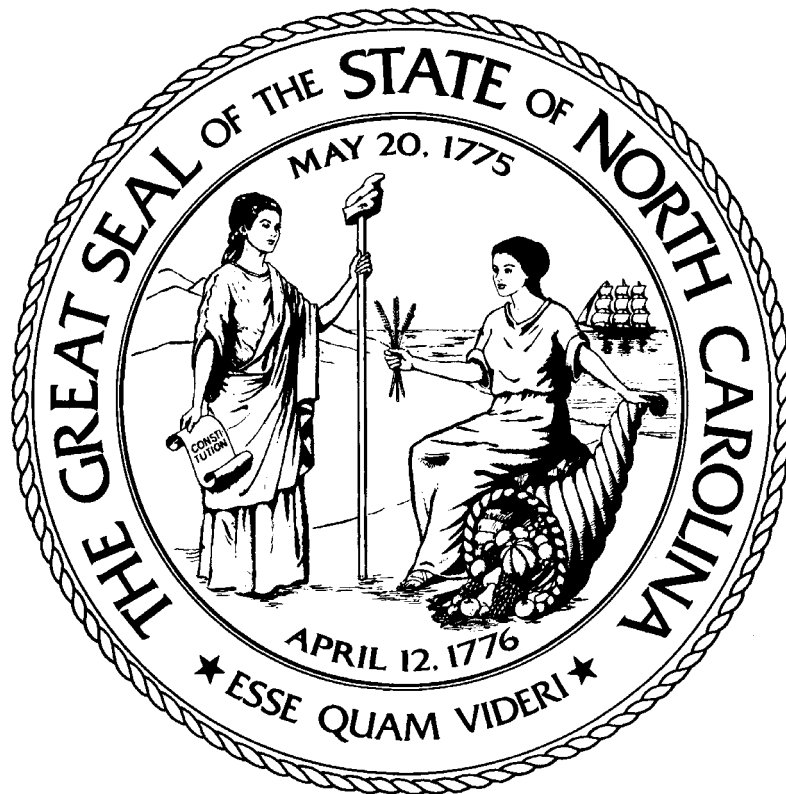


STATE OF  
***NORTH CAROLINA***

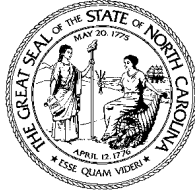
*GENERAL FUND*  
*MONTHLY FINANCIAL REPORT*  
*SEPTEMBER 30, 2008*

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OFFICE OF THE STATE CONTROLLER



# State of North Carolina Office of the State Controller

Michael F. Easley, Governor

David McCoy, State Controller

October 10, 2008

We are pleased to submit the General Fund Monthly Financial Report for the period ended September 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  
State Controller  
(919) 981-5454

MAILING ADDRESS  
1410 Mail Service Center  
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LOCATION  
3512 Bush Street  
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

SEPTEMBER 30, 2008

*Expressed in Millions*

Assets		Liabilities and Fund Balance	
Deposits with State Treasurer :		<u>Liabilities</u>	
Cash and Investments	\$ 2,425.0	Sales and Use Taxes Payable	\$ 453.5
		Beverage Taxes Payable	8.5
		White Goods Disposal Taxes Payable	—
		Scrap Tire Disposal Taxes Payable	—
		<b>Total Liabilities</b>	<u>\$ 462.0</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	62.0
		ONE NC Fund Reserve	1.1
		Non-Reverting Departmental Funds	328.9
		<b>Total Reserved</b>	<u>\$ 1,254.5</u>
		Unreserved :	
		Fund Balance - July 1, 2008	\$ 599.0
		Transfer to Reserves	—
		Transfer from Reserves	45.3
		Excess of Receipts over (under) Disbursements	64.2
		<b>Total Unreserved</b>	<u>\$ 708.5</u>
		<b>Total Fund Balance</b>	<u>\$ 1,963.0</u>
<b>Total Assets</b>	<u>\$ 2,425.0</u>	<b>Total Liabilities and Fund Balance</b>	<u>\$ 2,425.0</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

SEPTEMBER, 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 September 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)	(9.2)	—	62.0
One North Carolina Fund Reserve.....	1.0	—	0.1	—	1.1
Non-Reverting Departmental Funds.....	405.8	—	—	(76.9)	328.9
<b>Total.....</b>	<u>\$ 1,391.5</u>	<u>\$ (45.3)</u>	<u>\$ (14.8)</u>	<u>\$ (76.9)</u>	<u>\$ 1,254.5</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

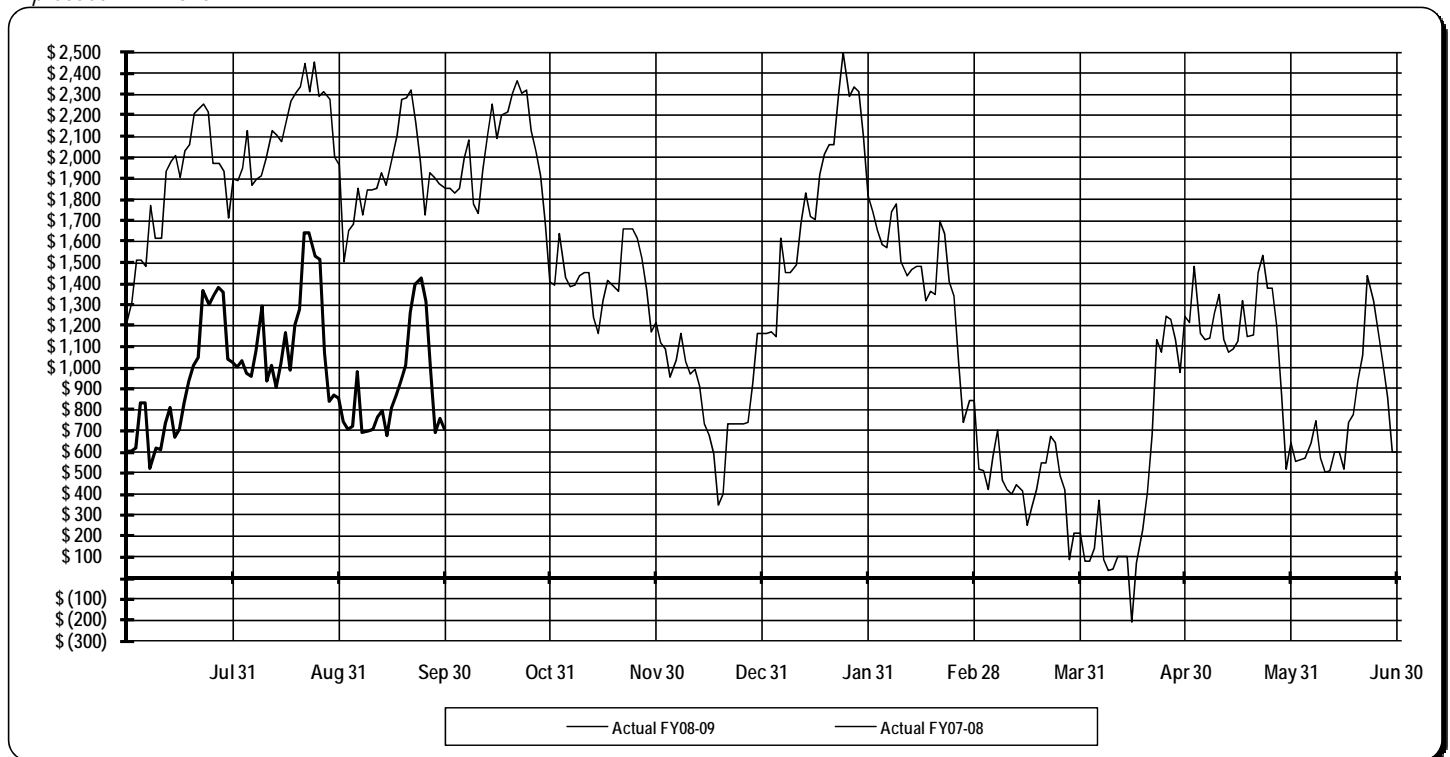
FISCAL YEAR-TO-DATE SEPTEMBER 30, 2008 AND SEPTEMBER 30, 2007  
Expressed in Millions

Fund Balance:	2008-09	2007-08	Change	% Change
<b>Reserved:</b>				
Savings Reserve Account.....	\$ 786.6	\$ 786.6	\$ —	—
Job Development Incentive Grants.....	6.1	11.7	(5.6)	(47.9)%
Repairs and Renovations Reserve Account.....	69.8	145.0	(75.2)	—
Disproportionate Share.....	—	19.3	(19.3)	(100.0)%
Disaster Relief.....	62.0	110.3	(48.3)	(43.8)%
One NC Fund.....	1.1	1.1	—	—
Non-reverting Departmental Funds.....	328.9	328.2	.7	0.2%
<b>Total Reserved.....</b>	<b>\$ 1,254.5</b>	<b>\$ 1,402.2</b>	<b>\$ (147.7)</b>	<b>(10.5)%</b>
<b>Unreserved:</b>				
Fund Balance - July 1.....	\$ 599.0	\$ 1,221.2	\$ (622.2)	(50.9)%
Transfer to Reserves.....	—	—	—	—
Transfer from Reserves.....	45.3	—	45.3	—
Excess of Revenues Over (Under) Appropriation Expenditures...	64.2	631.2	(567.0)	(89.8)%
<b>Total Unreserved.....</b>	<b>\$ 708.5</b>	<b>\$ 1,852.4</b>	<b>\$ (1,143.9)</b>	<b>(61.8)%</b>
<b>Total Fund Balance.....</b>	<b>\$ 1,963.0</b>	<b>\$ 3,254.6</b>	<b>\$ (1,291.6)</b>	<b>(39.7)%</b>

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

## GENERAL FUND – REVERTING UNRESERVED FUND BALANCE

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

Expressed in Millions

	September		Year-To-Date		Budget		Percent of Budget Realized/Expended	
	2009	2008	2009	2008	2009	2008	Year-To-Date	
							2009	2008
<b>Beg. Unreserved Fund Balance</b>	\$ 860.7	\$ 1,984.7	\$ 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>\$ 860.7</u>	<u>\$ 1,984.7</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>	<u>\$ 644.3</u>	<u>\$ 1,221.2</u>		
<b>Revenues:</b>								
<b>Tax Revenues:</b>								
Individual Income	\$ 1,022.6	\$ 1,036.9	\$ 2,519.8	\$ 2,518.1	\$ 11,386.2	\$ 10,895.1	22.1%	23.1%
Corporate Income	228.2	282.6	193.8	284.1	1,191.5	1,095.2	16.3%	25.9%
Sales and Use	364.9	370.5	1,224.4	1,301.3	5,374.3	5,049.4	22.8%	25.8%
Franchise	16.1	13.9	103.0	93.5	587.0	549.0	17.5%	17.0%
Insurance	(3.1)	2.0	3.0	9.3	522.2	481.9	0.6%	1.9%
Beverage	23.2	23.5	60.7	59.7	233.8	219.7	26.0%	27.2%
Inheritance	8.2	7.2	28.6	30.2	161.7	171.8	17.7%	17.6%
Privilege License	0.3	1.2	10.1	12.0	56.0	48.3	18.0%	24.8%
Tobacco Products	19.6	22.0	60.8	63.3	236.2	238.9	25.7%	26.5%
Real Estate Conveyance Excise	(0.6)	(0.2)	3.8	6.2	—	—	—	—
Gift	0.2	0.3	1.0	0.8	16.5	16.7	6.1%	4.8%
White Goods Disposal	0.4	0.5	1.4	1.5	—	—	—	—
Scrap Tire Disposal	1.3	1.2	3.9	3.7	—	—	—	—
Freight Car Lines	—	—	—	—	—	—	—	—
Piped Natural Gas	(2.3)	(1.8)	2.3	3.3	35.7	37.0	6.4%	8.9%
Mill Machinery	2.6	3.4	8.6	10.2	38.3	36.5	22.5%	27.9%
Other	0.1	—	—	—	—	—	—	—
<b>Total Tax Revenue</b>	<u>\$ 1,681.7</u>	<u>\$ 1,763.2</u>	<u>\$ 4,225.2</u>	<u>\$ 4,397.2</u>	<u>\$ 19,839.4</u>	<u>\$ 18,839.5</u>	21.3%	23.3%
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 15.5	\$ 22.4	\$ 46.0	\$ 64.8	\$ 248.1	\$ 212.1	18.5%	30.6%
Judicial Fees	15.7	15.5	50.6	47.3	204.8	208.1	24.7%	22.7%
Insurance	2.8	0.3	4.9	2.1	63.5	60.3	7.7%	3.5%
Disproportionate Share	—	—	—	—	100.0	100.0	—	—
Highway Fund Transfer In	4.4	—	4.4	—	—	18.2	—	—
Highway Trust Fund Transfer In	—	—	36.9	47.7	147.5	172.5	25.0%	27.7%
Other	12.8	6.2	25.7	21.0	17.6	145.0	146.0%	14.5%
<b>Total Non-Tax Revenue</b>	<u>\$ 51.2</u>	<u>\$ 44.4</u>	<u>\$ 168.5</u>	<u>\$ 182.9</u>	<u>\$ 965.0</u>	<u>\$ 916.2</u>	17.5%	20.0%
<b>Total Tax and Non-Tax Revenue</b>	<u>\$ 1,732.9</u>	<u>\$ 1,807.6</u>	<u>\$ 4,393.7</u>	<u>\$ 4,580.1</u>	<u>\$ 20,804.4</u>	<u>\$ 19,755.7</u>	21.1%	23.2%
<b>Total Availability</b>	<u>\$ 2,593.6</u>	<u>\$ 3,792.3</u>	<u>\$ 5,038.0</u>	<u>\$ 5,801.3</u>	<u>\$ 21,448.7</u>	<u>\$ 20,976.9</u>	23.5%	27.7%
<b>Appropriation Expenditures:</b>								
Current Operations	\$ 1,794.6	\$ 1,842.7	\$ 4,238.2	\$ 3,842.9	\$ 20,583.8	\$ 19,818.6	20.6%	19.4%
Capital Improvements:								
Funded by General Fund	—	—	—	—	129.1	230.7	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
Debt Service	90.5	97.2	91.3	106.0	643.1	610.2	14.2%	17.4%
<b>Total Appropriation Expenditures</b>	<u>\$ 1,885.1</u>	<u>\$ 1,939.9</u>	<u>\$ 4,329.5</u>	<u>\$ 3,948.9</u>	<u>\$ 21,356.0</u>	<u>\$ 20,659.5</u>	20.3%	19.1%
<b>Unreserved Fund Balance</b>	<u>\$ 708.5</u>	<u>\$ 1,852.4</u>	<u>\$ 708.5</u>	<u>\$ 1,852.4</u>	<u>\$ 92.7</u>	<u>\$ 317.4</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 2008 AND 2007, AND FISCAL YEAR-TO-DATE 2008 AND 2007

Expressed in Millions

	September				Year-To-Date Through September			
	2009	2008	Change	% Change	2009	2008	Change	% Change
<b>Tax Revenues:</b>								
Individual Income	\$ 1,022.6	\$ 1,036.9	\$ (14.3)	(1.4)%	\$ 2,519.8	\$ 2,518.1	\$ 1.7	0.1%
Corporate Income	228.2	282.6	(54.4)	(19.2)%	193.8	284.1	(90.3)	(31.8)%
Sales and Use	364.9	370.5	(5.6)	(1.5)%	1,224.4	1,301.3	(76.9)	(5.9)%
Franchise	16.1	13.9	2.2	15.8%	103.0	93.5	9.5	10.2%
Insurance	(3.1)	2.0	(5.1)	(255.0)%	3.0	9.3	(6.3)	(67.7)%
Piped Natural Gas	(2.3)	(1.8)	(0.5)	27.8%	2.3	3.3	(1.0)	(30.3)%
Beverage	23.2	23.5	(0.3)	(1.3)%	60.7	59.7	1.0	1.7%
Inheritance	8.2	7.2	1.0	13.9%	28.6	30.2	(1.6)	(5.3)%
Privilege License	0.3	1.2	(0.9)	(75.0)%	10.1	12.0	(1.9)	(15.8)%
Tobacco Products	19.6	22.0	(2.4)	(10.9)%	60.8	63.3	(2.5)	(3.9)%
Real Estate Conveyance Excise	(0.6)	(0.2)	(0.4)	200.0%	3.8	6.2	(2.4)	(38.7)%
Gift	0.2	0.3	(0.1)	(33.3)%	1.0	0.8	0.2	25.0%
White Goods Disposal	0.4	0.5	(0.1)	(20.0)%	1.4	1.5	(0.1)	(6.7)%
Scrap Tire Disposal	1.3	1.2	0.1	8.3%	3.9	3.7	0.2	5.4%
Mill Machinery	2.6	3.4	(0.8)	(23.5)%	8.6	10.2	(1.6)	(15.7)%
Freight Car Lines	—	—	—	—	—	—	—	—
Other	0.1	—	0.1	—	—	—	—	—
<b>Total Tax Revenue</b>	<b>\$ 1,681.7</b>	<b>\$ 1,763.2</b>	<b>\$ (81.5)</b>	<b>(4.6)%</b>	<b>\$ 4,225.2</b>	<b>\$ 4,397.2</b>	<b>\$ (172.0)</b>	<b>(3.9)%</b>
<b>Non-Tax Revenue:</b>								
Treasurer's Investments	\$ 15.5	\$ 22.4	\$ (6.9)	(30.8)%	\$ 46.0	\$ 64.8	\$ (18.8)	(29.0)%
Judicial Fees	15.7	15.5	0.2	1.3%	50.6	47.3	3.3	7.0%
Insurance	2.8	0.3	2.5	833.3%	4.9	2.1	2.8	133.3%
Disproportionate Share	—	—	—	—	—	—	—	—
Highway Fund Transfer In	4.4	—	4.4	—	4.4	—	4.4	—
Highway Trust Fund Transfer In	—	—	—	—	36.9	47.7	(10.8)	(22.6)%
Other	12.8	6.2	6.6	106.5%	25.7	21.0	4.7	22.4%
<b>Total Non-Tax Revenue</b>	<b>\$ 51.2</b>	<b>\$ 44.4</b>	<b>\$ 6.8</b>	<b>15.3%</b>	<b>\$ 168.5</b>	<b>\$ 182.9</b>	<b>\$ (14.4)</b>	<b>(7.9)%</b>
<b>Total Tax and Non-Tax Revenue</b>	<b>\$ 1,732.9</b>	<b>\$ 1,807.6</b>	<b>\$ (74.7)</b>	<b>(4.1)%</b>	<b>\$ 4,393.7</b>	<b>\$ 4,580.1</b>	<b>\$ (186.4)</b>	<b>(4.1)%</b>

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

When compared to the prior year through September 30 actual net tax and non-tax revenues decreased by \$186.4 million, or 4.1%.

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

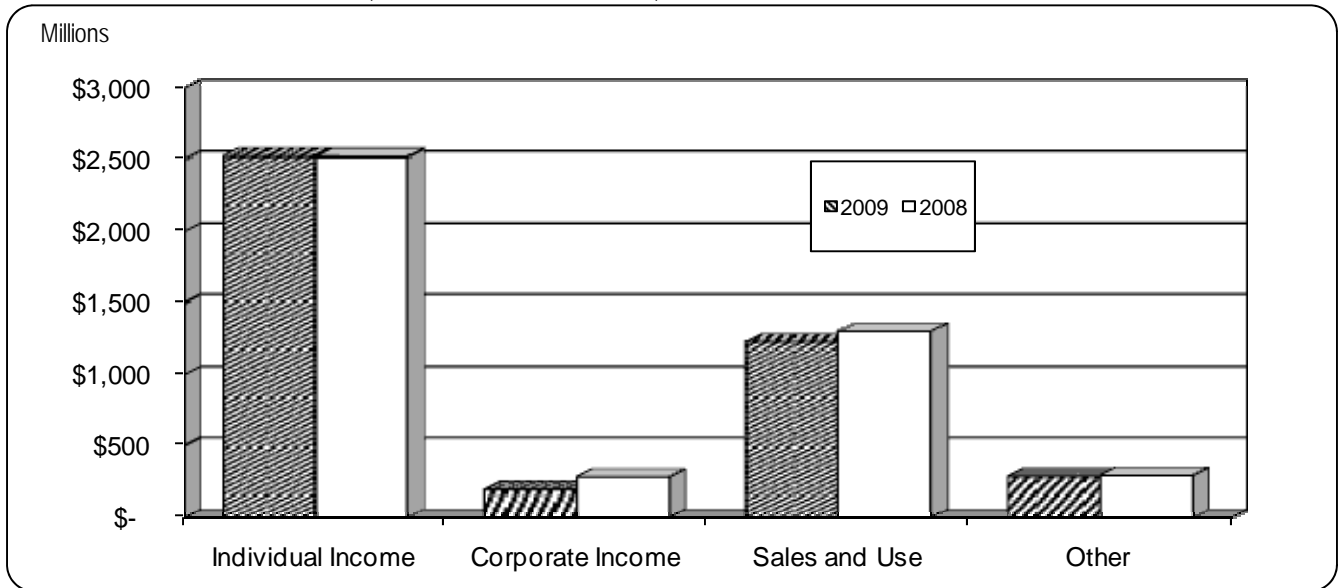
### Decreases

- \$90.3 million for Corporate Income
- \$76.9 million for Sales and Use
- \$18.8 million for Treasurer's Investments
- \$10.8 million for Highway Trust Fund Transfer In

# STATE OF NORTH CAROLINA

## GENERAL FUND – REVERTING ACTUAL TAX REVENUES

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

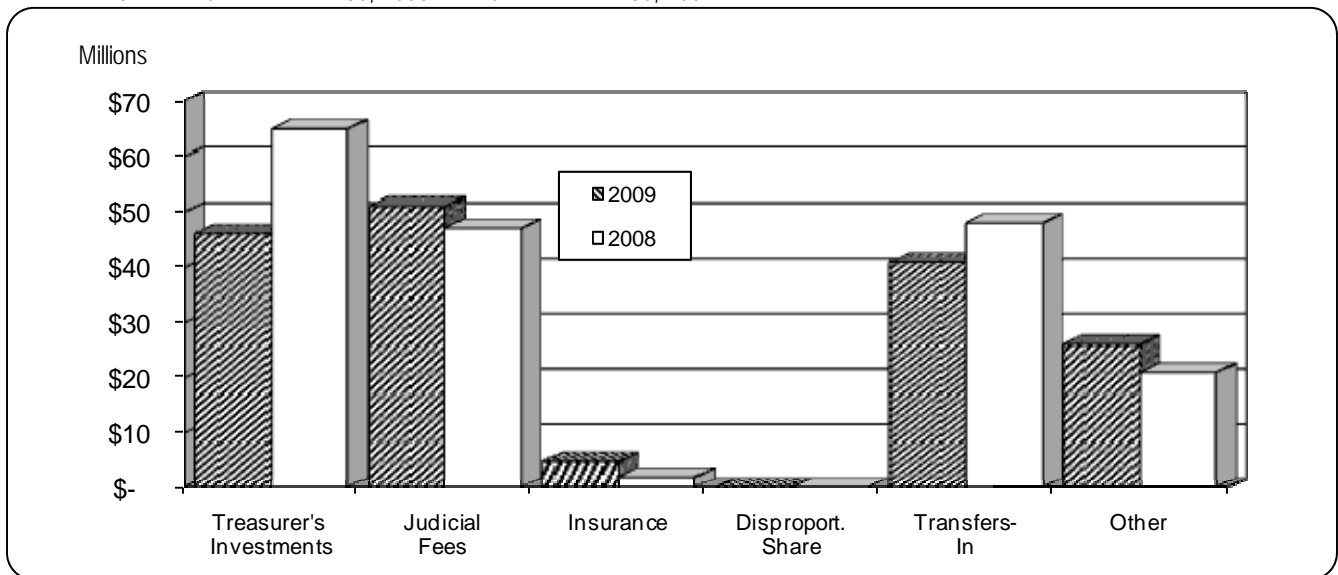


The graph above compares the year-to-date tax revenues for the current and prior fiscal years.

Tax revenues through September 2008 were less than the period through September 2007 by \$172 million, or 3.9%.

## GENERAL FUND – REVERTING ACTUAL NON-TAX REVENUES

FISCAL YEAR-TO-DATE SEPTEMBER 30, 2008 AND SEPTEMBER 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 September 2008 was \$14.4 million, or 7.9%, less than through the end of September 2007. Investment revenues decreased by \$18.8 million from the prior year through the end of September.

# STATE OF NORTH CAROLINA

## GENERAL FUND – REVERTING APPROPRIATION EXPENDITURES

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

Expressed in Millions

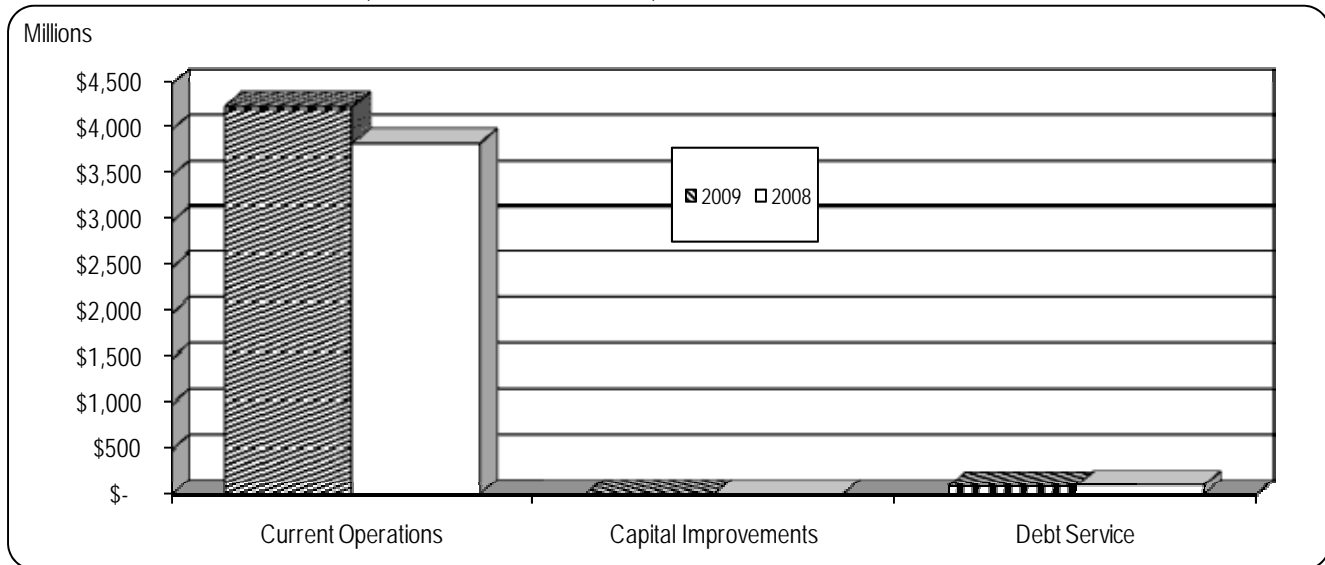
	2009	2008	Change	Percent Change	Percent of Total Appropriation Expenditures	
					2009	2008
<b>Current Operations</b>						
General Government	\$ 86.6	\$ 70.3	\$ 16.3	23.2%	2.0%	1.8%
Education	2,515.8	2,287.2	228.6	10.0%	58.1%	57.9%
Health and Human Services	1,040.3	921.0	119.3	13.0%	24.0%	23.3%
Economic Development	35.9	58.1	(22.2)	(38.2%)	0.8%	1.5%
Environment and Natural Resources	72.4	73.9	(1.5)	(2.0%)	1.7%	1.9%
Public Safety, Correction, and Regulation	492.2	446.0	46.2	10.4%	11.4%	11.3%
Agriculture	13.9	12.8	1.1	8.6%	0.3%	0.3%
Operating Reserves/Rounding	(18.9)	(26.4)	7.5	28.4%	(0.4%)	(0.7%)
<b>Total Current Operations</b>	<b>\$ 4,238.2</b>	<b>\$ 3,842.9</b>	<b>\$ 395.3</b>	<b>10.3%</b>	<b>97.9%</b>	<b>97.3%</b>
<b>Capital Improvements</b>						
Funded by General Fund	—	—	—	—	—	—
<b>Debt Service</b>	<b>91.3</b>	<b>106.0</b>	<b>(14.7)</b>	<b>(13.9%)</b>	<b>2.1%</b>	<b>2.7%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 4,329.5</b>	<b>\$ 3,948.9</b>	<b>\$ 380.6</b>	<b>9.6%</b>	<b>100.0%</b>	<b>100.0%</b>

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, 2008 AND SEPTEMBER 30, 2007



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

Actual appropriation expenditures through September 2008 were more than actual appropriation expenditures through September 2007 by \$380.6 million, or 9.6%. Appropriation expenditures for current operations (exclusive of appropriation expenditures for capital improvements and debt service) through September 2008 were more than such appropriation expenditures through September 2007 by \$395.3 million, or 10.3%.

# STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		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.								
<b>Current Operations</b>								
<b>General Government</b>								
General Assembly	\$ 3.8	\$ 3.4	\$ 0.9	\$ (0.7)	\$ 57.9	\$ 56.4	1.6%	(1.2%)
Governor's Office	0.4	0.4	1.8	1.7	6.6	6.5	27.3%	26.2%
Office of State Budget	0.5	0.5	1.4	1.1	7.1	7.0	19.7%	15.7%
Housing Finance Agency	3.8	—	5.4	—	21.6	18.6	25.0%	—
Lieutenant Governor	0.1	0.1	0.2	0.2	1.0	1.0	20.0%	20.0%
Secretary of State	0.9	0.9	2.4	2.4	11.7	12.0	20.5%	20.0%
State Auditor	1.2	1.4	1.7	3.1	13.4	13.4	12.7%	23.1%
State Treasurer	(0.4)	1.5	4.7	5.3	10.8	9.8	43.5%	54.1%
Retirement and Employee Benefits	—	2.1	0.2	2.3	10.5	9.5	1.9%	24.2%
Administration	11.0	5.5	18.1	11.6	74.5	75.4	24.3%	15.4%
Office of the State Controller	1.7	1.5	5.3	4.1	29.6	48.0	17.9%	8.5%
Revenue	7.5	8.3	26.4	26.2	89.4	92.2	29.5%	28.4%
Cultural Resources	7.3	5.8	18.2	16.3	78.5	76.0	23.2%	21.4%
Cultural Resources - Roanoke Island Commission	0.2	—	0.5	0.5	2.1	2.1	23.8%	23.8%
Board of Elections	0.6	0.4	(1.0)	(4.6)	10.5	7.4	(9.5%)	(62.2%)
Office of Administrative Hearings	0.3	0.3	0.4	0.8	4.5	4.5	8.9%	17.8%
	<u>\$ 38.9</u>	<u>\$ 32.1</u>	<u>\$ 86.6</u>	<u>\$ 70.3</u>	<u>\$ 429.7</u>	<u>\$ 439.8</u>	20.2%	16.0%
Reserves - General Assembly	\$ —	\$ —	\$ (2.8)	\$ (1.6)	\$ 21.0	\$ 5.4	(13.3%)	(29.6%)
Reserves - Contingency & Emergency	—	—	(4.0)	(5.6)	4.9	2.3	(81.6%)	(243.5%)
Reserves - SPA Salary Increases	—	—	—	—	25.5	6.2	—	—
Reserves - Salary Adjustments	—	—	—	(0.7)	1.9	1.1	—	(63.6%)
Reserves - Pest Prevention Program	—	—	—	—	0.3	—	—	—
Reserves - Employer Portion Retirement Payback	—	—	—	—	—	45.0	—	—
Reserves - Job Development Incentive Grants Reserve	—	—	—	—	27.4	12.4	—	—
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	1.0	0.3	(12.9)	(18.2)	—	—	—	—
Reserves - Lawsuits	—	—	—	—	—	—	—	—
Reserves - Criminal Justice Data Integration	—	—	—	—	5.0	—	—	—
Reserves - Management Flexibility	—	—	—	—	—	—	—	—
Reserves - BEACON Project	—	—	—	—	—	—	—	—
Reserves - State Employee Benefits	—	—	—	—	1.0	12.3	—	—
Reserves - IT Fund	0.7	—	0.7	—	2.8	4.1	25.0%	—
Reserves - Retirement	—	—	—	—	3.6	—	—	—
Reserves - Special Needs Children	—	—	—	—	—	—	—	—
Reserves - MH/DD/SA Reform	—	—	—	—	—	—	—	—
Reserves - Transfer Public Defenders	—	—	—	—	0.4	0.4	—	—
Reserves - DHHS Signing Bonus for Nurses	—	—	—	—	0.5	—	—	—
Reserves - ITAS Replacement	—	—	—	—	—	—	—	—
	<u>\$ 1.7</u>	<u>\$ 0.3</u>	<u>\$ (19.0)</u>	<u>\$ (26.1)</u>	<u>\$ 105.3</u>	<u>\$ 89.2</u>	(18.0%)	(29.3%)
<b>Total - General Government</b>	<u>\$ 40.6</u>	<u>\$ 32.4</u>	<u>\$ 67.6</u>	<u>\$ 44.2</u>	<u>\$ 535.0</u>	<u>\$ 529.0</u>	12.6%	8.4%

# STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended		
	September		Year-To-Date		Year-To-Date		Year-To-Date		
	2009	2008	2009	2008	2009	2008	2009	2008	
<b>Education</b>									
Public Instruction	\$ 850.0	\$ 781.6	\$ 1,931.7	\$ 1,782.2	\$ 8,366.7	\$ 8,055.8	23.1%	22.1%	
Community Colleges	73.7	75.0	167.8	158.1	1,016.7	990.5	16.5%	16.0%	
	<u>\$ 923.7</u>	<u>\$ 856.6</u>	<u>\$ 2,099.5</u>	<u>\$ 1,940.3</u>	<u>\$ 9,383.4</u>	<u>\$ 9,046.3</u>	22.4%	21.4%	
<b>University System</b>									
University of North Carolina - General Admin.	\$ 8.3	\$ 2.8	\$ 10.7	\$ 9.0	\$ 49.0	\$ 65.9	21.8%	13.7%	
UNC - GA Institutional Programs and Facilities	—	—	—	—	64.9	4.6	—	—	
UNC - GA Related Educational Programs	4.5	12.4	36.5	20.0	52.2	86.7	69.9%	23.1%	
UNC- GA Aid to Private Institutions	(0.1)	(0.1)	—	(0.2)	106.8	107.7	—	(0.2%)	
UNC - Chapel Hill Academic Affairs	34.7	34.9	30.2	22.6	304.5	286.3	9.9%	7.9%	
UNC - Chapel Hill Health Affairs	16.7	15.2	33.9	35.3	214.4	207.4	15.8%	17.0%	
UNC - Chapel Hill Area Health Affairs	4.5	4.6	13.0	12.4	52.1	49.7	25.0%	24.9%	
NCSU - Academic Affairs	39.6	36.8	51.9	48.8	404.0	377.3	12.8%	12.9%	
NCSU - Agricultural Research	5.4	7.2	14.8	14.1	61.3	66.2	24.1%	21.3%	
NCSU - Agricultural Extension Service	4.2	4.3	11.5	11.1	45.0	44.1	25.6%	25.2%	
University of North Carolina at Greensboro	14.6	15.2	17.1	15.3	169.2	156.6	10.1%	9.8%	
University of North Carolina at Charlotte	37.0	15.3	13.3	(10.1)	189.3	175.2	7.0%	(5.8%)	
University of North Carolina at Asheville	3.5	3.4	3.5	3.0	39.7	37.3	8.8%	8.0%	
University of North Carolina at Wilmington	10.3	6.7	13.7	11.0	102.7	100.7	13.3%	10.9%	
University of North Carolina at Pembroke	15.4	16.0	7.3	6.2	59.1	57.6	12.4%	10.8%	
East Carolina University	25.0	19.6	29.2	27.9	230.5	213.2	12.7%	13.1%	
ECU - Health Affairs	4.3	4.2	12.0	10.4	55.4	54.4	21.7%	19.1%	
North Carolina A&T University	10.6	18.2	22.9	15.3	102.7	99.4	22.3%	15.4%	
Western Carolina University	9.2	8.6	14.2	13.0	94.7	89.1	15.0%	14.6%	
Appalachian State University	12.4	10.1	22.8	21.4	137.9	130.6	16.5%	16.4%	
Winston-Salem State University	5.4	5.2	11.9	12.9	70.9	69.6	16.8%	18.5%	
Elizabeth City State University	3.4	0.6	9.1	5.1	37.2	33.7	24.5%	15.1%	
Fayetteville State University	2.0	0.5	6.2	10.4	58.8	57.1	10.5%	18.2%	
North Carolina Central University	9.4	7.7	10.9	11.7	94.5	85.0	11.5%	13.8%	
North Carolina School of the Arts	3.1	4.7	4.8	4.7	27.7	27.0	17.3%	17.4%	
University of North Carolina Hospitals	3.8	3.8	11.4	11.4	46.0	53.0	24.8%	21.5%	
North Carolina School of Science and Math	1.6	1.6	3.5	4.2	17.9	17.5	19.6%	24.0%	
<b>Total University System</b>	<u>\$ 288.8</u>	<u>\$ 259.5</u>	<u>\$ 416.3</u>	<u>\$ 346.9</u>	<u>\$ 2,888.4</u>	<u>\$ 2,752.9</u>	14.4%	12.6%	
<b>Total - Education</b>	<u>\$ 1,212.5</u>	<u>\$ 1,116.1</u>	<u>\$ 2,515.8</u>	<u>\$ 2,287.2</u>	<u>\$ 12,271.8</u>	<u>\$ 11,799.2</u>	20.5%	19.4%	
<b>Health and Human Services</b>									
HHS - Administration	\$ 5.5	\$ 8.0	\$ 12.4	\$ (6.5)	\$ 59.2	\$ 85.3	20.9%	(7.6%)	
Aging	3.1	3.1	9.2	8.3	38.3	36.0	24.0%	23.1%	
Child Development	25.7	23.2	72.9	70.6	305.2	306.9	23.9%	23.0%	
Services for Deaf & Hearing Impaired	1.8	2.8	7.1	7.6	40.0	39.2	17.8%	19.4%	
Health Services	14.5	11.9	39.4	26.3	193.7	195.2	20.3%	13.5%	
Social Services	(11.0)	26.5	25.2	51.7	223.1	216.6	11.3%	23.9%	
Medical Assistance	182.1	254.9	603.7	580.7	3,182.5	2,923.6	19.0%	19.9%	
Children's Health Insurance	5.1	4.4	15.5	12.7	69.4	59.4	22.3%	21.4%	
Services for the Blind	1.5	1.0	3.6	2.8	11.7	11.3	30.8%	24.8%	
Mental Health	55.9	70.5	204.2	120.2	753.0	718.4	27.1%	16.7%	
Facility Services	0.9	2.0	4.5	4.2	21.2	19.2	21.2%	21.9%	
Vocational Rehabilitation	2.9	6.1	6.9	10.3	44.1	45.5	15.6%	22.6%	
Juvenile Justice	13.3	13.5	35.7	32.1	165.8	161.4	21.5%	19.9%	
<b>Total - Health and Human Services</b>	<u>\$ 301.3</u>	<u>\$ 427.9</u>	<u>\$ 1,040.3</u>	<u>\$ 921.0</u>	<u>\$ 5,107.2</u>	<u>\$ 4,818.0</u>	20.4%	19.1%	

# STATE OF NORTH CAROLINA

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

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

Expressed In Millions

	Appropriation Expenditures				Budget		Percent of Budget Expended	
	September		Year-To-Date		Year-To-Date		Year-To-Date	
	2009	2008	2009	2008	2009	2008	2009	2008
<b>Economic Development</b>								
Commerce	\$ 19.6	\$ 26.8	\$ 22.0	\$ 25.5	\$ 54.9	\$ 64.6	40.1%	39.5%
Commerce - State Aid to Nonstate Entities	10.5	42.7	13.9	32.6	131.8	194.7	10.5%	16.7%
<b>Total - Economic Development</b>	<b>\$ 30.1</b>	<b>\$ 69.5</b>	<b>\$ 35.9</b>	<b>\$ 58.1</b>	<b>\$ 186.7</b>	<b>\$ 259.3</b>	<b>19.2%</b>	<b>22.4%</b>
<b>Environment and Natural Resources</b>								
Environment and Natural Resources	\$ 18.4	\$ 24.1	\$ 47.4	\$ 48.9	\$ 214.0	\$ 210.4	22.1%	23.2%
Environment and Natural Resources - State Aid	8.3	8.3	25.0	25.0	100.0	100.0	25.0%	25.0%
<b>Total - Environment and Natural Resources</b>	<b>\$ 26.7</b>	<b>\$ 32.4</b>	<b>\$ 72.4</b>	<b>\$ 73.9</b>	<b>\$ 314.0</b>	<b>\$ 310.4</b>	<b>23.1%</b>	<b>23.8%</b>
<b>Public Safety, Correction, and Regulation</b>								
Judicial	\$ 50.9	\$ 42.0	\$ 142.1	\$ 127.9	\$ 597.6	\$ 558.4	23.8%	22.9%
Justice	9.4	7.9	23.3	21.0	97.8	99.6	23.8%	21.1%
Labor	1.6	0.5	4.3	3.3	18.7	17.3	23.0%	19.1%
Insurance	3.3	2.2	7.3	6.4	33.5	32.3	21.8%	19.8%
Insurance - RICO	3.4	4.5	3.4	4.5	3.4	4.5	100.0%	100.0%
Correction	109.1	97.5	313.0	278.7	1,303.0	1,260.7	24.0%	22.1%
Crime Control	0.9	6.1	(1.2)	4.2	46.0	52.6	(2.6%)	8.0%
<b>Total - Public Safety, Correction, and Regulation</b>	<b>\$ 178.6</b>	<b>\$ 160.7</b>	<b>\$ 492.2</b>	<b>\$ 446.0</b>	<b>\$ 2,100.0</b>	<b>\$ 2,025.4</b>	<b>23.4%</b>	<b>22.0%</b>
<b>Agriculture</b>								
Agriculture and Consumer Services	\$ 4.6	\$ 3.9	\$ 13.9	\$ 12.8	\$ 69.3	\$ 77.7	20.1%	16.5%
<b>Rounding</b> [*]	<b>\$ 0.2</b>	<b>\$ (0.2)</b>	<b>\$ 0.1</b>	<b>\$ (0.3)</b>	<b>\$ (0.2)</b>	<b>\$ (0.4)</b>	<b>N/A</b>	<b>N/A</b>
<b>Total Current Operations</b>	<b>\$ 1,794.6</b>	<b>\$ 1,842.7</b>	<b>\$ 4,238.2</b>	<b>\$ 3,842.9</b>	<b>\$ 20,583.8</b>	<b>\$ 19,818.6</b>	<b>20.6%</b>	<b>19.4%</b>
<b>Capital Improvements</b>								
Funded by General Fund	\$ —	\$ —	\$ —	\$ —	\$ 129.1	\$ 230.7	—	—
Repairs and Renovations	—	—	—	—	—	—	—	—
<b>Total - Capital Improvements</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ —</b>	<b>\$ 129.1</b>	<b>\$ 230.7</b>		
<b>Debt Service</b>	<b>\$ 90.5</b>	<b>\$ 97.2</b>	<b>\$ 91.3</b>	<b>\$ 106.0</b>	<b>\$ 643.1</b>	<b>\$ 610.2</b>	<b>14.2%</b>	<b>17.4%</b>
<b>Total Appropriation Expenditures</b>	<b>\$ 1,885.1</b>	<b>\$ 1,939.9</b>	<b>\$ 4,329.5</b>	<b>\$ 3,948.9</b>	<b>\$ 21,356.0</b>	<b>\$ 20,659.5</b>	<b>20.3%</b>	<b>19.1%</b>

[\*] In disclosing the detail appropriation expenditures of 98 agencies/entities rounded to the millions of dollars, the "Rounding" category allows the most accurate presentation of individual agency and major General Fund category amounts.

The schedule above presents monthly and year-to-date appropriation expenditures by major function and agency with comparison to the fiscal year budget.

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

*Expressed in Thousands*

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
<b>Agriculture</b>				
Agriculture and Consumer Services	\$ 3,614	\$ 9,226	\$ 8,592	\$ 23,173
<b>Total - Agriculture</b>	<u>\$ 3,614</u>	<u>\$ 9,226</u>	<u>\$ 8,592</u>	<u>\$ 23,173</u>
<b>Debt Service</b>				
State Treasurer	\$ 1,882	\$ 19,051	\$ 92,440	\$ 109,888
State Treasurer-Federal	-	1,156	-	1,616
<b>Total Debt Service</b>	<u>\$ 1,882</u>	<u>\$ 20,207</u>	<u>\$ 92,440</u>	<u>\$ 111,505</u>
<b>Education</b>				
Public Instruction	\$ 112,083	\$ 258,354	\$ 949,781	\$ 2,190,093
Community Colleges	42,732	162,879	116,338	330,680
UNC Systems	262,091	1,046,811	535,498	1,463,241
<b>Total - Education</b>	<u>\$ 416,906</u>	<u>\$ 1,468,044</u>	<u>\$ 1,601,616</u>	<u>\$ 3,984,014</u>
<b>Economic Development</b>				
Commerce	\$ 5,541	\$ 16,472	\$ 25,151	\$ 38,493
Commerce-State Aid	-	14,361	10,500	28,226
<b>Total - Economic Development</b>	<u>\$ 5,541</u>	<u>\$ 30,833</u>	<u>\$ 35,650</u>	<u>\$ 66,719</u>
<b>Environment &amp; Natural Resources</b>				
Environment and Natural Resources	\$ 6,125	\$ 32,759	\$ 24,439	\$ 80,152
Environ. and Nat. Resources-St. Aid	-	-	8,333	25,000
<b>Total - Environ. &amp; Natural Resources</b>	<u>\$ 6,125</u>	<u>\$ 32,759</u>	<u>\$ 32,772</u>	<u>\$ 105,152</u>
<b>General Government</b>				
General Assembly	\$ 80	\$ 11,169	\$ 3,874	\$ 12,061
Governor	99	127	503	1,948
Budget, Planning & Management	11	526	532	1,908
Housing Finance Authority	-	-	3,801	5,402
Governor	-	2,845	1	1
Lt. Governor	-	19	84	248
Secretary of State	67	466	919	2,864
State Auditor	96	2,400	1,366	4,148
State Treasurer-Administration	2,867	3,768	2,468	8,443
State Treasurer-Retirement	-	-	30	215
Administration	734	9,488	11,689	27,541
State Controller	297	518	1,941	5,794
Revenue	1,522	3,134	9,032	29,535
Cultural Resources	141	583	7,425	18,816
Cultural Resources-Roanoke Island	-	-	167	500
Board of Elections	1	6,025	628	5,009
Administrative Hearings	1	643	348	1,057
Reserve-Contingency/Emergency	-	4,000	-	-
Reserve-Salary Adjustment	-	-	-	-
Reserve-Retirement	-	-	-	-

**GENERAL FUND UNRESERVED CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING SEPTEMBER 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	-	17,180	1,032	4,316
Reserve-IT Fund	-	-	710	710
<b>Total - General Government</b>	<b>\$ 5,917</b>	<b>\$ 62,891</b>	<b>\$ 46,548</b>	<b>\$ 130,517</b>
<b>Health and Human Services</b>				
Juvenile Justice	\$ 780	\$ 3,673	\$ 14,131	\$ 39,388
HHS-Administration	7,088	22,980	12,859	35,400
Aging	2,113	8,799	5,220	18,004
Child Development	26,679	81,364	52,433	154,308
Education Services	1,555	1,816	3,306	8,895
Health Services	43,178	134,083	58,287	173,467
Social Services	64,041	199,018	92,962	224,211
Medical Assistance	758,909	2,051,391	941,344	2,655,053
NC Health Choice	15,274	46,110	20,395	61,589
Blind Services	1,597	4,420	4,454	8,041
Mental Health	187,579	263,232	243,907	467,430
Facility Services	4,231	11,521	5,203	16,060
Vocational Rehabilitation Services	9,496	26,037	12,463	32,958
<b>Total - Health and Human Services</b>	<b>\$ 1,122,521</b>	<b>\$ 2,854,444</b>	<b>\$ 1,466,964</b>	<b>\$ 3,894,805</b>
<b>Public Safety, Correction, and Regulation</b>				
Judicial	\$ 426	\$ 1,192	\$ 40,683	\$ 114,344
Judicial-Indigent Defense	579	1,944	11,043	30,820
Justice	1,460	7,293	10,889	30,550
Labor	513	1,825	2,074	6,104
Insurance	1,167	3,441	4,113	10,753
Insurance-RICO	-	-	3,350	3,350
Correction	5,281	26,650	116,941	339,627
Crime Control & Public Safety	17,865	40,707	17,939	39,525
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 27,291</b>	<b>\$ 83,051</b>	<b>\$ 207,031</b>	<b>\$ 575,073</b>
<b>Capital Improvement</b>				
Funded by General Fund	\$ -	\$ -	\$ -	\$ -
<b>Total - Capital Improvement</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tax Codes</b>				
Inheritance	\$ 8,743	\$ 30,712	\$ 539	\$ 2,115
License Schedule B	1,081	10,923	809	857
Tobacco	20,951	65,197	1,351	4,348
Franchise	53,866	144,186	37,751	41,211
Individual Income	1,070,235	2,695,767	47,634	175,980
Sales & Use	703,794	2,165,862	338,874	941,424
Beverage	23,249	69,407	3	8,690

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

*Expressed in Thousands*

	Receipts		Disbursements	
	Month	Year-To-Date	Month	Year-To-Date
Gift	\$ 212	\$ 1,094	\$ 51	\$ 117
Freight Car	0	0	-	3
Insurance	11,474	18,044	14,489	14,997
Piped Natural Gas	2,256	6,859	4,541	4,541
Corporate Income	249,539	289,378	21,324	95,595
Real Estate	3,771	14,205	4,361	10,434
White Goods	367	1,402	1	5
Scrap Tire	1,238	3,897	5	21
Manufacturing	2,639	8,807	28	211
Miscellaneous	-	-	-	-
<b>Total - Tax Codes</b>	<b>\$ 2,153,415</b>	<b>\$ 5,525,743</b>	<b>\$ 471,761</b>	<b>\$ 1,300,550</b>
<b>Nontax Codes</b>				
Insurance-Nontax	\$ -	\$ -	\$ -	\$ -
Secretary of State-Nontax	2,306	6,828	24	81
License & Fees-Nontax	2,770	4,900	0	36
Gas & Oil Inspection	69	114	-	-
Board of Elections	11	32	-	-
DHHS	337	1,057	5	5
Disproportionate Share	-	-	-	-
ABC Board	448	1,278	41	281
Treasurer Investment	15,487	46,034	-	-
Fees & Penalties	217	780	249	566
Highway Trust Transfer	-	36,883	-	-
CI Appropriation	0	0	-	-
Judicial	16,459	50,612	0	1
Sales & Use	1,371	2,879	-	-
Intra State Transfer	50,749	51,125	-	-
Highway Transfer	4,403	4,403	-	-
Probation Supervision Fees	1,251	3,967	-	-
DWI Restoration Fees	148	225	-	-
DWI Service Fees	688	2,136	-	-
Sales Tax Refund	688	855	-	-
Miscellaneous	8	9	-	-
Parole Supervision Fees	53	155	-	-
Butner Fire & Police	-	10	-	-
Banking & Investment Fees	222	506	-	-
<b>Total - Nontax Codes</b>	<b>\$ 97,684</b>	<b>\$ 214,786</b>	<b>\$ 320</b>	<b>\$ 970</b>
<b>Total Reverting</b>	<b>\$ 3,840,896</b>	<b>\$ 10,301,985</b>	<b>\$ 3,963,696</b>	<b>\$ 10,192,477</b>
<b>Beginning Unreserved Cash</b>	<b>\$ 599,038</b>			
<b>Year-To-Date Receipts</b>	<b>10,301,985</b>			
<b>Year-To-Date Disbursements</b>	<b>10,192,477</b>			
<b>Ending Unreserved Cash</b>	<b>\$ 708,546</b>			

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING SEPTEMBER 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	
<b>Agriculture</b>						
Agriculture and Consumer Services	\$ 44	\$ -	\$ -	\$ -	\$ -	\$ 44
<b>Total Agriculture</b>	<b>\$ 44</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 44</b>
<b>Debt Service</b>						
State Treasurer-Bond Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Treasurer-Retirement	-	82,601	89,502	81,936	87,957	1,545
<b>Total - Debt Service</b>	<b>\$ -</b>	<b>\$ 82,601</b>	<b>\$ 89,502</b>	<b>\$ 81,936</b>	<b>\$ 87,957</b>	<b>\$ 1,545</b>
<b>Education</b>						
Public Instruction-Special Revenue	\$ 4,513	\$ 384	\$ 1,650	\$ 833	\$ 1,696	\$ 4,467
Public Instruction-IT Projects	28,990	-	-	7,486	8,368	20,622
Public Instruction-Trust	37,067	308	5,598	5,587	33,617	9,048
Public Instruction-Local Payroll	252	3,291	9,776	3,298	9,934	94
Community Colleges-Special Revenue	15,064	1,435	2,025	2,205	2,410	14,679
Community Colleges-IT Projects	9,045	-	-	4,500	4,500	4,545
Community Colleges-Trust	11,649	43	672	6,187	6,959	5,362
<b>Total - Education</b>	<b>\$ 106,580</b>	<b>\$ 5,461</b>	<b>\$ 19,721</b>	<b>\$ 30,096</b>	<b>\$ 67,484</b>	<b>\$ 58,817</b>
<b>Economic Development</b>						
Commerce-Floyd Relief	\$ 2,363	\$ 434	\$ 779	\$ 1	\$ 16	\$ 3,126
Commerce-Special Revenue	1,801	6,000	6,000	33	402	7,399
Commerce-IT Projects	3,423	-	-	176	187	3,236
Commerce-Trust	159	5	19	5	5	173
Commerce-CDBG	13,363	80	432	-	282	13,513
<b>Total - Economic Development</b>	<b>\$ 21,109</b>	<b>\$ 6,519</b>	<b>\$ 7,230</b>	<b>\$ 215</b>	<b>\$ 892</b>	<b>\$ 27,447</b>
<b>Environment and Natural Resources</b>						
Environ. and Nat. Resources-Disaster	\$ 2,547	\$ 539	\$ 8,949	\$ 1,295	\$ 10,940	\$ 556
Environment and Natural Resources	4,704	102	258	118	208	4,754
<b>Total - Environment and Natural Resources</b>	<b>\$ 7,251</b>	<b>\$ 641</b>	<b>\$ 9,207</b>	<b>\$ 1,413</b>	<b>\$ 11,148</b>	<b>\$ 5,310</b>

**GENERAL FUND NON-REVERTING DEPARTMENTAL CASH  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS BY FUNCTION AND AGENCY  
FOR THE MONTH ENDING SEPTEMBER 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	
<b>General Government</b>						
Governor's Office	\$ 643	\$ -	\$ -	\$ -	\$ -	\$ 643
Governor's Office-Disaster Relief	-	-	2,600	-	2,600	-
Payroll Imprest Fund	-	679,756	1,788,568	679,756	1,788,568	-
State Auditor	393	-	-	1	4	389
State Treasurer-IT Projects	201	-	-	113	113	88
State Treasurer-Blount St. Properties Administration	5,098	19	55	-	-	5,153
State Controller	4,944	-	-	6	8	4,936
State Controller	44,821	523	1,810	903	2,726	43,905
Revenue-Project Collect	41,551	1,047	4,027	1,484	2,815	42,763
Revenue-Tax Distribution	-	360,102	854,845	360,102	854,845	-
Revenue-Lee Act Credits	204	27	44	-	-	248
Revenue-Tax Transfer Fees	574	60	173	41	126	621
Revenue-IT Project	4,720	-	-	64	112	4,608
Cultural Resources	146	11	61	5	20	187
Cultural Resources-Interest Bearing	-	-	7	-	-	7
Board of Elections	22,768	81	3,989	673	5,009	21,748
NC Infrastructure Finance Corporation	-	12,517	24,368	12,517	24,368	-
State Treasurer-Basis Swap	-	1,882	1,882	1,882	1,882	-
Administrative Hearings	193	-	-	-	-	193
<b>Total - General Government</b>	<b>\$ 126,256</b>	<b>\$ 1,056,025</b>	<b>\$ 2,682,429</b>	<b>\$ 1,057,547</b>	<b>\$ 2,683,196</b>	<b>\$ 125,489</b>
<b>Health and Human Services</b>						
Health Services	\$ 1,021	\$ 16,451	\$ 54,668	\$ 17,149	\$ 55,366	\$ 323
Social Services	23,989	220	1,165	173	720	24,434
Medical Assistance	38,164	5,699	25,543	20,599	56,453	7,254
Facility Services	7,888	35	951	-	-	8,839
Major Medical	1,773	20,537	62,002	25,489	63,691	84
DHHS-Administration	49,522	2,345	5,804	1,970	7,895	47,431
Aging	-	35	45	35	45	-
Blind Services	6	4	11	4	11	6
<b>Total - Health and Human Services</b>	<b>\$ 122,363</b>	<b>\$ 45,326</b>	<b>\$ 150,189</b>	<b>\$ 65,419</b>	<b>\$ 184,181</b>	<b>\$ 88,371</b>
<b>Public Safety, Correction, and Regulation</b>						
Office of the Courts	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 15
Corrections-IT Projects	1,914	151	291	-	207	1,998
Corrections-Interest Bearing Funds	2	-	-	2	2	-
Juvenile Justice	9,568	4,273	4,344	521	2,020	11,892
Crime Control and Public Safety	10,928	2,429	7,582	2,223	6,429	12,081
<b>Total - Public Safety, Correction and Regulation</b>	<b>\$ 22,427</b>	<b>\$ 6,853</b>	<b>\$ 12,217</b>	<b>\$ 2,746</b>	<b>\$ 8,658</b>	<b>\$ 25,986</b>
<b>Total Nonreverting</b>	<b>\$ 406,030</b>	<b>\$ 1,203,426</b>	<b>\$ 2,970,495</b>	<b>\$ 1,239,372</b>	<b>\$ 3,043,516</b>	<b>\$ 333,009</b>

## GLOSSARY

**Appropriation Expenditures** – The net of expenditures and receipts of reverting funds.

**Beverage Taxes Payable (Chapter 105, Article 2C)** – Excise taxes collected on the sale of beer and wine that are payable annually to counties and cities within 60 days after March 31 of each year.

**Budget (Appropriation Expenditures)** – Total appropriation expenditures as enacted by legislation and detail adjustments by the Office of State Budget and Management.

**Budget (Revenues)** – Total revenues as enacted by legislation and forecasted detail by the Office of State Budget and Management.

**Disaster Relief Reserve (Senate Bill 7, Session Law 2005-1)** – Funds appropriated to provide necessary and appropriate relief and assistance from the effects of natural disasters.

**Disbursements** – Funds withdrawn from an agency budget code as recorded in cash management control system.

**Disproportionate Share Reserve (House Bill 1473, Section 10.39, Session Law 2007-323)** – Federal share of disproportionate share payments received from state hospitals not appropriated by the General Assembly.

**Job Development Incentive Grants Reserve (G.S. 143C-9-6)** – Annually appropriated funds to meet anticipated cash requirements for each fiscal year of the Job Development Investment Grant Program. This Program is established to foster job creation and investment in the economy of N.C. by providing grants to businesses.

**Non-reverting** – Represents General Fund activities for which unexpended appropriations do not lapse at fiscal year-end and generally are not re-appropriated for a different purpose, function or activity.

**One NC Fund Reserve (House Bill 1473, Section 13.1, Session Law 2007-323)** – Established by the Office of State Budget and Management to satisfy obligations of the One North Carolina Fund as they become due during fiscal year 2003-04. Moneys in the One NC Fund may be allocated only to local governments for use in connection with securing commitments for the recruitment, expansion, or retention of new and exiting businesses.

**Receipts** – Funds deposited to an agency budget code as certified in the cash management control system.

**Repairs and Renovations Reserve Account (G.S. 143C-4-3)** – Established as a reserve in the General Fund which can be used only for the repair and renovation of State facilities and related infrastructure that are supported from the General Fund.

**Reserved** – Designates the portion of fund balance which has been set aside by the legislature for a specific purpose and is generally unavailable to finance appropriation expenditures.

**Reverting** – Designates General Fund activities for which unexpended appropriations lapse at fiscal year-end and may be re-appropriated for the same or a different purpose, function or activity.

**Sales and Use Taxes Payable (Chapter 105, Article 5)** – Taxes collected and payable to cities and counties for taxes on telecommunication and video programming services and the sales of modular homes (monthly).

**Savings Reserve Account (G.S. 143C-4-2)** – Established as a reserve in the General Fund and is a component of the unappropriated General Fund balance. Account established to maintain sufficient reserves to address unanticipated events and circumstances such as natural disaster, economic downturns, threats to public safety, health and welfare, and other emergencies. Account also established with a goal to maintain a balance equal to or greater than eight percent of the prior year's General Fund operating budget.

**Scrap Tire Disposal Taxes Payable (Chapter 105, Article 5B)** – Additional sales and use taxes collected on new tire sales payable quarterly to counties (68%), the state Scrap Tire Disposal Account (27%), and the state Solid Waste Management Trust Fund (5%).

**Tax and Non-Tax Revenues** – presented in this report net of refunds to taxpayers and various distributions to state and local entities.

**Unreserved** – Resources available to finance appropriation expenditures.

**White Goods Disposal Taxes Payable (Chapter 105, Article 5C)** – Additional sales and uses taxes collected on sales of new large appliances such as refrigerators, ranges, water heaters, etc, that are payable quarterly to counties (72%), the state White Goods Management Account (20%), and the state Solid Waste Management Trust Fund (8%).