NOTE 21: FUND EQUITY RECLASSIFICATIONS AND RESTATEMENTS

The following table reconciles the beginning fund equity as previously reported to the beginning fund equity as restated (dollars in thousands). The amounts in the "Fund Reclassifications" column consist of changes resulting from the State's decision to reclassify clean water revolving loan funds from special revenue funds to an enterprise fund. The amounts in the "Other Adjustments" column are due primarily to the correction of errors related to prior periods.

	July 1, 2002 Fund Equity As Previously Reported	Fund Reclassifications	Other Adjustments	July 1, 2002 Fund Equity as Restated
Primary Government				
Major Governmental Funds:				
General Fund	$ (348,551)	$ —	$ (237)	$ (348,788)
Highway Fund	410,177	—	—	410,177
Highway Trust Fund	425,985	—	—	425,985
Other Governmental Funds:				
Special Revenue Funds	2,417,106	(520,369)	58,204	1,954,941
Capital Projects Funds	123,856	—	1	123,857
Permanent Funds	50,119	—	2,011	52,130
Total Governmental Funds	3,078,692	(520,369)	59,979	2,618,302
Internal Service Funds	208,516	—	(147)	208,369
Government-wide adjustments:				
Capital assets	22,252,268	(125)	(15,202)	22,236,941
Unavailable deferred revenues	228,786	—	—	228,786
Long-term debt	(3,709,692)	211	(170)	(3,709,651)
Accrued interest payable	(43,898)	—	—	(43,898)
Pension assets	37	—	—	37
Total Government-wide adjustments	18,727,501	86	(15,372)	18,712,215
Total Governmental Activities	$ 22,014,709	$ (520,283)	$ 44,460	$ 21,538,886
Business-type Activities - Enterprise Funds:				
Unemployment Compensation Fund	$ 793,118	$ —	$ —	$ 793,118
EPA Revolving Loan Fund	—	520,283	—	520,283
Other enterprise funds	93,065	—	1,287	94,352
Total Business-type Activities - Enterprise Funds	$ 886,183	$ 520,283	$ 1,287	$ 1,407,753
Component Units				
Golden LEAF Foundation	$ 230,691	$ —	$ —	$ 230,691
University of North Carolina System	5,788,476	—	(10,775)	5,777,701
Community Colleges	1,175,089	—	(32,148)	1,142,941
NC Housing Finance Agency	244,170	—	—	244,170
State Education Assistance Authority	543,207	—	—	543,207
Other component units	222,435	—	—	222,435
Total Component Units	$ 8,204,068	$ —	$ (42,923)	$ 8,161,145