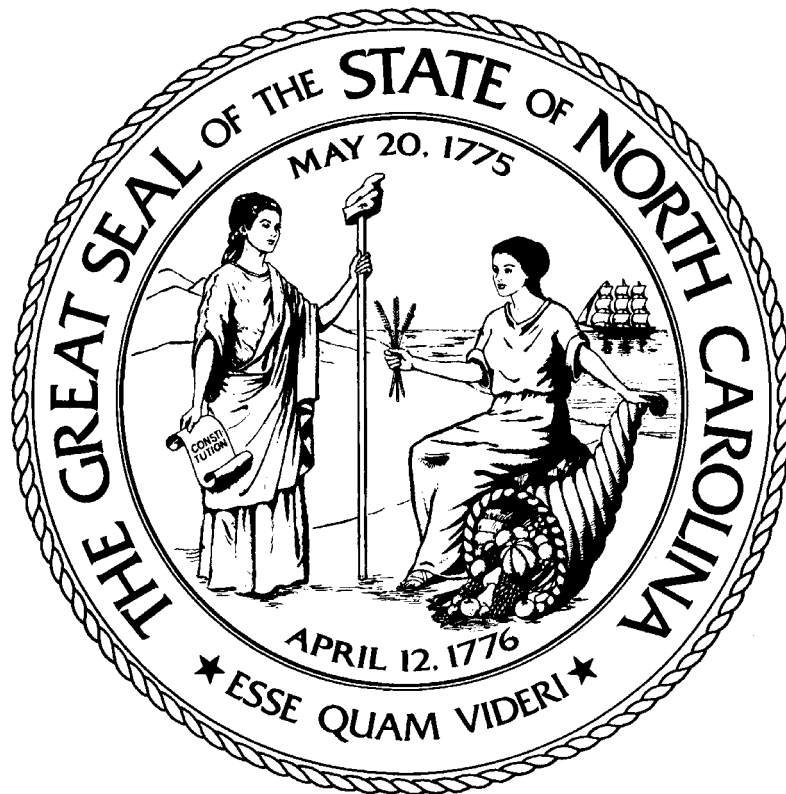
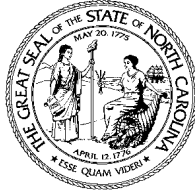


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
NOVEMBER 30, 2008



OFFICE OF THE STATE CONTROLLER



State of North Carolina Office of the State Controller

Michael F. Easley, Governor

David McCoy, State Controller

December 10, 2008

We are pleased to submit the General Fund Monthly Financial Report for the period ended November 30, 2008 of the 2009 State fiscal year. Amounts and disclosures made in this report have not been audited.

Pursuant to the State Budget Act, this Report presents the General Fund complete of all general fund activities as defined by generally accepted accounting principles, i.e., GAAP, issued by the Governmental Accounting Standards Board. This GAAP presentation of the General Fund represents an accounting change from prior reports which presented General Fund activities on a budgetary basis as defined by the Office of State Budget and Management.

To accomplish this change, the activities classified on a budgetary basis in prior year reports as General Fund continue to be included in this report as part of the GAAP based General Fund and are designated as reverting. In addition, certain funds classified on a budgetary basis as special revenue funds or trust funds in prior years are included in this report as part of the General Fund, since by GAAP their activities are considered General Fund activities, and are designated as non-reverting.

Please contact us if you have questions or if you would like more detailed 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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Raleigh, NC

STATE OF NORTH CAROLINA

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, 2008

Expressed in Millions

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,533.8	Sales and Use Taxes Payable	\$ 408.5
		Beverage Taxes Payable	17.7
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		Total Liabilities	<u>\$ 426.2</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 786.6
		Job Development Incentive Grants Reserve	6.1
		Repairs and Renovations Reserve Account	69.8
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	57.3
		ONE NC Fund Reserve	1.1
		Non-Reverting Departmental Funds	323.5
		Total Reserved	<u>\$ 1,244.4</u>
		Unreserved :	
		Fund Balance - July 1, 2008	\$ 599.0
		Transfer to Reserves	—
		Transfer from Reserves	45.3
		Excess of Receipts over (under) Disbursements	(781.1)
		Total Unreserved	<u>\$ (136.8)</u>
		Total Fund Balance	<u>\$ 1,107.6</u>
Total Assets	<u>\$ 1,533.8</u>	Total Liabilities and Fund Balance	<u>\$ 1,533.8</u>

The schedule above presents the financial condition of the General Fund at month end for the current fiscal year.

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

NOVEMBER, 2008

Expressed in Millions

General Fund Reserved Fund Balance	Balance July 1, 2008	Transfers to/from Unreserved	Transfer to/from Other Funds	Net Receipts/ Disbursements	Balance November 30, 2008
Savings Reserve Account.....	\$ 786.6	\$ —	\$ —	\$ —	\$ 786.6
Job Development Investment Grant Reserve.....	11.8	—	(5.7)	—	6.1
Repairs and Renovations Reserve Account.....	69.8	—	—	—	69.8
Disproportionate Share Reserve.....	19.3	(19.3)	—	—	—
Disaster Relief Reserve.....	97.2	(26.0)	(13.9)	—	57.3
One North Carolina Fund Reserve.....	1.0	—	0.1	—	1.1
Non-Reverting Departmental Funds.....	406.0	—	—	(82.5)	323.5
Total.....	<u>\$ 1,391.7</u>	<u>\$ (45.3)</u>	<u>\$ (19.5)</u>	<u>\$ (82.5)</u>	<u>\$ 1,244.4</u>

The schedule above presents the year-to-date changes in reserves for the current fiscal year.

STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE NOVEMBER 30, 2008 AND NOVEMBER 30, 2007

Expressed in Millions

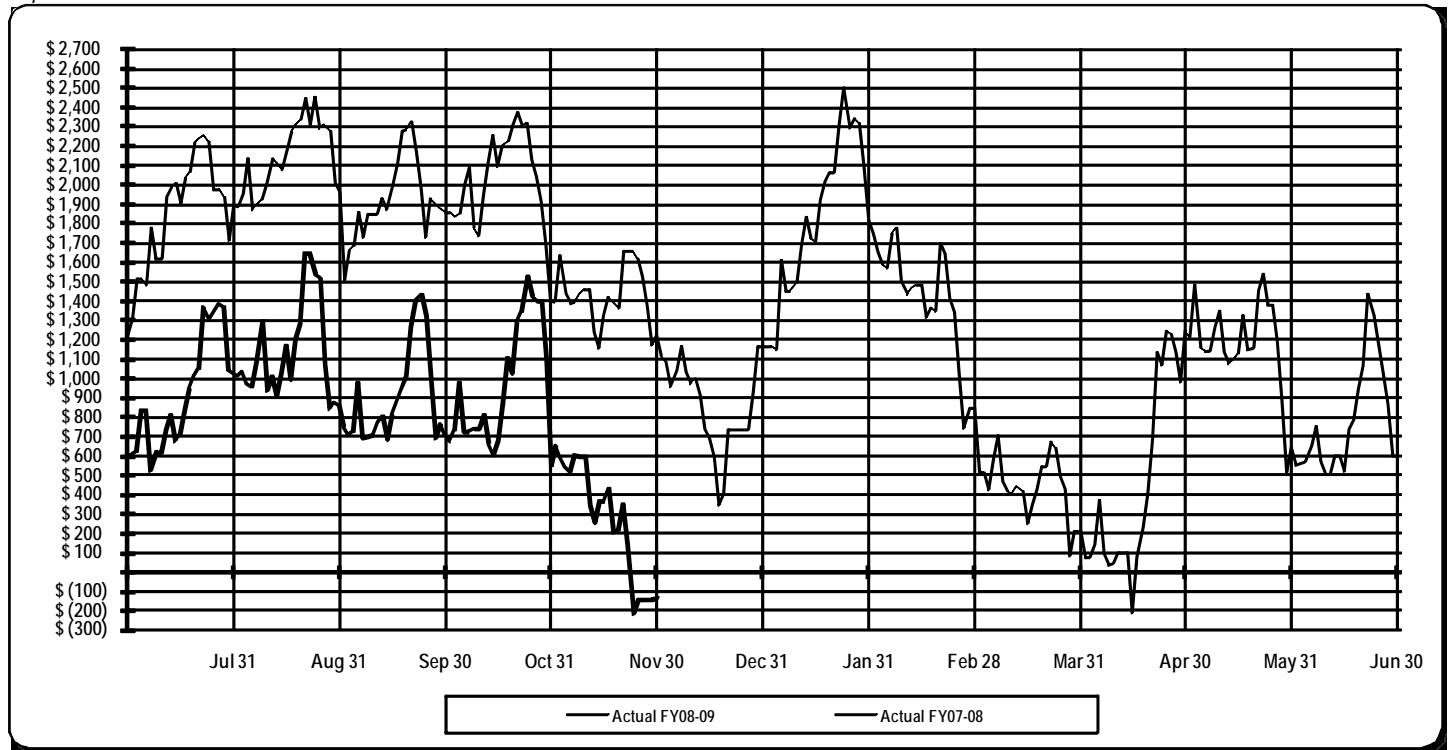
Fund Balance:	2008-09	2007-08	Change	% Change
Reserved:				
Savings Reserve Account.....	\$ 786.6	\$ 786.6	\$ —	—
Job Development Incentive Grants.....	6.1	24.1	(18.0)	(74.7)%
Repairs and Renovations Reserve Account.....	69.8	145.0	(75.2)	(51.9)%
Disproportionate Share.....	—	19.3	(19.3)	(100.0)%
Disaster Relief.....	57.3	107.6	(50.3)	(46.7)%
One NC Fund.....	1.1	1.1	—	—
Non-reverting Departmental Funds.....	323.5	363.2	(39.7)	(10.9)%
Total Reserved.....	\$ 1,244.4	\$ 1,446.9	\$ (202.5)	(14.0)%
Unreserved:				
Fund Balance - July 1.....	\$ 599.0	\$ 1,221.2	\$ (622.2)	(50.9)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	45.3	—	45.3	—
Excess of Revenues Over (Under) Appropriation Expenditures...	(781.1)	(3.4)	(777.7)	22873.5%
Total Unreserved.....	\$ (136.8)	\$ 1,217.8	\$ (1,354.6)	(111.2)%
Total Fund Balance.....	\$ 1,107.6	\$ 2,664.7	\$ (1,557.1)	(58.4)%

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

GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

FISCAL YEAR-TO-DATE NOVEMBER 30, 2008 AND FISCAL YEAR ENDED NOVEMBER 30, 2007

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 2008 AND 2007, AND FISCAL YEAR-TO-DATE 2008 AND 2007

Expressed in Millions

	November		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2009	2008	2009	2008	2009	2008	Year-To-Date	
							2009	2008
Beg. Unreserved Fund Balance	\$ 548.2	\$ 1,404.1	\$ 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>\$ 548.2</u>	<u>\$ 1,404.1</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 636.8	\$ 702.7	\$ 4,083.0	\$ 4,126.0	\$ 11,386.2	\$ 10,895.1	35.9%	37.9%
Corporate Income	(86.7)	(17.3)	105.3	254.5	1,191.5	1,095.2	8.8%	23.2%
Sales and Use	389.4	593.6	2,023.7	2,176.1	5,374.3	5,049.4	37.7%	43.1%
Franchise	36.6	54.6	224.9	205.6	587.0	549.0	38.3%	37.4%
Insurance	2.9	0.9	125.8	152.6	522.2	481.9	24.1%	31.7%
Beverage	22.8	21.4	94.4	91.5	233.8	219.7	40.4%	41.6%
Inheritance	11.0	16.7	48.4	59.3	161.7	171.8	29.9%	34.5%
Privilege License	1.4	1.8	16.4	22.9	56.0	48.3	29.3%	47.4%
Tobacco Products	18.7	20.3	99.8	104.7	236.2	238.9	42.3%	43.8%
Real Estate Conveyance Excise	(1.1)	0.4	2.3	5.8	—	—	—	—
Gift	0.1	0.3	2.1	2.2	16.5	16.7	12.7%	13.2%
Solid Waste	0.7	—	5.4	—	—	—	—	—
White Goods Disposal	0.2	0.4	0.6	0.8	—	—	—	—
Scrap Tire Disposal	1.0	1.3	2.2	2.6	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	3.3	5.1	7.9	10.5	35.7	37.0	22.1%	28.4%
Mill Machinery	2.4	3.9	14.1	16.8	38.3	36.5	36.8%	46.0%
Other	0.3	—	0.1	(0.1)	—	—	—	—
Total Tax Revenue	<u>\$ 1,039.8</u>	<u>\$ 1,406.1</u>	<u>\$ 6,856.4</u>	<u>\$ 7,231.8</u>	<u>\$ 19,839.4</u>	<u>\$ 18,839.5</u>	34.6%	38.4%
Non-Tax Revenue:								
Treasurer's Investments	\$ 12.6	\$ 17.6	\$ 74.6	\$ 106.8	\$ 248.1	\$ 212.1	30.1%	50.4%
Judicial Fees	13.6	15.4	81.0	80.5	204.8	208.1	39.6%	38.7%
Insurance	1.6	0.7	17.5	11.8	63.5	60.3	27.6%	19.6%
Disproportionate Share	—	—	—	—	100.0	100.0	—	—
Highway Fund Transfer In	—	—	4.4	9.1	—	18.2	—	50.0%
Highway Trust Fund Transfer In	36.9	43.2	73.8	86.3	147.5	172.5	50.0%	50.0%
Other	6.5	8.2	41.0	37.0	201.1	145.0	20.4%	25.5%
Total Non-Tax Revenue	<u>\$ 71.2</u>	<u>\$ 85.1</u>	<u>\$ 292.3</u>	<u>\$ 331.5</u>	<u>\$ 965.0</u>	<u>\$ 916.2</u>	30.3%	36.2%
Total Tax and Non-Tax Revenue	<u>\$ 1,111.0</u>	<u>\$ 1,491.2</u>	<u>\$ 7,148.7</u>	<u>\$ 7,563.3</u>	<u>\$ 20,804.4</u>	<u>\$ 19,755.7</u>	34.4%	38.3%
Total Availability	<u>\$ 1,659.2</u>	<u>\$ 2,895.3</u>	<u>\$ 7,793.0</u>	<u>\$ 8,784.5</u>	<u>\$ 21,448.7</u>	<u>\$ 20,976.9</u>	36.3%	41.9%
Appropriation Expenditures:								
Current Operations	\$ 1,793.3	\$ 1,676.7	\$ 7,805.9	\$ 7,461.1	\$ 20,583.8	\$ 19,818.7	37.9%	37.6%
Capital Improvements:								
Funded by General Fund	—	—	—	—	129.1	230.7	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	2.7	0.8	123.9	105.6	643.1	610.2	19.3%	17.3%
Total Appropriation Expenditures	<u>\$ 1,796.0</u>	<u>\$ 1,677.5</u>	<u>\$ 7,929.8</u>	<u>\$ 7,566.7</u>	<u>\$ 21,356.0</u>	<u>\$ 20,659.6</u>	37.1%	36.6%
Unreserved Fund Balance	<u>\$ (136.8)</u>	<u>\$ 1,217.8</u>	<u>\$ (136.8)</u>	<u>\$ 1,217.8</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 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 2008 AND 2007, AND FISCAL YEAR-TO-DATE 2008 AND 2007

Expressed in Millions

	November				Year-To-Date Through November			
	2009	2008	Change	% Change	2009	2008	Change	% Change
Tax Revenues:								
Individual Income	\$ 636.8	\$ 702.7	\$ (65.9)	(9.4)%	\$ 4,083.0	\$ 4,126.0	\$ (43.0)	(1.0)%
Corporate Income	(86.7)	(17.3)	(69.4)	401.2%	105.3	254.5	(149.2)	(58.6)%
Sales and Use	389.4	593.6	(204.2)	(34.4)%	2,023.7	2,176.1	(152.4)	(7.0)%
Franchise	36.6	54.6	(18.0)	(33.0)%	224.9	205.6	19.3	9.4%
Insurance	2.9	0.9	2.0	222.2%	125.8	152.6	(26.8)	(17.6)%
Piped Natural Gas	3.3	5.1	(1.8)	(35.3)%	7.9	10.5	(2.6)	(24.8)%
Beverage	22.8	21.4	1.4	6.5%	94.4	91.5	2.9	3.2%
Inheritance	11.0	16.7	(5.7)	(34.1)%	48.4	59.3	(10.9)	(18.4)%
Privilege License	1.4	1.8	(0.4)	(22.2)%	16.4	22.9	(6.5)	(28.4)%
Tobacco Products	18.7	20.3	(1.6)	(7.9)%	99.8	104.7	(4.9)	(4.7)%
Real Estate Conveyance Excise	(1.1)	0.4	(1.5)	(375.0)%	2.3	5.8	(3.5)	(60.3)%
Gift	0.1	0.3	(0.2)	(66.7)%	2.1	2.2	(0.1)	(4.5)%
Solid Waste	0.7	—	0.7	—	5.4	—	5.4	—
White Goods Disposal	0.2	0.4	(0.2)	(50.0)%	0.6	0.8	(0.2)	(25.0)%
Scrap Tire Disposal	1.0	1.3	(0.3)	(23.1)%	2.2	2.6	(0.4)	(15.4)%
Mill Machinery	2.4	3.9	(1.5)	(38.5)%	14.1	16.8	(2.7)	(16.1)%
Freight Car Lines	—	—	—	—	—	—	—	—
Other	0.3	—	0.3	—	0.1	(0.1)	0.2	200.0%
Total Tax Revenue	\$1,039.8	\$ 1,406.1	\$ (366.3)	(26.1)%	\$ 6,856.4	\$ 7,231.8	\$ (375.4)	(5.2)%
Non-Tax Revenue:								
Treasurer's Investments	\$ 12.6	\$ 17.6	\$ (5.0)	(28.4)%	\$ 74.6	\$ 106.8	\$ (32.2)	(30.1)%
Judicial Fees	13.6	15.4	(1.8)	(11.7)%	81.0	80.5	0.5	0.6%
Insurance	1.6	0.7	0.9	128.6%	17.5	11.8	5.7	48.3%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	—	—	—	—	4.4	9.1	(4.7)	(51.6)%
Highway Trust Fund Transfer In	36.9	43.2	(6.3)	(14.6)%	73.8	86.3	(12.5)	(14.5)%
Other	6.5	8.2	(1.7)	(20.7)%	41.0	37.0	4.0	10.8%
Total Non-Tax Revenue	\$ 71.2	\$ 85.1	\$ (13.9)	(16.3)%	\$ 292.3	\$ 331.5	\$ (39.2)	(11.8)%
Total Tax and Non-Tax Revenue	\$1,111.0	\$ 1,491.2	\$ (380.2)	(25.5)%	\$ 7,148.7	\$ 7,563.3	\$ (414.6)	(5.5)%

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

When compared to the prior year through November 30 actual net tax and non-tax revenues decreased by \$414.6 million, or 5.5%.

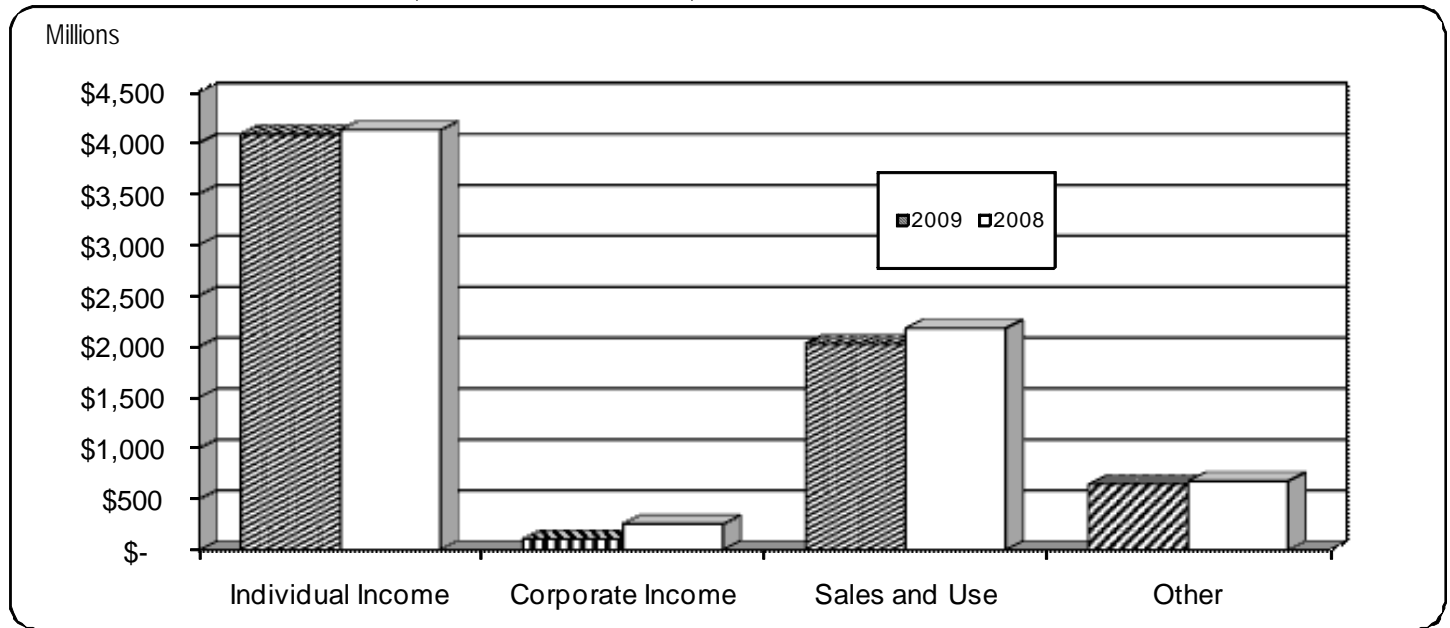
Major components of net tax and non-tax revenues that increased or decreased from the prior year through the end of November 2008 included:

Decreases

- \$152.4 million for Sales and Use Tax
- \$149.2 million for Corporate Income Tax
- \$43.0 million for Individual Income Tax
- \$26.8 million for Insurance Tax
- \$32.2 million for Treasurer's Investments
- \$12.5 million for Highway Trust Fund Transfer In

**GENERAL FUND – REVERTING
ACTUAL TAX REVENUES**

FISCAL YEAR-TO-DATE NOVEMBER 30, 2008 AND NOVEMBER 30, 2007

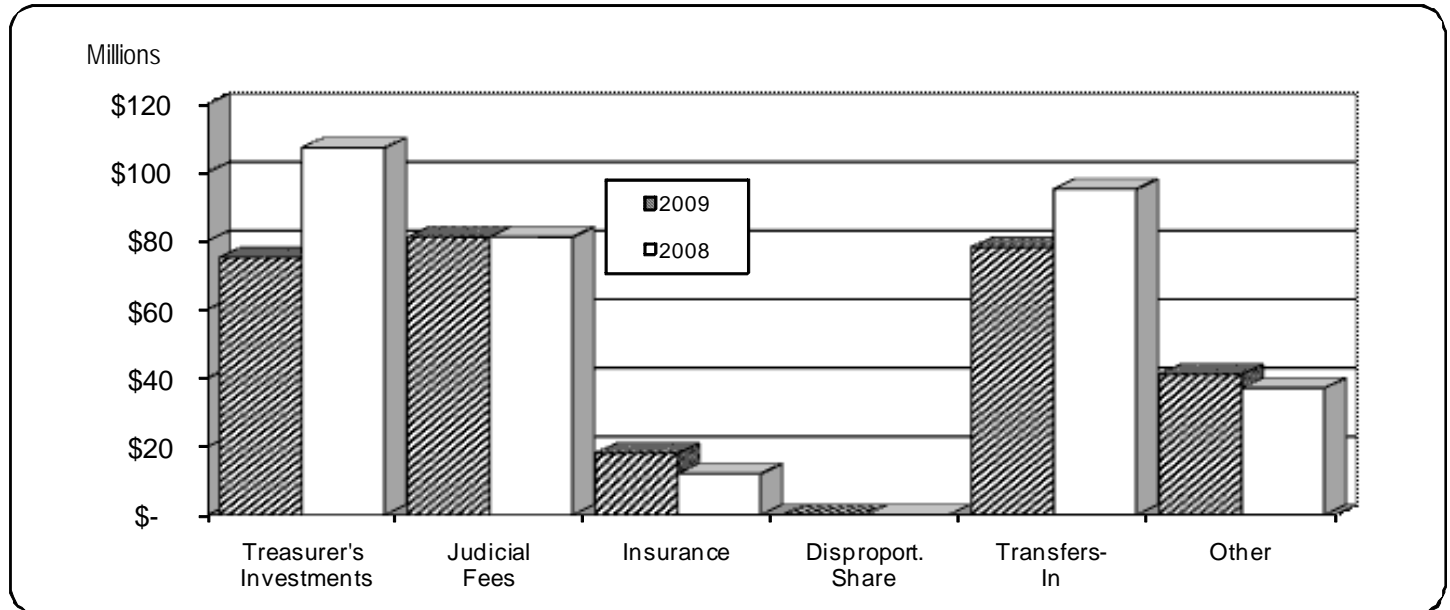


The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

Tax revenues through November 2008 were less than the period through November 2007 by \$375.4 million, or 5.2%.

**GENERAL FUND – REVERTING
ACTUAL NON-TAX REVENUES**

FISCAL YEAR-TO-DATE NOVEMBER 30, 2008 AND NOVEMBER 30, 2007



The graph above compares the year-to-date non-tax revenues for the current and prior fiscal years.

Non-tax revenue through the end of November 2008 was \$39.2 million, or 11.8%, less than through the end of November 2007. Investment revenues decreased by \$32.2 million from the prior year through the end of November.

**GENERAL FUND – REVERTING
APPROPRIATION EXPENDITURES**

FISCAL YEAR-TO-DATE NOVEMBER 30, 2008 AND NOVEMBER 30, 2007
Expressed in Millions

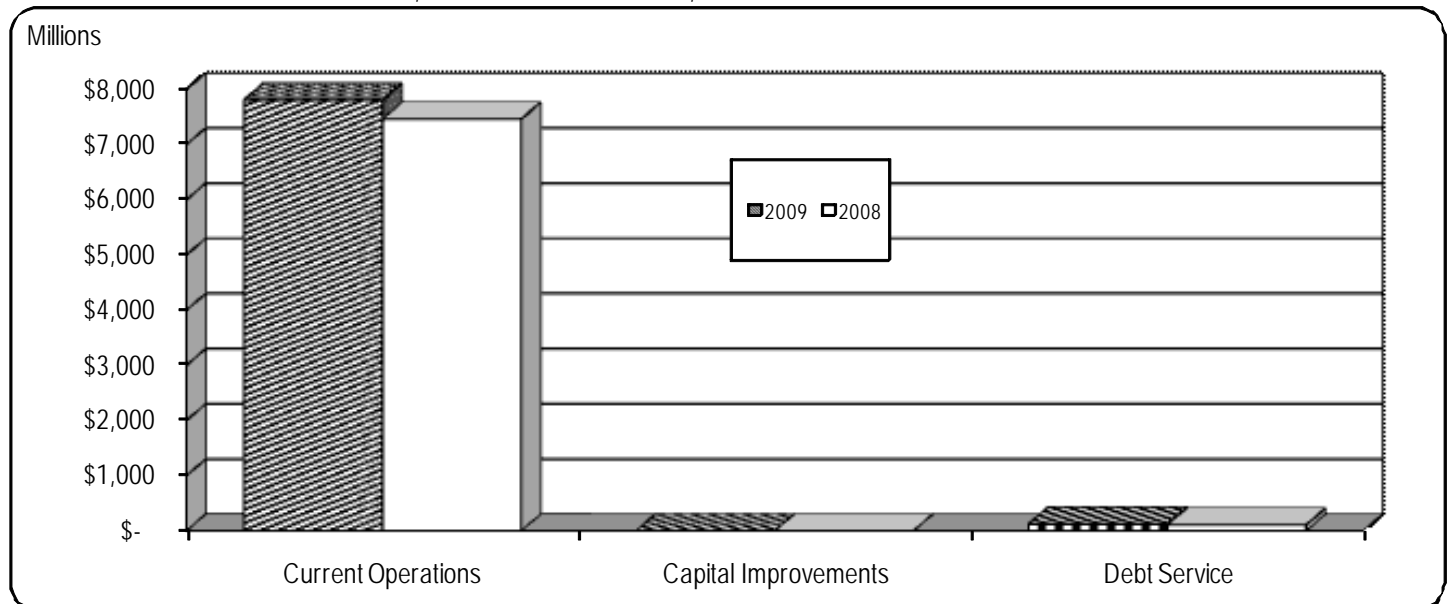
	2009	2008	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2009	2008
Current Operations						
General Government	\$ 158.0	\$ 174.8	\$ (16.8)	(9.6%)	2.0%	2.3%
Education	4,883.3	4,605.7	277.6	6.0%	61.6%	60.9%
Health and Human Services	1,720.9	1,658.9	62.0	3.7%	21.7%	21.9%
Economic Development	68.7	100.3	(31.6)	(31.5%)	0.9%	1.3%
Environment and Natural Resources	125.8	134.1	(8.3)	(6.2%)	1.6%	1.8%
Public Safety, Correction, and Regulation	834.4	778.0	56.4	7.2%	10.5%	10.3%
Agriculture	23.6	21.0	2.6	12.4%	0.3%	0.3%
Operating Reserves/Rounding	(8.8)	(11.7)	2.9	24.8%	(0.1%)	(0.2%)
<i>Total Current Operations</i>	<u>\$ 7,805.9</u>	<u>\$ 7,461.1</u>	<u>\$ 344.8</u>	4.6%	98.4%	98.6%
Capital Improvements						
Funded by General Fund	—	—	—	—	—	—
Debt Service	123.9	105.6	18.3	17.3%	1.6%	1.4%
Total Appropriation Expenditures	<u>\$ 7,929.8</u>	<u>\$ 7,566.7</u>	<u>\$ 363.1</u>	4.8%	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, 2008 AND NOVEMBER 30, 2007



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

Actual appropriation expenditures through November 2008 were more than actual appropriation expenditures through November 2007 by \$363.1 million, or 4.8%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through November 2008 were more than such appropriation expenditures through November 2007 by \$344.8 million, or 4.6%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2008 AND 2007, AND FISCAL YEAR-TO-DATE 2008 AND 2007

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		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	\$ 3.5	\$ 3.5	\$ 8.4	\$ 6.8	\$ 57.9	\$ 56.4	14.5%	12.1%
Governor's Office	0.4	0.3	2.7	2.5	6.6	6.5	40.9%	38.5%
Office of State Budget	0.5	0.4	2.4	2.0	7.1	7.0	33.8%	28.6%
Housing Finance Agency	1.6	1.6	8.8	7.8	21.6	18.6	40.7%	41.9%
Lieutenant Governor	0.1	0.1	0.4	0.4	1.0	1.0	40.0%	40.0%
Secretary of State	0.9	1.0	4.2	4.2	11.7	12.0	35.9%	35.0%
State Auditor	0.5	1.3	3.8	5.8	13.4	13.4	28.4%	43.3%
State Treasurer	0.6	(2.5)	6.2	6.0	10.8	9.8	57.4%	61.2%
Retirement and Employee Benefits Administration	2.6	2.3	5.3	6.8	10.5	9.5	50.5%	71.6%
Office of the State Controller	11.0	4.4	23.8	24.6	74.8	75.4	31.8%	32.6%
Revenue	1.8	27.1	18.8	32.6	34.6	48.0	54.3%	67.9%
Cultural Resources	7.3	8.4	40.3	44.5	89.4	92.2	45.1%	48.3%
Cultural Resources - Roanoke Island Commission	6.1	6.5	30.9	32.2	78.5	76.0	39.4%	42.4%
Board of Elections	0.2	—	0.9	1.0	2.1	2.1	42.9%	47.6%
Office of Administrative Hearings	0.4	0.4	0.4	(3.7)	10.5	7.4	3.8%	(50.0%)
	0.6	0.2	0.7	1.3	4.5	4.5	15.6%	28.9%
	<u>\$ 38.1</u>	<u>\$ 55.0</u>	<u>\$ 158.0</u>	<u>\$ 174.8</u>	<u>\$ 435.0</u>	<u>\$ 439.8</u>	<u>36.3%</u>	<u>39.7%</u>
Reserves - General Assembly	\$ 4.4	\$ 0.2	\$ 8.8	\$ (1.8)	\$ 21.0	\$ 5.4	41.9%	(33.3%)
Reserves - Contingency & Emergency	—	—	(4.4)	(5.6)	3.4	2.3	(129.4%)	(243.5%)
Reserves - SPA Salary Increases	—	—	—	—	7.0	6.2	—	—
Reserves - Salary Adjustments	—	—	—	(0.7)	1.5	1.1	—	(63.6%)
Reserves - Pest Prevention Program	—	—	—	—	0.2	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	45.0	—	—
Reserves - Job Development Incentive Grants Reserve	—	12.4	—	12.4	27.4	12.4	—	100.0%
Reserves - Multipurpose Database Reserve	—	—	—	—	1.0	—	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	10.0	—	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Postage Reduction	—	0.1	(13.1)	(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	—	1.1	1.4	2.1	2.8	4.1	50.0%	51.2%
Reserves - Retirement	—	—	—	—	0.5	—	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	(1.2)	—	(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>\$ 3.2</u>	<u>\$ 13.8</u>	<u>\$ (8.5)</u>	<u>\$ (11.7)</u>	<u>\$ 76.8</u>	<u>\$ 89.3</u>	<u>(11.1%)</u>	<u>(13.1%)</u>
Total - General Government	<u>\$ 41.3</u>	<u>\$ 68.8</u>	<u>\$ 149.5</u>	<u>\$ 163.1</u>	<u>\$ 511.8</u>	<u>\$ 529.1</u>	<u>29.2%</u>	<u>30.8%</u>

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2008 AND 2007, AND FISCAL YEAR-TO-DATE 2008 AND 2007

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	November		Year-To-Date		Year-To-Date		Year-To-Date		
	2009	2008	2009	2008	2009	2008	2009	2008	
Education									
Public Instruction	\$ 817.0	\$ 723.4	\$ 3,582.2	\$ 3,357.2	\$ 8,366.1	\$ 8,055.8	42.8%	41.7%	
Community Colleges	93.1	85.4	347.4	327.8	1,016.7	990.5	34.2%	33.1%	
	<u>\$ 910.1</u>	<u>\$ 808.8</u>	<u>\$ 3,929.6</u>	<u>\$ 3,685.0</u>	<u>\$ 9,382.8</u>	<u>\$ 9,046.3</u>	41.9%	40.7%	
University System									
University of North Carolina - General Admin.	\$ 3.3	\$ 4.1	\$ 16.6	\$ 18.9	\$ 50.3	\$ 65.9	33.0%	28.7%	
UNC - GA Institutional Programs and Facilities	—	—	—	—	39.5	4.6	—	—	
UNC - GA Related Educational Programs	6.2	27.8	45.9	53.0	52.2	86.7	87.9%	61.1%	
UNC - GA Aid to Private Institutions	70.0	71.1	70.0	70.9	106.8	107.7	65.5%	65.8%	
UNC - Chapel Hill Academic Affairs	23.4	21.3	81.4	75.3	303.8	286.3	26.8%	26.3%	
UNC - Chapel Hill Health Affairs	17.4	16.9	69.5	68.7	220.3	207.4	31.5%	33.1%	
UNC - Chapel Hill Area Health Affairs	3.7	3.4	19.9	19.3	52.1	49.7	38.2%	38.8%	
NCSU - Academic Affairs	32.9	30.2	123.5	120.1	410.7	377.3	30.1%	31.8%	
NCSU - Agricultural Research	5.5	5.3	26.0	24.5	62.9	66.2	41.3%	37.0%	
NCSU - Agricultural Extension Service	4.0	3.4	20.4	19.3	45.4	44.1	44.9%	43.8%	
University of North Carolina at Greensboro	16.6	14.8	49.7	45.5	170.6	156.6	29.1%	29.1%	
University of North Carolina at Charlotte	16.2	16.9	48.3	46.2	191.3	175.2	25.2%	26.4%	
University of North Carolina at Asheville	4.1	2.8	11.1	9.1	40.8	37.3	27.2%	24.4%	
University of North Carolina at Wilmington	12.0	9.6	34.3	28.4	103.9	100.7	33.0%	28.2%	
University of North Carolina at Pembroke	5.3	4.5	19.6	15.7	59.7	57.6	32.8%	27.3%	
East Carolina University	23.6	21.1	76.5	67.1	231.7	213.2	33.0%	31.5%	
ECU - Health Affairs	4.3	4.0	20.0	21.1	55.4	54.4	36.1%	38.8%	
North Carolina A&T University	10.4	19.3	29.4	29.5	104.0	99.4	28.3%	29.7%	
Western Carolina University	7.9	7.4	31.8	29.0	96.1	89.1	33.1%	32.5%	
Appalachian State University	10.0	9.5	39.0	40.5	138.8	130.6	28.1%	31.0%	
Winston-Salem State University	8.8	6.4	23.7	25.2	71.7	69.6	33.1%	36.2%	
Elizabeth City State University	1.7	2.0	11.8	11.5	38.1	33.7	31.0%	34.1%	
Fayetteville State University	5.9	1.8	20.5	18.0	60.3	57.1	34.0%	31.5%	
North Carolina Central University	7.9	7.8	29.4	29.1	95.7	85.0	30.7%	34.2%	
North Carolina School of the Arts	2.2	2.3	9.8	8.4	28.5	27.0	34.4%	31.1%	
University of North Carolina Hospitals	3.8	4.1	19.0	19.3	46.0	53.0	41.3%	36.4%	
North Carolina School of Science and Math	1.4	1.4	6.6	7.1	18.4	17.5	35.9%	40.6%	
Total University System	<u>\$ 308.5</u>	<u>\$ 319.2</u>	<u>\$ 953.7</u>	<u>\$ 920.7</u>	<u>\$ 2,895.0</u>	<u>\$ 2,752.9</u>	32.9%	33.4%	
Total - Education	<u>\$ 1,218.6</u>	<u>\$ 1,128.0</u>	<u>\$ 4,883.3</u>	<u>\$ 4,605.7</u>	<u>\$ 12,277.8</u>	<u>\$ 11,799.2</u>	39.8%	39.0%	
Health and Human Services									
HHS - Administration	\$ 1.5	\$ 7.7	\$ 19.0	\$ 6.7	\$ 62.3	\$ 85.3	30.5%	7.9%	
Aging	2.5	2.7	14.4	16.2	38.4	36.0	37.5%	45.0%	
Child Development	17.9	25.2	116.4	120.9	305.4	306.9	38.1%	39.4%	
Services for Deaf & Hearing Impaired	3.2	3.3	13.6	12.7	41.1	39.2	33.1%	32.4%	
Health Services	9.2	15.3	62.3	59.5	195.6	195.2	31.9%	30.5%	
Social Services	(13.2)	9.2	49.5	79.7	223.5	216.6	22.1%	36.8%	
Medical Assistance	231.1	104.7	1,029.7	982.2	3,182.9	2,923.6	32.4%	33.6%	
Children's Health Insurance	4.9	5.9	26.4	23.2	69.4	59.4	38.0%	39.1%	
Services for the Blind	0.3	0.5	5.0	4.3	11.8	11.3	42.4%	38.1%	
Mental Health	49.3	91.6	306.7	271.2	759.7	718.4	40.4%	37.8%	
Facility Services	—	(0.8)	5.5	5.4	21.7	19.2	25.3%	28.1%	
Vocational Rehabilitation	1.6	1.8	9.6	16.2	44.5	45.5	21.6%	35.6%	
Juvenile Justice	12.5	13.8	62.8	60.7	165.8	161.4	37.9%	37.6%	
Total - Health and Human Services	<u>\$ 320.8</u>	<u>\$ 280.9</u>	<u>\$ 1,720.9</u>	<u>\$ 1,658.9</u>	<u>\$ 5,122.1</u>	<u>\$ 4,818.0</u>	33.6%	34.4%	

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF NOVEMBER 2008 AND 2007, AND FISCAL YEAR-TO-DATE 2008 AND 2007

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	November		Year-To-Date		Year-To-Date		Year-To-Date	
	2009	2008	2009	2008	2009	2008	2009	2008
Economic Development								
Commerce	\$ 2.2	\$ 3.4	\$ 28.6	\$ 32.4	\$ 56.2	\$ 64.6	50.9%	50.2%
Commerce - State Aid to Nonstate Entities	10.7	15.0	40.1	67.9	131.8	194.7	30.4%	34.9%
Total - Economic Development	\$ 12.9	\$ 18.4	\$ 68.7	\$ 100.3	\$ 188.0	\$ 259.3	36.5%	38.7%
Environment and Natural Resources								
Environment and Natural Resources	\$ 19.0	\$ 15.9	\$ 84.5	\$ 84.1	\$ 214.0	\$ 210.4	39.5%	40.0%
Environment and Natural Resources - State Aid	8.0	—	41.3	50.0	100.0	100.0	41.3%	50.0%
Total - Environment and Natural Resources	\$ 27.0	\$ 15.9	\$ 125.8	\$ 134.1	\$ 314.0	\$ 310.4	40.1%	43.2%
Public Safety, Correction, and Regulation								
Judicial	\$ 47.3	\$ 46.0	\$ 238.8	\$ 220.4	\$ 598.0	\$ 558.4	39.9%	39.5%
Justice	8.8	7.3	38.4	37.9	98.1	99.6	39.1%	38.1%
Labor	2.0	1.2	7.3	6.0	18.7	17.3	39.0%	34.7%
Insurance	2.5	2.9	12.2	11.9	33.5	32.3	36.4%	36.8%
Insurance - RICO	—	—	3.4	4.5	3.4	4.5	100.0%	100.0%
Correction	105.6	98.2	524.6	484.9	1,303.0	1,260.7	40.3%	38.5%
Crime Control	2.2	5.2	9.7	12.4	46.0	52.6	21.1%	23.6%
Total - Public Safety, Correction, and Regulation	\$ 168.4	\$ 160.8	\$ 834.4	\$ 778.0	\$ 2,100.7	\$ 2,025.4	39.7%	38.4%
Agriculture								
Agriculture and Consumer Services	\$ 4.4	\$ 4.2	\$ 23.6	\$ 21.0	\$ 69.3	\$ 77.7	34.1%	27.0%
Rounding [*]	\$ (0.1)	\$ (0.3)	\$ (0.3)	\$ —	\$ 0.1	\$ (0.4)	N/A	N/A
Total Current Operations	\$ 1,793.3	\$ 1,676.7	\$ 7,805.9	\$ 7,461.1	\$ 20,583.8	\$ 19,818.7	37.9%	37.6%
Capital Improvements								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 129.1	\$ 230.7	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ —	\$ —	\$ —	\$ —	\$ 129.1	\$ 230.7		
Debt Service	\$ 2.7	\$ 0.8	\$ 123.9	\$ 105.6	\$ 643.1	\$ 610.2	19.3%	17.3%
Total Appropriation Expenditures	\$ 1,796.0	\$ 1,677.5	\$ 7,929.8	\$ 7,566.7	\$ 21,356.0	\$ 20,659.6	37.1%	36.6%

[*] 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, 2008 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 2,386	\$ 14,351	\$ 7,183	\$ 37,978
Total - Agriculture	<u>\$ 2,386</u>	<u>\$ 14,351</u>	<u>\$ 7,183</u>	<u>\$ 37,978</u>
Debt Service				
State Treasurer	\$ 9	\$ 19,393	\$ 2,738	\$ 142,812
State Treasurer-Federal	-	1,156	-	1,616
Total Debt Service	<u>\$ 9</u>	<u>\$ 20,549</u>	<u>\$ 2,738</u>	<u>\$ 144,429</u>
Education				
Public Instruction	\$ 86,766	\$ 595,900	\$ 1,056,519	\$ 4,178,146
Community Colleges	25,936	217,431	119,032	564,786
UNC Systems	155,288	1,338,741	491,514	2,292,354
Total - Education	<u>\$ 267,990</u>	<u>\$ 2,152,072</u>	<u>\$ 1,667,065</u>	<u>\$ 7,035,285</u>
Economic Development				
Commerce	\$ 2,520	\$ 23,844	\$ 4,758	\$ 52,451
Commerce-State Aid	-	14,361	10,702	54,484
Total - Economic Development	<u>\$ 2,520</u>	<u>\$ 38,205</u>	<u>\$ 15,460</u>	<u>\$ 106,935</u>
Environment & Natural Resources				
Environment and Natural Resources	\$ 6,181	\$ 48,160	\$ 25,227	\$ 132,639
Environ. and Nat. Resources-St. Aid	-	-	7,917	41,250
Total - Environ. & Natural Resources	<u>\$ 6,181</u>	<u>\$ 48,160</u>	<u>\$ 33,144</u>	<u>\$ 173,889</u>
General Government				
General Assembly	\$ 70	\$ 11,323	\$ 3,534	\$ 19,733
Governor	0	128	406	2,829
Budget, Planning & Management	3	615	502	3,044
Housing Finance Authority	-	-	1,672	8,826
Governor	1,193	4,938	5,603	13,705
Lt. Governor	-	19	79	411
Secretary of State	142	680	994	4,875
State Auditor	859	3,260	1,374	7,052
State Treasurer-Administration	1,816	10,637	2,434	16,857
State Treasurer-Retirement	-	-	2,595	5,275
Administration	1,135	27,182	12,181	51,031
State Controller	10	676	1,801	19,475
Revenue	1,580	8,193	8,939	48,538
Cultural Resources	206	2,201	9,290	33,055
Cultural Resources-Roanoke Island	-	-	165	893
Board of Elections	0	6,039	405	6,427
Administrative Hearings	3	1,657	553	2,351
Reserve-Contingency/Emergency	-	4,416	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	\$ -	\$ -	\$ -	\$ -

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2008 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-JDIG	-	-	-	-
Reserve-Postage Reduction	-	17,424	-	4,316
Reserve-IT Fund	-	-	-	1,392
Reserve-Reverting Funds	1,175	1,175	-	-
Total - General Government	\$ 8,194	\$ 100,563	\$ 52,525	\$ 250,086
Health and Human Services				
Juvenile Justice	\$ 406	\$ 4,789	\$ 12,853	\$ 67,573
HHS-Administration	12,636	43,354	14,231	62,391
Aging	2,876	18,505	5,380	32,910
Child Development	31,994	136,501	56,442	252,863
Education Services	147	2,033	3,437	15,633
Health Services	45,086	224,513	54,350	286,796
Social Services	63,016	343,791	82,343	393,268
Medical Assistance	411,349	3,236,475	642,486	4,266,166
NC Health Choice	14,964	79,484	19,864	105,927
Blind Services	2,295	8,539	3,859	13,495
Mental Health	33,371	338,209	83,525	644,918
Facility Services	5,082	19,641	5,083	25,123
Vocational Rehabilitation Services	8,652	44,998	10,238	54,560
Total - Health and Human Services	\$ 631,876	\$ 4,500,832	\$ 994,092	\$ 6,221,624
Public Safety, Correction, and Regulation				
Judicial	\$ 421	\$ 1,696	\$ 38,469	\$ 191,058
Judicial-Indigent Defense	512	3,178	9,647	52,570
Justice	3,538	14,759	12,093	53,161
Labor	332	3,303	2,333	10,589
Insurance	395	4,643	2,962	16,867
Insurance-RICO	-	-	-	3,350
Correction	5,388	38,885	113,008	563,463
Crime Control & Public Safety	7,123	57,062	9,252	66,771
Total - Public Safety, Correction and Regulation	\$ 17,709	\$ 123,527	\$ 187,763	\$ 957,829
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
Total - Capital Improvement	\$ -	\$ -	\$ -	\$ -
Tax Codes				
Inheritance	\$ 11,256	\$ 50,897	\$ 244	\$ 2,522
License Schedule B	1,512	17,366	60	943
Tobacco	20,164	106,923	1,433	7,079
Franchise	41,526	272,270	4,865	47,338
Individual Income	717,103	4,392,021	80,311	309,021
Sales & Use	650,310	3,504,791	260,918	1,481,134
Beverage	\$ 22,860	\$ 112,548	\$ 1	\$ 18,119

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2008 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Gift	216	2,315	54	193
Freight Car	0	0	-	3
Insurance	3,152	168,231	209	42,419
Piped Natural Gas	3,282	12,472	-	4,541
Corporate Income	14,572	339,801	101,291	234,489
Real Estate	2,300	19,868	3,339	17,544
White Goods	281	2,043	4	1,409
Scrap Tire	933	6,093	5	3,931
Manufacturing	2,423	14,522	62	463
Solid Waste	735	5,411	-	-
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,492,625	\$ 9,027,572	\$ 452,797	\$ 2,171,147
Nontax Codes				
Insurance-Nontax	\$ -	\$ 8,375	\$ -	\$ -
Secretary of State-Nontax	1,886	11,129	16	118
License & Fees-Nontax	1,602	9,778	0	665
Gas & Oil Inspection	199	313	-	-
Board of Elections	0	33	-	-
DHHS	458	1,780	-	5
Disproportionate Share	-	-	-	-
ABC Board	368	2,027	57	434
Treasurer Investment	12,582	74,596	-	-
Fees & Penalties	152	1,169	237	1,019
Highway Trust Transfer	36,883	73,766	-	-
CI Appropriation	-	0	-	-
Judicial	13,630	81,004	1	2
Sales & Use	1,354	5,588	-	-
Intra State Transfer	161	51,880	-	-
Highway Transfer	-	4,403	-	-
Probation Supervision Fees	1,163	6,554	-	-
DWI Restoration Fees	71	366	-	-
DWI Service Fees	635	3,510	-	-
Sales Tax Refund	-	890	-	-
Miscellaneous	1	16	0	0
Parole Supervision Fees	51	264	-	-
Butner Fire & Police	-	10	-	-
Banking & Investment Fees	372	2,297	-	-
Total - Nontax Codes	\$ 71,566	\$ 339,746	\$ 310	\$ 2,244
Total Reverting	\$ 2,501,056	\$ 16,365,578	\$ 3,413,077	\$ 17,101,447
Beginning Unreserved Cash	\$ 599,038			
Year-To-Date Receipts	16,365,578			
Year-To-Date Disbursements	17,101,447			
Ending Unreserved Cash	\$ (136,832)			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2008 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
Agriculture						
Agriculture and Consumer Services	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
Total Agriculture	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
Debt Service						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	17,537	129,985	16,467	126,448	3,537
Total - Debt Service	\$ -	\$ 17,537	\$ 129,985	\$ 16,467	\$ 126,448	\$ 3,537
Education						
Public Instruction-Special Revenue	\$ 4,513	\$ 110	\$ 2,279	\$ 286	\$ 2,521	\$ 4,271
Public Instruction-IT Projects	28,990	-	2,966	1,078	15,612	16,344
Public Instruction-Trust	37,067	35	8,567	2,929	36,547	9,087
Public Instruction-Local Payroll	252	3,228	17,174	3,249	17,276	150
Community Colleges-Special Revenue	15,064	1,207	3,745	736	3,791	15,018
Community Colleges-IT Projects	9,045	-	-	957	5,457	3,588
Community Colleges-Trust	11,649	17	722	181	8,427	3,944
Total - Education	\$ 106,580	\$ 4,597	\$ 35,453	\$ 9,416	\$ 89,631	\$ 52,402
Economic Development						
Commerce-Floyd Relief	\$ 2,363	\$ 171	\$ 1,181	\$ 32	\$ 49	\$ 3,495
Commerce-Special Revenue	1,801	(300)	5,700	23	548	6,953
Commerce-IT Projects	3,423	-	-	96	350	3,073
Commerce-Trust	159	4	28	-	14	173
Commerce-CDBG	13,363	63	565	-	282	13,646
Total - Economic Development	\$ 21,109	\$ (62)	\$ 7,474	\$ 151	\$ 1,243	\$ 27,340
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 2,547	\$ -	\$ 15,136	\$ 1,839	\$ 14,477	\$ 3,206
Environment and Natural Resources	4,704	99	483	164	1,107	4,080
Total - Environment and Natural Resources	\$ 7,251	\$ 99	\$ 15,619	\$ 2,003	\$ 15,584	\$ 7,286

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING NOVEMBER 30, 2008 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Beginning Cash	Receipts		Disbursements		Year-To-Date Ending Cash
		Month	Year-To-Date	Month	Year-To-Date	
General Government						
Governor's Office	\$ 643	\$ -	\$ -	\$ -	\$ -	\$ 643
Governor's Office-Disaster Relief	-	-	13,858	-	13,858	-
Payroll Imprest Fund	-	604,775	2,971,521	604,775	2,971,521	-
State Auditor	393	-	-	-	4	389
State Treasurer-IT Projects	201	116	116	128	241	76
State Treasurer-Blount St. Properties Administration	5,098	19	92	-	-	5,190
State Controller	4,944	-	-	2	30	4,914
State Controller	44,821	469	12,478	777	9,234	48,065
Revenue-Project Collect	41,551	1,215	6,420	1,525	40,696	7,275
Revenue-Tax Distribution	-	232,735	1,334,134	232,735	1,334,135	(1)
Revenue-Lee Act Credits	204	6	132	-	37	299
Revenue-Tax Transfer Fees	574	44	283	4	173	684
Revenue-IT Project	4,720	-	35,000	87	199	39,521
Cultural Resources	146	16	94	6	31	209
Cultural Resources-Interest Bearing	-	-	9	-	-	9
Board of Elections	22,768	169	4,281	5,248	11,587	15,462
NC Infrastructure Finance Corporation	-	-	32,307	-	32,307	-
State Treasurer-Basis Swap	-	-	1,882	-	1,882	-
Administrative Hearings	193	-	253	-	-	446
Total - General Government	\$ 126,256	\$ 839,564	\$ 4,412,860	\$ 845,287	\$ 4,415,935	\$ 123,181
Health and Human Services						
Health Services	\$ 1,021	\$ 12,617	\$ 86,205	\$ 12,860	\$ 87,146	\$ 80
Social Services	23,989	177	1,509	2,092	2,857	22,641
Medical Assistance	38,164	9,404	48,958	14,855	76,652	10,470
Facility Services	7,888	103	1,403	-	-	9,291
Major Medical	1,773	19,993	106,552	22,265	105,607	2,718
DHHS-Administration	49,522	581	8,432	6,389	16,104	41,850
Aging	-	15	80	15	80	-
Blind Services	6	4	19	4	19	6
Total - Health and Human Services	\$ 122,363	\$ 42,894	\$ 253,158	\$ 58,480	\$ 288,465	\$ 87,056
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	1,914	-	291	207	515	1,690
Corrections-Interest Bearing Funds	2	8	11	-	2	11
Juvenile Justice	9,568	43	4,424	503	2,822	11,170
Crime Control and Public Safety	10,928	2,667	17,743	3,491	18,856	9,815
Total - Public Safety, Correction and Regulation	\$ 22,427	\$ 2,718	\$ 22,469	\$ 4,201	\$ 22,195	\$ 22,701
Total Nonreverting	\$ 406,030	\$ 907,347	\$ 4,877,018	\$ 936,005	\$ 4,959,501	\$ 323,547

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%).