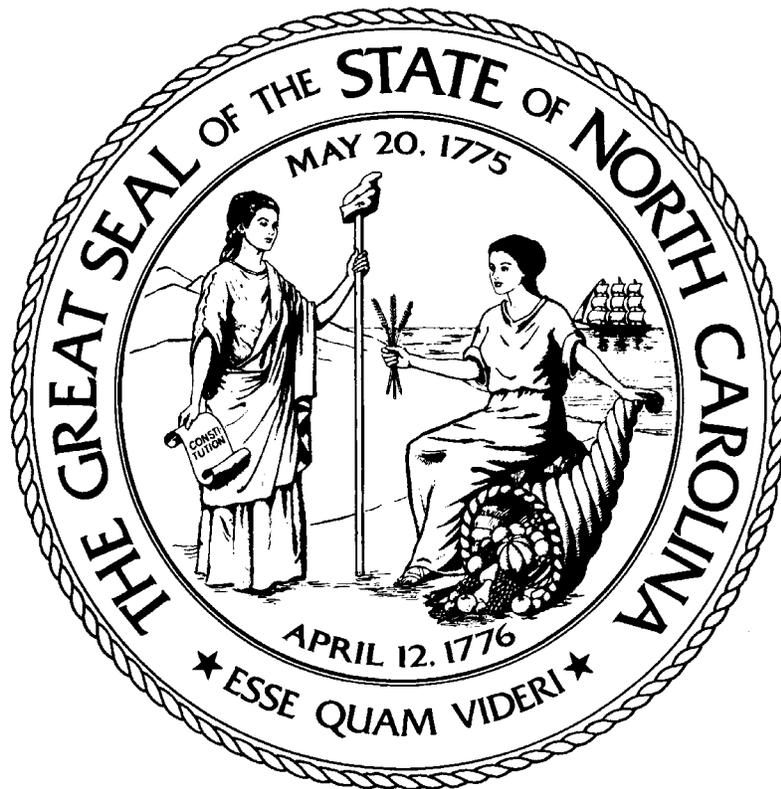


STATE OF
NORTH CAROLINA

GENERAL FUND
MONTHLY FINANCIAL REPORT
OCTOBER 31, 2010



OFFICE OF THE STATE CONTROLLER



State of North Carolina

Office of the State Controller

DAVID T. MCCOY
STATE CONTROLLER

November 12, 2010

Enclosed is the *General Fund Monthly Financial Report* for the period ended October 31, 2010 of the 2011 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**
OCTOBER 31, 2010
Expressed in Millions

<u>Assets</u>		<u>Liabilities and Fund Balance</u>	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 1,687.7	Sales and Use Taxes Payable	\$ 331.9
		Tax Refunds Payable	—
		Beverage Taxes Payable	17.9
		Solid Waste Disposal	4.8
		White Goods Disposal Taxes Payable	1.2
		Scrap Tire Disposal Taxes Payable	4.2
		Total Liabilities	<u>\$ 360.0</u>
		<u>Fund Balance</u>	
		Reserved :	
		Savings Reserve Account	\$ 150.0
		Job Development Incentive Grants Reserve	9.8
		Repairs and Renovations Reserve Account	—
		Disproportionate Share Reserve	—
		Disaster Relief Reserve	41.3
		ONE NC Fund Reserve	—
		Non-Reverting Departmental Funds	359.9
		Total Reserved	<u>\$ 561.0</u>
		Unreserved :	
		Fund Balance - July 1, 2010	\$ 236.9
		Transfer to Reserves	—
		Transfer from Reserves	—
		Excess of Receipts over (under) Disbursements	529.8
		Total Unreserved	<u>\$ 766.7</u>
		Total Fund Balance	<u>\$ 1,327.7</u>
Total Assets	<u>\$ 1,687.7</u>	Total Liabilities and Fund Balance	<u>\$ 1,687.7</u>

STATE OF NORTH CAROLINA

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

FISCAL YEAR-TO-DATE OCTOBER 31, 2010 AND OCTOBER 31, 2009

Expressed in Millions

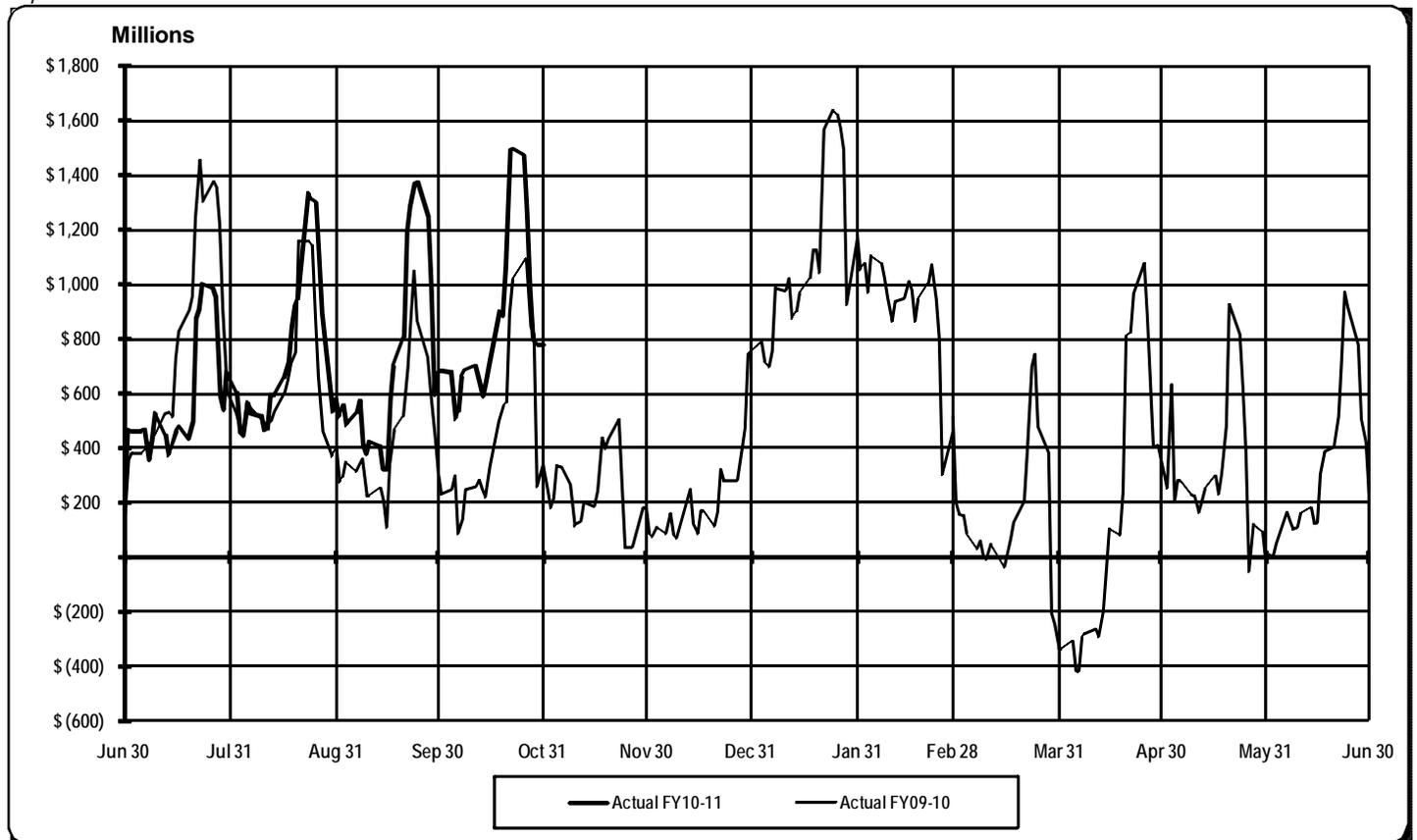
Fund Balance:	2010-11	2009-10	Change	%Change
Reserved:				
Savings Reserve Account.....	\$ 150.0	\$ 150.0	\$ —	—
Job Development Incentive Grants.....	9.8	12.3	(2.5)	(20.3)%
Repairs and Renovations Reserve Account.....	—	—	—	—
Disproportionate Share.....	—	—	—	—
Disaster Relief.....	41.3	42.7	(1.4)	(3.3)%
One NC Fund.....	—	—	—	—
Non-reverting Departmental Funds.....	359.9	383.8	(23.9)	(6.2)%
Total Reserved.....	\$ 561.0	\$ 588.8	\$ (27.8)	(4.7)%
Unreserved:				
Fund Balance - July 1.....	\$ 236.9	\$ 92.2	\$ 144.7	156.9%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	—	—	—	—
Nonrecurring Transfers from Other Funds.....	—	2.2	(2.2)	(100.0)%
Excess of Revenues Over (Under) Appropriation Expenditures....	529.8	243.2	286.6	117.8%
Total Unreserved.....	\$ 766.7	\$ 337.6	\$ 429.1	127.1%
Total Fund Balance.....	\$ 1,327.7	\$ 926.4	\$ 401.3	43.3%

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 OCTOBER 31, 2010 AND FISCAL YEAR ENDED OCTOBER 31, 2009

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 OCTOBER 2010 AND 2009, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	October		Year-To-Date		Budget		Percent of Budget Realized/Expended Year-To-Date	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
	Beg. Unreserved Fund Balance	\$ 670.1	\$ 232.7	\$ 236.9	\$ 92.2	\$ 236.9	\$ 92.2	
Transfer to Reserved Fund Balance	—	—	—	—	—	—		
Nonrecurring Transfers from Other Funds	—	2.2	—	2.2	—	2.2		
Transfer from Reserved Fund Balance	—	—	—	—	—	—		
	<u>\$ 670.1</u>	<u>\$ 234.9</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>	<u>\$ 236.9</u>	<u>\$ 94.4</u>		
Revenues:								
Tax Revenues:								
Individual Income	\$ 794.7	\$ 766.2	\$ 3,129.3	\$ 3,137.4	\$ 9,543.3	\$ 9,514.2	32.8%	33.0%
Corporate Income	48.7	(21.1)	260.8	176.3	1,017.5	1,051.1	25.6%	16.8%
Sales and Use	485.4	457.7	1,992.2	1,637.2	5,690.8	5,628.6	35.0%	29.1%
Franchise	66.1	93.0	161.7	204.6	697.9	622.0	23.2%	32.9%
Insurance	148.6	138.6	149.4	153.6	494.5	487.3	30.2%	31.5%
Beverage	16.0	24.6	87.7	84.7	277.2	287.9	31.6%	29.4%
Inheritance	0.3	5.4	18.2	36.9	10.1	113.1	180.2%	32.6%
Privilege License	5.0	4.1	18.3	15.3	41.9	35.1	43.7%	43.6%
Tobacco Products	23.2	23.2	92.0	81.8	251.4	247.4	36.6%	33.1%
Real Estate Conveyance Excise	0.1	(0.2)	2.7	2.8	—	—	—	—
Gift	0.1	0.8	1.1	10.8	—	—	—	—
Solid Waste	(0.4)	(1.4)	4.4	3.5	—	—	—	—
White Goods Disposal	(0.9)	(0.8)	0.3	0.4	—	—	—	—
Scrap Tire Disposal	(2.8)	(2.5)	1.5	1.3	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	1.9	2.3	3.6	4.2	34.2	36.1	10.5%	11.6%
Mill Machinery	2.7	2.3	10.6	11.3	33.4	32.3	31.7%	35.0%
Processed Refunds Pending	—	—	—	—	n/a	n/a	n/a	n/a
Other	0.1	(0.1)	0.1	(0.2)	—	—	—	—
Total Tax Revenue	<u>\$ 1,588.8</u>	<u>\$ 1,492.1</u>	<u>\$ 5,933.9</u>	<u>\$ 5,561.9</u>	<u>\$ 18,092.2</u>	<u>\$ 18,055.1</u>	32.8%	30.8%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.8	\$ 5.5	\$ 8.4	\$ 17.4	\$ 57.5	\$ 67.2	14.6%	25.9%
Judicial Fees	19.6	18.6	78.0	71.8	253.0	247.8	30.8%	29.0%
Insurance	8.7	9.1	11.9	12.2	67.0	77.7	17.8%	15.7%
Disproportionate Share	—	125.0	—	125.0	135.0	125.0	—	100.0%
Highway Fund Transfer In	4.2	—	8.5	4.4	17.6	17.6	48.3%	25.0%
Highway Trust Fund Transfer In	—	—	18.2	27.1	72.8	108.5	25.0%	25.0%
Other	11.0	40.8	64.8	73.8	282.8	227.6	22.9%	32.4%
Total Non-Tax Revenue	<u>\$ 46.3</u>	<u>\$ 199.0</u>	<u>\$ 189.8</u>	<u>\$ 331.7</u>	<u>\$ 885.7</u>	<u>\$ 871.4</u>	21.4%	38.1%
Total Tax and Non-Tax Revenue	<u>\$ 1,635.1</u>	<u>\$ 1,691.1</u>	<u>\$ 6,123.7</u>	<u>\$ 5,893.6</u>	<u>\$ 18,977.9</u>	<u>\$ 18,926.5</u>	32.3%	31.1%
Total Availability	<u>\$ 2,305.2</u>	<u>\$ 1,926.0</u>	<u>\$ 6,360.6</u>	<u>\$ 5,988.0</u>	<u>\$ 19,214.8</u>	<u>\$ 19,020.9</u>	33.1%	31.5%
Appropriation Expenditures:								
Current Operations	\$ 1,511.0	\$ 1,570.1	\$ 5,473.8	\$ 5,535.2	\$ 18,240.3	\$ 18,365.9	30.0%	30.1%
Capital Improvements:								
Funded by General Fund	11.2	—	11.2	—	11.2	4.9	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	16.3	18.2	108.9	115.2	707.5	644.1	15.4%	17.9%
Total Appropriation Expenditures	<u>\$ 1,538.5</u>	<u>\$ 1,588.3</u>	<u>\$ 5,593.9</u>	<u>\$ 5,650.4</u>	<u>\$ 18,959.0</u>	<u>\$ 19,014.9</u>	29.5%	29.7%
Unreserved Fund Balance	<u>\$ 766.7</u>	<u>\$ 337.6</u>	<u>\$ 766.7</u>	<u>\$ 337.6</u>	<u>\$ 255.8</u>	<u>\$ 6.0</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 OCTOBER 2010 AND 2009, AND FISCAL YEAR-TO-DATE

Expressed in Millions

	October				Year-To-Date Through October			
	FY 2011	FY 2010	Change	% Change	FY 2011	FY 2010	Change	% Change
Tax Revenues:								
Individual Income	\$ 794.7	\$ 766.2	\$ 28.5	3.7%	\$ 3,129.3	\$ 3,137.4	\$ (8.1)	(0.3)%
Corporate Income	48.7	(21.1)	69.8	330.8%	260.8	176.3	84.5	47.9%
Sales and Use	485.4	457.7	27.7	6.1%	1,992.2	1,637.2	355.0	21.7%
Franchise	66.1	93.0	(26.9)	(28.9)%	161.7	204.6	(42.9)	(21.0)%
Insurance	148.6	138.6	10.0	7.2%	149.4	153.6	(4.2)	(2.7)%
Beverage	16.0	24.6	(8.6)	(35.0)%	87.7	84.7	3.0	3.5%
Inheritance	0.3	5.4	(5.1)	(94.4)%	18.2	36.9	(18.7)	(50.7)%
Privilege License	5.0	4.1	0.9	22.0%	18.3	15.3	3.0	19.6%
Tobacco Products	23.2	23.2	—	—	92.0	81.8	10.2	12.5%
Real Estate Conveyance Excise	0.1	(0.2)	0.3	150.0%	2.7	2.8	(0.1)	(3.6)%
Gift	0.1	0.8	(0.7)	(87.5)%	1.1	10.8	(9.7)	(89.8)%
Solid Waste	(0.4)	(1.4)	1.0	71.4%	4.4	3.5	0.9	25.7%
White Goods Disposal	(0.9)	(0.8)	(0.1)	12.5%	0.3	0.4	(0.1)	(25.0)%
Scrap Tire Disposal	(2.8)	(2.5)	(0.3)	12.0%	1.5	1.3	0.2	15.4%
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	1.9	2.3	(0.4)	(17.4)%	3.6	4.2	(0.6)	(14.3)%
Mill Machinery	2.7	2.3	0.4	17.4%	10.6	11.3	(0.7)	(6.2)%
Processed Refunds Pending	—	—	—	—	—	—	—	—
Other	0.1	(0.1)	0.2	200.0%	0.1	(0.2)	0.3	150.0%
Total Tax Revenue	\$ 1,588.8	\$ 1,492.1	\$ 96.7	6.5%	\$ 5,933.9	\$ 5,561.9	\$ 372.0	6.7%
Non-Tax Revenue:								
Treasurer's Investments	\$ 2.8	\$ 5.5	\$ (2.7)	(49.1)%	\$ 8.4	\$ 17.4	\$ (9.0)	(51.7)%
Judicial Fees	19.6	18.6	1.0	5.4%	78.0	71.8	6.2	8.6%
Insurance	8.7	9.1	(0.4)	(4.4)%	11.9	12.2	(0.3)	(2.5)%
Disproportionate Share	—	125.0	(125.0)	(100.0)%	—	125.0	(125.0)	(100.0)%
Highway Fund Transfer In	4.2	—	4.2	—	8.5	4.4	4.1	93.2%
Highway Trust Fund Transfer In	—	—	—	—	18.2	27.1	(8.9)	(32.8)%
Other	11.0	40.8	(29.7)	(72.8)%	64.8	73.8	(9.0)	(12.2)%
Total Non-Tax Revenue	\$ 46.3	\$ 199.0	\$ (152.6)	(76.7)%	\$ 189.8	\$ 331.7	\$ (141.9)	(42.8)%
Total Tax and Non-Tax Revenue	\$ 1,635.1	\$ 1,691.1	\$ (55.9)	(3.3)%	\$ 6,123.7	\$ 5,893.6	\$ 230.1	3.9%

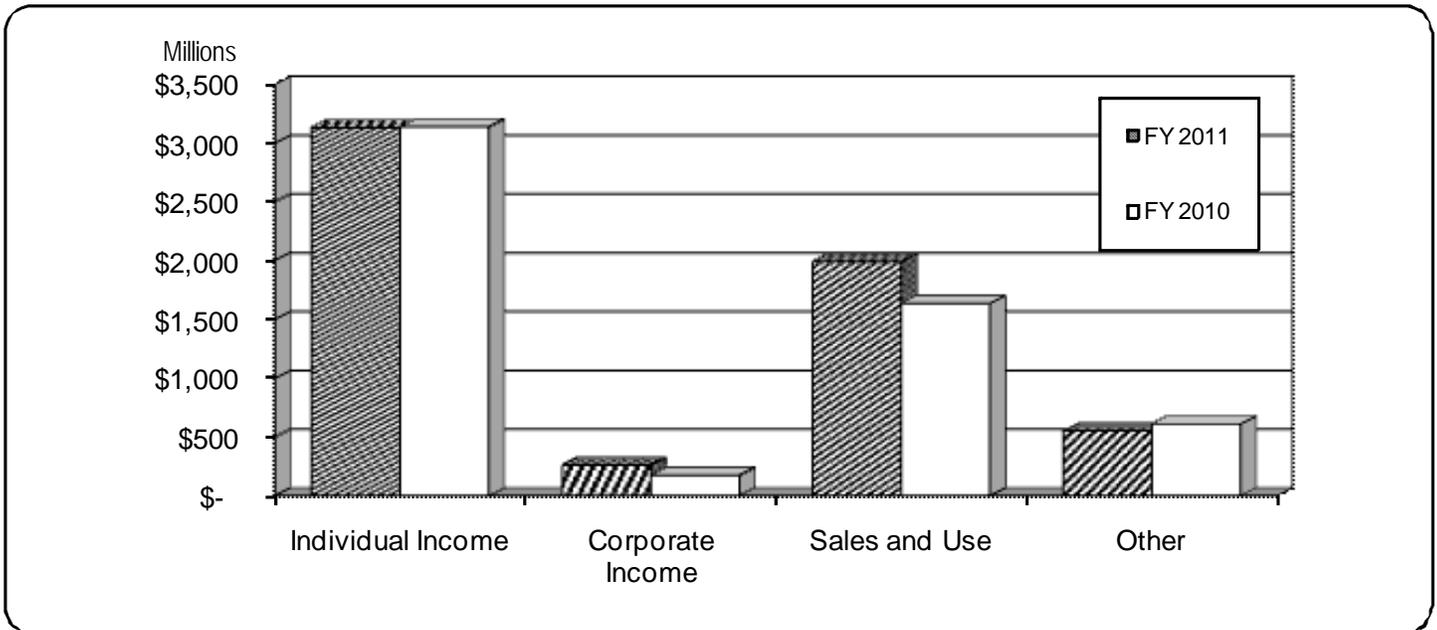
The table above presents monthly and year-to-date tax and non-tax revenues as well as the increase/decrease from the prior year.

For fiscal year 2011, when compared to the prior year through October 31, actual net tax and non-tax revenues increased by \$230.1 million, or 3.9%. Tax revenues through October 2010 increased by \$372 million, or 6.7%, and non-tax revenues decreased by \$141.9 million, or 42.8%. The Department of Health and Human Services authorized a transfer of \$125 million in October 2009 for Disproportionate Share Non-Tax Revenues. The transfer for fiscal year 2010-11 was not authorized by DHHS in October 2010 but is expected in the second quarter. Investment earnings for October 2010 declined by \$2.7 million, or 49.1%, 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 2011, 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**

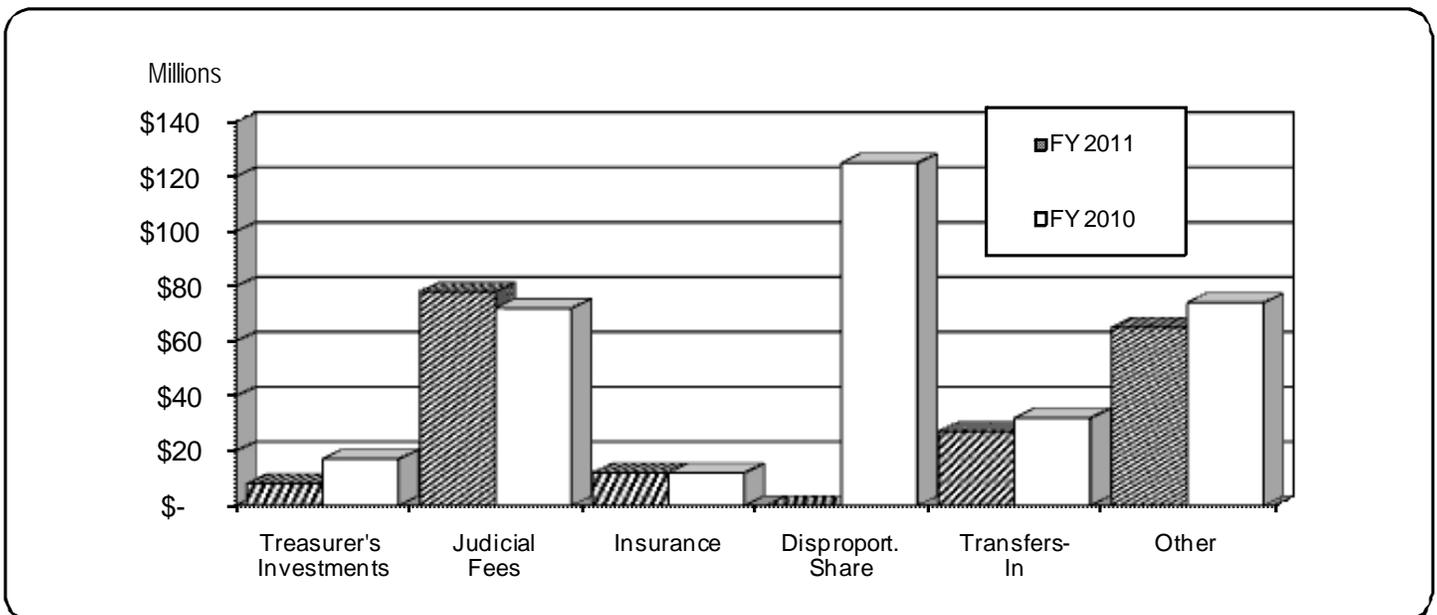
FISCAL YEAR-TO-DATE OCTOBER 31, 2010 AND OCTOBER 31, 2009



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 OCTOBER 31, 2010 AND OCTOBER 31, 2009



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

STATE OF NORTH CAROLINA

GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

FISCAL YEAR-TO-DATE OCTOBER 31, 2010 AND OCTOBER 31, 2009

Expressed in Millions

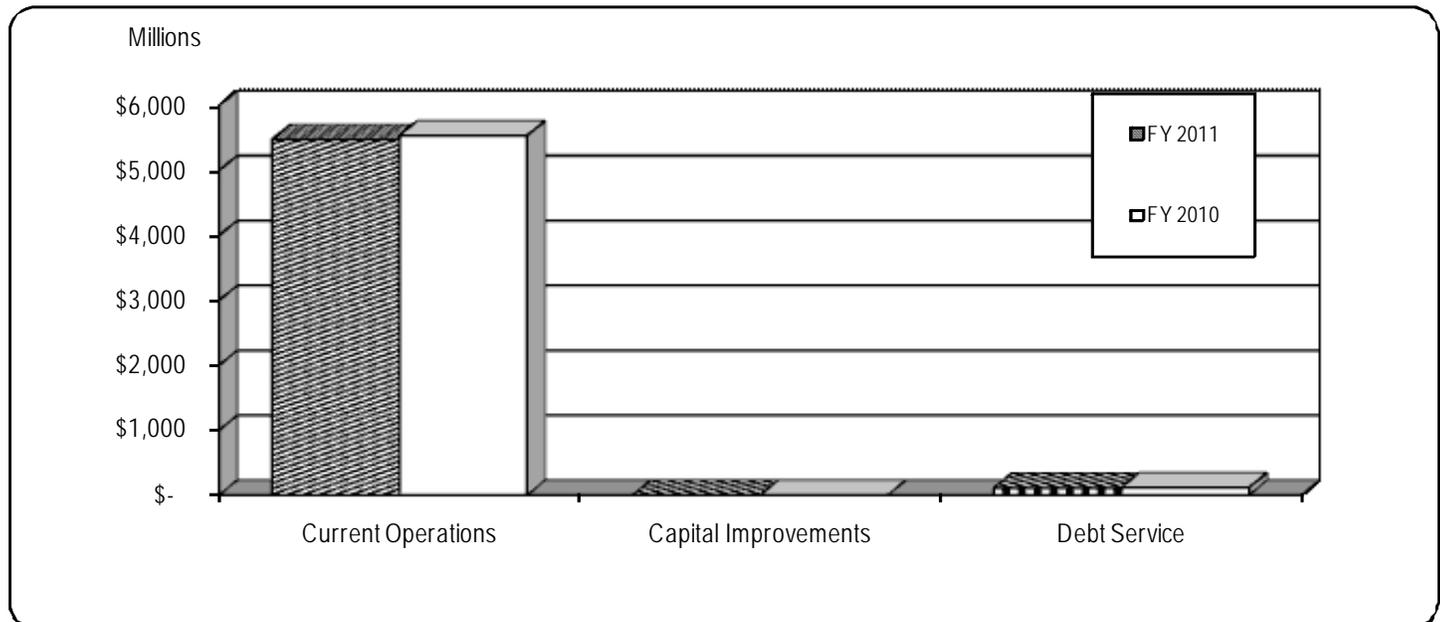
Current Operations	FY 2011	FY 2010	Change	Percent Change	Percent of Total Appropriation Expenditures	
					FY 2011	FY 2010
General Government	\$ 102.1	\$ 105.7	\$ (3.6)	(3.4%)	1.8%	1.9%
Education	3,105.1	3,169.0	(63.9)	(2.0%)	55.5%	56.1%
Health and Human Services	1,458.7	1,482.0	(23.3)	(1.6%)	26.1%	26.2%
Economic Development	41.3	29.1	12.2	41.9%	0.7%	0.5%
Environment and Natural Resources	75.2	77.1	(1.9)	(2.5%)	1.3%	1.4%
Public Safety, Correction, and Regulation	658.4	641.8	16.6	2.6%	11.8%	11.4%
Agriculture	21.1	19.0	2.1	11.1%	0.4%	0.3%
Operating Reserves/Rounding	11.9	11.5	0.4	3.5%	0.2%	0.2%
<i>Total Current Operations</i>	<u>\$ 5,473.8</u>	<u>\$ 5,535.2</u>	<u>\$ (61.4)</u>	(1.1%)	97.9%	98.0%
Capital Improvements						
Funded by General Fund	11.2	—	11.2	—	0.2%	—
Debt Service	108.9	115.2	(6.3)	(5.5%)	1.9%	2.0%
Total Appropriation Expenditures	<u>\$ 5,593.9</u>	<u>\$ 5,650.4</u>	<u>\$ (56.5)</u>	(1.0%)	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 OCTOBER 31, 2010 AND OCTOBER 31, 2009



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

Actual appropriation expenditures through October 2010 were less than actual appropriation expenditures through October 2009 by \$56.5 million, or 1%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through October 2010 were less than such appropriation expenditures through October 2009 by \$61.4 million, or 1.1%.

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF OCTOBER 2010 AND 2009, AND FISCAL YEAR-TO-DATE

Expressed In Millions

		Appropriation Expenditures				Budget		Percent of Budget Expended	
		October		Year-To-Date				Year-To-Date	
		FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010

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	\$ 3.7	\$ 3.1	\$ 3.3	\$ 9.1	\$ 54.6	\$ 54.8	6.0%	16.6%
Governor's Office	0.4	0.5	2.1	2.3	6.5	6.5	32.3%	35.4%
Office of State Budget	0.6	0.8	1.8	2.3	6.5	6.8	27.7%	33.8%
Housing Finance Agency	1.0	1.2	4.0	4.4	12.1	14.6	33.1%	30.1%
Lieutenant Governor	0.1	0.1	0.3	0.3	1.0	1.0	30.0%	30.0%
Secretary of State	0.9	1.0	3.3	3.3	11.1	11.7	29.7%	28.2%
State Auditor	1.2	1.4	4.2	4.5	13.1	13.3	32.1%	33.8%
State Treasurer	—	0.7	2.4	2.9	10.5	10.8	22.9%	26.9%
Retirement and Employee Benefits Administration	3.1	4.9	5.0	5.1	17.8	17.8	28.1%	28.7%
Office of the State Controller	0.3	3.1	10.5	14.8	68.0	68.4	15.4%	21.6%
Revenue	1.6	1.7	9.2	7.0	31.2	23.4	29.5%	29.9%
Cultural Resources	5.0	5.9	29.8	28.5	89.1	89.3	33.4%	31.9%
Cultural Resources - Roanoke Island Commission	5.7	6.1	22.5	22.1	73.4	73.5	30.7%	30.1%
Board of Elections	0.2	0.2	0.6	0.6	2.4	2.0	25.0%	30.0%
Office of Administrative Hearings	0.5	0.5	1.7	(2.5)	6.6	4.9	25.8%	(51.0%)
	0.6	0.4	1.4	1.0	4.3	4.3	32.6%	23.3%
	<u>\$ 24.9</u>	<u>\$ 31.6</u>	<u>\$ 102.1</u>	<u>\$ 105.7</u>	<u>\$ 408.2</u>	<u>\$ 403.1</u>	25.0%	26.2%
Reserves - General Assembly	\$ —	\$ —	\$ —	\$ —	\$ 8.0	\$ 6.5	—	—
Reserves - Contingency & Emergency	—	—	(2.0)	—	4.8	4.3	(41.7%)	—
Reserves - SPA Salary Increases	—	—	—	—	(0.1)	—	—	—
Reserves - Salary Adjustments	—	—	—	—	—	—	—	—
Reserves - Pest Prevention Program	—	—	—	—	—	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	—	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	20.8	19.0	20.8	19.0	100.0%	100.0%
Reserves - Multipurpose Database Reserve	—	—	—	—	—	—	—	—
Reserves - Pending Legislation for Gang Prevention	—	—	—	—	—	—	—	—
Reserves - Contingent Appropriations	—	—	—	—	—	—	—	—
Reserves - No Penalty for Teachers	—	—	—	—	—	—	—	—
Reserves - ITS Rate Reduction	—	—	—	—	—	—	—	—
Reserves - Disaster Expenditure	0.7	—	(5.7)	(11.0)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	—	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - Severance Expenditure	—	—	(3.0)	—	—	36.5	—	—
Reserves - State Employee Benefits	—	—	—	—	2.2	0.4	—	—
Reserves - IT Fund	—	3.4	2.0	3.4	7.8	9.4	25.6%	36.2%
Reserves - Retirement	—	—	—	—	1.1	0.2	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Reverting Funds	—	—	—	—	—	—	—	—
Reserves - Transfer Public Defenders	—	—	—	—	—	—	—	—
Reserves - Statewide Adm Support Reduction	—	—	—	—	(2.6)	(2.4)	—	—
Reserves - Convert Contract Emp to State Emp	—	—	—	—	(1.6)	(2.0)	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	—	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 0.7</u>	<u>\$ 3.4</u>	<u>\$ 12.1</u>	<u>\$ 11.4</u>	<u>\$ 40.4</u>	<u>\$ 71.9</u>	30.0%	15.9%
Total - General Government	<u>\$ 25.6</u>	<u>\$ 35.0</u>	<u>\$ 114.2</u>	<u>\$ 117.1</u>	<u>\$ 448.6</u>	<u>\$ 475.0</u>	25.5%	24.7%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF OCTOBER 2010 AND 2009, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	October		Year-To-Date		Year-To-Date		Year-To-Date	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
Education								
Public Instruction	\$ 638.5	\$ 584.2	\$ 2,310.3	\$ 2,337.4	\$ 7,298.0	\$ 7,544.6	31.7%	31.0%
Community Colleges	67.6	69.6	217.8	234.9	1,087.9	1,011.9	20.0%	23.2%
	<u>\$ 706.1</u>	<u>\$ 653.8</u>	<u>\$ 2,528.1</u>	<u>\$ 2,572.3</u>	<u>\$ 8,385.9</u>	<u>\$ 8,556.5</u>	30.1%	30.1%
University System								
University of North Carolina - General Admin.	\$ 3.0	\$ 3.2	\$ 9.7	\$ 11.7	\$ 39.5	\$ 43.3	24.6%	27.0%
UNC - GA Institutional Programs and Facilities	—	—	—	—	(90.0)	23.4	—	—
UNC - GA Related Educational Programs	—	1.5	47.6	29.7	57.0	68.8	83.5%	43.2%
UNC- GA Aid to Private Institutions	0.3	—	0.6	0.2	105.8	101.2	0.6%	0.2%
UNC - Chapel Hill Academic Affairs	28.0	26.6	42.6	47.2	296.9	283.1	14.3%	16.7%
UNC - Chapel Hill Health Affairs	18.4	19.0	56.4	55.3	216.9	204.0	26.0%	27.1%
UNC - Chapel Hill Area Health Affairs	3.7	3.5	12.3	13.2	49.7	51.0	24.7%	25.9%
NCSU - Academic Affairs	41.0	37.3	79.8	83.0	422.0	392.9	18.9%	21.1%
NCSU - Agricultural Research	5.1	5.4	19.3	19.2	59.5	60.5	32.4%	31.7%
NCSU - Agricultural Extension Service	3.8	4.4	12.5	15.2	44.1	44.5	28.3%	34.2%
University of North Carolina at Greensboro	16.5	16.6	29.6	32.9	172.3	162.4	17.2%	20.3%
University of North Carolina at Charlotte	17.3	13.7	21.5	28.9	207.4	183.7	10.4%	15.7%
University of North Carolina at Asheville	2.9	3.4	7.1	8.5	40.8	38.2	17.4%	22.3%
University of North Carolina at Wilmington	7.5	9.4	15.5	19.4	105.4	95.2	14.7%	20.4%
University of North Carolina at Pembroke	4.5	5.3	13.2	13.1	59.4	57.2	22.2%	22.9%
East Carolina University	22.8	21.4	41.6	43.1	241.7	221.1	17.2%	19.5%
ECU - Health Affairs	5.1	3.8	18.2	15.2	65.2	56.7	27.9%	26.8%
North Carolina A&T University	(6.6)	(0.1)	17.2	21.2	103.7	97.4	16.6%	21.8%
UNC Joint Millennial	—	—	—	—	—	—	—	—
Western Carolina University	8.3	8.0	15.3	18.9	86.6	81.1	17.7%	23.3%
Appalachian State University	5.5	7.2	32.9	35.2	141.8	135.6	23.2%	26.0%
Winston-Salem State University	4.6	5.3	18.2	16.7	73.0	67.9	24.9%	24.6%
Elizabeth City State University	2.4	2.5	10.1	11.0	38.2	36.1	26.4%	30.5%
Fayetteville State University	5.1	3.9	12.5	13.2	57.1	55.6	21.9%	23.7%
North Carolina Central University	9.7	8.5	18.7	18.3	93.3	88.5	20.0%	20.7%
North Carolina School of the Arts	2.1	3.0	7.2	7.9	28.2	27.5	25.5%	28.7%
University of North Carolina Hospitals	2.9	3.5	11.9	13.5	36.0	44.0	33.1%	30.7%
North Carolina School of Science and Math	1.3	1.5	5.5	5.0	18.7	18.5	29.4%	27.0%
Total University System	<u>\$ 215.2</u>	<u>\$ 217.8</u>	<u>\$ 577.0</u>	<u>\$ 596.7</u>	<u>\$ 2,770.2</u>	<u>\$ 2,739.4</u>	20.8%	21.8%
Total - Education	<u>\$ 921.3</u>	<u>\$ 871.6</u>	<u>\$ 3,105.1</u>	<u>\$ 3,169.0</u>	<u>\$ 11,156.1</u>	<u>\$ 11,295.9</u>	27.8%	28.1%
Health and Human Services								
HHS - Administration	\$ 4.1	\$ 4.2	\$ 18.5	\$ 18.8	\$ 71.1	\$ 75.0	26.0%	25.1%
Aging	3.9	4.4	14.0	12.3	37.4	35.9	37.4%	34.3%
Child Development	17.1	19.2	87.1	73.4	234.4	257.2	37.2%	28.5%
Services for Deaf & Hearing Impaired	1.5	1.3	9.2	9.3	33.0	37.4	27.9%	24.9%
Health Services	9.0	12.7	39.2	47.1	158.3	162.5	24.8%	29.0%
Social Services	(30.9)	(17.7)	9.8	33.1	193.1	208.4	5.1%	15.9%
Medical Assistance	273.3	361.9	955.6	978.6	2,368.2	2,318.8	40.4%	42.2%
Children's Health Insurance	7.0	7.2	23.9	26.6	88.4	77.2	27.0%	34.5%
Services for the Blind	1.0	0.6	3.1	2.9	8.1	8.8	38.3%	33.0%
Mental Health	58.5	50.8	237.4	224.6	714.2	668.0	33.2%	33.6%
Facility Services	1.0	0.3	4.4	5.0	16.2	18.1	27.2%	27.6%
Vocational Rehabilitation	1.4	2.4	8.3	4.2	40.0	42.2	20.8%	10.0%
Juvenile Justice	12.4	11.1	48.2	46.1	149.3	150.2	32.3%	30.7%
Total - Health and Human Services	<u>\$ 359.3</u>	<u>\$ 458.4</u>	<u>\$ 1,458.7</u>	<u>\$ 1,482.0</u>	<u>\$ 4,111.7</u>	<u>\$ 4,059.7</u>	35.5%	36.5%

STATE OF NORTH CAROLINA

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

FOR THE MONTH OF OCTOBER 2010 AND 2009, AND FISCAL YEAR-TO-DATE

Expressed In Millions

	Appropriation Expenditures						Percent of Budget Expended	
	October		Year-To-Date		Budget		Year-To-Date	
	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010	FY 2011	FY 2010
Economic Development								
Commerce	\$ 4.6	\$ 3.7	\$ 17.5	\$ 12.0	\$ 63.7	\$ 44.8	27.5%	26.8%
Commerce - State Aid to Nonstate Entities	12.1	13.7	23.8	17.1	83.2	60.9	28.6%	28.1%
Total - Economic Development	\$ 16.7	\$ 17.4	\$ 41.3	\$ 29.1	\$ 146.9	\$ 105.7	28.1%	27.5%
Environment and Natural Resources								
Environment and Natural Resources	\$ 14.8	\$ 12.7	\$ 58.6	\$ 55.0	\$ 198.6	\$ 202.6	29.5%	27.1%
Environment and Natural Resources - State Aid	4.1	4.0	16.6	22.1	50.0	50.0	33.2%	44.2%
Total - Environment and Natural Resources	\$ 18.9	\$ 16.7	\$ 75.2	\$ 77.1	\$ 248.6	\$ 252.6	30.2%	30.5%
Public Safety, Correction, and Regulation								
Judicial	\$ 47.4	\$ 50.2	\$ 186.6	\$ 197.7	\$ 581.5	\$ 609.3	32.1%	32.4%
Justice	5.4	6.7	26.8	27.6	88.5	91.6	30.3%	30.1%
Labor	1.4	1.1	3.9	5.4	16.8	17.6	23.2%	30.7%
Insurance	2.2	2.3	10.6	9.6	31.0	32.5	34.2%	29.5%
Insurance - RICO	—	1.9	1.5	1.9	1.6	2.0	93.8%	95.0%
Correction	106.0	101.9	421.2	398.5	1,313.5	1,325.4	32.1%	30.1%
Crime Control	2.8	2.5	7.8	1.1	33.4	35.0	23.4%	3.1%
Total - Public Safety, Correction, and Regulation	\$ 165.2	\$ 166.6	\$ 658.4	\$ 641.8	\$ 2,066.3	\$ 2,113.4	31.9%	30.4%
Agriculture								
Agriculture and Consumer Services	\$ 4.4	\$ 4.9	\$ 21.1	\$ 19.0	\$ 62.0	\$ 63.6	34.0%	29.9%
Rounding [*]	\$ (0.4)	\$ (0.5)	\$ (0.2)	\$ 0.1	\$ 0.1	\$ —	N/A	N/A
Total Current Operations	\$ 1,511.0	\$ 1,570.1	\$ 5,473.8	\$ 5,535.2	\$ 18,240.3	\$ 18,365.9	30.0%	30.1%
Capital Improvements								
Funded by General Fund	\$ 11.2	\$ —	\$ 11.2	\$ —	\$ 11.2	\$ 4.9	100.0%	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Total - Capital Improvements	\$ 11.2	\$ —	\$ 11.2	\$ —	\$ 11.2	\$ 4.9		
Debt Service	\$ 16.3	\$ 18.2	\$ 108.9	\$ 115.2	\$ 707.5	\$ 644.1	15.4%	17.9%
Total Appropriation Expenditures	\$ 1,538.5	\$ 1,588.3	\$ 5,593.9	\$ 5,650.4	\$ 18,959.0	\$ 19,014.9	29.5%	29.7%

[*] 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 OCTOBER 31, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Agriculture				
Agriculture and Consumer Services	\$ 3,085	\$ 8,255	\$ 7,453	\$ 29,403
Total - Agriculture	\$ 3,085	\$ 8,255	\$ 7,453	\$ 29,403
Debt Service				
State Treasurer	\$ 228	\$ 6,413	\$ 16,551	\$ 113,696
State Treasurer-Federal	-	-	-	1,616
Total Debt Service	\$ 228	\$ 6,413	\$ 16,551	\$ 115,312
Education				
Public Instruction	\$ 280,463	\$ 710,824	\$ 918,662	\$ 3,021,093
Community Colleges	62,113	261,959	129,745	479,779
UNC Systems	122,612	1,239,154	355,037	1,816,314
Total - Education	\$ 465,188	\$ 2,211,937	\$ 1,403,444	\$ 5,317,186
Economic Development				
Commerce	\$ 9,821	\$ 44,299	\$ 14,365	\$ 61,774
Commerce-State Aid	-	1	12,091	23,803
Total - Economic Development	\$ 9,821	\$ 44,300	\$ 26,456	\$ 85,577
Environment & Natural Resources				
Environment and Natural Resources	\$ 10,095	\$ 34,339	\$ 26,751	\$ 92,904
Environ. and Nat. Resources-St. Aid	-	-	4,121	16,618
Total - Environ. & Natural Resources	\$ 10,095	\$ 34,339	\$ 30,872	\$ 109,522
General Government				
General Assembly	\$ 101	\$ 12,819	\$ 3,617	\$ 16,129
Governor	42,985	132,318	43,434	134,446
Budget, Planning & Management	842	2,829	1,387	4,585
Housing Finance Authority	-	578	1,009	4,614
Governor	-	-	-	-
Lt. Governor	-	4	72	285
Secretary of State	72	556	989	3,847
State Auditor	59	1,035	1,326	5,275
State Treasurer-Administration	2,829	7,695	3,093	10,078
State Treasurer-Retirement	-	-	3,099	5,031
Administration	8,944	20,575	9,182	31,051
State Controller	201	435	1,795	9,608
Revenue	3,574	6,998	8,540	36,790
Cultural Resources	1,454	5,089	7,128	27,564
Cultural Resources-Roanoke Island	-	-	199	625
Board of Elections	6	73	446	1,739
Administrative Hearings	8	398	515	1,753
Reserve-Contingency/Emergency	-	2,000	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-
Reserve-JDIG	-	-	-	20,800
Reserve-Multipurpose Data	-	-	-	-
Reserve-Disaster Expenditure	-	6,706	670	985
Reserve-Severance	-	3,000	-	-

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Reserve-IT Fund	-	1,862	-	3,864
Reserve-Reverting Funds	-	-	-	-
Reserve-Statewide Adm Sup Red	-	-	-	-
Reserve-Convert Contract Emp to Stal	-	-	-	-
Other	-	-	-	-
Total - General Government	\$ 61,075	\$ 204,970	\$ 86,501	\$ 319,069
Health and Human Services				
Juvenile Justice	\$ 826	\$ 5,383	\$ 13,167	\$ 53,550
HHS-Administration	10,709	30,782	14,777	49,285
Aging	5,290	14,697	9,179	28,659
Child Development	30,477	112,914	47,535	199,975
Education Services	1,486	1,912	3,081	11,151
Health Services	42,664	187,274	51,705	226,465
Social Services	76,310	297,020	76,791	306,781
Medical Assistance	720,243	2,963,586	993,532	3,919,141
NC Health Choice	18,206	72,669	25,188	96,544
Blind Services	1,770	6,460	2,531	9,555
Mental Health	39,388	325,257	98,172	562,643
Facility Services	4,209	14,769	5,167	19,160
Vocational Rehabilitation Services	10,224	37,142	11,606	45,425
Total - Health and Human Services	\$ 961,802	\$ 4,069,865	\$ 1,352,431	\$ 5,528,334
Public Safety, Correction, and Regulation				
Judicial	\$ 126	\$ 841	\$ 36,390	\$ 148,423
Judicial-Indigent Defense	646	5,154	11,758	44,154
Justice	4,330	13,068	9,699	39,868
Labor	1,357	6,290	2,721	10,191
Insurance	779	2,568	3,234	13,201
Insurance-RICO	-	-	1,546	1,546
Correction	4,839	32,694	112,886	453,887
Crime Control & Public Safety	6,659	42,388	8,940	50,152
Total - Public Safety, Correction and Regulation	\$ 18,736	\$ 103,003	\$ 187,174	\$ 761,422
Capital Improvement				
Funded by General Fund	\$ -	\$ -	\$ 11,173	\$ 11,173
Total - Capital Improvement	\$ -	\$ -	\$ 11,173	\$ 11,173
Tax Codes				
Inheritance	\$ 782	\$ 19,627	\$ 403	\$ 1,389
License Schedule B	5,066	18,407	26	114
Tobacco	25,502	100,856	2,265	8,818
Franchise	67,973	211,216	1,930	49,563
Individual Income	852,678	3,370,540	57,960	241,246
Sales & Use	727,325	3,020,678	241,872	1,028,458
Beverage	25,182	105,714	9,196	17,996
Gift	106	1,190	2	82
Freight Car	-	3	-	-
Insurance	154,759	156,331	6,118	6,936

**GENERAL FUND UNRESERVED CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2010 AND FISCAL YEAR-TO-DATE**

Expressed in Thousands

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Piped Natural Gas	1,942	7,109	-	3,479
Corporate Income	79,420	369,464	30,761	108,657
Real Estate	2,653	11,695	2,646	9,042
White Goods	345	1,569	1,227	1,229
Scrap Tire	1,530	5,831	4,300	4,323
Manufacturing	2,771	10,941	146	385
Solid Waste	4,420	9,194	4,774	4,774
Processed Refunds Pending	-	-	n/a	n/a
Miscellaneous	-	-	-	-
Total - Tax Codes	\$ 1,952,454	\$ 7,420,365	\$ 363,626	\$ 1,486,491
Nontax Codes				
Insurance-Nontax	\$ 7,741	\$ 7,741	\$ -	\$ -
Secretary of State-Nontax	2,824	11,243	33	83
License & Fees-Nontax	1,058	4,216	1	1
Gas & Oil Inspection	182	386	-	-
Deed Mortgage Registration Fee	172	607	-	-
Board of Elections	6	189	-	-
DHHS	162	738	-	-
Disproportionate Share	-	-	-	-
ABC Board	370	1,535	86	239
Treasurer Investment	2,817	8,432	46	46
Fees & Penalties	379	1,295	246	925
Highway Trust Transfer	-	18,224	-	-
CI Appropriation	-	-	-	-
Judicial	19,645	78,012	-	2
Sales & Use	1,209	3,688	-	-
Intra State Transfer	2,599	36,796	-	-
Highway Transfer	4,251	8,502	-	-
Probation Supervision Fees	1,051	4,022	-	-
DWI Restoration Fees	51	196	-	-
DWI Service Fees	643	2,550	-	-
Sales Tax Refund	443	594	-	-
Miscellaneous	2	3	-	-
Parole Supervision Fees	57	207	-	-
Butner Fire & Police	-	43	-	-
Banking & Investment Fees	1,009	1,833	-	-
Total - Nontax Codes	\$ 46,671	\$ 191,052	\$ 412	\$ 1,296
Total Reverting	\$ 3,529,155	\$ 14,294,499	\$ 3,486,093	\$ 13,764,785
Beginning Unreserved Cash	\$ 236,902			
Year-To-Date Receipts	14,294,499			
Year-To-Date Disbursements	13,764,785			
Ending Unreserved Cash	\$ 766,616			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2010 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	\$ -	\$ 418	\$ 562,477	\$ 232	\$ 561,757	\$ 720
State Treasurer-Retirement	-	16,551	658,825	16,496	658,681	144
Total - Debt Service	\$ -	\$ 16,969	\$ 1,221,302	\$ 16,728	\$ 1,220,438	\$ 864
Education						
Public Instruction-Special Revenue	\$ 9,600	\$ 42,261	\$ 132,225	\$ 42,627	\$ 136,868	\$ 4,957
Public Instruction-IT Projects	28,610	-	-	15,929	16,045	12,565
Public Instruction-Trust	9,055	4,022	7,139	3,145	3,148	13,046
Public Instruction-Local Payroll	75	4,487	17,221	4,517	17,200	96
Community Colleges-Special Revenue	6,629	1,552	3,772	1,553	3,679	6,722
Community Colleges-IT Projects	1,250	-	2,057	-	-	3,307
Community Colleges-Trust	7,732	8	886	719	8,014	604
Total - Education	\$ 62,951	\$ 52,330	\$ 163,300	\$ 68,490	\$ 184,954	\$ 41,297
Economic Development						
Commerce-Floyd Relief	\$ 2,530	\$ 134	\$ 546	\$ 59	\$ 61	\$ 3,015
Commerce-Special Revenue	68,651	6,591	25,374	4,907	22,594	71,431
Commerce-IT Projects	2,673	-	1,702	15	43	4,332
Commerce-Trust	186	5	35	5	22	199
Commerce-CDBG	14,907	26	121	8	663	14,365
Total - Economic Development	\$ 88,947	\$ 6,756	\$ 27,778	\$ 4,994	\$ 23,383	\$ 93,342
Environment and Natural Resources						
Environ. and Nat. Resources-Disaster	\$ 6,380	\$ -	\$ 184	\$ 266	\$ 1,443	\$ 5,121
Environment and Natural Resources	11,886	2,162	2,286	540	2,757	11,415
Total - Environment and Natural Resources	\$ 18,266	\$ 2,162	\$ 2,470	\$ 806	\$ 4,200	\$ 16,536

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY
FOR THE MONTH ENDING OCTOBER 31, 2010 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	\$ 479	\$ -	\$ -	\$ 8	\$ 33	\$ 446
Governor's Office-Disaster Relief	-	-	-	-	-	-
Payroll Imprest Fund	-	558,405	2,212,079	558,360	2,212,034	45
General Assembly	14	-	-	-	1	13
State Auditor	226	-	-	-	-	226
State Treasurer-IT Projects	55	-	-	-	-	55
State Treasurer-Blount St. Properties	5,366	5	21	-	-	5,387
Administration	242	-	-	3	3	239
State Controller	27,192	1,099	4,953	644	8,395	23,750
Revenue-Project Collect	6,738	2,376	6,683	1,503	3,815	9,606
Revenue-Tax Distribution	-	201,833	857,803	201,833	857,803	-
Revenue-Lee Act Credits	271	52	92	22	22	341
Revenue-Tax Transfer Fees	948	63	264	49	186	1,026
Revenue-IT Project	17,497	6,114	8,168	133	7,393	18,272
Cultural Resources	372	9	39	29	76	335
Cultural Resources-Interest Bearing	35	6	6	1	5	36
Board of Elections	12,636	239	2,482	352	851	14,267
NC Infrastructure Finance Corporation	-	-	22,804	-	22,804	-
State Treasurer-Basis Swap	-	-	2,131	-	2,131	-
Administrative Hearings	446	-	-	-	-	446
Total - General Government	\$ 72,517	\$ 770,201	\$ 3,117,525	\$ 762,937	\$ 3,115,552	\$ 74,490
Health and Human Services						
Health Services	\$ 280	\$ 14,446	\$ 62,845	\$ 15,777	\$ 64,073	\$ (948)
Social Services	\$ 3,038	297	796	46	389	3,445
Medical Assistance	33,912	9,399	43,886	5,132	45,980	31,818
Facility Services	10,303	110	1,010	-	-	11,313
Major Medical	-	-	-	-	-	-
DHHS-Administration	41,802	3,343	11,361	3,896	13,548	39,615
Aging	-	13	63	13	63	-
Blind Services	6	2	9	2	9	6
Total - Health and Human Services	\$ 89,341	\$ 27,610	\$ 119,970	\$ 24,866	\$ 124,062	\$ 85,249
Public Safety, Correction, and Regulation						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	-	-	-	-	-	-
Corrections-Interest Bearing Funds	251	19	44	17	17	278
Juvenile Justice	35,861	29	147	877	5,262	30,746
Crime Control and Public Safety	17,209	2,696	11,451	2,019	11,640	17,020
Total - Public Safety, Correction and Regulation	\$ 53,336	\$ 2,744	\$ 11,642	\$ 2,913	\$ 16,919	\$ 48,059
Total Nonreverting	\$ 385,402	\$ 878,772	\$ 4,663,987	\$ 881,734	\$ 4,689,508	\$ 359,881

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%).