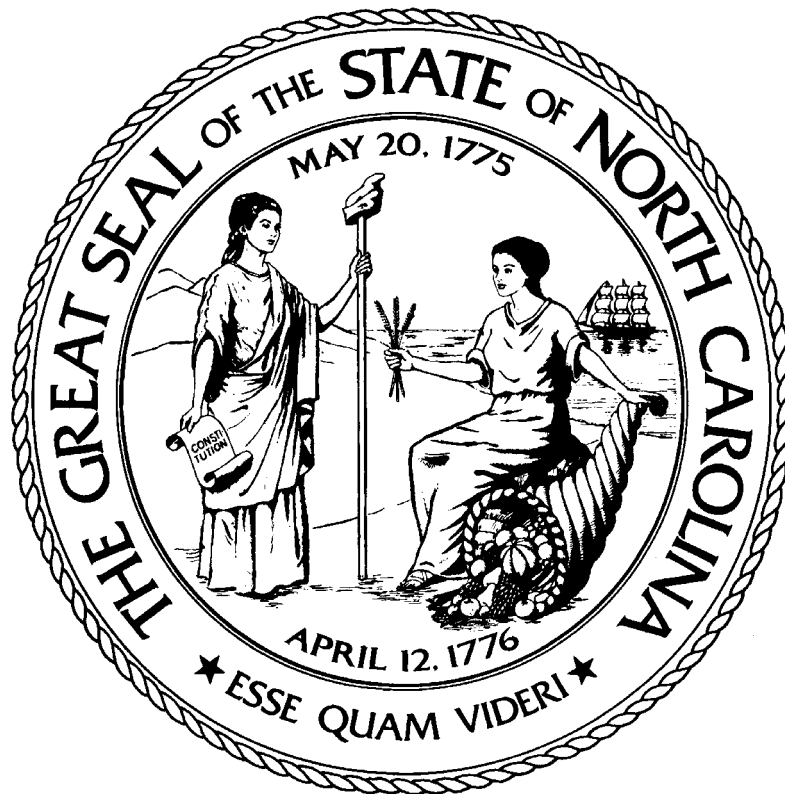


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
SEPTEMBER 30, 2009



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

October 19, 2009

Enclosed is the *General Fund Monthly Financial Report* for the period ended September 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**
SEPTEMBER 30, 2009
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,139.4	Sales and Use Taxes Payable	\$ 366.1
		Tax Refunds Payable	—
		Beverage Taxes Payable	8.5
		Solid Waste Disposal	—
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 374.6</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	12.3
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	42.9
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	326.9
		Total Reserved	<u>\$ 532.1</u>
		Unreserved :	
		Fund Balance - July 1, 2009	\$ 92.2
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	140.5
		Total Unreserved	<u>\$ 232.7</u>
		Total Fund Balance	<u>\$ 764.8</u>
Total Assets	<u>\$ 1,139.4</u>	Total Liabilities and Fund Balance	<u>\$ 1,139.4</u>

STATE OF NORTH CAROLINA

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

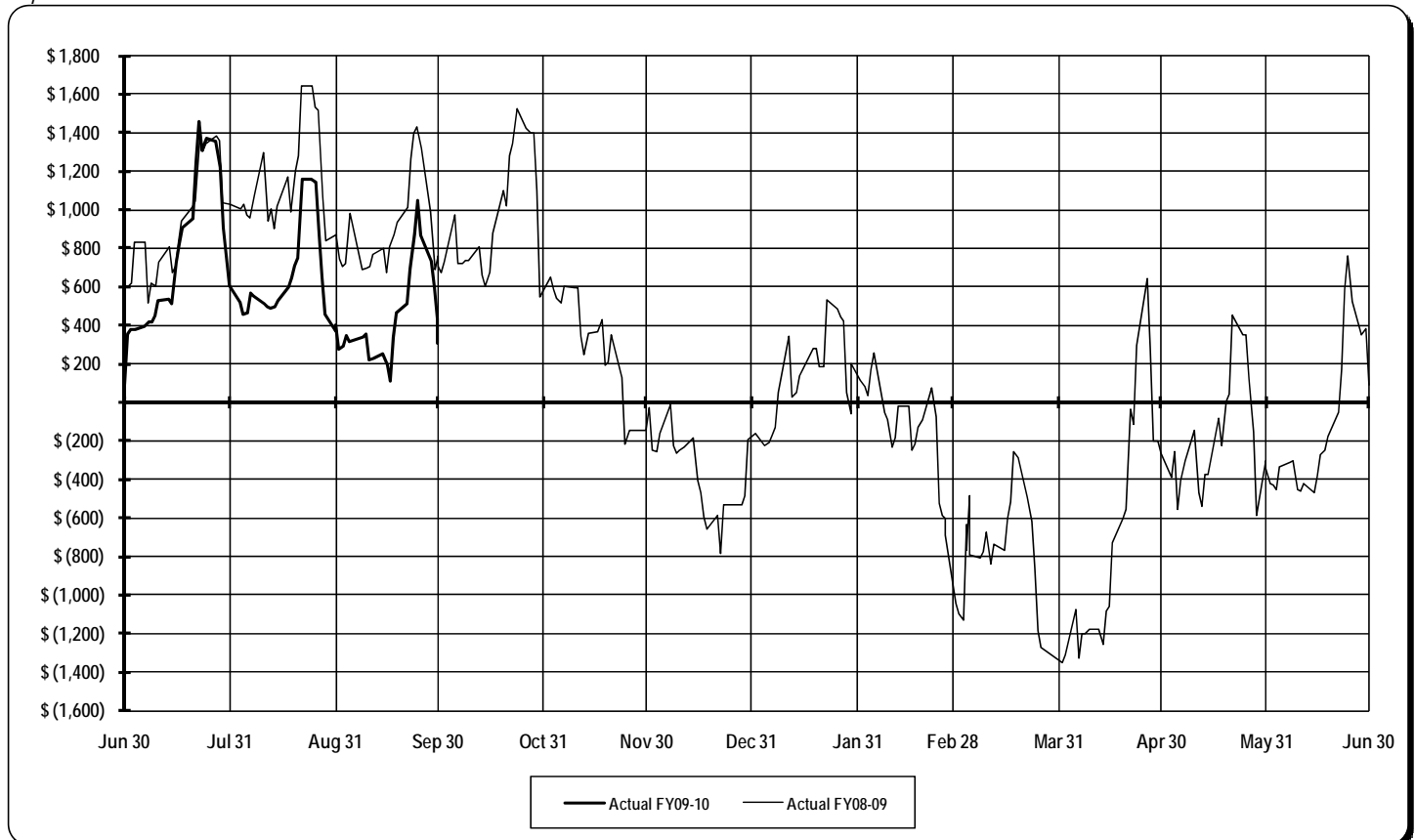
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2009 AND SEPTEMBER 30, 2008
Expressed in Millions

Fund Balance:	2009-10	2008-09	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 150.0	\$ 786.6	\$ (636.6)	(80.9)%
Job Development Incentive Grants.....	12.3	6.1	6.2	101.6%
Repairs and Renovations Reserve Account.....	—	69.8	(69.8)	(100.0)%
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	42.9	62.0	(19.1)	(30.8)%
One NC Fund.....	—	1.1	(1.1)	(100.0)%
Non-reverting Departmental Funds.....	326.9	333.0	(6.1)	(1.8)%
Total Reserved.....	\$ 532.1	\$ 1,258.6	\$ (726.5)	(57.7)%
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....	140.5	64.2	76.3	118.8%
Total Unreserved.....	\$ 232.7	\$ 708.5	\$ (475.8)	(67.2)%
Total Fund Balance.....	\$ 764.8	\$ 1,967.1	\$ (1,202.3)	(61.1)%

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

Expressed in Millions

	September		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2010	2009	2010	2009	2010	2009	2010	2009
Beg. Unreserved Fund Balance	\$ 306.3	\$ 860.9	\$ 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>\$ 306.3</u>	<u>\$ 860.9</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>	<u>\$ 92.2</u>	<u>\$ 644.3</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 964.6	\$ 1,022.6	\$ 2,371.2	\$ 2,519.8	\$ 9,514.2	\$ 11,386.2	24.9%	22.1%
Corporate Income	198.1	228.2	197.4	193.8	1,051.1	1,191.5	18.8%	16.3%
Sales and Use	330.3	364.9	1,179.5	1,224.4	5,628.6	5,374.3	21.0%	22.8%
Franchise	11.4	16.1	111.6	103.0	622.0	587.0	17.9%	17.5%
Insurance	7.3	(3.1)	15.0	3.0	487.3	522.2	3.1%	0.6%
Beverage	22.0	23.2	60.1	60.7	287.9	233.8	20.9%	26.0%
Inheritance	18.5	8.2	31.5	28.6	113.1	161.7	27.9%	17.7%
Privilege License	1.4	0.3	11.2	10.1	35.1	56.0	31.9%	18.0%
Tobacco Products	20.1	19.6	58.6	60.8	247.4	236.2	23.7%	25.7%
Real Estate Conveyance Excise	(0.4)	(0.6)	3.0	3.8	—	—	—	—
Gift	0.3	0.2	10.0	1.0	—	16.5	—	6.1%
Solid Waste	—	—	4.9	0.2	—	—	—	—
White Goods Disposal	0.4	0.4	1.2	1.4	—	—	—	—
Scrap Tire Disposal	1.1	1.3	3.8	3.9	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	(2.0)	(2.3)	1.9	2.3	36.1	35.7	5.3%	6.4%
Mill Machinery	4.5	2.6	9.0	8.6	32.3	38.3	27.9%	22.5%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	(0.1)	0.1	(0.1)	—	—	—	—	—
Total Tax Revenue	<u>\$ 1,577.5</u>	<u>\$ 1,681.7</u>	<u>\$ 4,069.8</u>	<u>\$ 4,225.4</u>	<u>\$ 18,055.1</u>	<u>\$ 19,839.4</u>	22.5%	21.3%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.8	\$ 15.5	\$ 11.9	\$ 46.0	\$ 67.2	\$ 248.1	17.7%	18.5%
Judicial Fees	19.5	15.7	53.2	50.6	247.8	204.8	21.5%	24.7%
Insurance	1.0	2.8	3.1	4.9	77.7	63.5	4.0%	7.7%
Disproportionate Share	—	—	—	—	125.0	100.0	—	—
Highway Fund Transfer In	4.4	4.4	4.4	4.4	—	—	—	—
Highway Trust Fund Transfer In	—	—	27.1	36.9	108.5	147.5	25.0%	25.0%
Governor's Executive Order #6	—	—	—	—	—	—	—	—
American Recov & Reinv Act (ARRA)	—	—	—	—	—	—	—	—
Other	10.9	12.9	33.0	25.8	245.2	201.1	13.5%	12.8%
Total Non-Tax Revenue	<u>\$ 39.6</u>	<u>\$ 51.3</u>	<u>\$ 132.7</u>	<u>\$ 168.6</u>	<u>\$ 871.4</u>	<u>\$ 965.0</u>	15.2%	17.5%
Total Tax and Non-Tax Revenue	<u>\$ 1,617.1</u>	<u>\$ 1,733.0</u>	<u>\$ 4,202.5</u>	<u>\$ 4,394.0</u>	<u>\$ 18,926.5</u>	<u>\$ 20,804.4</u>	22.2%	21.1%
Total Availability	<u>\$ 1,923.4</u>	<u>\$ 2,593.9</u>	<u>\$ 4,294.7</u>	<u>\$ 5,038.3</u>	<u>\$ 19,018.7</u>	<u>\$ 21,448.7</u>	22.6%	23.5%
Appropriation Expenditures:								
Current Operations	\$ 1,604.0	\$ 1,794.6	\$ 3,965.0	\$ 4,238.2	\$ 18,987.4	\$ 20,583.8	20.9%	20.6%
Capital Improvements:								
Funded by General Fund	—	—	—	—	1.6	129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	86.7	90.5	97.0	91.3	25.9	643.1	374.5%	14.2%
Total Appropriation Expenditures	<u>\$ 1,690.7</u>	<u>\$ 1,885.1</u>	<u>\$ 4,062.0</u>	<u>\$ 4,329.5</u>	<u>\$ 19,014.9</u>	<u>\$ 21,356.0</u>	21.4%	20.3%
Unreserved Fund Balance	<u>\$ 232.7</u>	<u>\$ 708.5</u>	<u>\$ 232.7</u>	<u>\$ 708.5</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 SEPTEMBER 2009 AND 2008, AND FISCAL YEAR-TO-DATE 2009 AND 2008

Expressed in Millions

	September				Year-To-Date Through September			
	2010	2009	Change	% Change	2010	2009	Change	% Change
Tax Revenues:								
Individual Income	\$ 964.6	\$ 1,022.6	\$ (58.0)	(5.7)%	\$ 2,371.2	\$ 2,519.8	\$ (148.6)	(5.9)%
Corporate Income	198.1	228.2	(30.1)	(13.2)%	197.4	193.8	3.6	1.9%
Sales and Use	330.3	364.9	(34.6)	(9.5)%	1,179.5	1,224.4	(44.9)	(3.7)%
Franchise	11.4	16.1	(4.7)	(29.2)%	111.6	103.0	8.6	8.3%
Insurance	7.3	(3.1)	10.4	335.5%	15.0	3.0	12.0	400.0%
Beverage	22.0	23.2	(1.2)	(5.2)%	60.1	60.7	(0.6)	(1.0)%
Inheritance	18.5	8.2	10.3	125.6%	31.5	28.6	2.9	10.1%
Privilege License	1.4	0.3	1.1	366.7%	11.2	10.1	1.1	10.9%
Tobacco Products	20.1	19.6	0.5	2.6%	58.6	60.8	(2.2)	(3.6)%
Real Estate Conveyance Excise	(0.4)	(0.6)	0.2	33.3%	3.0	3.8	(0.8)	(21.1)%
Gift	0.3	0.2	0.1	50.0%	10.0	1.0	9.0	900.0%
Solid Waste	—	—	—	—	4.9	0.2	4.7	2350.0%
White Goods Disposal	0.4	0.4	—	—	1.2	1.4	(0.2)	(14.3)%
Scrap Tire Disposal	1.1	1.3	(0.2)	(15.4)%	3.8	3.9	(0.1)	(2.6)%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	(2.0)	(2.3)	0.3	13.0%	1.9	2.3	(0.4)	(17.4)%
Mill Machinery	4.5	2.6	1.9	73.1%	9.0	8.6	0.4	4.7%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	(0.1)	0.1	(0.2)	(200.0)%	(0.1)	—	(0.1)	—
Total Tax Revenue	\$ 1,577.5	\$ 1,681.7	\$ (104.2)	(6.2)%	\$ 4,069.8	\$ 4,225.4	\$ (155.6)	(3.7)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 3.8	\$ 15.5	\$ (11.7)	(75.5)%	\$ 11.9	\$ 46.0	\$ (34.1)	(74.1)%
Judicial Fees	19.5	15.7	3.8	24.2%	53.2	50.6	2.6	5.1%
Insurance	1.0	2.8	(1.8)	(64.3)%	3.1	4.9	(1.8)	(36.7)%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	4.4	4.4	—	—	4.4	4.4	—	—
Highway Trust Fund Transfer In	—	—	—	—	27.1	36.9	(9.8)	(26.6)%
Other	10.9	12.9	(2.0)	(15.5)%	33.0	25.8	7.2	27.9%
Total Non-Tax Revenue	\$ 39.6	\$ 51.3	\$ (11.7)	(22.8)%	\$ 132.7	\$ 168.6	\$ (35.9)	(21.3)%
Total Tax and Non-Tax Revenue	\$ 1,617.1	\$ 1,733.0	\$ (115.9)	(6.7)%	\$ 4,202.5	\$ 4,394.0	\$ (191.5)	(4.4)%

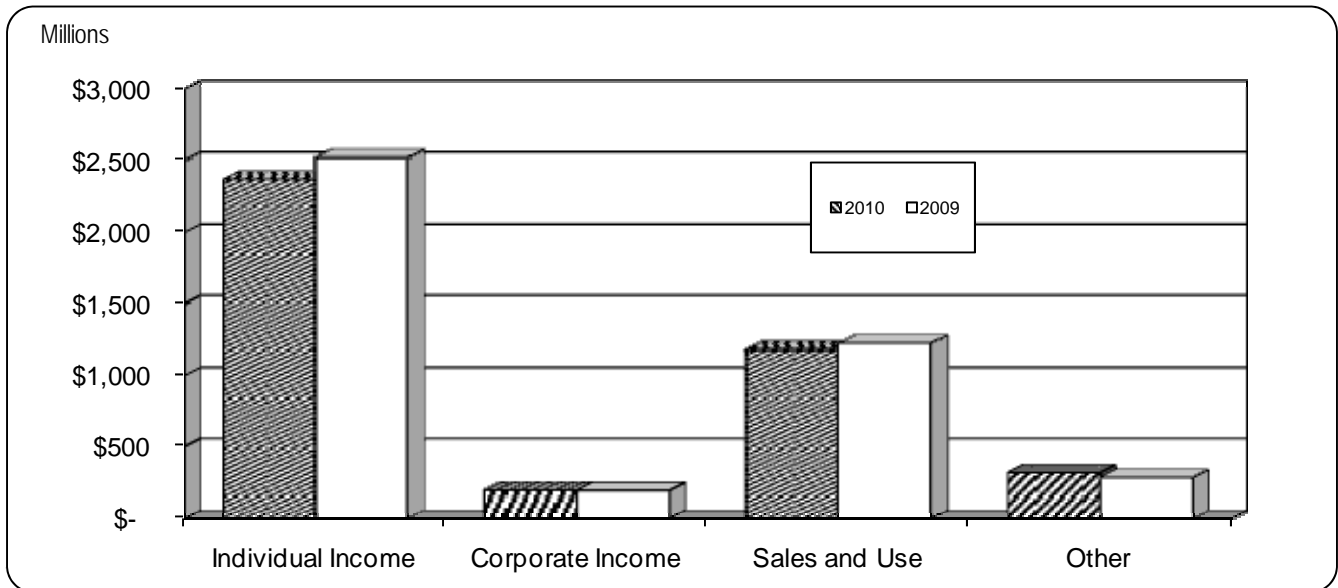
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2010, when compared to the prior year through September 30, actual net tax and non-tax revenues decreased by \$191.5 million, or 4.4%. Tax revenues through September 2009 decreased by \$155.6 million, or 3.7%, and non-tax revenues decreased by \$35.9 million, or 21.3%. Investment earnings for September 2009 declined by \$34.1 million, or 155.6%, 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 2010, due to the shortfall in revenue collections, the State continues to implement a cash flow management process that monitors state agency spending requirements.

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

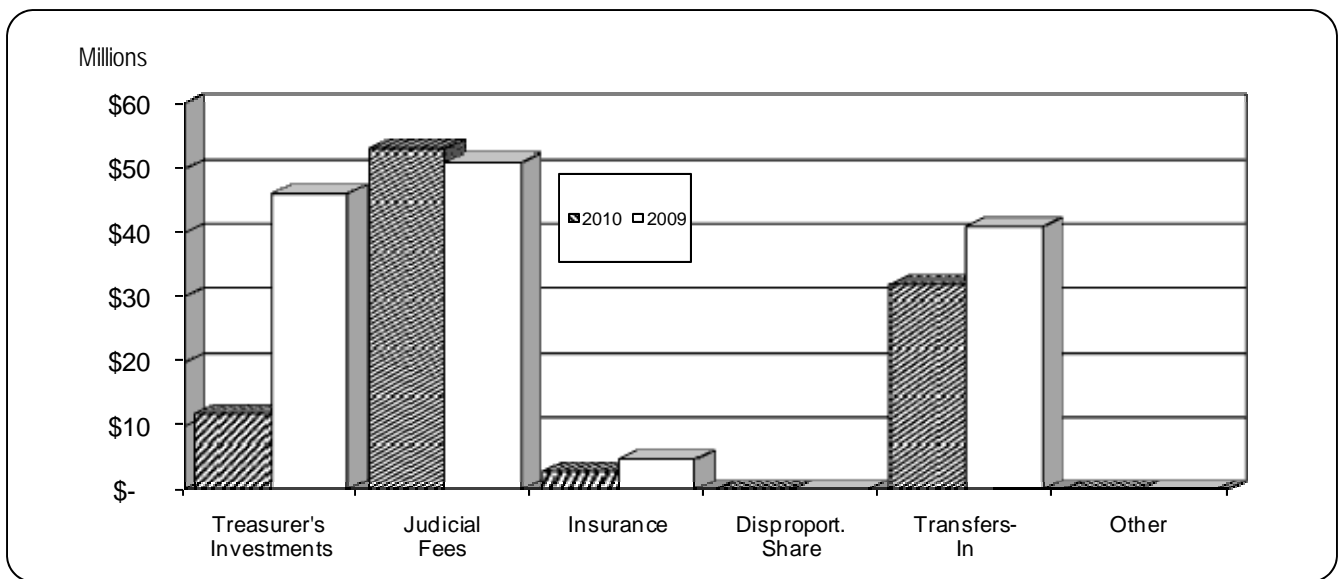
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2009 AND SEPTEMBER 30, 2008



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 SEPTEMBER 30, 2009 AND SEPTEMBER 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 SEPTEMBER 30, 2009 AND SEPTEMBER 30, 2008
Expressed in Millions

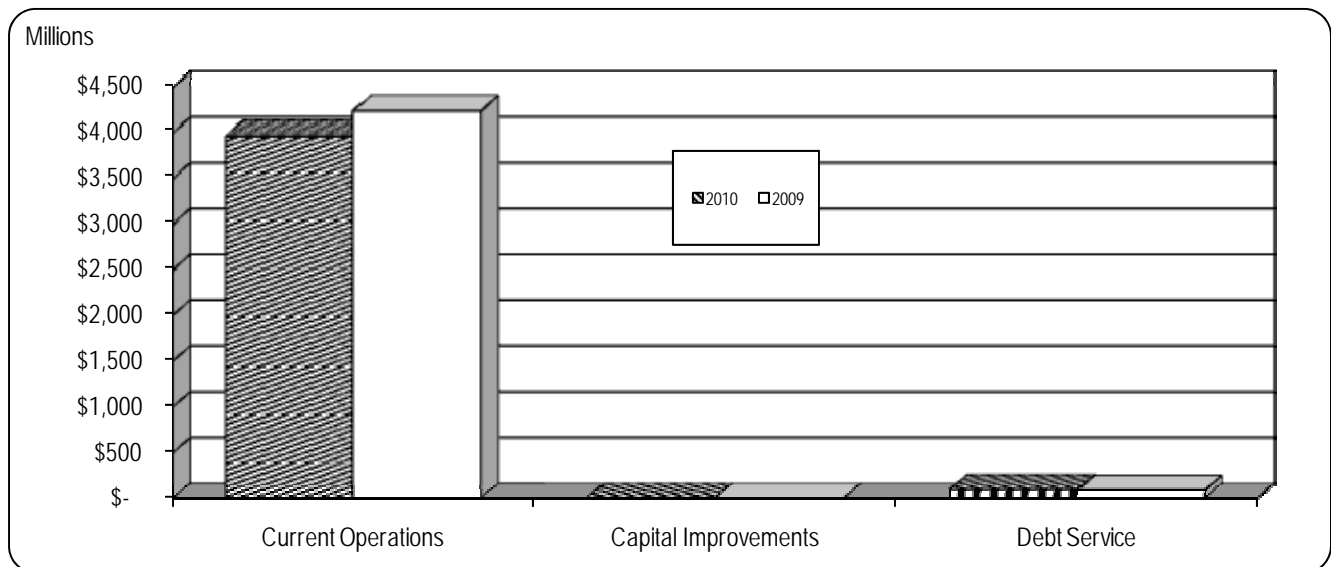
	2010	2009	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2010	2009
Current Operations						
General Government	\$ 74.1	\$ 86.6	\$ (12.5)	(14.4%)	1.8%	2.0%
Education	2,297.4	2,515.8	(218.4)	(8.7%)	56.6%	58.1%
Health and Human Services	1,023.6	1,040.3	(16.7)	(1.6%)	25.2%	24.0%
Economic Development	11.7	35.9	(24.2)	(67.4%)	0.3%	0.8%
Environment and Natural Resources	60.4	72.4	(12.0)	(16.6%)	1.5%	1.7%
Public Safety, Correction, and Regulation	475.2	492.2	(17.0)	(3.5%)	11.7%	11.4%
Agriculture	14.1	13.9	0.2	1.4%	0.3%	0.3%
Operating Reserves/Rounding	8.5	(18.9)	27.4	145.0%	0.2%	(0.4%)
<i>Total Current Operations</i>	<u>\$ 3,965.0</u>	<u>\$ 4,238.2</u>	<u>\$ (273.2)</u>	(6.4%)	97.6%	97.9%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	97.0	91.3	5.7	6.2%	2.4%	2.1%
Total Appropriation Expenditures	<u>\$ 4,062.0</u>	<u>\$ 4,329.5</u>	<u>\$ (267.5)</u>	(6.2%)	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 SEPTEMBER 30, 2009 AND SEPTEMBER 30, 2008



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

Actual appropriation expenditures through September 2009 were less than actual appropriation expenditures through September 2008 by \$267.5 million, or 6.2%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2009 were less than such appropriation expenditures through September 2008 by \$273.2 million, or 6.4%.

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

Appropriation Expenditures				Budget		Percent of Budget Expended	
September		Year-To-Date		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	\$ 4.2	\$ 3.8	\$ 6.0	\$ 0.9	\$ 54.5	\$ 57.9	11.0%	1.6%
Governor's Office	0.8	0.4	1.8	1.8	6.2	6.7	29.0%	26.9%
Office of State Budget	0.6	0.5	1.5	1.4	6.8	7.7	22.1%	18.2%
Housing Finance Agency	1.1	3.8	3.2	5.4	14.6	21.6	21.9%	25.0%
Lieutenant Governor	0.1	0.1	0.2	0.2	0.9	1.0	22.2%	20.0%
Secretary of State	0.7	0.9	2.3	2.4	11.6	11.7	19.8%	20.5%
State Auditor	1.3	1.2	3.1	1.7	13.1	13.4	23.7%	12.7%
State Treasurer	0.8	(0.4)	2.2	4.7	17.8	10.8	12.4%	43.5%
Retirement and Employee Benefits Administration	—	—	0.2	0.2	10.8	10.6	1.9%	1.9%
Office of the State Controller	3.8	11.0	11.7	18.1	67.9	74.8	17.2%	24.2%
Revenue	2.0	1.7	5.3	5.3	23.1	34.6	22.9%	15.3%
Cultural Resources	7.1	7.5	22.6	26.4	89.0	89.3	25.4%	29.6%
Cultural Resources - Roanoke Island Commission	6.0	7.3	16.0	18.2	73.0	78.5	21.9%	23.2%
Board of Elections	0.1	0.2	0.4	0.5	2.0	2.1	20.0%	23.8%
Office of Administrative Hearings	(0.7)	0.6	(3.0)	(1.0)	4.8	10.5	(62.5%)	(9.5%)
	0.4	0.3	0.6	0.4	4.2	4.5	14.3%	8.9%
	<u>\$ 28.3</u>	<u>\$ 38.9</u>	<u>\$ 74.1</u>	<u>\$ 86.6</u>	<u>\$ 400.3</u>	<u>\$ 435.7</u>	<u>18.5%</u>	<u>19.9%</u>
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ (2.8)	\$ 6.5	\$ 21.0	—	(13.3%)
Reserves - Contingency & Emergency	—	—	—	(4.0)	19.0	0.6	—	(666.7%)
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	—	—
Reserves - Multipurpose Database Reserve	—	—	—	—	—	1.0	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	0.7	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	0.2	1.0	(11.0)	(12.9)	642.5	—	(1.7%)	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	—	—	5.0	—	—	—
Reserves - State Employee Benefits	—	—	—	—	(3.0)	1.0	—	—
Reserves - IT Fund	—	0.7	—	0.7	(2.5)	2.8	—	25.0%
Reserves - Retirement	—	—	—	—	48.0	0.4	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	0.1	—	—
Reserves - Transfer Public Defenders	—	—	—	—	1.3	0.4	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	132.2	—	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	9.4	—	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	0.5	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 19.2</u>	<u>\$ 1.7</u>	<u>\$ 8.0</u>	<u>\$ (19.0)</u>	<u>\$ 858.4</u>	<u>\$ 63.8</u>	<u>0.9%</u>	<u>(29.8%)</u>
Total - General Government	<u>\$ 47.5</u>	<u>\$ 40.6</u>	<u>\$ 82.1</u>	<u>\$ 67.6</u>	<u>\$ 1,258.7</u>	<u>\$ 499.5</u>	<u>6.5%</u>	<u>13.5%</u>

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	September		Year-To-Date		2010	2009	Year-To-Date		
	2010	2009	2010	2009			2010	2009	
Education									
Public Instruction	\$ 684.4	\$ 850.0	\$ 1,753.2	\$ 1,931.7	\$ 7,458.3	\$ 8,365.9	23.5%	23.1%	
Community Colleges	60.1	73.7	165.3	167.8	999.8	1,016.7	16.5%	16.5%	
	<u>\$ 744.5</u>	<u>\$ 923.7</u>	<u>\$ 1,918.5</u>	<u>\$ 2,099.5</u>	<u>\$ 8,458.1</u>	<u>\$ 9,382.6</u>	22.7%	22.4%	
University System									
University of North Carolina - General Admin.	\$ 2.9	\$ 8.3	\$ 8.5	\$ 10.7	\$ 42.4	\$ 53.4	20.0%	20.0%	
UNC - GA Institutional Programs and Facilities	—	—	—	—	(144.5)	22.7	—	—	
UNC - GA Related Educational Programs	26.3	4.5	28.2	36.5	68.8	52.2	41.0%	69.9%	
UNC - GA Aid to Private Institutions	—	(0.1)	0.2	—	101.2	106.8	0.2%	—	
UNC - Chapel Hill Academic Affairs	28.3	34.7	20.6	30.2	302.9	304.7	6.8%	9.9%	
UNC - Chapel Hill Health Affairs	15.1	16.7	36.3	33.9	216.8	220.9	16.7%	15.3%	
UNC - Chapel Hill Area Health Affairs	3.4	4.5	9.7	13.0	52.1	52.1	18.6%	25.0%	
NCSU - Academic Affairs	34.8	39.6	45.7	51.9	411.6	411.9	11.1%	12.6%	
NCSU - Agricultural Research	5.4	5.4	13.8	14.8	59.5	63.5	23.2%	23.3%	
NCSU - Agricultural Extension Service	4.8	4.2	10.8	11.5	45.3	45.4	23.8%	25.3%	
University of North Carolina at Greensboro	10.5	14.6	16.3	17.1	171.4	171.1	9.5%	10.0%	
University of North Carolina at Charlotte	51.7	37.0	15.2	13.3	195.0	192.2	7.8%	6.9%	
University of North Carolina at Asheville	2.0	3.5	5.1	3.5	39.3	41.5	13.0%	8.4%	
University of North Carolina at Wilmington	(0.1)	10.3	10.0	13.7	103.8	104.5	9.6%	13.1%	
University of North Carolina at Pembroke	22.2	15.4	7.8	7.3	60.1	60.5	13.0%	12.1%	
East Carolina University	27.3	25.0	21.7	29.2	236.3	232.6	9.2%	12.6%	
ECU - Health Affairs	3.7	4.3	11.4	12.0	54.6	55.4	20.9%	21.7%	
North Carolina A&T University	22.3	10.6	21.3	22.9	102.8	104.7	20.7%	21.9%	
UNC Joint Millennial	—	—	—	—	—	1.5	—	—	
Western Carolina University	0.7	9.2	10.9	14.2	87.7	97.0	12.4%	14.6%	
Appalachian State University	11.3	12.4	28.0	22.8	146.9	139.4	19.1%	16.4%	
Winston-Salem State University	11.7	5.4	11.4	11.9	72.5	71.9	15.7%	16.6%	
Elizabeth City State University	3.6	3.4	8.5	9.1	37.7	38.5	22.5%	23.6%	
Fayetteville State University	4.8	2.0	9.3	6.2	58.7	61.1	15.8%	10.1%	
North Carolina Central University	8.9	9.4	9.8	10.9	94.3	96.2	10.4%	11.3%	
North Carolina School of the Arts	1.4	3.1	4.9	4.8	27.0	28.6	18.1%	16.8%	
University of North Carolina Hospitals	3.5	3.8	10.0	11.4	44.0	46.0	22.7%	24.8%	
North Carolina School of Science and Math	1.5	1.6	3.5	3.5	18.7	18.8	18.7%	18.6%	
Total University System	<u>\$ 308.0</u>	<u>\$ 288.8</u>	<u>\$ 378.9</u>	<u>\$ 416.3</u>	<u>\$ 2,706.9</u>	<u>\$ 2,895.1</u>	14.0%	14.4%	
Total - Education	<u>\$ 1,052.5</u>	<u>\$ 1,212.5</u>	<u>\$ 2,297.4</u>	<u>\$ 2,515.8</u>	<u>\$ 11,165.0</u>	<u>\$ 12,277.7</u>	20.6%	20.5%	
Health and Human Services									
HHS - Administration	\$ 5.1	\$ 5.5	\$ 14.6	\$ 12.4	\$ 75.0	\$ 72.5	19.5%	17.1%	
Aging	3.1	3.1	7.9	9.2	35.9	38.2	22.0%	24.1%	
Child Development	16.9	25.7	54.2	72.9	257.1	305.0	21.1%	23.9%	
Services for Deaf & Hearing Impaired	3.1	1.8	8.0	7.1	36.7	41.0	21.8%	17.3%	
Health Services	9.8	14.5	34.4	39.4	161.6	194.0	21.3%	20.3%	
Social Services	14.6	(11.0)	50.8	25.2	208.2	223.5	24.4%	11.3%	
Medical Assistance	169.3	182.1	616.7	603.7	2,318.7	3,182.7	26.6%	19.0%	
Children's Health Insurance	6.9	5.1	19.4	15.5	77.2	69.4	25.1%	22.3%	
Services for the Blind	0.9	1.5	2.3	3.6	8.7	11.1	26.4%	32.4%	
Mental Health	53.9	55.9	173.8	204.2	664.4	759.2	26.2%	26.9%	
Facility Services	2.0	0.9	4.7	4.5	17.9	19.4	26.3%	23.2%	
Vocational Rehabilitation	(0.7)	2.9	1.8	6.9	42.0	40.6	4.3%	17.0%	
Juvenile Justice	12.3	13.3	35.0	35.7	148.8	165.8	23.5%	21.5%	
Total - Health and Human Services	<u>\$ 297.2</u>	<u>\$ 301.3</u>	<u>\$ 1,023.6</u>	<u>\$ 1,040.3</u>	<u>\$ 4,052.2</u>	<u>\$ 5,122.4</u>	25.3%	20.3%	

STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended Year-To-Date	
	September		Year-To-Date		2010	2009	2010	2009
	2010	2009	2010	2009				
Economic Development								
Commerce	\$ 3.9	\$ 19.6	\$ 8.3	\$ 22.0	\$ 44.5	\$ 56.2	18.7%	39.1%
Commerce - State Aid to Nonstate Entities	4.9	10.5	3.4	13.9	60.9	131.8	5.6%	10.5%
Total - Economic Development	\$ 8.8	\$ 30.1	\$ 11.7	\$ 35.9	\$ 105.4	\$ 188.0	11.1%	19.1%
Environment and Natural Resources								
Environment and Natural Resources	\$ 15.7	\$ 18.4	\$ 42.3	\$ 47.4	\$ 201.1	\$ 214.0	21.0%	22.1%
Environment and Natural Resources - State Aid	3.9	8.3	18.1	25.0	50.0	100.0	36.2%	25.0%
Total - Environment and Natural Resources	\$ 19.6	\$ 26.7	\$ 60.4	\$ 72.4	\$ 251.1	\$ 314.0	24.1%	23.1%
Public Safety, Correction, and Regulation								
Judicial	\$ 50.8	\$ 50.9	\$ 147.5	\$ 142.1	\$ 602.8	\$ 598.0	24.5%	23.8%
Justice	8.5	9.4	20.9	23.3	89.7	100.9	23.3%	23.1%
Labor	1.8	1.6	4.3	4.3	17.4	18.7	24.7%	23.0%
Insurance	2.5	3.3	7.3	7.3	32.2	33.5	22.7%	21.8%
Insurance - RICO	—	3.4	—	3.4	2.0	3.4	—	100.0%
Correction	102.9	109.1	296.6	313.0	1,313.8	1,303.0	22.6%	24.0%
Crime Control	6.3	0.9	(1.4)	(1.2)	34.3	55.3	(4.1%)	(2.2%)
Total - Public Safety, Correction, and Regulation	\$ 172.8	\$ 178.6	\$ 475.2	\$ 492.2	\$ 2,092.2	\$ 2,112.8	22.7%	23.3%
Agriculture								
Agriculture and Consumer Services	\$ 5.0	\$ 4.6	\$ 14.1	\$ 13.9	\$ 63.0	\$ 69.4	22.4%	20.0%
Rounding [*]	\$ 0.6	\$ 0.2	\$ 0.5	\$ 0.1	\$ (0.2)	\$ —	N/A	N/A
Total Current Operations	\$ 1,604.0	\$ 1,794.6	\$ 3,965.0	\$ 4,238.2	\$ 18,987.4	\$ 20,583.8	20.9%	20.6%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 1.6	\$ 129.1	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ 1.6	\$ 129.1		
Debt Service	\$ 86.7	\$ 90.5	\$ 97.0	\$ 91.3	\$ 25.9	\$ 643.1	374.5%	14.2%
Total Appropriation Expenditures	\$ 1,690.7	\$ 1,885.1	\$ 4,062.0	\$ 4,329.5	\$ 19,014.9	\$ 21,356.0	21.4%	20.3%

[*] 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 SEPTEMBER 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	\$ 2,555	\$ 6,588	\$ 7,517	\$ 20,714
Total - Agriculture	\$ 2,555	\$ 6,588	\$ 7,517	\$ 20,714
Debt Service				
State Treasurer	\$ 1,746	\$ 5,859	\$ 86,792	\$ 101,219
State Treasurer-Federal	-	-	1,616	1,616
Total Debt Service	\$ 1,746	\$ 5,859	\$ 88,408	\$ 102,835
Education				
Public Instruction	\$ 152,809	\$ 300,612	\$ 839,025	\$ 2,053,857
Community Colleges	59,256	158,854	119,374	324,180
UNC Systems	304,355	1,149,112	593,360	1,528,227
Total - Education	\$ 516,420	\$ 1,608,578	\$ 1,551,759	\$ 3,906,264
Economic Development				
Commerce	\$ 3,638	\$ 12,405	\$ 7,483	\$ 20,680
Commerce-State Aid	-	5,172	4,859	8,561
Total - Economic Development	\$ 3,638	\$ 17,577	\$ 12,342	\$ 29,241
Environment & Natural Resources				
Environment and Natural Resources	\$ 7,124	\$ 21,039	\$ 22,937	\$ 63,351
Environ. and Nat. Resources-St. Aid	-	-	3,962	18,131
Total - Environ. & Natural Resources	\$ 7,124	\$ 21,039	\$ 26,899	\$ 81,482
General Government				
General Assembly	\$ 89	\$ 7,181	\$ 4,320	\$ 13,205
Governor	43,075	52,272	43,903	54,063
Budget, Planning & Management	20	383	694	1,912
Housing Finance Authority	-	-	1,157	3,226
Governor	-	-	-	-
Lt. Governor	-	-	72	214
Secretary of State	69	400	833	2,749
State Auditor	460	959	1,367	4,061
State Treasurer-Administration	1,605	5,110	2,335	7,260
State Treasurer-Retirement	-	-	70	220
Administration	2,369	8,344	6,246	20,080
State Controller	134	134	2,148	5,436
Revenue	1,469	2,718	9,022	25,296
Cultural Resources	634	1,812	6,579	17,784
Cultural Resources-Roanoke Island	-	-	161	445
Board of Elections	1,206	4,268	510	1,306
Administrative Hearings	-	637	413	1,244
Reserve-Contingency/Emergency	-	-	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	19,000	19,000
Reserve-Multipurpose Data	-	-	-	-
Reserve-Postage Reduction	-	11,208	212	212
Reserve-IT Fund	-	-	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 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	\$ 51,130	\$ 95,426	\$ 99,042	\$ 177,713
Health and Human Services				
Juvenile Justice	\$ 348	\$ 1,616	\$ 12,752	\$ 36,584
HHS-Administration	13,082	24,131	17,874	38,723
Aging	2,422	10,072	5,502	17,970
Child Development	34,066	96,468	51,042	150,648
Education Services	23	85	3,193	8,114
Health Services	44,861	145,219	56,921	179,637
Social Services	73,327	216,278	131,249	267,110
Medical Assistance	893,602	2,422,018	1,124,178	3,038,731
NC Health Choice	21,082	58,818	27,995	78,183
Blind Services	1,544	4,333	2,469	6,668
Mental Health	194,576	266,495	248,632	440,273
Facility Services	2,880	9,876	4,936	14,616
Vocational Rehabilitation Services	14,123	31,143	13,543	32,937
Total - Health and Human Services	\$ 1,295,936	\$ 3,286,552	\$ 1,700,286	\$ 4,310,194
Public Safety, Correction, and Regulation				
Judicial	\$ 395	\$ 833	\$ 39,848	\$ 114,429
Judicial-Indigent Defense	715	1,922	12,022	35,857
Justice	1,405	7,945	9,737	28,850
Labor	1,915	3,199	3,383	7,546
Insurance	446	1,532	2,931	8,789
Insurance-RICO	-	-	-	-
Correction	4,645	33,931	107,793	330,546
Crime Control & Public Safety	9,192	40,521	15,354	39,079
Total - Public Safety, Correction and Regulation	\$ 18,713	\$ 89,883	\$ 191,068	\$ 565,096
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 18,664	\$ 32,985	\$ 213	\$ 1,530
License Schedule B	1,394	11,245	22	31
Tobacco	21,488	63,291	1,473	4,735
Franchise	51,639	153,592	40,215	41,973
Individual Income	1,000,173	2,549,889	35,625	178,716
Sales & Use	634,869	1,960,671	308,774	781,177
Beverage	21,983	68,894	3	8,816
Gift	323	10,224	21	211
Freight Car	-	1	-	-
Insurance	7,445	15,142	50	94
Piped Natural Gas	2,120	6,010	4,113	4,120

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

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Corporate Income	212,113	262,906	14,018	65,469
Real Estate	3,032	10,016	3,365	6,984
White Goods	345	1,177	2	4
Scrap Tire	1,156	3,831	6	22
Manufacturing	4,505	9,046	31	78
Solid Waste	-	4,887	1	2
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,981,249	\$ 5,163,807	\$ 407,932	\$ 1,093,962
Nontax Codes				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	2,444	6,576	25	62
License & Fees-Nontax	1,006	3,138	-	2
Gas & Oil Inspection	157	252	-	-
Board of Elections	5	42	-	34
DHHS	211	531	-	-
Disproportionate Share	-	-	-	-
ABC Board	288	881	2	16
Treasurer Investment	3,812	11,933	-	-
Fees & Penalties	196	654	251	258
Highway Trust Transfer	-	27,140	-	-
CI Appropriation	5,802	15,193	-	-
Judicial	19,520	53,206	1	1
Sales & Use	1,302	2,635	-	-
Intra State Transfer	142	451	-	-
Highway Transfer	4,389	4,389	-	-
Probation Supervision Fees	735	2,397	-	-
DWI Restoration Fees	44	142	-	-
DWI Service Fees	529	1,583	-	-
Sales Tax Refund	364	489	-	-
Miscellaneous	-	1	-	-
Parole Supervision Fees	52	152	-	-
Butner Fire & Police	-	5	-	-
Banking & Investment Fees	240	1,203	-	-
Total - Nontax Codes	\$ 41,238	\$ 132,993	\$ 279	\$ 373
Total Reverting	\$ 3,919,749	\$ 10,428,302	\$ 4,085,532	\$ 10,287,874
Beginning Unreserved Cash	\$ 92,237			
Year-To-Date Receipts	10,428,302			
Year-To-Date Disbursements	10,287,874			
Ending Unreserved Cash	\$ 232,665			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 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	<u>\$ 44</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	352	76,120	79,442	76,107	79,678	116
Total - Debt Service	<u>\$ 352</u>	<u>\$ 76,120</u>	<u>\$ 79,442</u>	<u>\$ 76,107</u>	<u>\$ 79,678</u>	<u>\$ 116</u>
Education						
Public Instruction-Special Revenue	\$ 3,452	\$ 552	\$ 1,295	\$ 3	\$ 18	\$ 4,729
Public Instruction-IT Projects	31,176	-	-	4,068	8,644	22,532
Public Instruction-Trust	12,337	1,224	4,957	-	3,303	13,991
Public Instruction-Local Payroll	71	2,192	5,733	2,124	5,635	169
Community Colleges-Special Revenue	12,623	335	896	348	379	13,140
Community Colleges-IT Projects	-	-	-	-	-	-
Community Colleges-Trust	8,927	558	626	4,043	4,985	4,568
Total - Education	<u>\$ 68,586</u>	<u>\$ 4,861</u>	<u>\$ 13,507</u>	<u>\$ 10,586</u>	<u>\$ 22,964</u>	<u>\$ 59,129</u>
Economic Development						
Commerce-Floyd Relief	\$ 890	\$ 148	\$ 451	\$ 74	\$ 94	\$ 1,247
Commerce-Special Revenue	6,409	-	-	166	565	5,844
Commerce-IT Projects	2,628	435	435	5	136	2,927
Commerce-Trust	176	4	23	-	-	199
Commerce-CDBG	14,057	31	334	-	-	14,391
Total - Economic Development	<u>\$ 24,160</u>	<u>\$ 618</u>	<u>\$ 1,243</u>	<u>\$ 245</u>	<u>\$ 795</u>	<u>\$ 24,608</u>
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 4,021	\$ 1,431	\$ 1,431	\$ 168	\$ 733	\$ 4,719
Environment and Natural Resources	3,089	127	226	238	487	2,828
Total - Environment and Natural Resources	<u>\$ 7,110</u>	<u>\$ 1,558</u>	<u>\$ 1,657</u>	<u>\$ 406</u>	<u>\$ 1,220</u>	<u>\$ 7,547</u>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING SEPTEMBER 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	\$ 195	\$ 270	\$ 46	\$ 101	\$ 503
Governor's Office-Disaster Relief	-	-	1,100	-	1,100	-
Payroll Imprest Fund	-	643,543	1,623,869	643,543	1,623,869	-
State Auditor	229	-	-	3	3	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,293	8	24	-	-	5,317
Administration	36	10	10	10	15	31
State Controller	37,591	795	1,342	498	3,498	35,435
Revenue-Project Collect	7,068	1,052	3,912	1,403	2,597	8,383
Revenue-Tax Distribution	-	281,648	703,525	281,648	703,525	-
Revenue-Lee Act Credits	227	29	46	-	-	273
Revenue-Tax Transfer Fees	733	66	174	35	65	842
Revenue-IT Project	24,719	-	-	141	3,019	21,700
Cultural Resources	308	35	58	20	45	321
Cultural Resources-Interest Bearing	18	-	7	-	-	25
Board of Elections	12,759	182	231	1,439	4,659	8,331
NC Infrastructure Finance Corporation	-	12,343	23,614	12,343	23,614	-
State Treasurer-Basis Swap	-	1,746	1,746	1,746	1,746	-
Administrative Hearings	446	-	-	-	-	446
Total - General Government	\$ 89,816	\$ 941,652	\$ 2,359,928	\$ 942,875	\$ 2,367,856	\$ 81,888
Health and Human Services						
Health Services	\$ -	\$ 17,575	\$ 54,249	\$ 14,067	\$ 50,740	\$ 3,509
Social Services	20,205	162	932	24	549	20,588
Medical Assistance	23,486	27,974	55,464	22,849	35,339	43,611
Facility Services	9,000	582	1,165	-	-	10,165
Major Medical	2,639	28,110	78,544	29,559	81,179	4
DHHS-Administration	30,580	2,823	10,301	4,205	16,067	24,814
Aging	-	22	49	22	49	-
Blind Services	6	3	10	3	10	6
Total - Health and Human Services	\$ 85,916	\$ 77,251	\$ 200,714	\$ 70,729	\$ 183,933	\$ 102,697
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	562	-	-	20	391	171
Corrections-Interest Bearing Funds	72	14	68	-	-	140
Juvenile Justice	42,152	61	148	728	1,896	40,404
Crime Control and Public Safety	9,533	1,755	6,349	2,701	5,694	10,188
Total - Public Safety, Correction and Regulation	\$ 52,334	\$ 1,830	\$ 6,565	\$ 3,449	\$ 7,981	\$ 50,918
Total Nonreverting	\$ 328,318	\$ 1,103,890	\$ 2,663,056	\$ 1,104,397	\$ 2,664,427	\$ 326,947

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%).