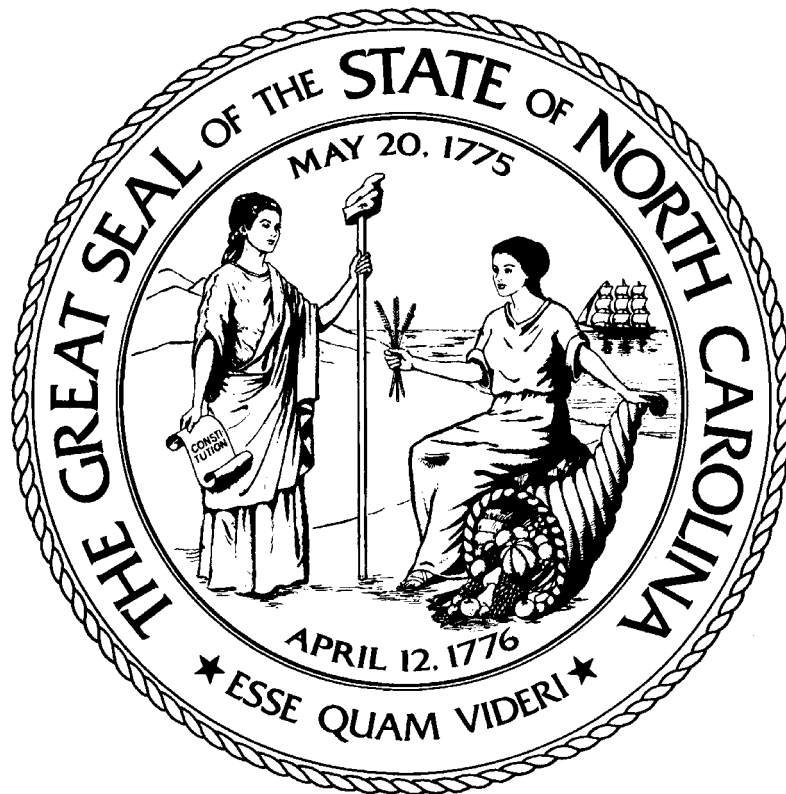


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
APRIL 30, 2009



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

May 14, 2009

Enclosed is the *General Fund Monthly Financial Report* for the period ended April 30, 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,

David McCoy

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LOCATION
3512 Bush Street
Raleigh, NC

INTRODUCTION

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

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

APRIL 30, 2009

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		Liabilities	
Cash and Investments	\$ 1,813.8	Sales and Use Taxes Payable	\$ 378.7
		Tax Refunds Payable	505.0
		Due to Education Lottery Reserve	50.0
		Beverage Taxes Payable	33.4
		Solid Waste Disposal	4.1
		White Goods Disposal Taxes Payable	0.9
		Scrap Tire Disposal Taxes Payable	3.2
		Total Liabilities	\$ 975.3
		Fund Balance	
		Reserved :	
		Savings Reserve Account	\$ 686.6
		Job Development Incentive Grants Reserve	5.2
		Repairs and Renovations Reserve Account	69.8
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	52.1
		ONE NC Fund Reserve	1.1
		Non-Reverting Departmental Funds	308.4
		Total Reserved	\$ 1,123.2
		Unreserved :	
		Fund Balance - July 1, 2008	\$ 599.0
		Transfer to Reserves	—
		Transfer from Reserves	45.3
		Excess of Receipts over (under) Disbursements	(929.0)
		Total Unreserved	\$ (284.7)
		Total Fund Balance	\$ 838.5
Total Assets	\$ 1,813.8	Total Liabilities and Fund Balance	\$ 1,813.8

During April 2009, taxpayer refunds continued to be processed and paid in accordance with state law, but at a slower rate than in recent years due to cash flow management. This cash flow management impacts monthly and year-to-date comparability for fiscal year 2009 versus fiscal year 2008.

STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE APRIL 30, 2009 AND APRIL 30, 2008

Expressed in Millions

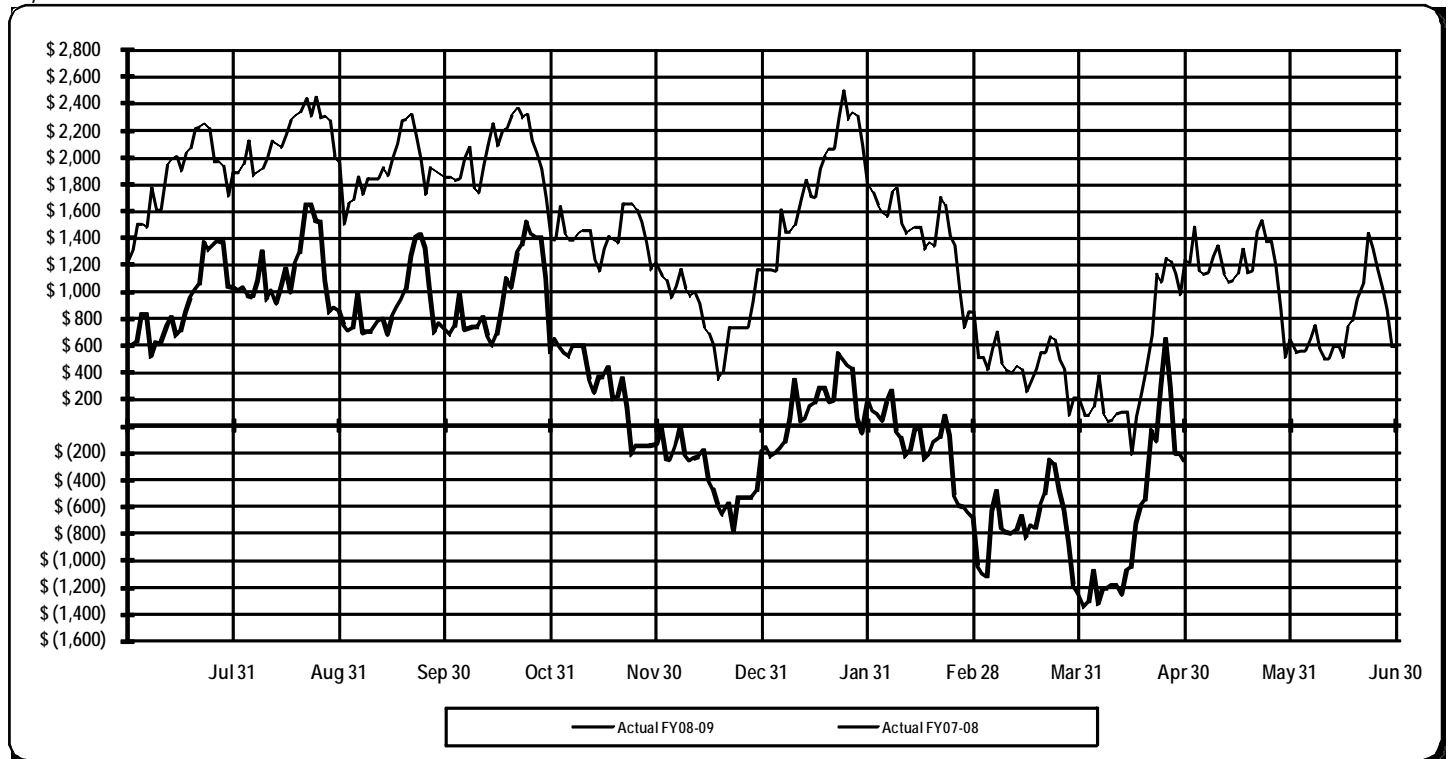
Fund Balance:	2008-09	2007-08	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 686.6	\$ 786.6	\$ (100.0)	(12.7)%
Job Development Incentive Grants.....	5.2	17.5	(12.3)	(70.3)%
Repairs and Renovations Reserve Account.....	69.8	—	69.8	—
Disproportionate Share.....	—	19.3	(19.3)	(100.0)%
Disaster Relief.....	52.1	103.4	(51.3)	(49.6)%
One NC Fund.....	1.1	1.1	—	—
Non-reverting Departmental Funds.....	308.4	399.3	(90.9)	(22.8)%
Total Reserved.....	\$ 1,123.2	\$ 1,327.2	\$ (204.0)	(15.4)%
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...	(929.0)	20.9	(949.9)	(4545.0)%
Total Unreserved.....	\$ (284.7)	\$ 1,242.1	\$ (1,526.8)	(122.9)%
Total Fund Balance.....	\$ 838.5	\$ 2,569.3	\$ (1,730.8)	(67.4)%

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

GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

FISCAL YEAR-TO-DATE APRIL 30, 2009 AND FISCAL YEAR ENDED APRIL 30, 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 APRIL 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed in Millions

	April		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	2009	2008	2009	2008	2009	2008	2009	2008
	Beg. Unreserved Fund Balance	\$ (1,297.1)	\$ 212.9	\$ 599.0	\$ 1,221.2	\$ 599.0	\$ 1,221.2	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Fun	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	45.3	—	45.3	—		
	<u>\$ (1,297.1)</u>	<u>\$ 212.9</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 1,445.2	\$ 2,107.4	\$ 8,575.8	\$ 9,364.0	\$ 11,386.2	\$ 10,895.1	75.3%	85.9%
Corporate Income	199.2	181.2	623.8	836.8	1,191.5	1,095.2	52.4%	76.4%
Sales and Use	443.5	453.4	4,009.5	4,215.6	5,374.3	5,049.4	74.6%	83.5%
Franchise	119.3	47.9	625.5	546.5	587.0	549.0	106.6%	99.5%
Insurance	142.4	139.5	332.6	355.1	522.2	481.9	63.7%	73.7%
Beverage	12.4	12.5	183.4	180.2	233.8	219.7	78.4%	82.0%
Inheritance	6.5	8.2	90.8	130.4	161.7	171.8	56.2%	75.9%
Privilege License	3.1	5.4	26.6	43.3	56.0	48.3	47.5%	89.6%
Tobacco Products	18.0	19.3	191.7	197.6	236.2	238.9	81.2%	82.7%
Real Estate Conveyance Excise	0.5	1.4	2.2	4.8	—	—	—	—
Gift	8.9	12.1	12.0	17.0	16.5	16.7	72.7%	101.8%
Solid Waste	(0.8)	—	4.2	—	—	—	—	—
White Goods Disposal	(0.6)	(0.9)	0.3	0.4	—	—	—	—
Scrap Tire Disposal	(1.9)	(2.3)	1.3	1.3	—	—	—	—
Freight Car Lines	0.1	0.2	0.1	0.2	—	—	—	—
Piped Natural Gas	7.6	6.5	39.8	40.4	35.7	37.0	111.5%	109.2%
Mill Machinery	3.1	3.1	27.9	31.9	38.3	36.5	72.8%	87.4%
Processed Refunds Pending	(35.4)	—	(505.0)	—	n/a	n/a	n/a	n/a
Other	—	(0.1)	0.1	0.1	—	—	—	—
Total Tax Revenue	<u>\$ 2,371.1</u>	<u>\$ 2,994.8</u>	<u>\$ 14,242.6</u>	<u>\$ 15,965.6</u>	<u>\$ 19,839.4</u>	<u>\$ 18,839.5</u>	71.8%	84.7%
Non-Tax Revenue:								
Treasurer's Investments	\$ 4.5	\$ 17.7	\$ 109.0	\$ 207.6	\$ 248.1	\$ 212.1	43.9%	97.9%
Judicial Fees	15.8	17.6	160.3	165.8	204.8	208.1	78.3%	79.7%
Insurance	11.6	33.8	66.3	62.7	63.5	60.3	104.4%	104.0%
Disproportionate Share	—	100.0	100.0	100.0	100.0	100.0	100.0%	100.0%
Highway Fund Transfer In	—	4.6	13.2	18.2	—	18.2	—	100.0%
Highway Trust Fund Transfer In	—	—	110.6	129.4	147.5	172.5	75.0%	75.0%
Other	218.0	22.9	804.8	113.9	201.1	145.0	400.2%	78.6%
Total Non-Tax Revenue	<u>\$ 249.9</u>	<u>\$ 196.6</u>	<u>\$ 1,364.2</u>	<u>\$ 797.6</u>	<u>\$ 965.0</u>	<u>\$ 916.2</u>	141.4%	87.1%
Total Tax and Non-Tax Revenue	<u>\$ 2,621.0</u>	<u>\$ 3,191.4</u>	<u>\$ 15,606.8</u>	<u>\$ 16,763.2</u>	<u>\$ 20,804.4</u>	<u>\$ 19,755.7</u>	75.0%	84.9%
Total Availability	<u>\$ 1,323.9</u>	<u>\$ 3,404.3</u>	<u>\$ 16,251.1</u>	<u>\$ 17,984.4</u>	<u>\$ 21,448.7</u>	<u>\$ 20,976.9</u>	75.8%	85.7%
Appropriation Expenditures:								
Current Operations	\$ 1,527.3	\$ 1,982.3	\$ 16,027.0	\$ 16,008.1	\$ 20,583.8	\$ 19,818.7	77.9%	80.8%
Capital Improvements:								
Funded by General Fund	—	115.3	—	230.7	129.1	230.7	—	100.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	81.3	64.6	508.8	503.5	643.1	610.2	79.1%	82.5%
Total Appropriation Expenditures	<u>\$ 1,608.6</u>	<u>\$ 2,162.2</u>	<u>\$ 16,535.8</u>	<u>\$ 16,742.3</u>	<u>\$ 21,356.0</u>	<u>\$ 20,659.6</u>	77.4%	81.0%
Unreserved Fund Balance	<u>\$ (284.7)</u>	<u>\$ 1,242.1</u>	<u>\$ (284.7)</u>	<u>\$ 1,242.1</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

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 APRIL 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed in Millions

	April				Year-To-Date Through April			
	2009	2008	Change	% Change	2009	2008	Change	% Change
Tax Revenues:								
Individual Income	\$ 1,445.2	\$ 2,107.4	\$ (662.2)	(31.4)%	\$ 8,575.8	\$ 9,364.0	\$ (788.2)	(8.4)%
Corporate Income	199.2	181.2	18.0	9.9%	623.8	836.8	(213.0)	(25.5)%
Sales and Use	443.5	453.4	(9.9)	(2.2)%	4,009.5	4,215.6	(206.1)	(4.9)%
Franchise	119.3	47.9	71.4	149.1%	625.5	546.5	79.0	14.5%
Insurance	142.4	139.5	2.9	2.1%	332.6	355.1	(22.5)	(6.3)%
Beverage	12.4	12.5	(0.1)	(0.8)%	183.4	180.2	3.2	1.8%
Inheritance	6.5	8.2	(1.7)	(20.7)%	90.8	130.4	(39.6)	(30.4)%
Privilege License	3.1	5.4	(2.3)	(42.6)%	26.6	43.3	(16.7)	(38.6)%
Tobacco Products	18.0	19.3	(1.3)	(6.7)%	191.7	197.6	(5.9)	(3.0)%
Real Estate Conveyance Excise	0.5	1.4	(0.9)	(64.3)%	2.2	4.8	(2.6)	(54.2)%
Gift	8.9	12.1	(3.2)	(26.4)%	12.0	17.0	(5.0)	(29.4)%
Solid Waste	(0.8)	—	(0.8)	—	4.2	—	4.2	—
White Goods Disposal	(0.6)	(0.9)	0.3	33.3%	0.3	0.4	(0.1)	(25.0)%
Scrap Tire Disposal	(1.9)	(2.3)	0.4	17.4%	1.3	1.3	—	—
Freight Car Lines	0.1	0.2	(0.1)	(50.0)%	0.1	0.2	(0.1)	(50.0)%
Piped Natural Gas	7.6	6.5	1.1	16.9%	39.8	40.4	(0.6)	(1.5)%
Mill Machinery	3.1	3.1	—	—	27.9	31.9	(4.0)	(12.5)%
Processed Refunds Pending	(35.4)	—	(35.4)	—	(505.0)	—	(505.0)	—
Other	—	(0.1)	0.1	100.0%	0.1	0.1	—	—
Total Tax Revenue	\$ 2,371.1	\$ 2,994.8	\$ (623.7)	(20.8)%	\$ 14,242.6	\$ 15,965.6	\$ (1,723.0)	(10.8)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 4.5	\$ 17.7	\$ (13.2)	(74.6)%	\$ 109.0	\$ 207.6	\$ (98.6)	(47.5)%
Judicial Fees	15.8	17.6	(1.8)	(10.2)%	160.3	165.8	(5.5)	(3.3)%
Insurance	11.6	33.8	(22.2)	(65.7)%	66.3	62.7	3.6	5.7%
Disproportionate Share	—	100.0	(100.0)	(100.0)%	100.0	100.0	—	—
Highway Fund Transfer In	—	4.6	(4.6)	(100.0)%	13.2	18.2	(5.0)	(27.5)%
Highway Trust Fund Transfer In	—	—	—	—	110.6	129.4	(18.8)	(14.5)%
Other	218.0	22.9	195.1	852.0%	804.8	113.9	690.9	606.6%
Total Non-Tax Revenue	\$ 249.9	\$ 196.6	\$ 53.3	27.1%	\$ 1,364.2	\$ 797.6	\$ 566.6	71.0%
Total Tax and Non-Tax Revenue	\$ 2,621.0	\$ 3,191.4	\$ (570.4)	(17.9)%	\$ 15,606.8	\$ 16,763.2	\$ (1,156.4)	(6.9)%

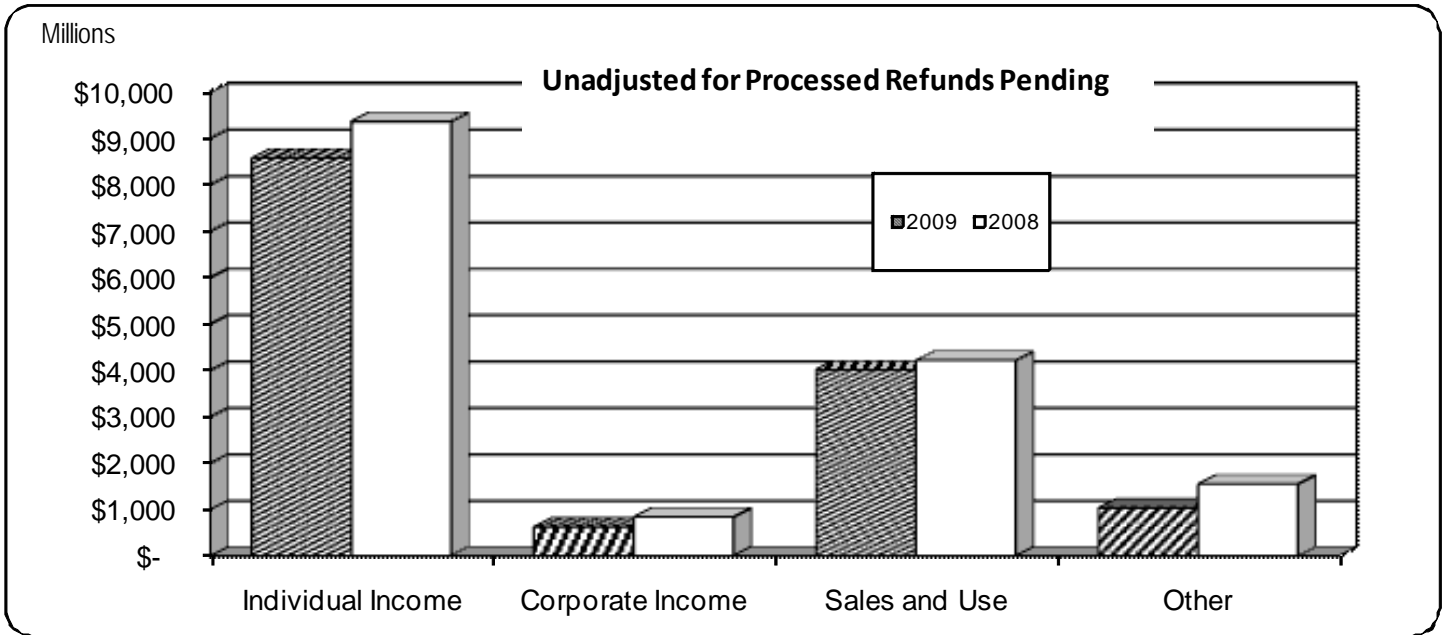
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2009, when compared to the prior year through April 30 actual net tax and non-tax revenues decreased by \$1,156 million, or 6.9%. Tax revenues through April 2009 declined by \$1,723 million, or 10.8%, and non-tax revenues increased by \$566.6 million, or 71.0%. March and April both saw large increases in Other Non-Tax Revenues. During April 2009, Governor Perdue authorized Executive Order #6 that transferred \$139.6 million from special fund and trust fund accounts for the purpose of providing cash flow to meet the State's obligations. Also during April Senate Bill 287 of Session Law 2009-16 was signed authorizing the transfer of up to \$250 million from the Savings Reserve Fund to the Health Benefit Reserve Fund. The actual amount transferred in April 2009 was \$100 million with an additional \$100 million scheduled for May 2009 and \$50 million for June 2009. Investment earnings for the year to date through April 2009 declined by \$98.6 million, or 47.5%, 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 2009, due to the shortfall in revenue collections, the State has implemented a cash flow management process that monitors state agency spending requirements. At April 30, 2009, not all refunds processed had been disbursed. Processed refunds pending amounted to \$505 million at April 30, 2009. The amount of processed refunds pending continued to decrease and at May 8, 2009, the amount was \$224.6 million.

GENERAL FUND – REVERTING
ACTUAL TAX REVENUES

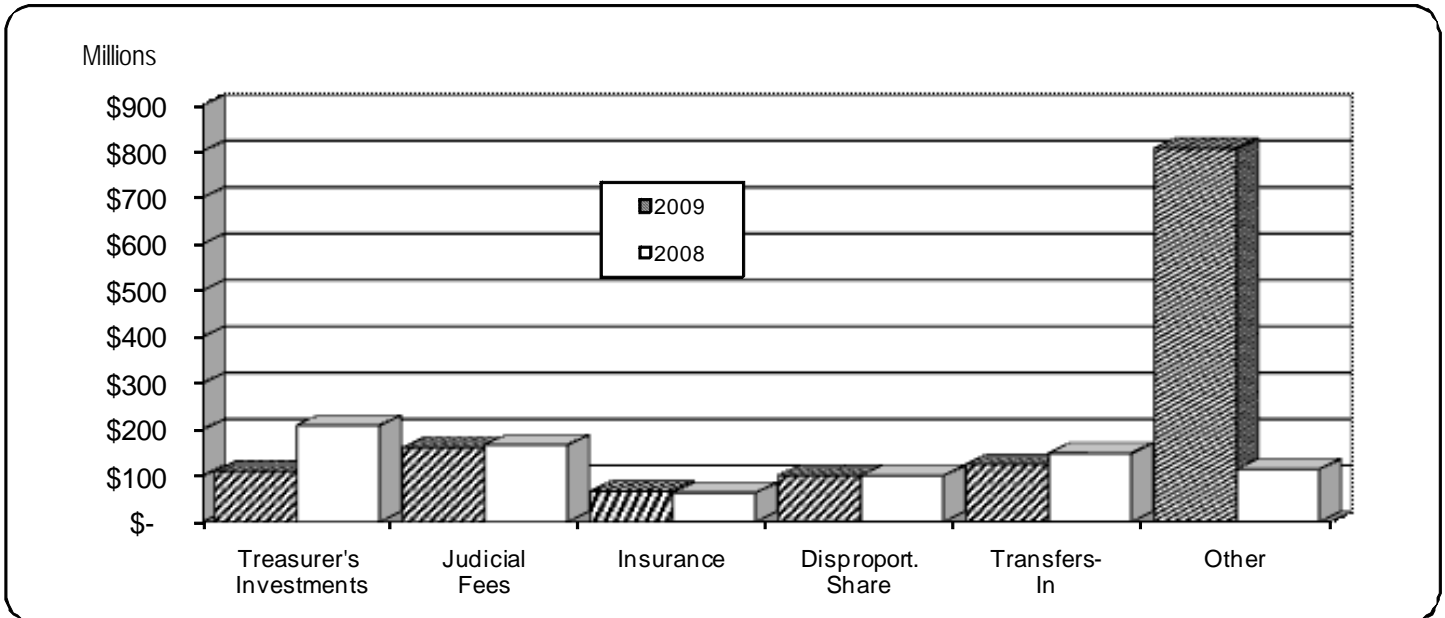
FISCAL YEAR-TO-DATE APRIL 30, 2009 AND APRIL 30, 2008



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 APRIL 30, 2009 AND APRIL 30, 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 APRIL 30, 2009 AND APRIL 30, 2008

Expressed in Millions

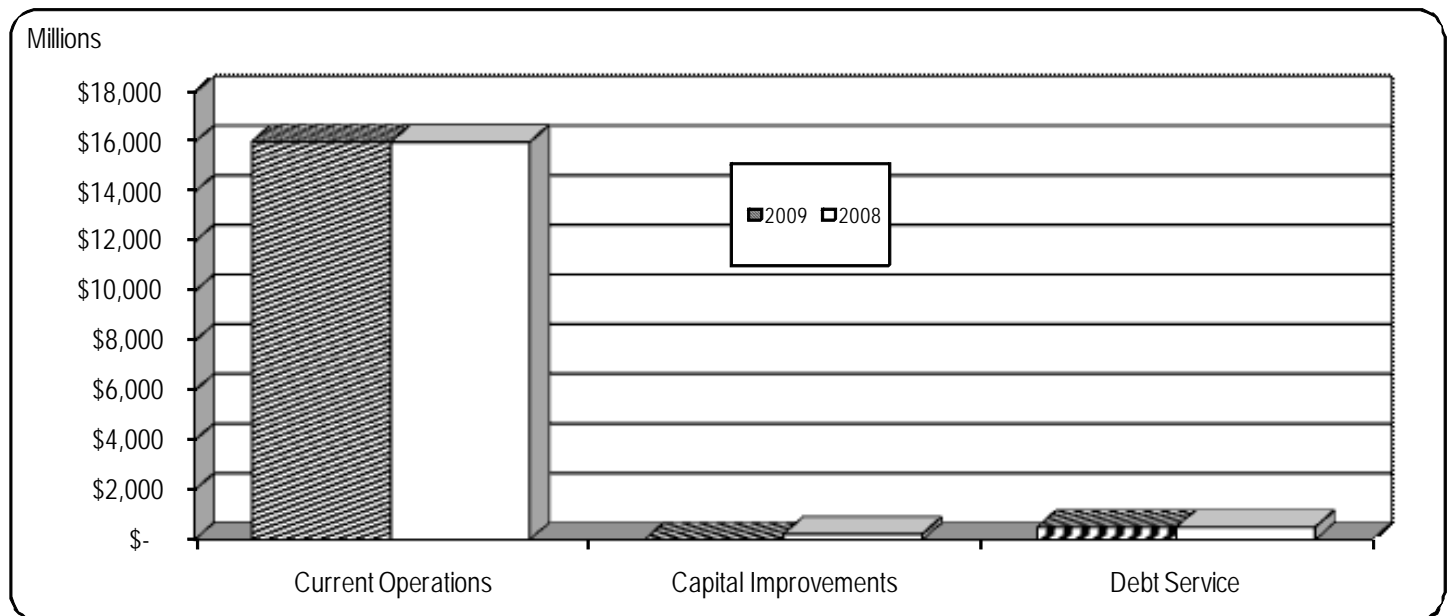
	2009	2008	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2009	2008
Current Operations						
General Government	\$ 332.9	\$ 335.7	\$ (2.8)	(0.8%)	2.0%	2.0%
Education	9,976.1	9,573.1	403.0	4.2%	60.3%	57.2%
Health and Human Services	3,594.5	3,917.4	(322.9)	(8.2%)	21.7%	23.4%
Economic Development	136.6	201.3	(64.7)	(32.1%)	0.8%	1.2%
Environment and Natural Resources	240.6	266.3	(25.7)	(9.7%)	1.5%	1.6%
Public Safety, Correction, and Regulation	1,690.9	1,624.5	66.4	4.1%	10.2%	9.7%
Agriculture	50.2	49.6	0.6	1.2%	0.3%	0.3%
Operating Reserves/Rounding	5.2	40.2	(35.0)	(87.1%)	—	0.2%
<i>Total Current Operations</i>	<u>\$ 16,027.0</u>	<u>\$ 16,008.1</u>	<u>\$ 18.9</u>	0.1%	96.9%	95.6%
Capital Improvements						
Funded by General Fund	—	230.7	(230.7)	(100.0%)	—	1.4%
Debt Service	508.8	503.5	5.3	1.1%	3.1%	3.0%
Total Appropriation Expenditures	<u>\$ 16,535.8</u>	<u>\$ 16,742.3</u>	<u>\$ (206.5)</u>	(1.2%)	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 APRIL 30, 2009 AND APRIL 30, 2008



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

Actual appropriation expenditures through April 2009 were more than actual appropriation expenditures through April 2008 by \$206.5 million, or 1.5%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through April 2009 were more than such appropriation expenditures through April 2008 by \$18.9 million, or 0.1%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date		2009	2008	Year-To-Date	
	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	\$ 5.7	\$ 3.7	\$ 34.9	\$ 25.5	\$ 57.9	\$ 56.4	60.3%	45.2%
Governor's Office	0.5	0.6	5.2	4.9	6.8	6.5	76.5%	75.4%
Office of State Budget	0.6	0.4	5.2	4.5	7.4	6.9	70.3%	65.2%
Housing Finance Agency	2.9	1.5	18.1	15.5	21.6	18.6	83.8%	83.3%
Lieutenant Governor	0.1	0.1	0.8	0.8	1.0	1.0	80.0%	80.0%
Secretary of State	1.1	1.1	8.8	8.6	11.7	12.0	75.2%	71.7%
State Auditor	1.0	0.4	8.9	9.6	13.4	13.4	66.4%	71.6%
State Treasurer	0.5	0.5	9.4	9.6	10.8	9.8	87.0%	98.0%
Retirement and Employee Benefits Administration	0.1	—	10.5	9.1	10.5	9.5	100.0%	95.8%
Office of the State Controller	8.4	5.4	54.6	59.2	74.8	75.4	73.0%	78.5%
Revenue	1.8	1.4	29.4	41.9	34.6	48.0	85.0%	87.3%
Cultural Resources	5.9	3.1	73.9	79.0	89.3	92.2	82.8%	85.7%
Cultural Resources - Roanoke Island Commission	7.4	7.0	64.2	64.1	78.5	76.0	81.8%	84.3%
Board of Elections	0.3	0.5	1.8	2.1	2.1	2.1	85.7%	100.0%
Office of Administrative Hearings	0.5	0.5	4.6	(1.6)	10.5	7.4	43.8%	(21.6%)
	0.5	0.3	2.6	2.9	4.5	4.5	57.8%	64.4%
	<u>\$ 37.3</u>	<u>\$ 26.5</u>	<u>\$ 332.9</u>	<u>\$ 335.7</u>	<u>\$ 435.4</u>	<u>\$ 439.7</u>	<u>76.5%</u>	<u>76.3%</u>
Reserves - General Assembly	\$ 4.2	\$ 1.3	\$ 19.1	\$ 3.1	\$ 21.0	\$ 5.4	91.0%	57.4%
Reserves - Contingency & Emergency	—	—	(4.6)	(5.6)	0.9	2.1	(511.1%)	(266.7%)
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	—	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	—	—	—	—	0.7	—	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Postage Reduction	—	—	(11.7)	(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	2.6	4.1	2.8	4.1	92.9%	100.0%
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>\$ 4.8</u>	<u>\$ 2.3</u>	<u>\$ 5.2</u>	<u>\$ 40.1</u>	<u>\$ 64.3</u>	<u>\$ 89.1</u>	<u>8.1%</u>	<u>45.0%</u>
Total - General Government	<u>\$ 42.1</u>	<u>\$ 28.8</u>	<u>\$ 338.1</u>	<u>\$ 375.8</u>	<u>\$ 499.7</u>	<u>\$ 528.8</u>	<u>67.7%</u>	<u>71.1%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	April		Year-To-Date		2009	2008	Year-To-Date	
	2009	2008	2009	2008			2009	2008
Education								
Public Instruction	\$ 760.5	\$ 660.6	\$ 7,166.2	\$ 6,813.7	\$ 8,365.9	\$ 8,055.8	85.7%	84.6%
Community Colleges	84.8	90.9	763.1	763.3	1,016.7	990.5	75.1%	77.1%
	<u>\$ 845.3</u>	<u>\$ 751.5</u>	<u>\$ 7,929.3</u>	<u>\$ 7,577.0</u>	<u>\$ 9,382.6</u>	<u>\$ 9,046.3</u>	84.5%	83.8%
University System								
University of North Carolina - General Admin.	\$ 4.0	\$ 11.3	\$ 39.8	\$ 52.4	\$ 54.3	\$ 70.1	73.3%	74.8%
UNC - GA Institutional Programs and Facilities	—	—	15.5	—	22.9	0.2	67.7%	—
UNC - GA Related Educational Programs	(0.2)	0.1	51.3	86.6	52.2	86.7	98.3%	99.9%
UNC - GA Aid to Private Institutions	0.2	0.4	104.0	100.5	106.8	107.7	97.4%	93.3%
UNC - Chapel Hill Academic Affairs	34.6	34.0	208.3	192.2	304.7	286.0	68.4%	67.2%
UNC - Chapel Hill Health Affairs	21.8	18.0	161.2	151.3	220.9	207.6	73.0%	72.9%
UNC - Chapel Hill Area Health Affairs	4.3	4.9	40.0	41.2	52.1	49.7	76.8%	82.9%
NCSU - Academic Affairs	45.6	39.6	283.0	267.0	411.9	377.5	68.7%	70.7%
NCSU - Agricultural Research	3.9	6.2	50.6	50.5	63.5	66.2	79.7%	76.3%
NCSU - Agricultural Extension Service	1.1	4.6	34.7	37.8	45.4	44.1	76.4%	85.7%
University of North Carolina at Greensboro	18.3	18.2	116.7	108.8	171.0	156.6	68.2%	69.5%
University of North Carolina at Charlotte	24.2	21.6	120.8	110.6	192.2	175.2	62.9%	63.1%
University of North Carolina at Asheville	3.9	4.2	28.6	27.1	41.4	37.3	69.1%	72.7%
University of North Carolina at Wilmington	12.9	12.4	70.2	66.8	104.4	100.7	67.2%	66.3%
University of North Carolina at Pembroke	5.6	5.5	41.5	40.1	60.3	57.6	68.8%	69.6%
East Carolina University	23.5	25.4	154.0	148.5	232.6	213.3	66.2%	69.6%
ECU - Health Affairs	4.3	5.0	41.5	41.3	55.4	54.4	74.9%	75.9%
North Carolina A&T University	10.6	10.8	69.7	64.6	104.6	99.4	66.6%	65.0%
UNC Joint Millennial	—	—	—	—	1.5	—	—	—
Western Carolina University	9.7	8.8	69.5	65.4	96.9	89.1	71.7%	73.4%
Appalachian State University	10.8	14.3	95.6	91.2	139.3	130.6	68.6%	69.8%
Winston-Salem State University	5.9	6.4	49.0	51.6	71.9	69.6	68.2%	74.1%
Elizabeth City State University	2.7	2.5	26.1	27.7	38.4	33.7	68.0%	82.2%
Fayetteville State University	5.3	4.7	42.3	37.3	61.0	57.1	69.3%	65.3%
North Carolina Central University	9.8	8.0	63.8	59.1	96.1	85.1	66.4%	69.4%
North Carolina School of the Arts	0.8	2.0	18.5	17.5	28.6	27.0	64.7%	64.8%
University of North Carolina Hospitals	3.3	9.6	36.2	44.9	46.0	53.0	78.7%	84.7%
North Carolina School of Science and Math	1.6	1.5	14.4	14.1	18.8	17.5	76.6%	80.6%
Total University System	<u>\$ 268.5</u>	<u>\$ 280.0</u>	<u>\$ 2,046.8</u>	<u>\$ 1,996.1</u>	<u>\$ 2,895.1</u>	<u>\$ 2,753.0</u>	70.7%	72.5%
Total - Education	<u>\$ 1,113.8</u>	<u>\$ 1,031.5</u>	<u>\$ 9,976.1</u>	<u>\$ 9,573.1</u>	<u>\$ 12,277.7</u>	<u>\$ 11,799.3</u>	81.3%	81.1%
Health and Human Services								
HHS - Administration	\$ 7.4	\$ (3.9)	\$ 53.6	\$ 31.2	\$ 72.5	\$ 85.3	73.9%	36.6%
Aging	2.8	4.7	29.1	31.3	38.2	36.0	76.2%	86.9%
Child Development	31.6	26.0	237.2	255.4	305.0	306.9	77.8%	83.2%
Services for Deaf & Hearing Impaired	3.4	3.4	29.4	28.9	41.0	39.2	71.7%	73.7%
Health Services	19.6	14.3	137.7	139.0	194.0	195.2	71.0%	71.2%
Social Services	52.8	47.8	177.8	177.2	223.5	216.6	79.6%	81.8%
Medical Assistance	(42.3)	481.2	2,075.1	2,443.4	3,182.7	2,923.6	65.2%	83.6%
Children's Health Insurance	9.1	6.0	56.8	49.1	69.4	59.4	81.8%	82.7%
Services for the Blind	0.3	0.6	8.2	8.7	11.1	11.3	73.9%	77.0%
Mental Health	55.5	83.2	619.6	585.8	759.2	718.4	81.6%	81.5%
Facility Services	2.2	1.2	12.8	10.9	19.4	19.2	66.0%	56.8%
Vocational Rehabilitation	3.7	3.2	27.2	31.1	40.6	45.5	67.0%	68.4%
Juvenile Justice	13.3	14.1	130.0	125.4	165.8	161.4	78.4%	77.7%
Total - Health and Human Services	<u>\$ 159.4</u>	<u>\$ 681.8</u>	<u>\$ 3,594.5</u>	<u>\$ 3,917.4</u>	<u>\$ 5,122.4</u>	<u>\$ 4,818.0</u>	70.2%	81.3%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	April		Year-To-Date		Year-To-Date		Year-To-Date		
	2009	2008	2009	2008	2009	2008	2009	2008	
Economic Development									
Commerce	\$ 3.0	\$ 3.9	\$ 44.8	\$ 50.0	\$ 56.2	\$ 64.6	79.7%	77.4%	
Commerce - State Aid to Nonstate Entities	7.2	19.6	91.8	151.3	131.8	194.7	69.7%	77.7%	
Total - Economic Development	\$ 10.2	\$ 23.5	\$ 136.6	\$ 201.3	\$ 188.0	\$ 259.3	72.7%	77.6%	
Environment and Natural Resources									
Environment and Natural Resources	\$ 10.6	\$ 14.0	\$ 163.0	\$ 166.3	\$ 214.0	\$ 210.4	76.2%	79.0%	
Environment and Natural Resources - State Aid	6.6	25.0	77.6	100.0	100.0	100.0	77.6%	100.0%	
Total - Environment and Natural Resources	\$ 17.2	\$ 39.0	\$ 240.6	\$ 266.3	\$ 314.0	\$ 310.4	76.6%	85.8%	
Public Safety, Correction, and Regulation									
Judicial	\$ 50.9	\$ 49.3	\$ 485.3	\$ 453.2	\$ 598.0	\$ 558.4	81.2%	81.2%	
Justice	5.9	8.0	77.7	78.5	100.7	99.8	77.2%	78.7%	
Labor	1.6	1.3	14.0	13.2	18.7	17.3	74.9%	76.3%	
Insurance	2.9	2.7	26.3	24.8	33.5	32.3	78.5%	76.8%	
Insurance - RICO	—	—	3.1	4.5	3.4	4.5	91.2%	100.0%	
Correction	114.6	104.8	1,054.4	1,014.1	1,303.0	1,260.7	80.9%	80.4%	
Crime Control	3.2	5.1	30.1	36.2	55.3	52.6	54.4%	68.8%	
Total - Public Safety, Correction, and Regulation	\$ 179.1	\$ 171.2	\$ 1,690.9	\$ 1,624.5	\$ 2,112.6	\$ 2,025.6	80.0%	80.2%	
Agriculture									
Agriculture and Consumer Services	\$ 5.7	\$ 6.3	\$ 50.2	\$ 49.6	\$ 69.4	\$ 77.7	72.3%	63.8%	
Rounding [*]	\$ (0.2)	\$ 0.2	\$ —	\$ 0.1	\$ —	\$ (0.4)	N/A	N/A	
Total Current Operations	\$ 1,527.3	\$ 1,982.3	\$ 16,027.0	\$ 16,008.1	\$ 20,583.8	\$ 19,818.7	77.9%	80.8%	
Capital Improvements									
Funded by General Fund	\$ —	\$ 115.3	\$ —	\$ 230.7	\$ 129.1	\$ 230.7	—	100.0%	
Repairs and Renovations	—	—	—	—	—	—	—	—	
Total - Capital Improvements	\$ —	\$ 115.3	\$ —	\$ 230.7	\$ 129.1	\$ 230.7			
Debt Service	\$ 81.3	\$ 64.6	\$ 508.8	\$ 503.5	\$ 643.1	\$ 610.2	79.1%	82.5%	
Total Appropriation Expenditures	\$ 1,608.6	\$ 2,162.2	\$ 16,535.8	\$ 16,742.3	\$ 21,356.0	\$ 20,659.6	77.4%	81.0%	

[*] 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 APRIL 30, 2009 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 2,114	\$ 27,713	\$ 7,268	\$ 77,400
Total - Agriculture	\$ 2,114	\$ 27,713	\$ 7,268	\$ 77,400
Debt Service				
State Treasurer	\$ 12,237	\$ 77,984	\$ 84,906	\$ 577,643
State Treasurer-Federal	-	1,156	-	1,616
Total Debt Service	\$ 12,237	\$ 79,140	\$ 84,906	\$ 579,259
Education				
Public Instruction	\$ 204,707	\$ 1,481,940	\$ 892,489	\$ 8,575,381
Community Colleges	25,130	407,691	115,563	1,176,445
UNC Systems	84,451	2,399,957	350,897	4,439,908
Total - Education	\$ 314,288	\$ 4,289,588	\$ 1,358,949	\$ 14,191,734
Economic Development				
Commerce	\$ 5,595	\$ 48,938	\$ 8,214	\$ 93,398
Commerce-State Aid	5	14,377	7,277	106,203
Total - Economic Development	\$ 5,600	\$ 63,315	\$ 15,491	\$ 199,601
Environment & Natural Resources				
Environment and Natural Resources	\$ 14,658	\$ 102,934	\$ 31,802	\$ 264,524
Environ. and Nat. Resources-St. Aid	-	-	6,683	77,633
Total - Environ. & Natural Resources	\$ 14,658	\$ 102,934	\$ 38,485	\$ 342,157
General Government				
General Assembly	\$ 128	\$ 11,936	\$ 4,463	\$ 45,514
Governor	74	374	534	5,526
Budget, Planning & Management	38	769	626	5,958
Housing Finance Authority	-	-	1,477	16,709
Governor	-	4,938	4,179	24,047
Lt. Governor	-	29	69	785
Secretary of State	76	1,451	1,029	10,128
State Auditor	349	5,344	1,594	14,489
State Treasurer-Administration	2,128	21,558	2,518	30,781
State Treasurer-Retirement	-	-	20	10,467
Administration	3,204	45,046	9,931	97,973
State Controller	8	941	1,687	30,223
Revenue	3,798	20,736	9,241	94,162
Cultural Resources	1,054	5,954	9,642	68,539
Cultural Resources-Roanoke Island	-	-	146	1,672
Board of Elections	1,721	9,531	2,125	14,058
Administrative Hearings	6	1,722	446	4,253
Reserve-Contingency/Emergency	-	4,551	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	-
Reserve-Multipurpose Data	-	-	-	1,000
Reserve-Postage Reduction	-	17,424	1,366	5,682
Reserve-IT Fund	-	-	540	2,584

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2009 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-Reverting Funds	-	1,175	-	-
Other	-	-	-	11,747
Total - General Government	\$ 12,584	\$ 153,479	\$ 51,633	\$ 496,297
Health and Human Services				
Juvenile Justice	\$ 900	\$ 9,816	\$ 13,265	\$ 138,929
HHS-Administration	6,075	83,213	11,166	134,557
Aging	3,932	35,357	6,728	64,428
Child Development	48,606	304,977	73,614	532,116
Education Services	53	2,439	3,131	31,514
Health Services	47,622	460,860	59,671	591,451
Social Services	97,485	780,667	129,820	942,800
Medical Assistance	1,246,712	7,419,120	1,295,475	9,585,260
NC Health Choice	20,348	164,340	27,000	218,660
Blind Services	2,079	17,021	2,240	25,002
Mental Health	44,580	561,219	102,115	1,179,546
Facility Services	3,199	37,468	5,109	49,946
Vocational Rehabilitation Services	7,490	84,702	10,912	111,499
Total - Health and Human Services	\$ 1,529,081	\$ 9,961,199	\$ 1,740,246	\$ 13,605,708
Public Safety, Correction, and Regulation				
Judicial	\$ 116	\$ 3,059	\$ 37,185	\$ 386,337
Judicial-Indigent Defense	1,232	10,682	10,264	107,957
Justice	3,827	28,773	9,392	106,108
Labor	466	6,730	1,913	20,585
Insurance	509	7,448	3,014	33,373
Insurance-RICO	-	235	-	3,350
Correction	5,585	57,985	106,000	1,098,296
Crime Control & Public Safety	9,057	101,763	12,139	131,736
Total - Public Safety, Correction and Regulation	\$ 20,792	\$ 216,675	\$ 179,907	\$ 1,887,742
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 6,547	\$ 96,085	\$ 16	\$ 5,257
License Schedule B	3,189	27,823	47	1,177
Tobacco	19,415	205,609	1,386	13,924
Franchise	120,452	772,493	1,172	146,971
Individual Income	1,799,105	10,044,516	353,921	1,468,759
Sales & Use	643,526	6,734,737	200,046	2,725,266
Beverage	20,336	217,754	7,880	34,318
Gift	8,851	12,424	6	447
Freight Car	130	135	-	3
Insurance	149,297	388,086	6,856	55,473
Piped Natural Gas	7,577	53,589	3	13,804
Corporate Income	212,987	946,623	13,756	322,789
Real Estate	2,168	32,286	1,734	30,118

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 2009 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
White Goods	352	3,667	932	3,319
Scrap Tire	1,303	11,839	3,269	10,581
Manufacturing	3,135	28,516	24	602
Solid Waste	3,314	13,759	4,102	9,563
Processed Refunds Pending	(35,400)	(505,000)	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 2,966,284	\$ 19,084,941	\$ 595,150	\$ 4,842,371
Nontax Codes				
Insurance-Nontax	\$ 8,375	\$ 25,734	\$ -	\$ -
Secretary of State-Nontax	14,703	55,967	82	279
License & Fees-Nontax	3,294	41,317	-	674
Gas & Oil Inspection	170	719	-	-
Board of Elections	4	52	-	-
DHHS	240	2,900	-	5
Disproportionate Share	-	100,000	-	-
ABC Board	4,525	11,514	63	941
Treasurer Investment	4,540	115,393	-	6,367
Fees & Penalties	202	2,190	206	1,985
Highway Trust Transfer	-	110,648	-	-
CI Appropriation	-	-	-	-
Judicial	15,827	160,295	-	4
Sales & Use	1,205	11,976	-	-
Intra State Transfer	143,469	738,210	-	-
Due to Education Lottery Reserve	-	(50,000)	-	-
Highway Transfer	-	13,208	-	-
Probation Supervision Fees	1,324	13,601	-	-
DWI Restoration Fees	5	652	-	-
DWI Service Fees	754	7,179	-	-
Sales Tax Refund	55	1,882	-	-
Miscellaneous	6	33	-	1
Parole Supervision Fees	56	541	-	-
Butner Fire & Police	1,197	1,207	-	-
Banking & Investment Fees	631	4,585	-	-
Total - Nontax Codes	\$ 200,582	\$ 1,369,803	\$ 351	\$ 10,256
Total Reverting	\$ 5,078,220	\$ 35,348,787	\$ 4,072,386	\$ 36,232,525
Beginning Unreserved Cash	\$ 599,038			
Year-To-Date Receipts	35,348,787			
Year-To-Date Disbursements	36,232,525			
Ending Unreserved Cash	\$ (284,700)			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 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	-	73,695	524,377	73,713	524,229	148
Total - Debt Service	\$ -	\$ 73,695	\$ 524,377	\$ 73,713	\$ 524,229	\$ 148
Education						
Public Instruction-Special Revenue	\$ 4,513	\$ 210	\$ 3,233	\$ 108	\$ 3,918	\$ 3,828
Public Instruction-IT Projects	28,990	-	22,995	950	20,656	31,329
Public Instruction-Trust	37,067	25	12,823	-	40,768	9,122
Public Instruction-Local Payroll	252	3,811	35,557	3,777	35,522	287
Community Colleges-Special Revenue	15,064	1,611	11,134	3,400	13,515	12,683
Community Colleges-IT Projects	9,045	-	-	3,348	9,045	-
Community Colleges-Trust	11,649	71	14,850	148	17,469	9,030
Total - Education	\$ 106,580	\$ 5,728	\$ 100,592	\$ 11,731	\$ 140,893	\$ 66,279
Economic Development						
Commerce-Floyd Relief	\$ 2,363	\$ 181	\$ 2,002	\$ 3	\$ 158	\$ 4,207
Commerce-Special Revenue	1,801	-	5,967	37	1,353	6,415
Commerce-IT Projects	3,423	-	-	98	726	2,697
Commerce-Trust	159	4	80	10	62	177
Commerce-CDBG	13,363	61	888	-	282	13,969
Total - Economic Development	\$ 21,109	\$ 246	\$ 8,937	\$ 148	\$ 2,581	\$ 27,465
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 2,547	\$ 938	\$ 23,991	\$ 1,912	\$ 23,701	\$ 2,837
Environment and Natural Resources	4,704	240	2,832	1,070	4,653	2,883
Total - Environment and Natural Resources	\$ 7,251	\$ 1,178	\$ 26,823	\$ 2,982	\$ 28,354	\$ 5,720

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING APRIL 30, 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	\$ 204	\$ 605	\$ 1,038
Governor's Office-Disaster Relief	-	-	19,089	-	19,089	-
Payroll Imprest Fund	-	534,510	5,984,342	534,510	5,984,342	-
State Auditor	393	-	-	13	96	297
State Treasurer-IT Projects	201	-	267	36	412	56
State Treasurer-Blount St. Properties Administration	5,098	14	172	-	-	5,270
State Controller	4,944	-	2	80	309	4,637
State Controller	44,821	930	15,983	16,057	31,189	29,615
Revenue-Project Collect	41,551	2,011	14,106	1,515	47,590	8,067
Revenue-Tax Distribution	-	198,396	2,593,184	198,396	2,593,184	-
Revenue-Lee Act Credits	204	22	211	14	94	321
Revenue-Tax Transfer Fees	574	170	662	3	421	815
Revenue-IT Project	4,720	-	35,000	107	13,286	26,434
Cultural Resources	146	17	210	5	57	299
Cultural Resources-Interest Bearing	-	-	18	-	-	18
Board of Elections	22,768	35	5,814	96	15,641	12,941
NC Infrastructure Finance Corporation	-	11,353	91,536	11,353	91,536	-
State Treasurer-Basis Swap	-	-	2,111	-	2,111	-
Administrative Hearings	193	-	253	-	-	446
Total - General Government	\$ 126,256	\$ 747,458	\$ 8,763,960	\$ 762,389	\$ 8,799,962	\$ 90,254
Health and Human Services						
Health Services	\$ 1,021	\$ 16,046	\$ 174,630	\$ 13,908	\$ 173,513	\$ 2,138
Social Services	23,989	528	14,551	2,172	16,775	21,765
Medical Assistance	38,164	8,368	131,377	15,731	145,441	24,100
Facility Services	7,888	365	2,845	-	1,617	9,116
Major Medical	1,773	27,202	220,064	23,266	216,228	5,609
DHHS-Administration	49,522	715	18,840	6,484	32,416	35,946
Aging	-	-	80	-	80	-
Blind Services	6	4	39	4	39	6
Total - Health and Human Services	\$ 122,363	\$ 53,228	\$ 562,426	\$ 61,565	\$ 586,109	\$ 98,680
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	1,914	-	291	236	1,573	632
Corrections-Interest Bearing Funds	2	16	84	-	2	84
Juvenile Justice	9,568	26	4,627	536	5,246	8,949
Crime Control and Public Safety	10,928	3,870	36,072	2,440	36,838	10,162
Total - Public Safety, Correction and Regulation	\$ 22,427	\$ 3,912	\$ 41,074	\$ 3,212	\$ 43,659	\$ 19,842
Total Nonreverting	\$ 406,030	\$ 885,445	\$ 10,028,189	\$ 915,740	\$ 10,125,787	\$ 308,432

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%).