5,992	10,783
Insurance	554	2,086	3,000	11,680
Insurance-RICO	-	-	1,900	1,900
Correction	5,108	38,606	106,540	437,074
Crime Control & Public Safety	7,361	47,873	10,609	48,949
Total - Public Safety, Correction and Regulation	\$ 18,414	\$ 107,772	\$ 188,221	\$ 749,458
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 5,821	\$ 38,806	\$ 360	\$ 1,890
License Schedule B	4,061	15,306	22	54
Tobacco	24,956	88,247	1,738	6,473
Franchise	94,948	248,030	1,498	43,471
Individual Income	821,062	3,370,961	54,830	233,546
Sales & Use	713,342	2,674,038	255,656	1,036,833
Beverage	24,387	93,282	(219)	8,597
Gift	820	11,044	10	221
Freight Car	-	1	-	-
Insurance	148,975	164,116	10,455	10,549
Piped Natural Gas	2,311	8,322	7	4,127

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Corporate Income	15,002	278,417	36,630	102,100
Real Estate	2,833	12,850	3,032	10,016
White Goods	378	1,554	1,174	1,179
Scrap Tire	1,310	5,142	3,843	3,865
Manufacturing	2,527	11,572	219	297
Solid Waste	3,474	8,361	4,887	4,889
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,866,207	\$ 7,030,049	\$ 374,142	\$ 1,468,107
Nontax Codes				
Insurance-Nontax	\$ 8,045	\$ 8,045	\$ -	\$ -
Secretary of State-Nontax	2,449	9,025	16	78
License & Fees-Nontax	1,086	4,224	-	2
Gas & Oil Inspection	152	326	-	-
Board of Elections	6	48	-	34
DHHS	141	672	-	-
Disproportionate Share	-	-	-	-
ABC Board	378	1,259	-	16
Treasurer Investment	5,466	17,399	-	-
Fees & Penalties	167	821	202	460
Highway Trust Transfer	-	27,140	-	-
CI Appropriation	4,575	19,680	-	-
Judicial	18,610	71,816	1	2
Sales & Use	1,242	3,877	-	-
Intra State Transfer	154,890	155,341	-	-
Highway Transfer	-	4,389	-	-
Probation Supervision Fees	777	3,174	-	-
DWI Restoration Fees	44	186	-	-
DWI Service Fees	559	2,142	-	-
Sales Tax Refund	-	489	-	-
Miscellaneous	1	2	-	-
Parole Supervision Fees	48	200	-	-
Butner Fire & Police	-	5	-	-
Banking & Investment Fees	733	1,936	-	-
Total - Nontax Codes	\$ 199,369	\$ 332,196	\$ 219	\$ 592
Total Reverting	\$ 3,698,314	\$ 14,109,801	\$ 3,671,609	\$ 13,866,624
Beginning Unreserved Cash	\$ 92,237			
Year-To-Date Receipts	14,109,801			
Year-To-Date Disbursements	13,866,624			
Ending Unreserved Cash	\$ 335,414			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 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	\$ -	\$ 351	\$ 351	\$ 141	\$ 141	\$ 210
State Treasurer-Retirement	352	18,579	98,021	18,555	98,233	140
Total - Debt Service	\$ 352	\$ 18,930	\$ 98,372	\$ 18,696	\$ 98,374	\$ 350
Education						
Public Instruction-Special Revenue	\$ 3,452	\$ 33,485	\$ 34,780	\$ 32,905	\$ 32,923	\$ 5,309
Public Instruction-IT Projects	31,176	-	-	690	9,334	21,842
Public Instruction-Trust	12,337	18	4,974	4,958	8,261	9,050
Public Instruction-Local Payroll	71	3,274	9,002	3,295	8,930	143
Community Colleges-Special Revenue	12,623	1,114	1,901	1,702	2,081	12,443
Community Colleges-IT Projects	-	-	-	-	-	-
Community Colleges-Trust	8,927	11	636	2,356	7,341	2,222
Total - Education	\$ 68,586	\$ 37,902	\$ 51,293	\$ 45,906	\$ 68,870	\$ 51,009
Economic Development						
Commerce-Floyd Relief	\$ 890	\$ 139	\$ 590	\$ 26	\$ 120	\$ 1,360
Commerce-Special Revenue	69,098	17,364	17,364	13,291	13,856	72,606
Commerce-IT Projects	2,628	-	435	34	170	2,893
Commerce-Trust	176	6	29	-	-	205
Commerce-CDBG	14,057	93	427	-	-	14,484
Total - Economic Development	\$ 86,849	\$ 17,602	\$ 18,845	\$ 13,351	\$ 14,146	\$ 91,548
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 4,021	\$ 74	\$ 1,506	\$ 345	\$ 1,078	\$ 4,449
Environment and Natural Resources	3,089	264	490	415	902	2,677
Total - Environment and Natural Resources	\$ 7,110	\$ 338	\$ 1,996	\$ 760	\$ 1,980	\$ 7,126

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 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	\$ 334	\$ -	\$ 270	\$ 84	\$ 185	\$ 419
Governor's Office-Disaster Relief	-	200	1,300	200	1,300	-
Payroll Imprest Fund	-	566,387	2,177,138	566,387	2,177,138	-
State Auditor	229	-	-	-	3	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties Administration	5,293	7	31	-	-	5,324
State Controller	36	-	10	-	15	31
State Controller	37,591	7,720	9,063	8,066	11,359	35,295
Revenue-Project Collect	7,068	1,147	5,059	1,204	3,801	8,326
Revenue-Tax Distribution	-	206,610	910,135	206,610	910,135	-
Revenue-Lee Act Credits	227	70	116	4	4	339
Revenue-Tax Transfer Fees	733	63	238	79	145	826
Revenue-IT Project	24,719	-	-	3,014	6,033	18,686
Cultural Resources	308	8	65	11	56	317
Cultural Resources-Interest Bearing	18	4	11	-	-	29
Board of Elections	12,759	63	294	100	4,759	8,294
NC Infrastructure Finance Corporation	-	-	23,614	-	23,614	-
State Treasurer-Basis Swap	-	-	1,746	-	1,746	-
Administrative Hearings	446	-	-	-	-	446
Total - General Government	\$ 89,816	\$ 782,279	\$ 3,129,090	\$ 785,759	\$ 3,140,293	\$ 78,613
Health and Human Services						
Health Services	\$ -	\$ 14,912	\$ 69,161	\$ 12,449	\$ 66,697	\$ 2,464
Social Services	20,205	258	1,051	19	568	20,688
Medical Assistance	23,486	8,608	64,071	20,957	55,559	31,998
Facility Services	9,000	563	1,728	107	107	10,621
Major Medical	2,639	29,516	108,058	24,381	105,560	5,137
DHHS-Administration	30,580	1,435	11,658	2,894	18,746	23,492
Aging	-	10	59	10	59	-
Blind Services	6	3	13	4	13	6
Total - Health and Human Services	\$ 85,916	\$ 55,305	\$ 255,799	\$ 60,821	\$ 247,309	\$ 94,406
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	562	-	-	6	397	165
Corrections-Interest Bearing Funds	72	14	83	-	-	155
Juvenile Justice	42,152	8,921	9,069	760	2,655	48,566
Crime Control and Public Safety	9,533	3,856	9,992	2,057	7,696	11,829
Total - Public Safety, Correction and Regulation	\$ 52,334	\$ 12,791	\$ 19,144	\$ 2,823	\$ 10,748	\$ 60,730
Total Nonreverting	\$ 391,007	\$ 925,147	\$ 3,574,539	\$ 928,116	\$ 3,581,720	\$ 383,826

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%).