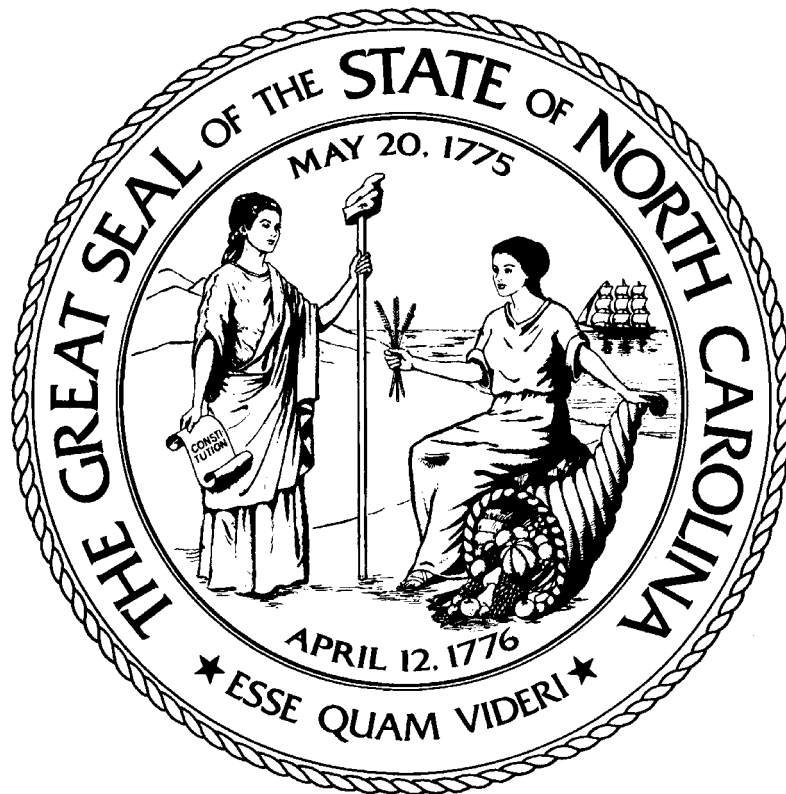


STATE OF  
***NORTH CAROLINA***

*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*MARCH 31, 2009*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina

## Office of the State Controller

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

April 15, 2009

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

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

Sincerely,

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](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**

MARCH 31, 2009

*Expressed in Millions*

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		Liabilities	
Cash and Investments	\$ 880.5	Sales and Use Taxes Payable	\$ 373.9
		Tax Refunds Payable	469.6
		Due to Education Lottery Reserve	50.0
		Beverage Taxes Payable	25.7
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<b>\$ 919.2</b>
		Fund Balance	
		Reserved :	
		Savings Reserve Account	\$ 786.6
		Job Development Incentive Grants Reserve	5.1
		Repairs and Renovations Reserve Account	69.8
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	52.1
		ONE NC Fund Reserve	1.1
		Non-Reverting Departmental Funds	343.7
		<b>Total Reserved</b>	<b>\$ 1,258.4</b>
		Unreserved :	
		Fund Balance - July 1, 2008	\$ 599.0
		Transfer to Reserves	—
		Transfer from Reserves	45.3
		Excess of Receipts over (under) Disbursements	(1,941.4)
		<b>Total Unreserved</b>	<b>\$ (1,297.1)</b>
		<b>Total Fund Balance</b>	<b>\$ (38.7)</b>
<b>Total Assets</b>	<b>\$ 880.5</b>	<b>Total Liabilities and Fund Balance</b>	<b>\$ 880.5</b>

During March 2009, a liability was recorded for the February 2009 transfer of \$50 million from the Education Lottery Reserve Fund made to the General Fund. These funds will be paid back to the Education Lottery Reserve Fund. The February 2009 transfer was made for the purpose of providing cash flow to meet the State's obligations.

Also during March 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 MARCH 31, 2009 AND MARCH 31, 2008

Expressed in Millions

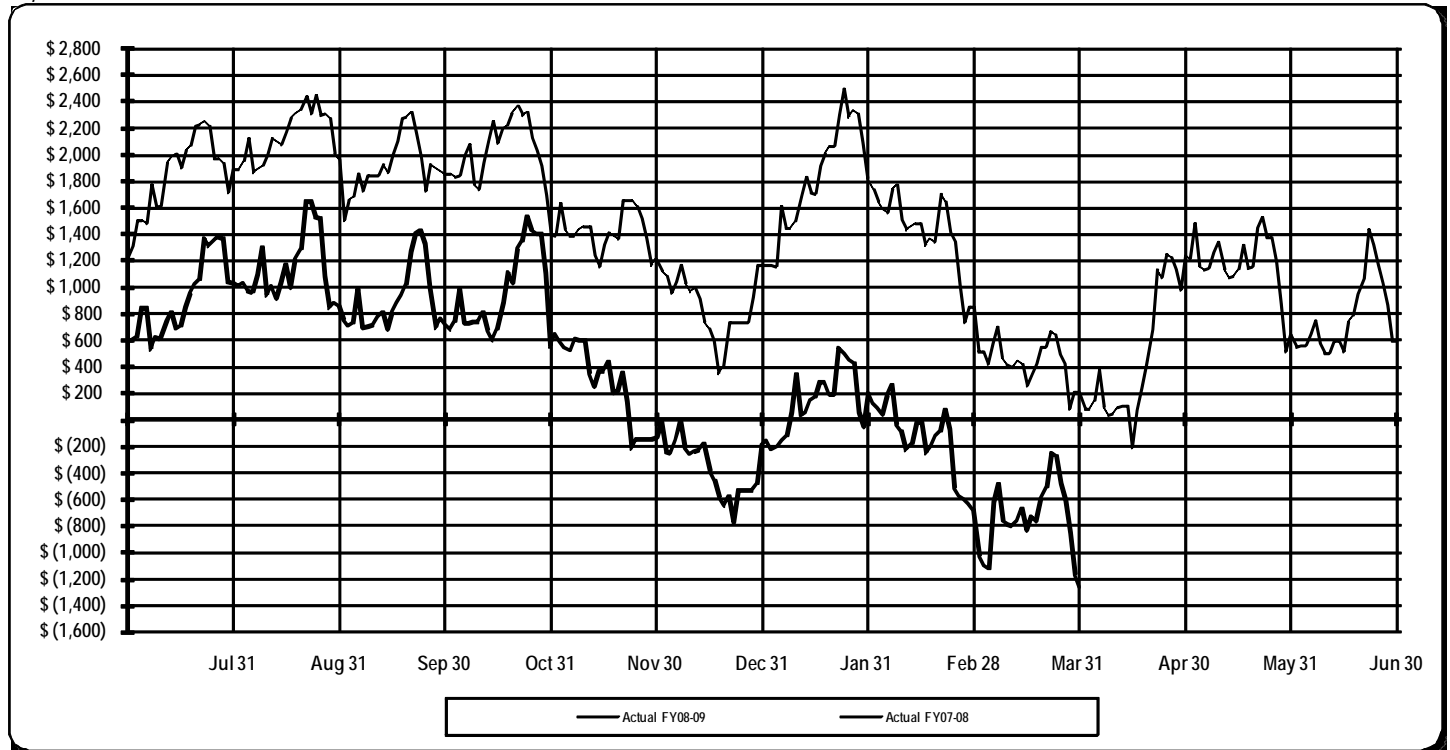
Fund Balance:	2008-09	2007-08	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 786.6	\$ 786.6	\$ —	—
Job Development Incentive Grants.....	5.1	22.8	(17.7)	(77.6)%
Repairs and Renovations Reserve Account.....	69.8	145.0	(75.2)	(51.9)%
Disproportionate Share.....	—	19.3	(19.3)	(100.0)%
Disaster Relief.....	52.1	104.6	(52.5)	(50.2)%
One NC Fund.....	1.1	1.1	—	—
Non-reverting Departmental Funds.....	343.7	430.6	(86.9)	(20.2)%
<b>Total Reserved.....</b>	<b>\$ 1,258.4</b>	<b>\$ 1,510.0</b>	<b>\$ (251.6)</b>	<b>(16.7)%</b>
<b>Unreserved:</b>				
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...	(1,941.4)	(1,008.3)	(933.1)	92.5%
<b>Total Unreserved.....</b>	<b>\$ (1,297.1)</b>	<b>\$ 212.9</b>	<b>\$ (1,510.0)</b>	<b>(709.3)%</b>
<b>Total Fund Balance.....</b>	<b>\$ (38.7)</b>	<b>\$ 1,722.9</b>	<b>\$ (1,761.6)</b>	<b>(102.2)%</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 MARCH 31, 2009 AND FISCAL YEAR ENDED MARCH 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 MARCH 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed in Millions

	March		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2009	2008	2009	2008	2009	2008	2009	2008
<b>Beg. Unreserved Fund Balance</b>	\$ (680.6)	\$ 845.9	\$ 599.0	\$ 1,221.2	\$ 599.0	\$ 1,221.2		
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	—	—	—	—	—		
Transfer from Reserved Fund Balance	—	—	45.3	—	45.3	—		
	<u>\$ (680.6)</u>	<u>\$ 845.9</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 523.7	\$ 547.4	\$ 7,130.6	\$ 7,256.6	\$ 11,386.2	\$ 10,895.1	62.6%	66.6%
Corporate Income	145.1	214.1	424.6	655.6	1,191.5	1,095.2	35.6%	59.9%
Sales and Use	324.4	287.4	3,566.0	3,762.2	5,374.3	5,049.4	66.4%	74.5%
Franchise	130.0	147.2	506.2	498.6	587.0	549.0	86.2%	90.8%
Insurance	55.6	52.3	190.2	215.6	522.2	481.9	36.4%	44.7%
Beverage	18.5	19.2	171.0	167.7	233.8	219.7	73.1%	76.3%
Inheritance	10.6	17.0	84.3	122.2	161.7	171.8	52.1%	71.1%
Privilege License	1.1	1.1	23.5	37.9	56.0	48.3	42.0%	78.5%
Tobacco Products	18.4	17.7	173.7	178.3	236.2	238.9	73.5%	74.6%
Real Estate Conveyance Excise	0.2	(0.8)	1.7	3.4	—	—	—	—
Gift	0.6	2.5	3.1	4.9	16.5	16.7	18.8%	29.3%
Solid Waste	0.4	—	5.0	—	—	—	—	—
White Goods Disposal	0.3	0.4	0.9	1.3	—	—	—	—
Scrap Tire Disposal	1.1	1.0	3.2	3.6	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.5	3.7	32.2	33.9	35.7	37.0	90.2%	91.6%
Mill Machinery	2.6	3.2	24.8	28.8	38.3	36.5	64.8%	78.9%
Processed Refunds Pending	(175.5)	—	(469.6)	—	n/a	n/a	n/a	n/a
Other	(0.1)	0.3	0.1	0.2	—	—	—	—
<b>Total Tax Revenue</b>	<u>\$ 1,059.5</u>	<u>\$ 1,313.7</u>	<u>\$ 11,871.5</u>	<u>\$ 12,970.8</u>	<u>\$ 19,839.4</u>	<u>\$ 18,839.5</u>	59.8%	68.8%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 2.1	\$ 14.1	\$ 104.5	\$ 189.9	\$ 248.1	\$ 212.1	42.1%	89.5%
Judicial Fees	16.8	17.0	144.5	148.2	204.8	208.1	70.6%	71.2%
Insurance	14.9	6.9	54.7	28.9	63.5	60.3	86.1%	47.9%
Disproportionate Share	100.0	—	100.0	—	100.0	100.0	100.0%	—
Highway Fund Transfer In	4.4	—	13.2	13.6	—	18.2	—	74.7%
Highway Trust Fund Transfer In	—	—	110.6	129.4	147.5	172.5	75.0%	75.0%
Other	307.2	16.1	586.8	91.0	201.1	145.0	291.8%	62.8%
<b>Total Non-Tax Revenue</b>	<u>\$ 445.4</u>	<u>\$ 54.1</u>	<u>\$ 1,114.3</u>	<u>\$ 601.0</u>	<u>\$ 965.0</u>	<u>\$ 916.2</u>	115.5%	65.6%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,504.9</u>	<u>\$ 1,367.8</u>	<u>\$ 12,985.8</u>	<u>\$ 13,571.8</u>	<u>\$ 20,804.4</u>	<u>\$ 19,755.7</u>	62.4%	68.7%
<b>Total Availability</b>	<u>\$ 824.3</u>	<u>\$ 2,213.7</u>	<u>\$ 13,630.1</u>	<u>\$ 14,793.0</u>	<u>\$ 21,448.7</u>	<u>\$ 20,976.9</u>	63.5%	70.5%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,886.7	\$ 1,759.1	\$ 14,499.7	\$ 14,025.8	\$ 20,583.8	\$ 19,818.7	70.4%	70.8%
Capital Improvements:								
Funded by General Fund	—	—	—	115.4	129.1	230.7	—	50.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	234.7	241.7	427.5	438.9	643.1	610.2	66.5%	71.9%
<b>Total Appropriation Expenditures</b>	<u>\$ 2,121.4</u>	<u>\$ 2,000.8</u>	<u>\$ 14,927.2</u>	<u>\$ 14,580.1</u>	<u>\$ 21,356.0</u>	<u>\$ 20,659.6</u>	69.9%	70.6%
<b>Unreserved Fund Balance</b>	<u>\$ (1,297.1)</u>	<u>\$ 212.9</u>	<u>\$ (1,297.1)</u>	<u>\$ 212.9</u>	<u>\$ 92.7</u>	<u>\$ 317.3</u>		

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

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

Expressed in Millions

	March				Year-To-Date Through March			
	2009	2008	Change	% Change	2009	2008	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 523.7	\$ 547.4	\$ (23.7)	(4.3)%	\$ 7,130.6	\$ 7,256.6	\$ (126.0)	(1.7)%
Corporate Income	145.1	214.1	(69.0)	(32.2)%	424.6	655.6	(231.0)	(35.2)%
Sales and Use	324.4	287.4	37.0	12.9%	3,566.0	3,762.2	(196.2)	(5.2)%
Franchise	130.0	147.2	(17.2)	(11.7)%	506.2	498.6	7.6	1.5%
Insurance	55.6	52.3	3.3	6.3%	190.2	215.6	(25.4)	(11.8)%
Beverage	18.5	19.2	(0.7)	(3.6)%	171.0	167.7	3.3	2.0%
Inheritance	10.6	17.0	(6.4)	(37.6)%	84.3	122.2	(37.9)	(31.0)%
Privilege License	1.1	1.1	—	—	23.5	37.9	(14.4)	(38.0)%
Tobacco Products	18.4	17.7	0.7	4.0%	173.7	178.3	(4.6)	(2.6)%
Real Estate Conveyance Excise	0.2	(0.8)	1.0	125.0%	1.7	3.4	(1.7)	(50.0)%
Gift	0.6	2.5	(1.9)	(76.0)%	3.1	4.9	(1.8)	(36.7)%
Solid Waste	0.4	—	0.4	—	5.0	—	5.0	—
White Goods Disposal	0.3	0.4	(0.1)	(25.0)%	0.9	1.3	(0.4)	(30.8)%
Scrap Tire Disposal	1.1	1.0	0.1	10.0%	3.2	3.6	(0.4)	(11.1)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	2.5	3.7	(1.2)	(32.4)%	32.2	33.9	(1.7)	(5.0)%
Mill Machinery	2.6	3.2	(0.6)	(18.8)%	24.8	28.8	(4.0)	(13.9)%
Processed Refunds Pending	(175.5)	—	(175.5)	—	(469.6)	—	(469.6)	—
Other	(0.1)	0.3	(0.4)	(133.3)%	0.1	0.2	(0.1)	(50.0)%
<b>Total Tax Revenue</b>	<b>\$ 1,059.5</b>	<b>\$ 1,313.7</b>	<b>\$ (254.2)</b>	<b>(19.3)%</b>	<b>\$ 11,871.5</b>	<b>\$ 12,970.8</b>	<b>\$(1,099.3)</b>	<b>(8.5)%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 2.1	\$ 14.1	\$ (12.0)	(85.1)%	\$ 104.5	\$ 189.9	\$ (85.4)	(45.0)%
Judicial Fees	16.8	17.0	(0.2)	(1.2)%	144.5	148.2	(3.7)	(2.5)%
Insurance	14.9	6.9	8.0	115.9%	54.7	28.9	25.8	89.3%
Disproportionate Share	100.0	—	100.0	—	100.0	—	100.0	—
Highway Fund Transfer In	4.4	—	4.4	—	13.2	13.6	(0.4)	(2.9)%
Highway Trust Fund Transfer In	—	—	—	—	110.6	129.4	(18.8)	(14.5)%
Other	307.2	16.1	291.1	1808.1%	586.8	91.0	495.8	544.8%
<b>Total Non-Tax Revenue</b>	<b>\$ 445.4</b>	<b>\$ 54.1</b>	<b>\$ 391.3</b>	<b>723.3%</b>	<b>\$ 1,114.3</b>	<b>\$ 601.0</b>	<b>\$ 513.3</b>	<b>85.4%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,504.9</b>	<b>\$ 1,367.8</b>	<b>\$ 137.1</b>	<b>10.0%</b>	<b>\$ 12,985.8</b>	<b>\$ 13,571.8</b>	<b>\$ (586.0)</b>	<b>(4.3)%</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.

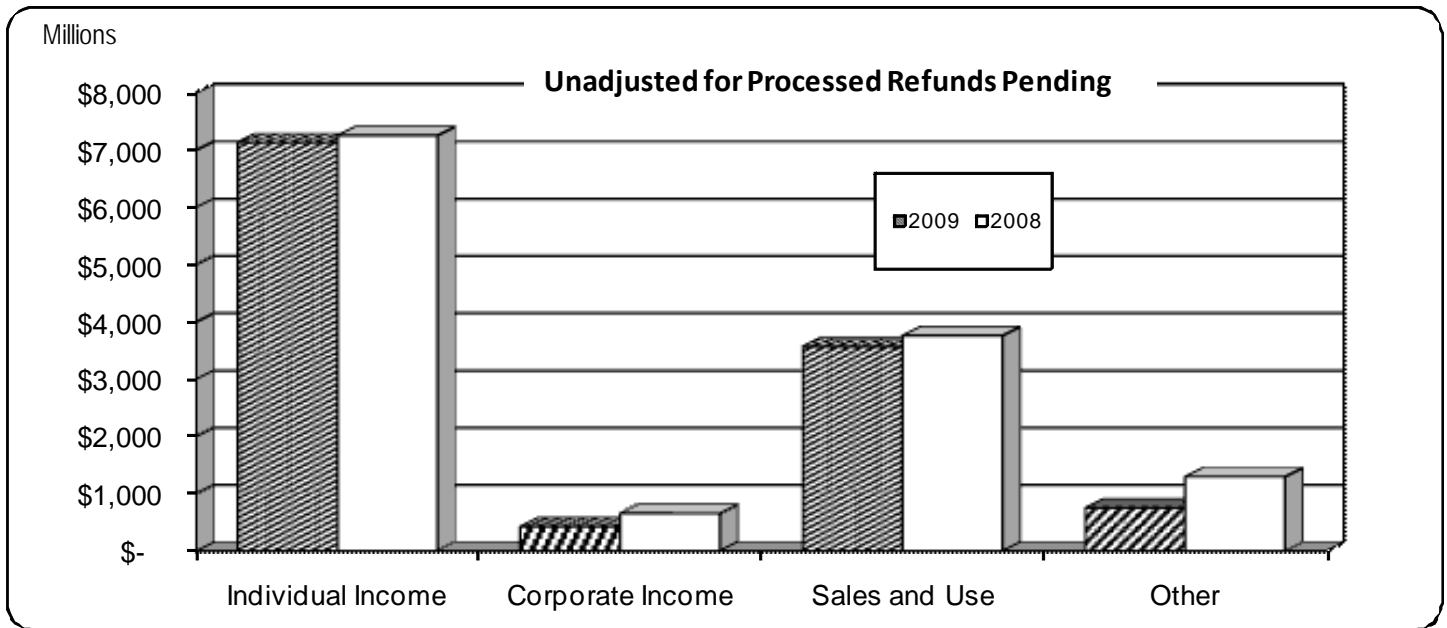
For fiscal year 2009, when compared to the prior year through March 31 actual net tax and non-tax revenues decreased by \$586 million, or 4.3%. Tax revenues through March 2009 declined by \$1,099.3 million, or 8.5%, and non-tax revenues increased by \$513.3 million, or 85.4%. Investment earnings for the year to date through March 2009 declined by \$85.4 million, or 45%, primarily due to lower cash availability for investment and a lower rate of return. Disproportionate Share funds of \$100 million, received in April 2008, were received this fiscal year in March.

During March 2009, a transfer was made into the General Fund for \$336 million to fund the Medicaid program from the American Recovery and Reinvestment Act. This amount is reflected in Other Non-Tax Revenue.

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 March 31, 2009, not all refunds processed had been disbursed. Processed refunds pending amounted to \$469.6 million.

GENERAL FUND – REVERTING  
ACTUAL TAX REVENUES

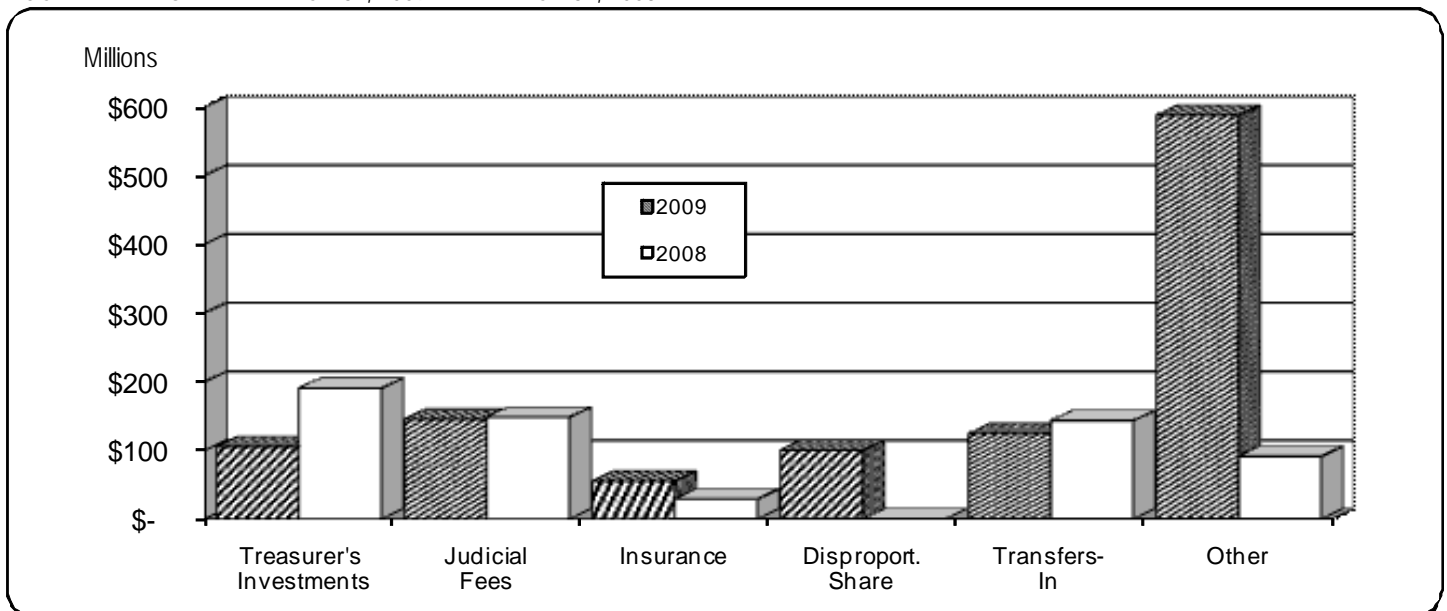
FISCAL YEAR-TO-DATE MARCH 31, 2009 AND MARCH 31, 2008



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 MARCH 31, 2009 AND MARCH 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 MARCH 31, 2009 AND MARCH 31, 2008

*Expressed in Millions*

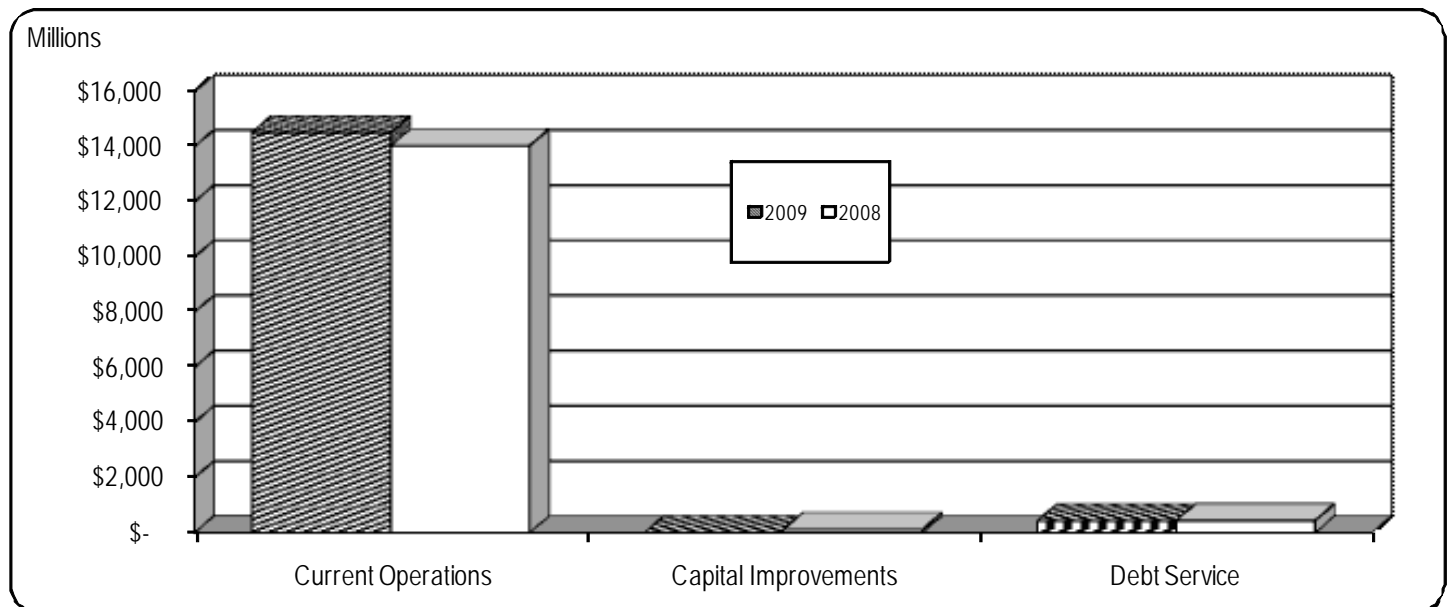
	2009	2008	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2009	2008
<b>Current Operations</b>						
General Government	\$ 295.6	\$ 309.2	\$ (13.6)	(4.4%)	2.0%	2.1%
Education	8,862.3	8,541.6	320.7	3.8%	59.4%	58.6%
Health and Human Services	3,435.1	3,235.6	199.5	6.2%	23.0%	22.2%
Economic Development	126.4	177.8	(51.4)	(28.9%)	0.8%	1.2%
Environment and Natural Resources	223.4	227.3	(3.9)	(1.7%)	1.5%	1.6%
Public Safety, Correction, and Regulation	1,511.8	1,453.3	58.5	4.0%	10.1%	10.0%
Agriculture	44.5	43.3	1.2	2.8%	0.3%	0.3%
Operating Reserves/Rounding	0.6	37.7	(37.1)	(98.4%)	—	0.3%
<i>Total Current Operations</i>	<u>\$ 14,499.7</u>	<u>\$ 14,025.8</u>	<u>\$ 473.9</u>	3.4%	97.1%	96.2%
<b>Capital Improvements</b>						
Funded by General Fund	—	115.4	(115.4)	(100.0%)	—	0.8%
<b>Debt Service</b>	427.5	438.9	(11.4)	(2.6%)	2.9%	3.0%
<b>Total Appropriation Expenditures</b>	<u>\$ 14,927.2</u>	<u>\$ 14,580.1</u>	<u>\$ 347.1</u>	2.4%	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 MARCH 31, 2009 AND MARCH 31, 2008



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

Actual appropriation expenditures through March 2009 were more than actual appropriation expenditures through March 2008 by \$347.1 million, or 2.4%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through March 2009 were more than such appropriation expenditures through March 2008 by \$473.9 million, or 3.4%.



STATE OF NORTH CAROLINA

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

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

Expressed In Millions

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

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

**Current Operations**  
**General Government**

General Assembly	\$ 5.0	\$ 3.4	\$ 29.2	\$ 21.8	\$ 57.9	\$ 56.4	50.4%	38.7%
Governor's Office	0.6	0.4	4.7	4.3	6.8	6.5	69.1%	66.2%
Office of State Budget	0.6	0.5	4.6	4.1	7.4	6.9	62.2%	59.4%
Housing Finance Agency	1.4	1.6	15.2	14.0	21.6	18.6	70.4%	75.3%
Lieutenant Governor	0.1	0.1	0.7	0.7	1.0	1.0	70.0%	70.0%
Secretary of State	0.6	0.9	7.7	7.5	11.7	12.0	65.8%	62.5%
State Auditor	1.3	2.1	7.9	9.2	13.4	13.4	59.0%	68.7%
State Treasurer	0.6	0.7	8.9	9.1	10.8	9.8	82.4%	92.9%
Retirement and Employee Benefits Administration	5.9	13.3	46.2	53.8	74.8	75.4	61.8%	71.4%
Office of the State Controller	1.9	1.6	27.6	40.5	34.6	48.0	79.8%	84.4%
Revenue	8.0	9.1	68.0	75.9	89.3	92.2	76.1%	82.3%
Cultural Resources	5.5	5.5	56.8	57.1	78.5	76.0	72.4%	75.1%
Cultural Resources - Roanoke Island Commission	0.1	—	1.5	1.6	2.1	2.1	71.4%	76.2%
Board of Elections	0.5	0.4	4.1	(2.1)	10.5	7.4	39.0%	(28.4%)
Office of Administrative Hearings	0.4	0.4	2.1	2.6	4.5	4.5	46.7%	57.8%
	<u>\$ 32.5</u>	<u>\$ 40.0</u>	<u>\$ 295.6</u>	<u>\$ 309.2</u>	<u>\$ 435.4</u>	<u>\$ 439.7</u>	<u>67.9%</u>	<u>70.3%</u>
Reserves - General Assembly	\$ 0.1	\$ —	\$ 14.9	\$ 1.8	\$ 21.0	\$ 5.4	71.0%	33.3%
Reserves - Contingency & Emergency	—	—	(4.6)	(5.6)	1.7	2.1	(270.6%)	(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	—	—	—	—	10.0	—	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Postage Reduction	1.4	—	(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	—	—	2.0	3.1	2.8	4.1	71.4%	75.6%
Reserves - Retirement	—	—	—	—	0.4	—	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	(1.2)	—	0.1	0.1	(1200.0%)	—
Reserves - Transfer Public Defenders	—	—	—	—	0.4	0.4	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	0.5	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 1.5</u>	<u>\$ —</u>	<u>\$ 0.4</u>	<u>\$ 37.8</u>	<u>\$ 74.4</u>	<u>\$ 89.1</u>	<u>0.5%</u>	<u>42.4%</u>
<b>Total - General Government</b>	<u>\$ 34.0</u>	<u>\$ 40.0</u>	<u>\$ 296.0</u>	<u>\$ 347.0</u>	<u>\$ 509.8</u>	<u>\$ 528.8</u>	<u>58.1%</u>	<u>65.6%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	March		Year-To-Date		2009	2008	Year-To-Date	
	2009	2008	2009	2008			2009	2008
<b>Education</b>								
Public Instruction	\$ 684.1	\$ 694.5	\$ 6,405.7	\$ 6,153.1	\$ 8,365.9	\$ 8,055.8	76.6%	76.4%
Community Colleges	90.7	84.2	678.3	672.4	1,016.7	990.5	66.7%	67.9%
	<u>\$ 774.8</u>	<u>\$ 778.7</u>	<u>\$ 7,084.0</u>	<u>\$ 6,825.5</u>	<u>\$ 9,382.6</u>	<u>\$ 9,046.3</u>	75.5%	75.5%
<b>University System</b>								
University of North Carolina - General Admin.	\$ 5.0	\$ 5.8	\$ 35.8	\$ 41.1	\$ 54.3	\$ 70.1	65.9%	58.6%
UNC - GA Institutional Programs and Facilities	—	—	15.5	—	24.6	0.2	63.0%	—
UNC - GA Related Educational Programs	—	—	51.5	86.5	52.2	86.7	98.7%	99.8%
UNC- GA Aid to Private Institutions	11.2	24.3	103.8	100.1	106.8	107.7	97.2%	92.9%
UNC - Chapel Hill Academic Affairs	33.7	27.9	173.7	158.2	304.7	286.0	57.0%	55.3%
UNC - Chapel Hill Health Affairs	19.4	18.6	139.4	133.3	220.9	207.6	63.1%	64.2%
UNC - Chapel Hill Area Health Affairs	4.0	4.4	35.7	36.3	52.1	49.7	68.5%	73.0%
NCSU - Academic Affairs	44.2	36.6	237.4	227.4	411.8	377.5	57.6%	60.2%
NCSU - Agricultural Research	4.8	5.8	46.7	44.3	63.5	66.2	73.5%	66.9%
NCSU - Agricultural Extension Service	4.8	5.1	33.6	33.2	45.4	44.1	74.0%	75.3%
University of North Carolina at Greensboro	19.5	17.4	98.4	90.6	171.0	156.6	57.5%	57.9%
University of North Carolina at Charlotte	17.6	45.1	96.6	89.0	192.1	175.2	50.3%	50.8%
University of North Carolina at Asheville	5.9	8.2	24.7	22.9	41.4	37.3	59.7%	61.4%
University of North Carolina at Wilmington	11.0	12.4	57.3	54.4	104.4	100.7	54.9%	54.0%
University of North Carolina at Pembroke	5.4	6.6	35.9	34.6	60.1	57.6	59.7%	60.1%
East Carolina University	22.6	21.0	130.5	123.1	232.6	213.3	56.1%	57.7%
ECU - Health Affairs	4.8	4.1	37.2	36.3	55.4	54.4	67.1%	66.7%
North Carolina A&T University	26.1	12.9	59.1	53.8	104.3	99.4	56.7%	54.1%
UNC Joint Millennial	—	—	—	—	1.5	—	—	—
Western Carolina University	9.1	9.3	59.8	56.6	96.8	89.1	61.8%	63.5%
Appalachian State University	16.2	13.4	84.8	76.9	139.2	130.6	60.9%	58.9%
Winston-Salem State University	5.8	7.4	43.1	45.2	71.9	69.6	59.9%	64.9%
Elizabeth City State University	3.4	3.1	23.4	25.2	38.1	33.7	61.4%	74.8%
Fayetteville State University	3.7	5.3	37.0	32.6	60.7	57.1	61.0%	57.1%
North Carolina Central University	9.3	8.0	54.0	51.1	96.0	85.1	56.3%	60.0%
North Carolina School of the Arts	2.1	1.4	17.7	15.5	28.6	27.0	61.9%	57.4%
University of North Carolina Hospitals	3.3	3.7	32.9	35.3	46.0	53.0	71.5%	66.6%
North Carolina School of Science and Math	1.5	1.5	12.8	12.6	18.8	17.5	68.1%	72.0%
<b>Total University System</b>	<u>\$ 294.4</u>	<u>\$ 309.3</u>	<u>\$ 1,778.3</u>	<u>\$ 1,716.1</u>	<u>\$ 2,895.2</u>	<u>\$ 2,753.0</u>	61.4%	62.3%
<b>Total - Education</b>	<u>\$ 1,069.2</u>	<u>\$ 1,088.0</u>	<u>\$ 8,862.3</u>	<u>\$ 8,541.6</u>	<u>\$ 12,277.8</u>	<u>\$ 11,799.3</u>	72.2%	72.4%
<b>Health and Human Services</b>								
HHS - Administration	\$ 6.4	\$ 1.3	\$ 46.2	\$ 35.1	\$ 72.6	\$ 85.3	63.6%	41.1%
Aging	4.5	3.8	26.3	26.6	38.2	36.0	68.8%	73.9%
Child Development	22.9	24.3	205.6	229.4	305.0	306.9	67.4%	74.7%
Services for Deaf & Hearing Impaired	3.1	3.4	26.0	25.5	41.0	39.2	63.4%	65.1%
Health Services	11.6	12.4	118.1	124.7	193.9	195.2	60.9%	63.9%
Social Services	31.5	(5.1)	125.0	129.4	223.5	216.6	55.9%	59.7%
Medical Assistance	406.0	270.0	2,117.4	1,962.2	3,182.7	2,923.6	66.5%	67.1%
Children's Health Insurance	4.3	5.1	47.7	43.1	69.4	59.4	68.7%	72.6%
Services for the Blind	0.7	1.1	7.9	8.1	11.1	11.3	71.2%	71.7%
Mental Health	52.6	66.0	564.1	502.6	759.2	718.4	74.3%	70.0%
Facility Services	0.9	0.9	10.6	9.7	19.4	19.2	54.6%	50.5%
Vocational Rehabilitation	3.0	4.0	23.5	27.9	40.6	45.5	57.9%	61.3%
Juvenile Justice	14.0	11.9	116.7	111.3	165.8	161.4	70.4%	69.0%
<b>Total - Health and Human Services</b>	<u>\$ 561.5</u>	<u>\$ 399.1</u>	<u>\$ 3,435.1</u>	<u>\$ 3,235.6</u>	<u>\$ 5,122.4</u>	<u>\$ 4,818.0</u>	67.1%	67.2%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	March		Year-To-Date		2009	2008	Year-To-Date	
	2009	2008	2009	2008			2009	2008
<b>Economic Development</b>								
Commerce	\$ 3.3	\$ 3.1	\$ 41.8	\$ 46.1	\$ 56.2	\$ 64.6	74.4%	71.4%
Commerce - State Aid to Nonstate Entities	9.1	14.3	84.6	131.7	131.8	194.7	64.2%	67.6%
<b>Total - Economic Development</b>	<b>\$ 12.4</b>	<b>\$ 17.4</b>	<b>\$ 126.4</b>	<b>\$ 177.8</b>	<b>\$ 188.0</b>	<b>\$ 259.3</b>	<b>67.2%</b>	<b>68.6%</b>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 21.9	\$ 21.2	\$ 152.4	\$ 152.3	\$ 214.0	\$ 210.4	71.2%	72.4%
Environment and Natural Resources - State Aid	6.7	—	71.0	75.0	100.0	100.0	71.0%	75.0%
<b>Total - Environment and Natural Resources</b>	<b>\$ 28.6</b>	<b>\$ 21.2</b>	<b>\$ 223.4</b>	<b>\$ 227.3</b>	<b>\$ 314.0</b>	<b>\$ 310.4</b>	<b>71.1%</b>	<b>73.2%</b>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 52.3	\$ 45.4	\$ 434.4	\$ 403.9	\$ 598.0	\$ 558.4	72.6%	72.3%
Justice	10.5	9.4	71.8	70.5	99.9	99.8	71.9%	70.6%
Labor	1.5	1.6	12.4	11.9	18.7	17.3	66.3%	68.8%
Insurance	2.7	2.7	23.4	22.1	33.5	32.3	69.9%	68.4%
Insurance - RICO	—	—	3.1	4.5	3.4	4.5	91.2%	100.0%
Correction	101.1	122.2	939.8	909.3	1,303.0	1,260.7	72.1%	72.1%
Crime Control	5.0	6.4	26.9	31.1	46.0	52.6	58.5%	59.1%
<b>Total - Public Safety, Correction, and Regulation</b>	<b>\$ 173.1</b>	<b>\$ 187.7</b>	<b>\$ 1,511.8</b>	<b>\$ 1,453.3</b>	<b>\$ 2,102.5</b>	<b>\$ 2,025.6</b>	<b>71.9%</b>	<b>71.7%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 7.8	\$ 5.6	\$ 44.5	\$ 43.3	\$ 69.4	\$ 77.7	64.1%	55.7%
<b>Rounding [*]</b>	<b>\$ 0.1</b>	<b>\$ 0.1</b>	<b>\$ 0.2</b>	<b>\$ (0.1)</b>	<b>\$ (0.1)</b>	<b>\$ (0.4)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,886.7</b>	<b>\$ 1,759.1</b>	<b>\$ 14,499.7</b>	<b>\$ 14,025.8</b>	<b>\$ 20,583.8</b>	<b>\$ 19,818.7</b>	<b>70.4%</b>	<b>70.8%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ —	\$ 115.4	\$ 129.1	\$ 230.7	—	50.0%
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 115.4</b>	<b>\$ 129.1</b>	<b>\$ 230.7</b>		
<b>Debt Service</b>	<b>\$ 234.7</b>	<b>\$ 241.7</b>	<b>\$ 427.5</b>	<b>\$ 438.9</b>	<b>\$ 643.1</b>	<b>\$ 610.2</b>	<b>66.5%</b>	<b>71.9%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 2,121.4</b>	<b>\$ 2,000.8</b>	<b>\$ 14,927.2</b>	<b>\$ 14,580.1</b>	<b>\$ 21,356.0</b>	<b>\$ 20,659.6</b>	<b>69.9%</b>	<b>70.6%</b>

[\*] 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 MARCH 31, 2009 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	\$ 3,410	\$ 25,628	\$ 11,180	\$ 70,132
<b>Total - Agriculture</b>	<b>\$ 3,410</b>	<b>\$ 25,628</b>	<b>\$ 11,180</b>	<b>\$ 70,132</b>
<b>Debt Service</b>				
State Treasurer	\$ 20,014	\$ 65,748	\$ 254,738	\$ 492,737
State Treasurer-Federal	-	1,156	-	1,616
<b>Total Debt Service</b>	<b>\$ 20,014</b>	<b>\$ 66,904</b>	<b>\$ 254,738</b>	<b>\$ 494,353</b>
<b>Education</b>				
Public Instruction	\$ 209,704	\$ 1,277,234	\$ 889,903	\$ 7,682,933
Community Colleges	25,609	382,561	116,136	1,060,882
UNC Systems	83,959	2,320,223	388,400	4,098,623
<b>Total - Education</b>	<b>\$ 319,272</b>	<b>\$ 3,980,018</b>	<b>\$ 1,394,439</b>	<b>\$ 12,842,438</b>
<b>Economic Development</b>				
Commerce	\$ 4,292	\$ 43,344	\$ 7,658	\$ 85,184
Commerce-State Aid	10	14,373	9,068	98,927
<b>Total - Economic Development</b>	<b>\$ 4,302</b>	<b>\$ 57,717</b>	<b>\$ 16,726</b>	<b>\$ 184,111</b>
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 9,590	\$ 88,372	\$ 31,523	\$ 240,769
Environ. and Nat. Resources-St. Aid	-	-	6,683	70,950
<b>Total - Environ. &amp; Natural Resources</b>	<b>\$ 9,590</b>	<b>\$ 88,372</b>	<b>\$ 38,206</b>	<b>\$ 311,719</b>
<b>General Government</b>				
General Assembly	\$ 141	\$ 11,823	\$ 9,177	\$ 41,051
Governor	51	299	597	4,991
Budget, Planning & Management	78	731	638	5,332
Housing Finance Authority	-	-	1,477	15,232
Governor	-	4,938	102	19,868
Lt. Governor	-	29	45	716
Secretary of State	446	1,375	1,111	9,099
State Auditor	148	4,995	1,461	12,895
State Treasurer-Administration	2,019	19,430	2,588	28,320
State Treasurer-Retirement	-	-	60	10,447
Administration	3,211	41,842	9,060	88,042
State Controller	120	933	2,012	28,536
Revenue	1,734	16,938	9,724	84,921
Cultural Resources	1,464	5,040	7,174	61,822
Cultural Resources-Roanoke Island	-	-	146	1,525
Board of Elections	1,003	7,810	1,511	11,933
Administrative Hearings	1	1,716	446	3,807
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	-	-	-	2,045

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING MARCH 31, 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/rounding		3	-	-
<b>Total - General Government</b>	<b>\$ 10,416</b>	<b>\$ 141,052</b>	<b>\$ 48,695</b>	<b>\$ 437,264</b>
<b>Health and Human Services</b>				
Juvenile Justice	\$ 1,144	\$ 8,916	\$ 15,242	\$ 125,664
HHS-Administration	11,257	77,304	20,222	123,473
Aging	1,794	31,425	6,284	57,700
Child Development	31,332	256,381	54,230	461,936
Education Services	43	2,386	3,155	28,386
Health Services	49,346	413,892	61,730	532,012
Social Services	68,004	688,181	96,740	813,159
Medical Assistance	887,771	6,172,408	1,296,195	8,289,787
NC Health Choice	13,073	143,991	17,373	191,660
Blind Services	1,533	14,942	2,244	22,888
Mental Health	44,769	516,655	100,901	1,080,803
Facility Services	4,158	34,269	5,329	44,837
Vocational Rehabilitation Services	9,067	77,213	15,481	100,703
<b>Total - Health and Human Services</b>	<b>\$ 1,123,291</b>	<b>\$ 8,437,963</b>	<b>\$ 1,695,126</b>	<b>\$ 11,873,008</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 390	\$ 2,943	\$ 42,971	\$ 349,177
Judicial-Indigent Defense	2,105	9,450	11,745	97,693
Justice	1,689	24,959	11,721	96,716
Labor	476	6,264	1,941	18,674
Insurance	750	6,938	3,436	30,360
Insurance-RICO	-	235	-	3,350
Correction	2,696	52,795	105,510	992,551
Crime Control & Public Safety	11,254	94,119	15,979	120,982
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 19,360</b>	<b>\$ 197,703</b>	<b>\$ 193,303</b>	<b>\$ 1,709,503</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	\$ 10,753	\$ 89,538	\$ 153	\$ 5,241
License Schedule B	1,177	24,634	78	1,130
Tobacco	19,656	186,194	1,350	12,538
Franchise	169,681	652,042	39,678	145,799
Individual Income	893,654	8,245,411	370,004	1,114,839
Sales & Use	612,401	6,091,212	287,971	2,525,220
Beverage	18,537	197,418	11	26,438
Gift	677	3,572	18	441
Freight Car	1	4	-	3
Insurance	60,416	238,789	4,888	48,617
Piped Natural Gas	9,175	46,011	6,688	13,800
Corporate Income	162,335	733,636	17,199	309,033
Real Estate	1,734	30,118	1,527	28,383

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
White Goods	298	3,315	1	2,387
Scrap Tire	1,145	10,536	4	7,312
Manufacturing	2,595	25,381	16	577
Solid Waste	364	10,446	28	5,461
Processed Refunds Pending	(175,476)	(469,576)	n/a	n/a
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 1,789,123</b>	<b>\$ 16,118,681</b>	<b>\$ 729,614</b>	<b>\$ 4,247,219</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ 610	\$ 17,359	\$ -	\$ -
Secretary of State-Nontax	6,669	41,392	29	197
License & Fees-Nontax	14,233	38,024	7	674
Gas & Oil Inspection	167	635	-	-
Board of Elections	6	48	-	-
DHHS	212	2,660	-	5
Disproportionate Share	100,000	100,000	-	-
ABC Board	3,537	6,989	131	878
Treasurer Investment	8,456	110,852	6,367	6,367
Fees & Penalties	201	1,988	256	1,779
Highway Trust Transfer	-	110,648	-	-
CI Appropriation	-	-	-	-
Judicial	17,573	144,468	-	4
Sales & Use	1,253	10,771	-	-
Intra State Transfer	342,497	594,741	-	-
Due to Education Lottery Reserve	(50,000)	(50,000)	-	-
Highway Transfer	4,403	13,208	-	-
Probation Supervision Fees	1,520	12,278	-	-
DWI Restoration Fees	105	646	-	-
DWI Service Fees	820	6,425	-	-
Sales Tax Refund	227	1,826	-	-
Miscellaneous	1	26	-	1
Parole Supervision Fees	57	485	-	-
Butner Fire & Police	-	10	-	-
Banking & Investment Fees	526	3,954	-	-
<b>Total - Nontax Codes</b>	<b>\$ 453,073</b>	<b>\$ 1,169,433</b>	<b>\$ 6,790</b>	<b>\$ 9,905</b>
<b>Total Reverting</b>	<b>\$ 3,751,851</b>	<b>\$ 30,283,471</b>	<b>\$ 4,388,817</b>	<b>\$ 32,179,652</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 599,038</b>			
<b>Year-To-Date Receipts</b>	<b>30,283,471</b>			
<b>Year-To-Date Disbursements</b>	<b>32,179,652</b>			
<b>Ending Unreserved Cash</b>	<b>\$ (1,297,143)</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING MARCH 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	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
<b>Total Agriculture</b>	<b>\$ 44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44</b>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	268,595	450,682	268,599	450,529	153
<b>Total - Debt Service</b>	<b>\$ -</b>	<b>\$ 268,595</b>	<b>\$ 450,682</b>	<b>\$ 268,599</b>	<b>\$ 450,529</b>	<b>\$ 153</b>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 4,513	\$ 205	\$ 3,036	\$ 344	\$ 3,810	\$ 3,739
Public Instruction-IT Projects	28,990	-	22,995	923	19,706	32,279
Public Instruction-Trust	37,067	25	12,798	35	40,768	9,097
Public Instruction-Local Payroll	252	3,988	31,781	3,893	31,745	288
Community Colleges-Special Revenue	15,064	1,959	9,523	1,993	10,114	14,473
Community Colleges-IT Projects	9,045	-	-	240	5,697	3,348
Community Colleges-Trust	11,649	64	14,824	1,239	17,321	9,152
<b>Total - Education</b>	<b>\$ 106,580</b>	<b>\$ 6,241</b>	<b>\$ 94,957</b>	<b>\$ 8,667</b>	<b>\$ 129,161</b>	<b>\$ 72,376</b>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 2,363	\$ 148	\$ 1,821	\$ 41	\$ 155	\$ 4,029
Commerce-Special Revenue	1,801	-	5,967	668	1,316	6,452
Commerce-IT Projects	3,423	-	-	38	628	2,795
Commerce-Trust	159	12	76	-	53	182
Commerce-CDBG	13,363	56	827	-	282	13,908
<b>Total - Economic Development</b>	<b>\$ 21,109</b>	<b>\$ 216</b>	<b>\$ 8,691</b>	<b>\$ 747</b>	<b>\$ 2,434</b>	<b>\$ 27,366</b>
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 2,547	\$ 1,037	\$ 24,043	\$ 1,293	\$ 21,790	\$ 4,800
Environment and Natural Resources	4,704	327	2,592	795	3,583	3,713
<b>Total - Environment and Natural Resources</b>	<b>\$ 7,251</b>	<b>\$ 1,364</b>	<b>\$ 26,635</b>	<b>\$ 2,088</b>	<b>\$ 25,373</b>	<b>\$ 8,513</b>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING MARCH 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	
<b>General Government</b>						
Governor's Office	\$ 643	\$ -	\$ 1,000	\$ -	\$ 401	\$ 1,242
Governor's Office-Disaster Relief	-	50	19,089	71	19,089	-
Payroll Imprest Fund	-	735,547	5,451,643	735,547	5,451,643	-
State Auditor	393	-	-	9	83	310
State Treasurer-IT Projects	201	-	267	-	376	92
State Treasurer-Blount St. Properties Administration	5,098	13	158	-	-	5,256
State Controller	4,944	-	2	52	229	4,717
State Controller	44,821	623	15,053	1,113	15,132	44,742
Revenue-Project Collect	41,551	2,125	12,095	1,318	46,075	7,571
Revenue-Tax Distribution	-	361,409	2,394,788	361,409	2,394,788	-
Revenue-Lee Act Credits	204	17	189	-	79	314
Revenue-Tax Transfer Fees	574	57	492	85	418	648
Revenue-IT Project	4,720	-	35,000	35	13,179	26,541
Cultural Resources	146	27	193	6	51	288
Cultural Resources-Interest Bearing	-	7	18	-	-	18
Board of Elections	22,768	152	5,778	323	15,545	13,001
NC Infrastructure Finance Corporation	-	4,343	80,183	4,343	80,183	-
State Treasurer-Basis Swap	-	229	2,111	229	2,111	-
Administrative Hearings	193	-	253	-	-	446
<b>Total - General Government</b>	<b>\$ 126,256</b>	<b>\$ 1,104,599</b>	<b>\$ 8,018,312</b>	<b>\$ 1,104,540</b>	<b>\$ 8,039,382</b>	<b>\$ 105,186</b>
<b>Health and Human Services</b>						
Health Services	\$ 1,021	\$ 19,252	\$ 158,584	\$ 16,074	\$ 156,426	\$ 3,179
Social Services	23,989	1,137	14,023	2,920	16,168	21,844
Medical Assistance	38,164	19,299	123,865	7,556	129,771	32,258
Facility Services	7,888	14	2,480	894	1,617	8,751
Major Medical	1,773	17,482	192,868	27,151	192,961	1,680
DHHS-Administration	49,522	(111)	18,125	2,357	25,895	41,752
Aging	-	-	80	-	80	-
Blind Services	6	4	35	4	35	6
<b>Total - Health and Human Services</b>	<b>\$ 122,363</b>	<b>\$ 57,077</b>	<b>\$ 510,060</b>	<b>\$ 56,956</b>	<b>\$ 522,953</b>	<b>\$ 109,470</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	1,914	-	291	124	1,338	867
Corrections-Interest Bearing Funds	2	13	68	-	2	68
Juvenile Justice	9,568	25	4,601	488	4,710	9,459
Crime Control and Public Safety	10,928	5,530	33,656	3,644	34,441	10,143
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 22,427</b>	<b>\$ 5,568</b>	<b>\$ 38,616</b>	<b>\$ 4,256</b>	<b>\$ 40,491</b>	<b>\$ 20,552</b>
<b>Total Nonreverting</b>	<b>\$ 406,030</b>	<b>\$ 1,443,660</b>	<b>\$ 9,147,953</b>	<b>\$ 1,445,853</b>	<b>\$ 9,210,323</b>	<b>\$ 343,660</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 (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%).