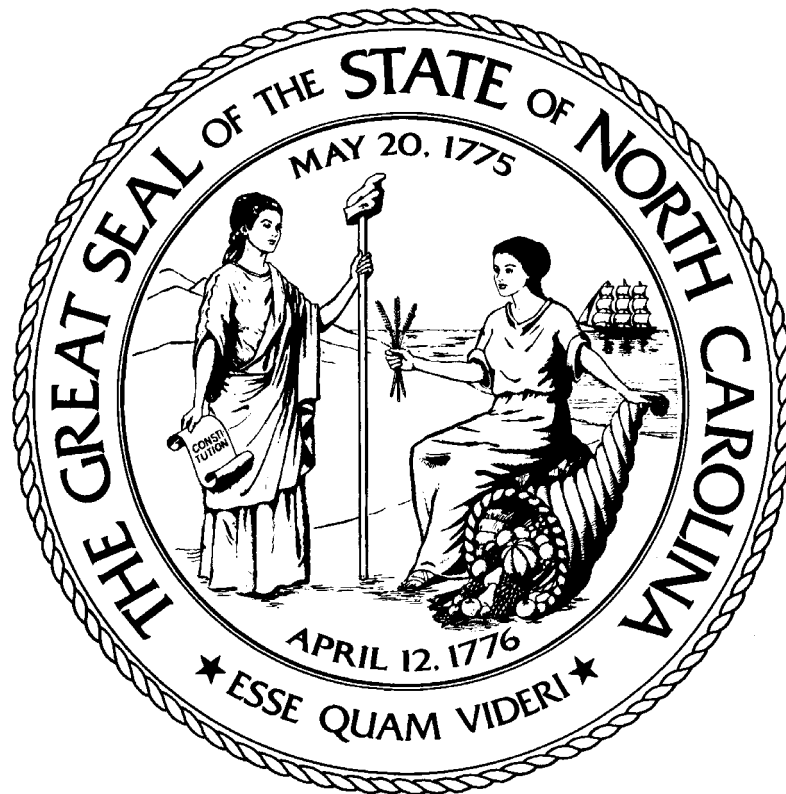


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2009



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

December 11, 2009

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

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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**
NOVEMBER 30, 2009
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,178.5	Sales and Use Taxes Payable	\$ 384.0
		Tax Refunds Payable	—
		Beverage Taxes Payable	8.5
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 392.5</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	12.2
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	42.7
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	400.6
		Total Reserved	<u>\$ 605.5</u>
		Unreserved :	
		Fund Balance - July 1, 2009	\$ 92.2
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	88.3
		Total Unreserved	<u>\$ 180.5</u>
		Total Fund Balance	<u>\$ 786.0</u>
Total Assets	<u>\$ 1,178.5</u>	Total Liabilities and Fund Balance	<u>\$ 1,178.5</u>

STATE OF NORTH CAROLINA

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

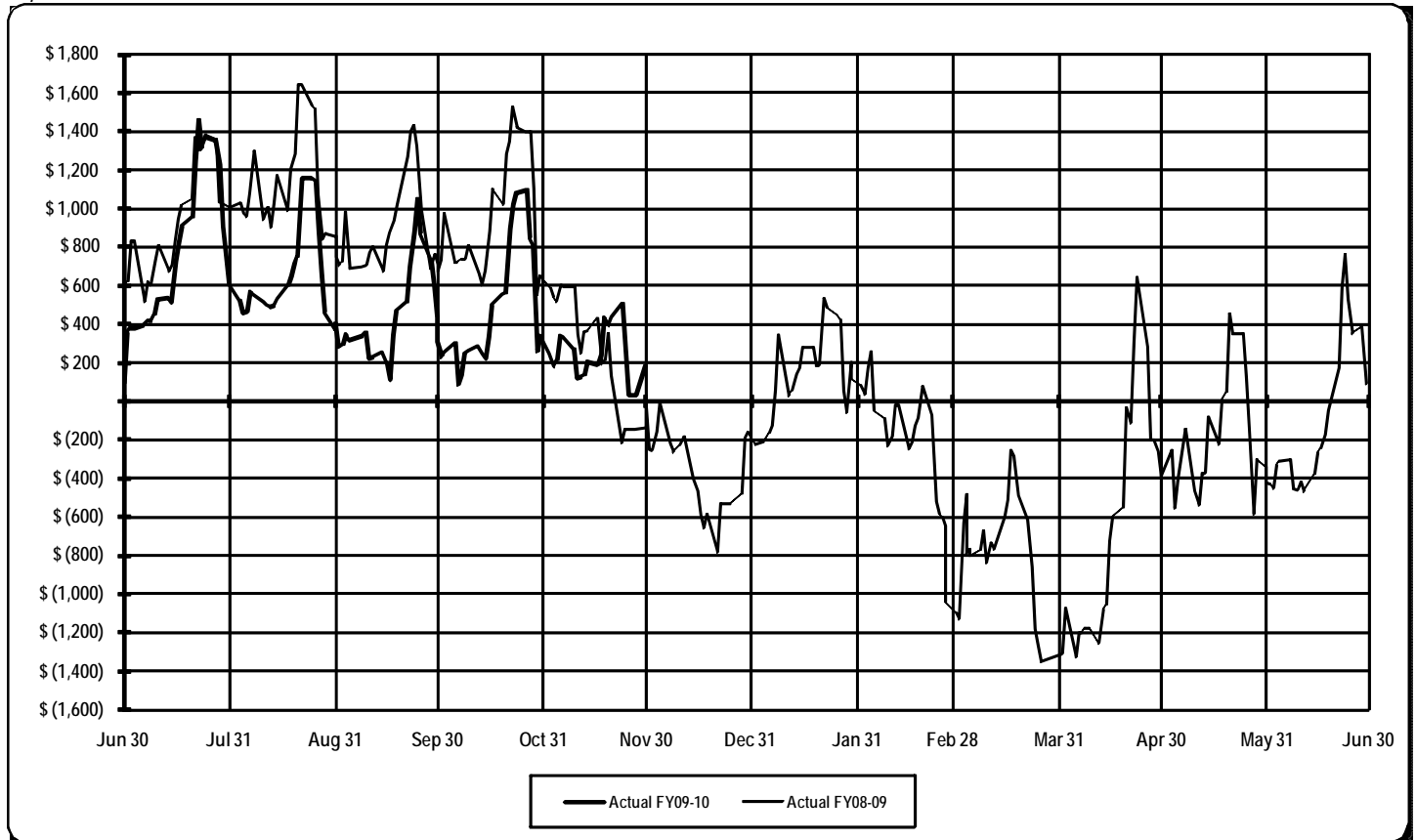
FISCAL YEAR-TO-DATE NOVEMBER 30, 2009 AND NOVEMBER 30, 2008
Expressed in Millions

Fund Balance:	2009-10	2008-09	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 150.0	\$ 786.6	\$ (636.6)	(80.9)%
Job Development Incentive Grants.....	12.2	6.1	6.1	100.0%
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.....	400.6	323.5	77.1	23.8%
Total Reserved.....	\$ 605.5	\$ 1,244.4	\$ (638.9)	(51.3)%
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....	88.3	(781.1)	869.4	(111.3)%
Total Unreserved.....	\$ 180.5	\$ (136.8)	\$ 317.3	(231.9)%
Total Fund Balance.....	\$ 786.0	\$ 1,107.6	\$ (321.6)	(29.0)%

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

Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2010	2009	2010	2009	2010	2009	Year-To-Date	
							2010	2009
Beg. Unreserved Fund Balance	\$ 335.4	\$ 548.2	\$ 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>\$ 335.4</u>	<u>\$ 548.2</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 690.6	\$ 636.8	\$ 3,828.0	\$ 4,083.0	\$ 9,514.2	\$ 11,386.2	40.2%	35.9%
Corporate Income	(59.2)	(86.7)	117.1	105.3	1,051.1	1,191.5	11.1%	8.8%
Sales and Use	492.5	389.4	2,129.7	2,023.7	5,628.6	5,374.3	37.8%	37.7%
Franchise	90.8	36.6	295.4	224.9	622.0	587.0	47.5%	38.3%
Insurance	1.3	2.9	154.9	125.8	487.3	522.2	31.8%	24.1%
Beverage	26.2	22.8	110.9	94.4	287.9	233.8	38.5%	40.4%
Inheritance	7.7	11.0	44.6	48.4	113.1	161.7	39.4%	29.9%
Privilege License	2.2	1.4	17.5	16.4	35.1	56.0	49.9%	29.3%
Tobacco Products	22.1	18.7	103.9	99.8	247.4	236.2	42.0%	42.3%
Real Estate Conveyance Excise	0.1	(1.1)	2.9	2.3	—	—	—	—
Gift	—	0.1	10.8	2.1	—	16.5	—	12.7%
Solid Waste	1.4	0.7	4.9	5.4	—	—	—	—
White Goods Disposal	0.3	0.2	0.7	0.6	—	—	—	—
Scrap Tire Disposal	1.2	1.0	2.5	2.2	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	3.2	3.3	7.4	7.9	36.1	35.7	20.5%	22.1%
Mill Machinery	2.1	2.4	13.4	14.1	32.3	38.3	41.5%	36.8%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	—	0.3	(0.1)	0.1	—	—	—	—
Total Tax Revenue	<u>\$ 1,282.5</u>	<u>\$ 1,039.8</u>	<u>\$ 6,844.5</u>	<u>\$ 6,856.4</u>	<u>\$ 18,055.1</u>	<u>\$ 19,839.4</u>	37.9%	34.6%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.7	\$ 12.6	\$ 20.1	\$ 74.6	\$ 67.2	\$ 248.1	29.9%	30.1%
Judicial Fees	14.9	13.6	86.7	81.0	247.8	204.8	35.0%	39.6%
Insurance	1.0	1.6	13.2	17.5	77.7	63.5	17.0%	27.6%
Disproportionate Share	—	—	—	—	125.0	100.0	—	—
Highway Fund Transfer In	—	—	4.4	4.4	—	—	—	—
Highway Trust Fund Transfer In	27.2	36.9	54.3	73.8	108.5	147.5	50.0%	50.0%
Governor's Executive Order #6	—	—	—	—	—	—	—	—
American Recov & Reinv Act (ARRA)	—	—	—	—	—	—	—	—
Other	59.9	6.5	258.6	41.0	245.2	201.1	105.5%	20.4%
Total Non-Tax Revenue	<u>\$ 105.7</u>	<u>\$ 71.2</u>	<u>\$ 437.3</u>	<u>\$ 292.3</u>	<u>\$ 871.4</u>	<u>\$ 965.0</u>	50.2%	30.3%
Total Tax and Non-Tax Revenue	<u>\$ 1,388.2</u>	<u>\$ 1,111.0</u>	<u>\$ 7,281.8</u>	<u>\$ 7,148.7</u>	<u>\$ 18,926.5</u>	<u>\$ 20,804.4</u>	38.5%	34.4%
Total Availability	<u>\$ 1,723.6</u>	<u>\$ 1,659.2</u>	<u>\$ 7,374.0</u>	<u>\$ 7,793.0</u>	<u>\$ 19,018.7</u>	<u>\$ 21,448.7</u>	38.8%	36.3%
Appropriation Expenditures:								
Current Operations	\$ 1,524.2	\$ 1,793.3	\$ 7,059.3	\$ 7,805.9	\$ 18,365.9	\$ 20,583.8	38.4%	37.9%
Capital Improvements:								
Funded by General Fund	—	—	—	—	4.9	129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	19.0	2.7	134.2	123.9	644.1	643.1	20.8%	19.3%
Total Appropriation Expenditures	<u>\$ 1,543.2</u>	<u>\$ 1,796.0</u>	<u>\$ 7,193.5</u>	<u>\$ 7,929.8</u>	<u>\$ 19,014.9</u>	<u>\$ 21,356.0</u>	37.8%	37.1%
Unreserved Fund Balance	<u>\$ 180.5</u>	<u>\$ (136.8)</u>	<u>\$ 180.5</u>	<u>\$ (136.8)</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 NOVEMBER 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed in Millions

	November				Year-To-Date Through November			
	2010	2009	Change	% Change	2010	2009	Change	% Change
Tax Revenues:								
Individual Income	\$ 690.6	\$ 636.8	\$ 53.8	8.4%	\$ 3,828.0	\$ 4,083.0	\$ (255.0)	(6.2)%
Corporate Income	(59.2)	(86.7)	27.5	31.7%	117.1	105.3	11.8	11.2%
Sales and Use	492.5	389.4	103.1	26.5%	2,129.7	2,023.7	106.0	5.2%
Franchise	90.8	36.6	54.2	148.1%	295.4	224.9	70.5	31.3%
Insurance	1.3	2.9	(1.6)	(55.2)%	154.9	125.8	29.1	23.1%
Beverage	26.2	22.8	3.4	14.9%	110.9	94.4	16.5	17.5%
Inheritance	7.7	11.0	(3.3)	(30.0)%	44.6	48.4	(3.8)	(7.9)%
Privilege License	2.2	1.4	0.8	57.1%	17.5	16.4	1.1	6.7%
Tobacco Products	22.1	18.7	3.4	18.2%	103.9	99.8	4.1	4.1%
Real Estate Conveyance Excise	0.1	(1.1)	1.2	109.1%	2.9	2.3	0.6	26.1%
Gift	—	0.1	(0.1)	(100.0)%	10.8	2.1	8.7	414.3%
Solid Waste	1.4	0.7	0.7	100.0%	4.9	5.4	(0.5)	(9.3)%
White Goods Disposal	0.3	0.2	0.1	50.0%	0.7	0.6	0.1	16.7%
Scrap Tire Disposal	1.2	1.0	0.2	20.0%	2.5	2.2	0.3	13.6%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	3.2	3.3	(0.1)	(3.0)%	7.4	7.9	(0.5)	(6.3)%
Mill Machinery	2.1	2.4	(0.3)	(12.5)%	13.4	14.1	(0.7)	(5.0)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	—	0.3	(0.3)	(100.0)%	(0.1)	0.1	(0.2)	(200.0)%
Total Tax Revenue	\$ 1,282.5	\$ 1,039.8	\$ 242.7	23.3%	\$ 6,844.5	\$ 6,856.4	\$ (11.9)	(0.2)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.7	\$ 12.6	\$ (9.9)	(78.6)%	\$ 20.1	\$ 74.6	\$ (54.5)	(73.1)%
Judicial Fees	14.9	13.6	1.3	9.6%	86.7	81.0	5.7	7.0%
Insurance	1.0	1.6	(0.6)	(37.5)%	13.2	17.5	(4.3)	(24.6)%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	4.4	4.4	—	—
Highway Trust Fund Transfer In	27.2	36.9	(9.7)	(26.3)%	54.3	73.8	(19.5)	(26.4)%
Other	59.9	6.5	53.4	821.5%	258.6	41.0	217.6	530.7%
Total Non-Tax Revenue	\$ 105.7	\$ 71.2	\$ 34.5	48.5%	\$ 437.3	\$ 292.3	\$ 145.0	49.6%
Total Tax and Non-Tax Revenue	\$ 1,388.2	\$ 1,111.0	\$ 277.2	25.0%	\$ 7,281.8	\$ 7,148.7	\$ 133.1	1.9%

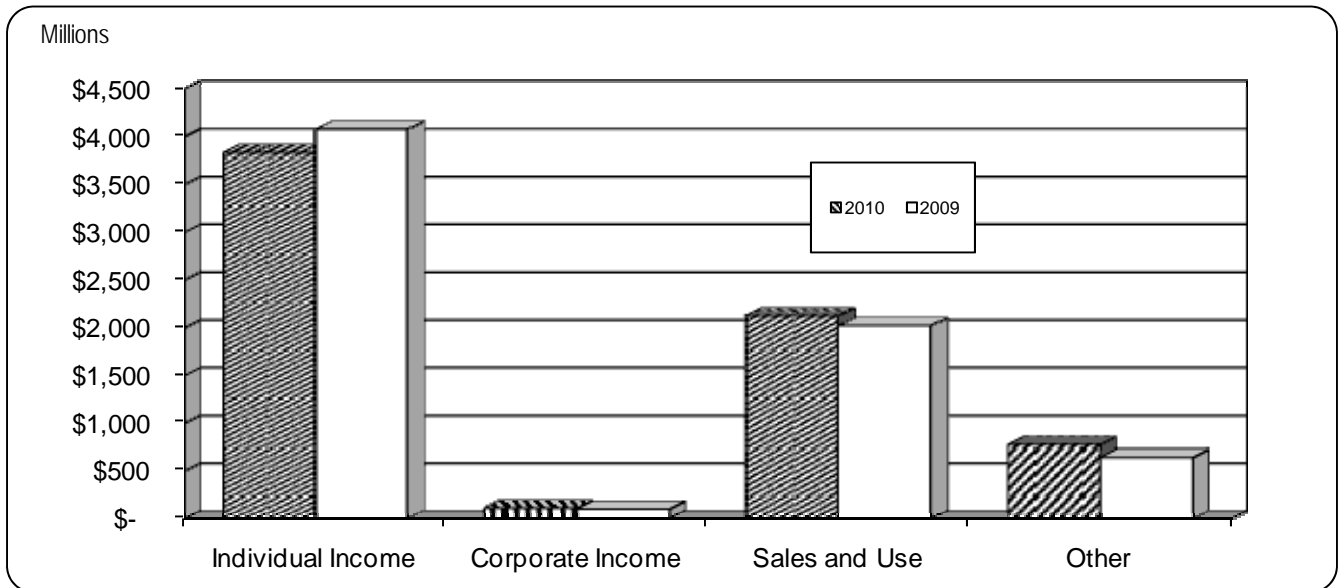
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2010, when compared to the prior year through November 30, actual net tax and non-tax revenues increased by \$133.1 million, or 1.9%. Tax revenues through November 2009 decreased by \$11.9 million, or .2%, and non-tax revenues increased by \$145 million, or 49.6%. Non-Tax Revenue Other saw another increase during the month of November 2009. Senate Bill 202, Session Law 2009-451, Section 2.2.(g) directed the Department of Health and Human Services, Department of Public Instruction, Department of Commerce and UNC General Administration to transfer funds from specified Non-General Fund Budget Codes to be used to support General Fund appropriations. The amount transferred in November 2009 was \$35.9 million. The Department of Revenue also transferred \$16.4 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 November 2009 declined by \$54.5 million, or 73.1%, 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**

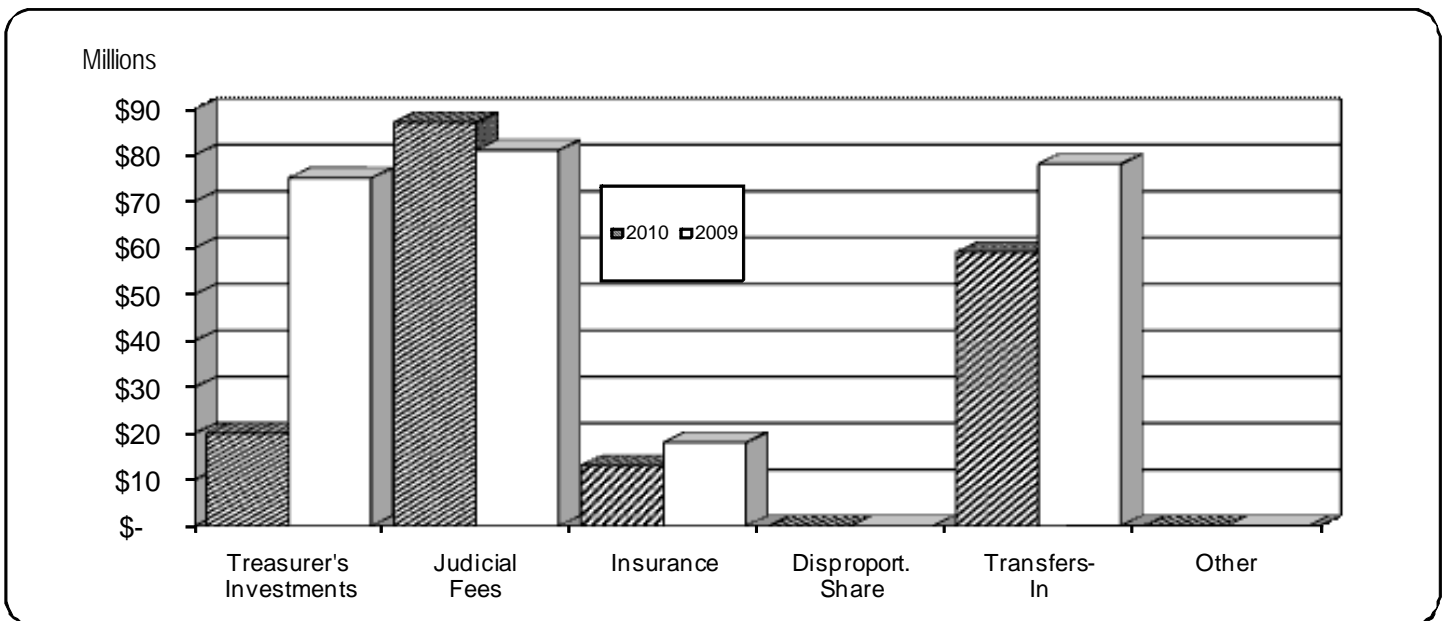
FISCAL YEAR-TO-DATE NOVEMBER 30, 2009 AND NOVEMBER 30, 2008



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 NOVEMBER 30, 2009 AND NOVEMBER 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 NOVEMBER 30, 2009 AND NOVEMBER 30, 2008

Expressed in Millions

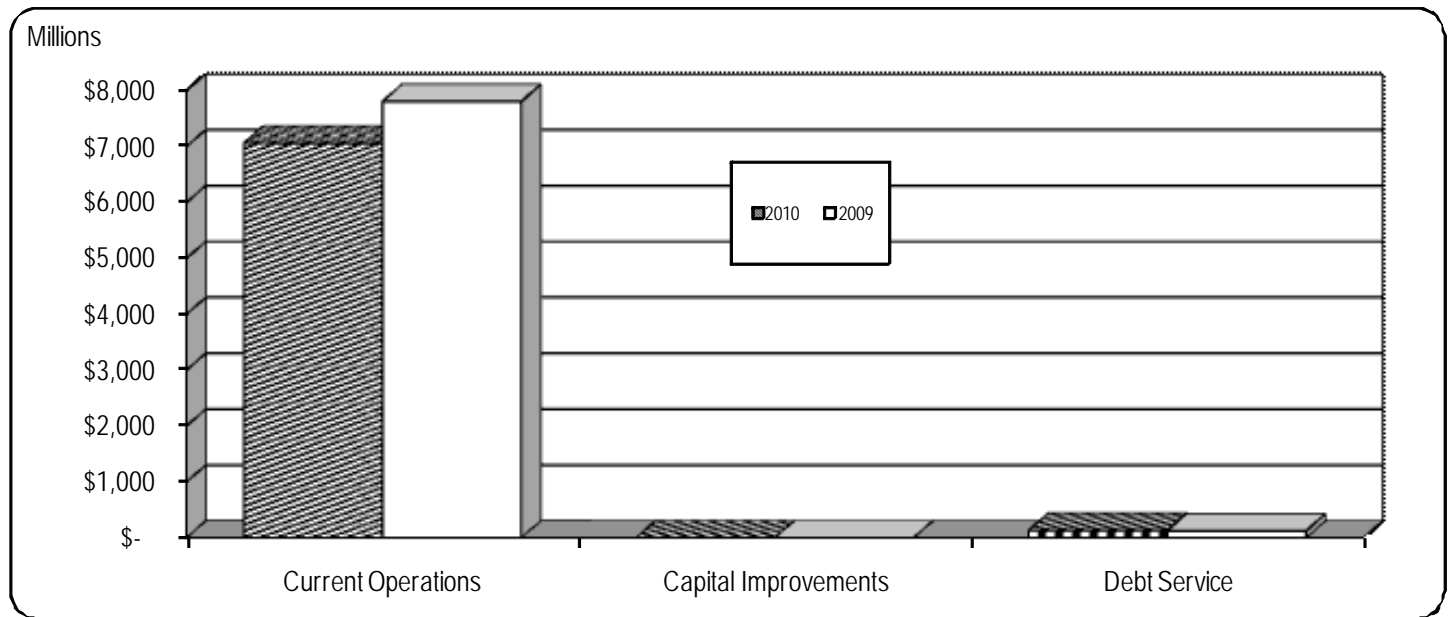
	2010	2009	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2010	2009
Current Operations						
General Government	\$ 141.4	\$ 158.0	\$ (16.6)	(10.5%)	2.0%	2.0%
Education	4,241.3	4,883.3	(642.0)	(13.1%)	59.0%	61.6%
Health and Human Services	1,714.4	1,720.9	(6.5)	(0.4%)	23.8%	21.7%
Economic Development	35.1	68.7	(33.6)	(48.9%)	0.5%	0.9%
Environment and Natural Resources	98.4	125.8	(27.4)	(21.8%)	1.4%	1.6%
Public Safety, Correction, and Regulation	792.5	834.4	(41.9)	(5.0%)	11.0%	10.5%
Agriculture	23.6	23.6	—	—	0.3%	0.3%
Operating Reserves/Rounding	12.6	(8.8)	21.4	243.2%	0.2%	(0.1%)
<i>Total Current Operations</i>	<u>\$ 7,059.3</u>	<u>\$ 7,805.9</u>	<u>\$ (746.6)</u>	(9.6%)	98.1%	98.4%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	134.2	123.9	10.3	8.3%	1.9%	1.6%
Total Appropriation Expenditures	<u>\$ 7,193.5</u>	<u>\$ 7,929.8</u>	<u>\$ (736.3)</u>	(9.3%)	100.0%	100.0%

A negative appropriation expenditure indicates that a budget code has actual receipts that exceed actual expenditures.

The schedule above summarizes appropriation expenditures by function for the current and prior fiscal years.

**GENERAL FUND – REVERTING
ACTUAL APPROPRIATION EXPENDITURES**

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



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

Actual appropriation expenditures through November 2009 were less than actual appropriation expenditures through November 2008 by \$736.3 million, or 9.3%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2009 were less than such appropriation expenditures through November 2008 by \$746.6 million, or 9.6%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		November		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	\$	3.5	\$	3.5	\$	12.6	\$	8.4	\$	54.8	\$	57.9	23.0%	14.5%
Governor's Office		0.6		0.4		2.9		2.7		6.5		6.7	44.6%	40.3%
Office of State Budget		(0.7)		0.5		1.6		2.4		6.8		7.7	23.5%	31.2%
Housing Finance Agency		1.1		1.6		5.5		8.8		14.6		21.6	37.7%	40.7%
Lieutenant Governor		0.1		0.1		0.4		0.4		1.0		1.0	40.0%	40.0%
Secretary of State		0.9		0.9		4.2		4.2		11.7		11.7	35.9%	35.9%
State Auditor		1.3		0.5		5.8		3.8		13.3		13.4	43.6%	28.4%
State Treasurer		0.8		0.6		3.7		6.2		10.8		10.8	34.3%	57.4%
Retirement and Employee Benefits Administration		3.1		2.6		8.2		5.3		17.8		10.6	46.1%	50.0%
Office of the State Controller		9.1		11.0		23.9		23.8		68.0		74.8	35.1%	31.8%
Revenue		1.7		1.8		8.7		18.8		23.3		34.6	37.3%	54.3%
Cultural Resources		7.4		7.3		35.9		40.3		89.3		89.3	40.2%	45.1%
Cultural Resources - Roanoke Island Commission		5.8		6.1		27.9		30.9		73.4		78.5	38.0%	39.4%
Board of Elections		0.2		0.2		0.8		0.9		2.0		2.1	40.0%	42.9%
Office of Administrative Hearings		0.4		0.4		(2.1)		0.4		4.9		10.5	(42.9%)	3.8%
		0.4		0.6		1.4		0.7		4.3		4.5	32.6%	15.6%
	\$	35.7	\$	38.1	\$	141.4	\$	158.0	\$	402.5	\$	435.7	35.1%	36.3%
Reserves - General Assembly	\$	0.1	\$	4.4	\$	0.1	\$	8.8	\$	6.5	\$	21.0	1.5%	41.9%
Reserves - Contingency & Emergency		—		—		—		(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		0.9		—		(10.1)		(13.1)		—		—	—	—
Reserves - Lawsuits		—		—		—		—		—		—	—	—
Reserves - Criminal Justice Data Integration		—		—		—		—		—		—	—	—
Reserves - Management Flexibility		—		—		—		—		—		—	—	—
Reserves - BEACON Project		—		—		—		—		—		—	—	—
Reserves - Severance Expenditure		—		—		—		—		45.1		—	—	—
Reserves - State Employee Benefits		—		—		—		—		2.5		1.0	—	—
Reserves - IT Fund		—		—		3.4		1.4		9.4		2.8	36.2%	50.0%
Reserves - Retirement		—		—		—		—		2.9		0.4	—	—
Reserves - Special Needs Children		—		—		—		—		—		—	—	—
Reserves - MH/DD/SA Reform		—		—		—		—		—		—	—	—
Reserves - Reverting Funds		—		(1.2)		—		(1.2)		—		0.1	—	(1200.0%)
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		—		—		—		—		—		—	—	—
	\$	1.0	\$	3.2	\$	12.4	\$	(8.5)	\$	85.9	\$	63.8	14.4%	(13.3%)
Total - General Government	\$	36.7	\$	41.3	\$	153.8	\$	149.5	\$	488.4	\$	499.5	31.5%	29.9%

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	November		Year-To-Date		2010	2009	Year-To-Date		
	2010	2009	2010	2009			2010	2009	
Education									
Public Instruction	\$ 735.9	\$ 817.0	\$ 3,073.3	\$ 3,582.2	\$ 7,540.1	\$ 8,365.9	40.8%	42.8%	
Community Colleges	96.5	93.1	331.4	347.4	1,011.9	1,016.7	32.8%	34.2%	
	<u>\$ 832.4</u>	<u>\$ 910.1</u>	<u>\$ 3,404.7</u>	<u>\$ 3,929.6</u>	<u>\$ 8,552.0</u>	<u>\$ 9,382.6</u>	39.8%	41.9%	
University System									
University of North Carolina - General Admin.	\$ 3.1	\$ 3.3	\$ 14.8	\$ 16.6	\$ 43.1	\$ 53.4	34.3%	31.1%	
UNC - GA Institutional Programs and Facilities	18.9	—	18.9	—	35.0	22.7	54.0%	—	
UNC - GA Related Educational Programs	13.2	6.2	42.9	45.9	68.8	52.2	62.4%	87.9%	
UNC - GA Aid to Private Institutions	72.9	70.0	73.1	70.0	101.2	106.8	72.2%	65.5%	
UNC - Chapel Hill Academic Affairs	10.2	23.4	57.4	81.4	281.8	304.7	20.4%	26.7%	
UNC - Chapel Hill Health Affairs	8.5	17.4	63.8	69.5	201.3	220.9	31.7%	31.5%	
UNC - Chapel Hill Area Health Affairs	3.9	3.7	17.1	19.9	51.0	52.1	33.5%	38.2%	
NCSU - Academic Affairs	12.3	32.9	95.3	123.5	392.5	411.9	24.3%	30.0%	
NCSU - Agricultural Research	5.1	5.5	24.3	26.0	58.6	63.5	41.5%	40.9%	
NCSU - Agricultural Extension Service	3.5	4.0	18.7	20.4	44.5	45.4	42.0%	44.9%	
University of North Carolina at Greensboro	9.1	16.6	42.0	49.7	162.1	171.1	25.9%	29.0%	
University of North Carolina at Charlotte	11.4	16.2	40.3	48.3	181.0	192.2	22.3%	25.1%	
University of North Carolina at Asheville	2.6	4.1	11.1	11.1	38.1	41.5	29.1%	26.7%	
University of North Carolina at Wilmington	6.8	12.0	26.2	34.3	95.1	104.5	27.5%	32.8%	
University of North Carolina at Pembroke	2.6	5.3	15.7	19.6	56.5	60.5	27.8%	32.4%	
East Carolina University	14.9	23.6	58.0	76.5	220.9	232.6	26.3%	32.9%	
ECU - Health Affairs	3.9	4.3	19.1	20.0	56.7	55.4	33.7%	36.1%	
North Carolina A&T University	6.5	10.4	27.7	29.4	97.1	104.7	28.5%	28.1%	
UNC Joint Millennial	—	—	—	—	—	1.5	—	—	
Western Carolina University	3.6	7.9	22.5	31.8	81.0	97.0	27.8%	32.8%	
Appalachian State University	4.7	10.0	39.9	39.0	135.4	139.4	29.5%	28.0%	
Winston-Salem State University	2.7	8.8	19.4	23.7	67.9	71.9	28.6%	33.0%	
Elizabeth City State University	2.2	1.7	13.2	11.8	35.8	38.5	36.9%	30.6%	
Fayetteville State University	3.8	5.9	17.0	20.5	55.1	61.1	30.9%	33.6%	
North Carolina Central University	8.4	7.9	26.7	29.4	88.1	96.2	30.3%	30.6%	
North Carolina School of the Arts	—	2.2	7.9	9.8	27.4	28.6	28.8%	34.3%	
University of North Carolina Hospitals	3.6	3.8	17.1	19.0	44.0	46.0	38.9%	41.3%	
North Carolina School of Science and Math	1.5	1.4	6.5	6.6	18.3	18.8	35.5%	35.1%	
Total University System	<u>\$ 239.9</u>	<u>\$ 308.5</u>	<u>\$ 836.6</u>	<u>\$ 953.7</u>	<u>\$ 2,738.3</u>	<u>\$ 2,895.1</u>	30.6%	32.9%	
Total - Education	<u>\$ 1,072.3</u>	<u>\$ 1,218.6</u>	<u>\$ 4,241.3</u>	<u>\$ 4,883.3</u>	<u>\$ 11,290.3</u>	<u>\$ 12,277.7</u>	37.6%	39.8%	
Health and Human Services									
HHS - Administration	\$ 6.3	\$ 1.5	\$ 25.1	\$ 19.0	\$ 74.9	\$ 72.5	33.5%	26.2%	
Aging	1.7	2.5	14.0	14.4	35.9	38.2	39.0%	37.7%	
Child Development	21.3	17.9	94.7	116.4	257.1	305.0	36.8%	38.2%	
Services for Deaf & Hearing Impaired	2.8	3.2	12.1	13.6	36.7	41.0	33.0%	33.2%	
Health Services	10.9	9.2	58.0	62.3	161.7	194.0	35.9%	32.1%	
Social Services	44.1	(13.2)	77.2	49.5	208.2	223.5	37.1%	22.1%	
Medical Assistance	70.8	231.1	1,049.4	1,029.7	2,318.7	3,182.7	45.3%	32.4%	
Children's Health Insurance	6.0	4.9	32.6	26.4	77.2	69.4	42.2%	38.0%	
Services for the Blind	(0.1)	0.3	2.8	5.0	8.7	11.1	32.2%	45.0%	
Mental Health	50.7	49.3	275.3	306.7	664.4	759.2	41.4%	40.4%	
Facility Services	(0.3)	—	4.7	5.5	17.9	19.4	26.3%	28.4%	
Vocational Rehabilitation	5.3	1.6	9.5	9.6	42.0	40.6	22.6%	23.6%	
Juvenile Justice	12.9	12.5	59.0	62.8	150.2	165.8	39.3%	37.9%	
Total - Health and Human Services	<u>\$ 232.4</u>	<u>\$ 320.8</u>	<u>\$ 1,714.4</u>	<u>\$ 1,720.9</u>	<u>\$ 4,053.6</u>	<u>\$ 5,122.4</u>	42.3%	33.6%	

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	November		Year-To-Date		2010	2009	2010	2009
	2010	2009	2010	2009				
Economic Development								
Commerce	\$ 2.6	\$ 2.2	\$ 14.6	\$ 28.6	\$ 44.9	\$ 56.2	32.5%	50.9%
Commerce - State Aid to Nonstate Entities	3.4	10.7	20.5	40.1	60.9	131.8	33.7%	30.4%
Total - Economic Development	\$ 6.0	\$ 12.9	\$ 35.1	\$ 68.7	\$ 105.8	\$ 188.0	33.2%	36.5%
Environment and Natural Resources								
Environment and Natural Resources	\$ 17.4	\$ 19.0	\$ 72.4	\$ 84.5	\$ 202.6	\$ 214.0	35.7%	39.5%
Environment and Natural Resources - State Aid	3.9	8.0	26.0	41.3	50.0	100.0	52.0%	41.3%
Total - Environment and Natural Resources	\$ 21.3	\$ 27.0	\$ 98.4	\$ 125.8	\$ 252.6	\$ 314.0	39.0%	40.1%
Public Safety, Correction, and Regulation								
Judicial	\$ 47.1	\$ 47.3	\$ 244.8	\$ 238.8	\$ 609.3	\$ 598.0	40.2%	39.9%
Justice	6.8	8.8	34.4	38.4	90.9	100.9	37.8%	38.1%
Labor	1.2	2.0	6.6	7.3	17.6	18.7	37.5%	39.0%
Insurance	2.5	2.5	12.1	12.2	32.5	33.5	37.2%	36.4%
Insurance - RICO	—	—	1.9	3.4	2.0	3.4	95.0%	100.0%
Correction	90.5	105.6	489.0	524.6	1,324.4	1,303.0	36.9%	40.3%
Crime Control	2.6	2.2	3.7	9.7	35.0	55.3	10.6%	17.5%
Total - Public Safety, Correction, and Regulation	\$ 150.7	\$ 168.4	\$ 792.5	\$ 834.4	\$ 2,111.7	\$ 2,112.8	37.5%	39.5%
Agriculture								
Agriculture and Consumer Services	\$ 4.6	\$ 4.4	\$ 23.6	\$ 23.6	\$ 63.6	\$ 69.4	37.1%	34.0%
Rounding [*]	\$ 0.2	\$ (0.1)	\$ 0.2	\$ (0.3)	\$ (0.1)	\$ —	N/A	N/A
Total Current Operations	\$ 1,524.2	\$ 1,793.3	\$ 7,059.3	\$ 7,805.9	\$ 18,365.9	\$ 20,583.8	38.4%	37.9%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ 4.9	\$ 129.1		
Debt Service	\$ 19.0	\$ 2.7	\$ 134.2	\$ 123.9	\$ 644.1	\$ 643.1	20.8%	19.3%
Total Appropriation Expenditures	\$ 1,543.2	\$ 1,796.0	\$ 7,193.5	\$ 7,929.8	\$ 19,014.9	\$ 21,356.0	37.8%	37.1%

[*] 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 NOVEMBER 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	\$ 2,583	\$ 11,535	\$ 7,156	\$ 35,098
Total - Agriculture	\$ 2,583	\$ 11,535	\$ 7,156	\$ 35,098
Debt Service				
State Treasurer	\$ 3,082	\$ 8,941	\$ 21,816	\$ 141,549
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 3,082	\$ 8,941	\$ 21,816	\$ 143,165
Education				
Public Instruction	\$ 251,496	\$ 818,907	\$ 963,679	\$ 3,892,227
Community Colleges	35,342	242,224	131,861	573,638
UNC Systems	208,910	1,517,013	465,486	2,353,507
Total - Education	\$ 495,748	\$ 2,578,144	\$ 1,561,026	\$ 6,819,372
Economic Development				
Commerce	\$ 4,188	\$ 22,059	\$ 6,782	\$ 36,650
Commerce-State Aid	1,100	6,272	4,505	26,783
Total - Economic Development	\$ 5,288	\$ 28,331	\$ 11,287	\$ 63,433
Environment & Natural Resources				
Environment and Natural Resources	\$ 6,633	\$ 37,475	\$ 23,749	\$ 109,901
Environ. and Nat. Resources-St. Aid	-	-	3,960	26,049
Total - Environ. & Natural Resources	\$ 6,633	\$ 37,475	\$ 27,709	\$ 135,950
General Government				
General Assembly	\$ 100	\$ 7,880	\$ 3,566	\$ 20,448
Governor	149,341	239,467	149,884	242,353
Budget, Planning & Management	1,260	1,651	599	3,269
Housing Finance Authority	-	-	1,157	5,539
Governor	-	-	145	145
Lt. Governor	-	-	65	367
Secretary of State	100	483	926	4,654
State Auditor	-	964	1,303	6,752
State Treasurer-Administration	2,240	9,206	3,048	12,902
State Treasurer-Retirement	-	-	3,149	8,250
Administration	1,855	13,209	10,909	37,121
State Controller	104	297	1,756	9,019
Revenue	1,399	7,226	8,802	43,163
Cultural Resources	888	3,155	6,704	31,077
Cultural Resources-Roanoke Island	-	-	161	766
Board of Elections	5	4,278	411	2,136
Administrative Hearings	3	669	406	2,037
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	19,000
Reserve-Multipurpose Data	-	-	-	-
Reserve-Postage Reduction	-	11,208	914	1,126
Reserve-IT Fund	-	-	2,362	3,384

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 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	\$ 157,295	\$ 299,693	\$ 196,267	\$ 453,508
Health and Human Services				
Juvenile Justice	\$ 577	\$ 2,686	\$ 13,431	\$ 61,679
HHS-Administration	9,637	44,264	15,882	69,323
Aging	4,503	19,196	6,304	33,229
Child Development	40,142	164,524	62,561	259,207
Education Services	126	1,866	2,999	14,012
Health Services	48,635	236,855	60,376	294,847
Social Services	86,213	369,258	132,552	446,507
Medical Assistance	592,401	3,788,108	663,178	4,837,512
NC Health Choice	18,680	99,712	24,731	132,324
Blind Services	2,483	8,531	2,434	11,380
Mental Health	45,133	346,355	99,891	621,606
Facility Services	4,594	22,576	4,521	27,232
Vocational Rehabilitation Services	5,269	44,659	10,930	54,182
Total - Health and Human Services	\$ 858,393	\$ 5,148,590	\$ 1,099,790	\$ 6,863,040
Public Safety, Correction, and Regulation				
Judicial	\$ 102	\$ 1,105	\$ 38,523	\$ 191,343
Judicial-Indigent Defense	564	3,076	9,308	57,701
Justice	3,603	13,611	10,177	48,019
Labor	1,235	6,657	2,504	13,287
Insurance	453	2,408	2,821	14,501
Insurance-RICO	-	-	-	1,900
Correction	21,465	59,692	113,867	548,735
Crime Control & Public Safety	8,859	55,780	10,567	59,516
Total - Public Safety, Correction and Regulation	\$ 36,281	\$ 142,329	\$ 187,767	\$ 935,002
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 7,686	\$ 46,492	\$ 27	\$ 1,917
License Schedule B	2,339	17,645	48	101
Tobacco	24,307	112,554	2,176	8,648
Franchise	92,239	340,269	1,424	44,895
Individual Income	752,963	4,123,924	62,420	295,966
Sales & Use	699,727	3,373,765	207,217	1,244,050
Beverage	26,225	119,507	11	8,608
Gift	(12)	11,032	-	221
Freight Car	1	2	-	-
Insurance	1,321	165,438	3	10,552
Piped Natural Gas	3,185	11,506	-	4,127

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Corporate Income	2,417	280,834	61,654	163,754
Real Estate	2,895	15,745	2,833	12,850
White Goods	288	1,842	1	1,180
Scrap Tire	1,263	6,405	5	3,870
Manufacturing	2,234	13,806	134	430
Solid Waste	1,405	9,766	-	4,889
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,620,483	\$ 8,650,532	\$ 337,953	\$ 1,806,058
Nontax Codes				
Insurance-Nontax	\$ -	\$ 8,045	\$ -	\$ -
Secretary of State-Nontax	2,163	11,187	20	99
License & Fees-Nontax	1,027	5,251	-	2
Gas & Oil Inspection	149	400	-	-
Deed Mortgage Registration Fee	139	139	-	-
Board of Elections	2	50	-	34
DHHS	217	889	-	-
Disproportionate Share	-	-	-	-
ABC Board	711	1,970	35	51
Treasurer Investment	2,737	20,135	-	-
Fees & Penalties	138	959	-	460
Highway Trust Transfer	27,140	54,281	-	-
CI Appropriation	375	19,680	-	-
Judicial	15,640	86,736	-	2
Sales & Use	1,222	5,099	-	-
Intra State Transfer	53,458	208,799	-	-
Highway Transfer	-	4,389	-	-
Probation Supervision Fees	741	3,902	-	-
DWI Restoration Fees	46	232	-	-
DWI Service Fees	497	2,618	-	-
Sales Tax Refund	145	634	-	-
Miscellaneous	8	10	-	-
Parole Supervision Fees	49	248	-	-
Butner Fire & Police	-	5	-	-
Banking & Investment Fees	493	2,358	-	-
Total - Nontax Codes	\$ 107,097	\$ 438,016	\$ 55	\$ 648
Total Reverting	\$ 3,292,883	\$ 17,343,586	\$ 3,450,826	\$ 17,255,274
Beginning Unreserved Cash	\$ 92,237			
Year-To-Date Receipts	17,343,586			
Year-To-Date Disbursements	17,255,274			
Ending Unreserved Cash	\$ 180,549			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 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	\$ -	\$ -	\$ 351	\$ -	\$ 141	\$ 210
State Treasurer-Retirement	352	12,970	110,991	13,068	111,301	42
Total - Debt Service	\$ 352	\$ 12,970	\$ 111,342	\$ 13,068	\$ 111,442	\$ 252
Education						
Public Instruction-Special Revenue	\$ 3,452	\$ 46,230	\$ 81,010	\$ 46,014	\$ 78,937	\$ 5,525
Public Instruction-IT Projects	31,176	-	-	4,802	14,136	17,040
Public Instruction-Trust	12,337	21	4,996	1	8,263	9,070
Public Instruction-Local Payroll	71	2,436	11,438	2,395	11,325	184
Community Colleges-Special Revenue	12,623	1,200	3,098	4,230	6,311	9,410
Community Colleges-IT Projects	-	-	-	-	-	-
Community Colleges-Trust	8,927	13,989	14,625	152	7,494	16,058
Total - Education	\$ 68,586	\$ 63,876	\$ 115,167	\$ 57,594	\$ 126,466	\$ 57,287
Economic Development						
Commerce-Floyd Relief	\$ 890	\$ 129	\$ 719	\$ -	\$ 121	\$ 1,488
Commerce-Special Revenue	69,098	53	17,417	1,715	15,571	70,944
Commerce-IT Projects	2,628	-	435	22	192	2,871
Commerce-Trust	176	7	36	-	-	212
Commerce-CDBG	14,057	32	460	-	-	14,517
Total - Economic Development	\$ 86,849	\$ 221	\$ 19,067	\$ 1,737	\$ 15,884	\$ 90,032
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 4,021	\$ 2,784	\$ 4,290	\$ 371	\$ 1,449	\$ 6,862
Environment and Natural Resources	3,089	396	886	188	1,090	2,885
Total - Environment and Natural Resources	\$ 7,110	\$ 3,180	\$ 5,176	\$ 559	\$ 2,539	\$ 9,747

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 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	\$ 334	\$ 61	\$ 331	\$ 56	\$ 241	\$ 424
Governor's Office-Disaster Relief	-	-	1,300	-	1,300	-
General Assembly	-	23	23	-	-	23
Payroll Imprest Fund	-	585,328	2,759,460	585,328	2,759,460	-
State Auditor	229	-	-	-	3	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,293	8	40	-	-	5,333
Administration	36	-	10	-	15	31
State Controller	37,591	754	9,816	2,269	13,628	33,779
Revenue-Project Collect	7,068	1,287	6,346	1,357	5,159	8,255
Revenue-Tax Distribution	-	183,552	1,093,687	183,550	1,093,685	2
Revenue-Lee Act Credits	227	12	127	-	4	350
Revenue-Tax Transfer Fees	733	47	284	3	148	869
Revenue-IT Project	24,719	-	-	232	6,265	18,454
Cultural Resources	308	34	99	11	67	340
Cultural Resources-Interest Bearing	18	-	11	-	-	29
Board of Elections	12,759	54	347	11	4,769	8,337
NC Infrastructure Finance Corporation	-	7,782	31,396	7,782	31,396	-
State Treasurer-Basis Swap	-	-	1,746	-	1,746	-
Administrative Hearings	446	-	-	-	-	446
Total - General Government	\$ 89,816	\$ 778,942	\$ 3,905,023	\$ 780,599	\$ 3,917,886	\$ 76,953
Health and Human Services						
Health Services	\$ -	\$ 17,059	\$ 86,220	\$ 12,634	\$ 81,795	\$ 4,425
Social Services	20,205	76	1,119	321	890	20,434
Medical Assistance	23,486	22,722	86,780	11,587	67,146	43,120
Facility Services	9,000	130	1,858	-	107	10,751
Major Medical	2,639	24,812	132,863	26,411	131,972	3,530
DHHS-Administration	30,580	1,749	13,407	2,426	21,019	22,968
Aging	-	15	74	15	74	-
Blind Services	6	3	16	4	17	5
Total - Health and Human Services	\$ 85,916	\$ 66,566	\$ 322,337	\$ 53,398	\$ 303,020	\$ 105,233
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	562	-	-	6	403	159
Corrections-Interest Bearing Funds	72	10	93	-	-	165
Juvenile Justice	42,152	1,346	10,415	1,164	3,819	48,748
Crime Control and Public Safety	9,533	4,352	14,344	4,775	11,915	11,962
Total - Public Safety, Correction and Regulation	\$ 52,334	\$ 5,708	\$ 24,852	\$ 5,945	\$ 16,137	\$ 61,049
Total Nonreverting	\$ 391,007	\$ 931,463	\$ 4,502,964	\$ 912,900	\$ 4,493,374	\$ 400,597

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%).