NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2006 *Exhibit C-1*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	*Total Nonmajor Governmental Funds*
Assets				
Cash and cash equivalents	$ 1,336,214	$ 240,604	$ 1,134	$ 1,577,952
Investments	989,983	28,532	—	1,018,515
Securities lending collateral	975,533	886	32,973	1,009,392
Receivables, net:				
Taxes receivable	2,317	—	—	2,317
Accounts receivable	24,205	—	12	24,217
Intergovernmental receivable	7,092	353	—	7,445
Interest receivable	7,426	4	3	7,433
Due from other funds	49,541	8,386	—	57,927
Due from component units	9,240	—	—	9,240
Inventories	33,818	—	—	33,818
Prepaid items	991	—	—	991
Advances to component units	21,742	—	—	21,742
Notes receivable, net	334,362	—	—	334,362
Securities held in trust	38,800	—	—	38,800
Endowment investments	—	—	57,741	57,741
Total Assets	$ 3,831,264	$ 278,765	$ 91,863	$ 4,201,892
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities:				
Accounts payable	$ 61,359	$ 24,104	$ —	$ 85,463
Accrued payroll	813	—	—	813
Intergovernmental payable	9,105	653	—	9,758
Claims payable	32,632	—	—	32,632
Obligations under securities lending	975,533	886	32,973	1,009,392
Due to fiduciary funds	47	—	—	47
Due to other funds	41,815	38	—	41,853
Due to component units	95,280	—	—	95,280
Deferred revenue	13,282	—	—	13,282
Deposits payable	8	1	—	9
Funds held for others	38,863	—	—	38,863
Total Liabilities	1,268,737	25,682	32,973	1,327,392
Fund Balances:				
Reserved	706,386	139,650	57,372	903,408
Unreserved	1,856,141	113,433	1,518	1,971,092
Total Fund Balances	2,562,527	253,083	58,890	2,874,500
Total Liabilities and Fund Balances	$ 3,831,264	$ 278,765	$ 91,863	$ 4,201,892

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Fiscal Year Ended June 30, 2006 *Exhibit C-2*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	*Total Nonmajor Governmental Funds*
Revenues:				
Taxes:				
Individual income tax	$ 1,735	$ —	$ —	$ 1,735
Corporate income tax	98,199	—	—	98,199
Sales and use tax	26,836	—	—	26,836
Gasoline tax	27,927	—	—	27,927
Insurance tax	10,568	—	—	10,568
Beverage tax	328	—	—	328
Other taxes	146,734	—	—	146,734
Federal funds	395,586	20,390	—	415,976
Local funds	19,447	—	—	19,447
Investment earnings	78,436	1,502	(189)	79,749
Interest earnings on loans	5,398	—	—	5,398
Sales and services	163,421	1,057	69	164,547
Rental and lease of property	3,158	49	—	3,207
Fees, licenses, and fines	196,308	—	4,569	200,877
Contributions, gifts, and grants	24,595	73,858	36	98,489
Funds escheated	108,075	—	—	108,075
Miscellaneous	13,506	362	—	13,868
Total revenues	1,320,257	97,218	4,485	1,421,960
Expenditures:				
Current:				
General government	94,807	—	—	94,807
Primary and secondary education	257,079	—	—	257,079
Higher education	411,372	33	26	411,431
Health and human services	87,989	—	9	87,998
Economic development	400,557	—	—	400,557
Environment and natural resources	375,281	35	1,434	376,750
Public safety, corrections, and regulation	397,251	—	—	397,251
Agriculture	8,370	—	—	8,370
Capital outlay	—	270,882	—	270,882
Debt service:				
Principal retirement	747	—	—	747
Interest and fees	902	135	—	1,037
Debt issuance costs	1,137	—	—	1,137
Total expenditures	2,035,492	271,085	1,469	2,308,046
Excess revenues over (under) expenditures	(715,235)	(173,867)	3,016	(886,086)
Other Financing Sources (Uses):				
Bonds issued	370,000	—	—	370,000
Other debt issued	—	23,831	—	23,831
Premium on debt issued	16,338	—	—	16,338
Capital leases	26,745	—	—	26,745
Sale of capital assets	5,464	10	—	5,474
Insurance recoveries	923	—	—	923
Transfers in	875,654	195,129	680	1,071,463
Transfers out	(516,099)	(1,534)	(3,356)	(520,989)
Total other financing sources (uses)	779,025	217,436	(2,676)	993,785
Net change in fund balances	63,790	43,569	340	107,699
Fund balances — July 1, as restated	2,497,981	209,514	58,550	2,766,045
Increase (decrease) in reserve for related assets	756	—	—	756
Fund balances — June 30	$ 2,562,527	$ 253,083	$ 58,890	$ 2,874,500

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NONMAJOR SPECIAL REVENUE FUNDS

The special revenue funds are maintained to account for those financial resources which are restricted by legal, regulatory or administrative action to finance particular functions or activities of the State.

The following are included in the nonmajor special revenue funds:

Escheat Fund
Health and Wellness Trust Fund
Tobacco Trust Fund
Clean Water Funds
Public School Bond Fund
Higher Education and Public Improvement Bond Funds
Public School Building Capital Fund
Clean Water Management Trust Fund
N.C. Infrastructure Finance Corporation
Natural Gas Funds
Prison Enterprises Fund
Educational Materials and School Buses Fund
Employment Security Commission Funds
Highway Patrol Fund
Employment and Training Administration Fund
Leaking Petroleum Underground Storage Tank Cleanup Fund
Ecosystem Enhancement Funds
Wildlife Resources Commission Fund
Natural Heritage Trust Fund
Wireless 911 Fund
Parks and Recreation Trust Fund
Education Lottery Funds
Departmental Funds

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2006

(Dollars in Thousands)

	Escheat Fund	Health and Wellness Trust Fund	Tobacco Trust Fund	Clean Water Funds	Public School Bond Fund	Higher Education and Public Improvement Bond Funds	Public School Building Capital Fund	Clean Water Management Trust Fund
Assets								
Cash and cash equivalents	$223,222	$ 46,941	$ 5,100	$ 40,095	$ 10,132	$ 203	$125,007	$ 175,139
Investments	336,371	—	—	60,350	1,887	444,482	—	—
Securities lending collateral	334,534	40,286	4,375	26,191	—	—	131,857	150,262
Receivables, net:								
Taxes receivable	—	—	—	—	—	—	—	—
Accounts receivable	—	—	16	4	—	—	—	—
Intergovernmental receivable	—	—	—	—	—	—	—	—
Interest receivable	782	176	—	1,067	46	1,326	513	573
Due from other funds	—	—	—	—	—	24,812	—	—
Due from component units	8,728	—	—	—	—	—	—	—
Inventories	—	—	—	—	—	—	—	—
Prepaid items	—	—	—	—	—	—	—	—
Advances to component units	21,742	—	—	—	—	—	—	—
Notes receivable, net	—	—	—	115,964	—	—	—	—
Securities held in trust	—	—	—	—	—	—	—	—
Total Assets	$925,379	$ 87,403	$ 9,491	$ 243,671	$ 12,065	$ 470,823	$257,377	$ 325,974
Liabilities and Fund Balances								
Liabilities:								
Accounts payable and accrued liabilities:								
Accounts payable	$ 19	$ 2	$ 15	$ 558	$ —	$ —	$ —	$ 518
Accrued payroll	—	—	—	—	—	—	—	—
Intergovernmental payable	—	—	—	31	—	—	—	320
Claims payable	32,632	—	—	—	—	—	—	—
Obligations under securities lending	334,534	40,286	4,375	26,191	—	—	131,857	150,262
Due to fiduciary funds	—	—	—	—	—	—	—	—
Due to other funds	—	2	—	—	—	24,805	—	8
Due to component units	24,726	—	—	—	—	51,810	—	—
Deferred revenue	11,394	—	—	—	—	—	—	—
Deposits payable	—	—	—	—	—	—	—	—
Funds held for others	—	—	—	—	—	—	—	—
Total Liabilities	403,305	40,290	4,390	26,780	—	76,615	131,857	151,108
Fund Balances:								
Reserved for:								
Inventories	—	—	—	—	—	—	—	—
Notes receivable	—	—	—	115,964	—	—	—	—
Prepaid items	—	—	—	—	—	—	—	—
Loan and grant commitments	—	—	—	16,895	—	—	—	139,464
Advance to component unit	21,742	—	—	—	—	—	—	—
Other purposes	—	—	—	—	—	—	—	—
Unreserved:								
Undesignated	500,332	47,113	5,101	84,032	12,065	394,208	125,520	35,402
Total Fund Balances	522,074	47,113	5,101	216,891	12,065	394,208	125,520	174,866
Total Liabilities and Fund Balances	$925,379	$ 87,403	$ 9,491	$ 243,671	$ 12,065	$ 470,823	$257,377	$ 325,974

Exhibit C-3

N.C. Infrastructure Finance Corporation	Natural Gas Funds	Prison Enterprises Fund	Educational Materials and School Buses Fund	Employment Security Commission Funds	Highway Patrol Fund	Employment and Training Administration Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	Ecosystem Enhancement Funds
$ —	$ 2,334	$ 20,701	$ 66,249	$ 11,113	$ 17,343	$ 68	$ 18,988	$ 45,393
141,680	1,321	—	—	—	—	—	—	—
—	3,135	—	—	—	2,092	—	15,911	39,095
—	—	—	—	—	—	—	1,593	—
—	—	1,138	56	1,005	628	2	449	—
—	—	205	766	767	8	—	—	—
—	6	—	—	—	—	—	54	166
—	—	6,459	—	—	—	—	—	—
—	—	3	—	—	—	—	—	—
—	—	15,080	9,237	370	3,975	—	—	—
—	—	—	—	328	—	—	—	—
—	—	—	—	—	—	—	—	—
—	198,679	—	—	—	—	—	681	—
—	—	—	—	—	—	—	—	—
$ 141,680	$ 205,475	$ 43,586	$ 76,308	$ 13,583	$ 24,046	$ 70	$ 37,676	$ 84,654
$ —	$ —	$ 4,280	$ 25,165	$ 2,503	$ 6,709	$ 19	$ 5,654	$ 3,513
—	—	23	—	138	6	—	—	—
—	—	1	10	511	2	—	11	—
—	—	—	—	—	—	—	—	—
—	3,135	—	—	—	2,092	—	15,911	39,095
—	—	—	—	—	—	—	—	—
8,547	—	110	—	265	128	9	—	13
10,565	—	—	—	—	—	—	—	—
—	—	439	—	—	599	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
19,112	3,135	4,853	25,175	3,417	9,536	28	21,576	42,621
—	—	15,080	9,237	370	3,975	—	—	—
—	198,679	—	—	—	—	—	681	—
—	—	—	—	328	—	—	—	—
—	—	—	—	—	—	—	—	74,837
—	—	—	—	—	—	—	—	—
—	—	685	—	—	—	—	—	—
122,568	3,661	22,968	41,896	9,468	10,535	42	15,419	(32,804)
122,568	202,340	38,733	51,133	10,166	14,510	42	16,100	42,033
$ 141,680	$ 205,475	$ 43,586	$ 76,308	$ 13,583	$ 24,046	$ 70	$ 37,676	$ 84,654

Continued

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2006 *Exhibit C-3*

(Dollars in Thousands)

	Wildlife Resources Commission Fund	Natural Heritage Trust Fund	Wireless 911 Fund	Parks and Recreation Trust Fund	Education Lottery Funds	Departmental Funds	*Total Nonmajor Special Revenue Funds*
Assets							
Cash and cash equivalents	$ 7,915	$ 26,302	$ 18,852	$ 52,837	$ 50,000	$ 372,280	$ 1,336,214
Investments	—	—	—	—	—	3,892	989,983
Securities lending collateral	5,056	21,201	16,171	—	42,761	142,606	975,533
Receivables, net:							
Taxes receivable	—	—	—	—	—	724	2,317
Accounts receivable	686	403	6,613	133	—	13,072	24,205
Intergovernmental receivable	1,663	—	—	—	—	3,683	7,092
Interest receivable	16	80	62	—	10	2,549	7,426
Due from other funds	—	—	—	168	13,548	4,554	49,541
Due from component units	—	—	—	—	—	509	9,240
Inventories	2,253	—	—	—	—	2,903	33,818
Prepaid items	—	—	—	—	—	663	991
Advances to component units	—	—	—	—	—	—	21,742
Notes receivable, net	—	—	—	—	—	19,038	334,362
Securities held in trust	—	—	—	—	—	38,800	38,800
Total Assets	$ 17,589	$ 47,986	$ 41,698	$ 53,138	$ 106,319	$ 605,273	$ 3,831,264
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities:							
Accounts payable	$ 1,705	$ —	$ 24	$ 168	$ —	$ 10,507	$ 61,359
Accrued payroll	205	—	—	—	—	441	813
Intergovernmental payable	—	—	6,505	299	—	1,415	9,105
Claims payable	—	—	—	—	—	—	32,632
Obligations under securities lending	5,056	21,201	16,171	—	42,761	142,606	975,533
Due to fiduciary funds	—	—	—	—	—	47	47
Due to other funds	401	—	1,461	—	—	6,066	41,815
Due to component units	—	—	—	—	—	8,179	95,280
Deferred revenue	—	—	—	—	—	850	13,282
Deposits payable	—	—	—	—	—	8	8
Funds held for others	—	—	—	—	—	38,863	38,863
Total Liabilities	7,367	21,201	24,161	467	42,761	208,982	1,268,737
Fund Balances:							
Reserved for:							
Inventories	2,253	—	—	—	—	2,903	33,818
Notes receivable	—	—	—	—	—	19,038	334,362
Prepaid items	—	—	—	—	—	663	991
Loan and grant commitments	—	22,829	—	33,032	—	38	287,095
Advance to component unit	—	—	—	—	—	—	21,742
Other purposes	7,969	—	—	—	—	19,724	28,378
Unreserved:							
Undesignated	—	3,956	17,537	19,639	63,558	353,925	1,856,141
Total Fund Balances	10,222	26,785	17,537	52,671	63,558	396,291	2,562,527
Total Liabilities and Fund Balances	$ 17,589	$ 47,986	$ 41,698	$ 53,138	$ 106,319	$ 605,273	$ 3,831,264

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COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2006

(Dollars in Thousands)

	Escheat Fund	Health and Wellness Trust Fund	Tobacco Trust Fund	Clean Water Funds	Public School Bond Fund	Higher Education and Public Improvement Bond Funds	Public School Building Capital Fund	Clean Water Management Trust Fund
Revenues:								
Taxes:								
Individual income tax	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Corporate income tax	—	—	—	—	—	—	98,199	—
Sales and use tax	—	—	—	—	—	—	—	—
Gasoline tax	—	—	—	—	—	—	—	—
Insurance tax	—	—	—	—	—	—	—	—
Beverage tax	—	—	—	—	—	—	—	—
Other taxes	—	—	—	—	—	—	—	—
Federal funds	—	—	—	351	—	—	—	—
Local funds	—	—	—	—	—	—	—	—
Investment earnings	2,402	2,596	419	3,653	521	16,210	10,554	11,340
Interest earnings on loans	—	—	—	4,464	—	—	—	—
Sales and services	—	—	—	—	—	—	—	—
Rental and lease of property	—	—	—	—	—	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	—	—
Contributions, gifts, and grants	—	—	—	—	—	—	—	—
Funds escheated	108,075	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—
Total revenues	110,477	2,596	419	8,468	521	16,210	108,753	11,340
Expenditures:								
Current:								
General government	15,559	—	—	—	12	345	—	—
Primary and secondary education	—	—	—	—	4,625	—	80,434	—
Higher education	64,719	—	—	—	—	291,443	—	—
Health and human services	—	17,923	—	—	—	—	—	—
Economic development	—	—	—	38,012	—	—	—	—
Environment and natural resources	—	—	—	29,709	—	—	—	57,030
Public safety, corrections, and regulation	—	—	—	—	—	—	—	—
Agriculture	—	—	2,069	—	—	—	—	—
Debt service:								
Principal retirement	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—
Debt issuance costs	—	—	—	252	—	597	—	—
Total expenditures	80,278	17,923	2,069	67,973	4,637	292,385	80,434	57,030
Excess revenues over (under) expenditures	30,199	(15,327)	(1,650)	(59,505)	(4,116)	(276,175)	28,319	(45,690)
Other Financing Sources (Uses):								
Bonds issued	—	—	—	70,000	—	300,000	—	—
Premium on debt issued	—	—	—	638	—	15,700	—	—
Capital leases	—	—	—	—	—	—	—	—
Sale of capital assets	—	—	—	—	—	—	—	—
Insurance recoveries	—	—	—	—	—	—	—	—
Transfers in	—	44,113	34,113	56,189	—	—	4	100,000
Transfers out	(18,279)	(26,720)	(34,113)	(14,344)	(34)	(124,684)	(4,012)	(775)
Total other financing sources (uses)	(18,279)	17,393	—	112,483	(34)	191,016	(4,008)	99,225
Net change in fund balances	11,920	2,066	(1,650)	52,978	(4,150)	(85,159)	24,311	53,535
Fund balances — July 1, as restated	510,154	45,047	6,751	163,913	16,215	479,367	101,209	121,331
Increase (decrease) in reserve for related assets	—	—	—	—	—	—	—	—
Fund balances — June 30	$ 522,074	$ 47,113	$ 5,101	$ 216,891	$ 12,065	$ 394,208	$ 125,520	$ 174,866

Exhibit C-4

N.C. Infrastructure Finance Corporation	Natural Gas Funds	Prison Enterprises Fund	Educational Materials and School Buses Fund	Employment Security Commission Funds	Highway Patrol Fund	Employment and Training Administration Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	Ecosystem Enhancement Funds
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	18,006	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	185,015	331	119,357	—	—
—	—	—	—	16,854	—	—	—	—
8,631	1,343	—	—	—	191	—	787	4,148
—	—	—	—	—	—	—	1	—
—	—	76,497	13,635	—	1,147	1	—	—
—	—	—	1,517	—	—	—	—	—
—	—	—	—	4,724	765	—	7,875	44,741
—	—	—	—	3,446	302	—	—	—
—	—	—	—	—	—	—	—	—
—	—	120	—	650	52	—	—	—
8,631	1,343	76,617	15,152	210,689	2,788	119,358	26,669	48,889
—	—	—	—	—	—	—	—	—
—	—	—	123,727	—	—	—	—	—
45,890	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	13,849	—	—	216,652	—	119,205	—	—
—	—	—	—	—	—	—	15,487	66,436
—	—	79,528	—	—	203,023	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
120	—	—	—	—	—	—	—	—
288	—	—	—	—	—	—	—	—
46,298	13,849	79,528	123,727	216,652	203,023	119,205	15,487	66,436
(37,667)	(12,506)	(2,911)	(108,575)	(5,963)	(200,235)	153	11,182	(17,547)
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	287	1,410	—	3,510	—	—	—
—	—	—	—	—	922	—	—	—
—	—	250	124,116	11,683	202,254	—	5,673	36
(80,375)	(1,200)	(3,844)	(690)	(4,173)	(1,708)	(131)	(4,055)	(2,010)
(80,375)	(1,200)	(3,307)	124,836	7,510	204,978	(131)	1,618	(1,974)
(118,042)	(13,706)	(6,218)	16,261	1,547	4,743	22	12,800	(19,521)
240,610	216,046	43,200	36,681	8,536	10,107	20	3,300	61,554
—	—	1,751	(1,809)	83	(340)	—	—	—
$ 122,568	$ 202,340	$ 38,733	$ 51,133	$ 10,166	$ 14,510	$ 42	$ 16,100	$ 42,033

Continued

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2006 *Exhibit C-4*

(Dollars in Thousands)

	Wildlife Resources Commission Fund	Natural Heritage Trust Fund	Wireless 911 Fund	Parks and Recreation Trust Fund	Education Lottery Funds	Departmental Funds	*Total Nonmajor Special Revenue Funds*
Revenues:							
Taxes:							
Individual income tax	$ —	$ —	$ —	$ —	$ —	$ 1,735	$ 1,735
Corporate income tax	—	—	—	—	—	—	98,199
Sales and use tax	18,573	—	—	—	—	8,263	26,836
Gasoline tax	1,735	—	—	—	—	8,186	27,927
Insurance tax	—	—	—	—	—	10,568	10,568
Beverage tax	—	—	—	—	—	328	328
Other taxes	—	18,780	51,674	56,338	—	19,942	146,734
Federal funds	12,535	—	—	—	—	77,997	395,586
Local funds	171	—	—	—	—	2,422	19,447
Investment earnings	489	1,832	922	—	22	12,376	78,436
Interest earnings on loans	—	—	—	—	—	933	5,398
Sales and services	3,324	—	454	—	—	68,363	163,421
Rental and lease of property	26	—	—	—	—	1,615	3,158
Fees, licenses, and fines	19,716	4,026	—	1,327	—	113,134	196,308
Contributions, gifts, and grants	501	—	—	—	—	20,346	24,595
Funds escheated	—	—	—	—	—	—	108,075
Miscellaneous	98	—	—	—	—	12,586	13,506
Total revenues	57,168	24,638	53,050	57,665	22	358,794	1,320,257
Expenditures:							
Current:							
General government	—	—	—	—	—	78,891	94,807
Primary and secondary education	—	—	—	—	11	48,282	257,079
Higher education	—	—	—	—	—	9,320	411,372
Health and human services	—	—	—	—	—	70,066	87,989
Economic development	—	—	—	—	—	12,839	400,557
Environment and natural resources	59,554	22,251	—	40,480	—	84,334	375,281
Public safety, corrections, and regulation	—	—	36,303	—	—	78,397	397,251
Agriculture	—	—	—	—	—	6,301	8,370
Debt service:							
Principal retirement	650	—	—	—	—	97	747
Interest and fees	782	—	—	—	—	—	902
Debt issuance costs	—	—	—	—	—	—	1,137
Total expenditures	60,986	22,251	36,303	40,480	11	388,527	2,035,492
Excess revenues over (under) expenditures	(3,818)	2,387	16,747	17,185	11	(29,733)	(715,235)
Other Financing Sources (Uses):							
Bonds issued	—	—	—	—	—	—	370,000
Premium on debt issued	—	—	—	—	—	—	16,338
Capital leases	—	—	—	—	—	26,745	26,745
Sale of capital assets	163	—	—	—	—	94	5,464
Insurance recoveries	—	—	—	—	—	1	923
Transfers in	3,397	—	—	200	63,547	230,079	875,654
Transfers out	(5,573)	(194)	(6,843)	(3,753)	—	(178,589)	(516,099)
Total other financing sources (uses)	(2,013)	(194)	(6,843)	(3,553)	63,547	78,330	779,025
Net change in fund balances	(5,831)	2,193	9,904	13,632	63,558	48,597	63,790
Fund balances — July 1, as restated	14,930	24,592	7,633	39,039	—	347,746	2,497,981
Increase (decrease) in reserve for related assets	1,123	—	—	—	—	(52)	756
Fund balances — June 30	$ 10,222	$ 26,785	$ 17,537	$ 52,671	$ 63,558	$ 396,291	$ 2,562,527

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COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNRESERVED FUND BALANCES — BUDGET AND ACTUAL (BUDGETARY BASIS — NON-GAAP) NONMAJOR SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2006

(Dollars in Thousands)

	Employment and Training Administration Fund				Clean Water Funds			
	Budgeted Amounts			*Variance with Final*	*Budgeted Amounts*			*Variance with Final*
Revenues:	*Original*	*Final*	*Actual*	*Budget*	*Original*	*Final*	*Actual*	*Budget*
Departmental:								
Federal funds	$ 97,094	$ 162,777	$ 119,357	$ (43,420)	$ —	$ —	$ —	$ —
Local funds	—	—	—	—	—	—	—	—
Inter-agency grants and allocations	—	—	—	—	—	—	—	—
Intra-governmental transactions	—	—	47	47	320	1,439	1,256	(183)
Sales and services	—	—	—	—	—	—	—	—
Sale, rental and lease of property	1	1	—	(1)	—	—	—	—
Fees, licenses and fines	—	—	—	—	—	—	—	—
Contributions, gifts and grants	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	430	849	864	15
Total revenues	97,095	162,778	119,404	(43,374)	750	2,288	2,120	(168)
Expenditures:								
Current:								
General government	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—
Environment and natural resources	—	—	—	—	—	—	—	—
Economic development	97,095	162,778	119,383	43,395	750	6,482	435	6,047
Primary and secondary education	—	—	—	—	—	—	—	—
Public safety and corrections	—	—	—	—	—	—	—	—
Debt service:								
Principal retirement	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—
Total expenditures	97,095	162,778	119,383	43,395	750	6,482	435	6,047
Excess revenues over (under) expenditures	$ —	$ —	21	$ 21	$ —	$ (4,194)	1,685	$ 5,879
Unreserved fund balances (budgetary basis) at July 1, 2005			5				5,812	
Restatements			—				—	
Unreserved fund balances (budgetary basis) at June 30, 2006			$ 26				$ 7,497	

Exhibit C-5

Employment Security Commission Funds				Highway Patrol Fund			
Budgeted Amounts			Variance with Final	Budgeted Amounts			Variance with Final
Original	Final	Actual	Budget	Original	Final	Actual	Budget
$ 159,306	$ 189,490	$ 185,124	$ (4,366)	$ —	$ 327	$ 331	$ 4
15,195	18,695	16,745	(1,950)	—	—	—	—
6,788	4,188	3,579	(609)	—	697	301	(396)
20,072	45,555	42,216	(3,339)	185,999	226,773	203,038	(23,735)
—	—	—	—	1,544	1,544	1,193	(351)
—	—	—	—	5,634	5,635	3,754	(1,881)
—	—	—	—	—	45	202	157
—	—	—	—	—	8	—	(8)
1,205	2,305	2,028	(277)	1	828	1,058	230
202,566	260,233	249,692	(10,541)	193,178	235,857	209,877	(25,980)
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
202,566	260,233	249,788	10,445	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	193,178	235,857	199,862	35,995
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
202,566	260,233	249,788	10,445	193,178	235,857	199,862	35,995
$ —	$ —	(96)	$ (96)	$ —	$ —	10,015	$ 10,015
		1,460				4,918	
		—				—	
		$ 1,364				$ 14,933	

Continued

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN UNRESERVED FUND BALANCES — BUDGET AND ACTUAL (BUDGETARY BASIS — NON-GAAP) NONMAJOR SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2006

(Dollars in Thousands)

	Wildlife Resources Commission Fund				Education Lottery Funds			
	Budgeted Amounts			*Variance with Final*	*Budgeted Amounts*			*Variance with Final*
Revenues:	*Original*	*Final*	*Actual*	*Budget*	*Original*	*Final*	*Actual*	*Budget*
Departmental:								
Federal funds	$ 8,522	$ 12,386	$ 12,329	$ (57)	$ —	$ —	$ —	$ —
Local funds	13	168	171	3	—	—	—	—
Inter-agency grants and allocations	266	33	21	(12)	—	—	—	—
Intra-governmental transactions	41,143	97,408	96,388	(1,020)	—	50,000	50,000	—
Sales and services	1,619	2,171	3,301	1,130	—	—	—	—
Sale, rental and lease of property	165	206	206	—	—	—	—	—
Fees, licenses and fines	18,056	19,649	19,651	2	—	—	—	—
Contributions, gifts and grants	85	247	211	(36)	—	—	—	—
Miscellaneous	12	331	349	18	—	—	—	—
Total revenues	69,881	132,599	132,627	28	—	50,000	50,000	—
Expenditures:								
Current:								
General government	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—
Environment and natural resources	69,881	140,938	136,311	4,627	—	—	—	—
Economic development	—	—	—	—	—	—	—	—
Primary and secondary education	—	—	—	—	—	50,000	—	50,000
Public safety and corrections	—	—	—	—	—	—	—	—
Debt service								
Principal retirement	—	650	650	—	—	—	—	—
Interest and fees	—	783	783	—	—	—	—	—
Total expenditures	69,881	142,371	137,744	4,627	—	50,000	—	50,000
Excess revenues over (under) expenditures	$ —	$ (9,772)	(5,117)	$ 4,655	$ —	$ —	50,000	$ 50,000
Unreserved fund balances (budgetary basis) at July 1, 2005			13,033				—	
Restatements			—				—	
Unreserved fund balances (budgetary basis) at June 30, 2006			$ 7,916				$ 50,000	

Exhibit C-5

Departmental Funds				Totals - Budgeted Special Revenue Funds			
Budgeted Amounts			Variance with Final	Budgeted Amounts			Variance with Final
Original	Final	Actual	Budget	Original	Final	Actual	Budget
$ 51,917	$ 45,358	$ 65,774	$ 20,416	$ 316,839	$ 410,338	$ 382,915	$ (27,423)
110	580	9	(571)	15,318	19,443	16,925	(2,518)
1,973	5,251	1,494	(3,757)	9,027	10,169	5,395	(4,774)
152,327	208,668	136,725	(71,943)	399,861	629,843	529,670	(100,173)
4,549	8,958	6,795	(2,163)	7,712	12,673	11,289	(1,384)
89	87	102	15	5,889	5,929	4,062	(1,867)
83,422	95,589	91,423	(4,166)	101,478	115,283	111,276	(4,007)
414	2,234	1,924	(310)	499	2,489	2,135	(354)
2,393	3,175	4,710	1,535	4,041	7,488	9,009	1,521
297,194	369,900	308,956	(60,944)	860,664	1,213,655	1,072,676	(140,979)
75,407	205,473	137,340	68,133	75,407	205,473	137,340	68,133
105,562	91,258	66,472	24,786	105,562	91,258	66,472	24,786
52,032	61,604	43,217	18,387	121,913	202,542	179,528	23,014
32,594	82,979	42,717	40,262	333,005	512,472	412,323	100,149
—	—	—	—	—	50,000	—	50,000
31,341	42,247	39,001	3,246	224,519	278,104	238,863	39,241
—	—	—	—	—	650	650	—
—	—	—	—	—	783	783	—
296,936	483,561	328,747	154,814	860,406	1,341,282	1,035,959	305,323
$ 258	$(113,661)	(19,791)	$ 93,870	$ 258	$(127,627)	36,717	$ 164,344
		229,752				254,980	
		6,301				6,301	
		$216,262				$ 297,998	

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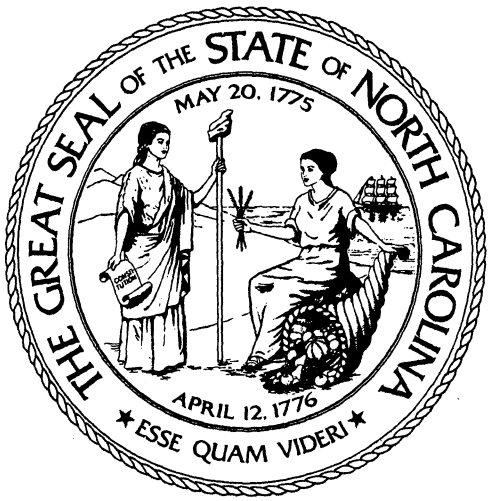

NONMAJOR CAPITAL PROJECTS FUNDS

The Capital Projects funds are maintained to account for those financial resources received and used for the acquisition, construction or improvement of major governmental general fixed assets which are financed principally by transfers from the General Fund or lease purchase revenue bonds and certificates of participation.

The following activities are included in the nonmajor capital projects funds:

Capital Projects Fund
N.C. Infrastructure Finance Corporation
State Energy Contracts

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

June 30, 2006 *Exhibit C-6*

(Dollars in Thousands)

	Capital Projects Fund	N.C. Infrastructure Finance Corporation	State Energy Contracts	*Total Nonmajor Capital Projects Funds*
Assets				
Cash and cash equivalents	$ 238,550	$ 2,054	$ —	$ 240,604
Investments	—	13,756	14,776	28,532
Securities lending collateral	886	—	—	886
Receivables, net:				
Intergovernmental receivable	353	—	—	353
Interest receivable	4	—	—	4
Due from other funds	—	8,386	—	8,386
Total Assets	$ 239,793	$ 24,196	$ 14,776	$ 278,765
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities:				
Accounts payable	$ 10,657	$ 13,447	$ —	$ 24,104
Intergovernmental payable	653	—	—	653
Obligations under securities lending transactions	886	—	—	886
Due to other funds	25	13	—	38
Deposits payable	1	—	—	1
Total Liabilities	12,222	13,460	—	25,682
Fund Balances:				
Reserved for:				
Capital projects	34,388	105,262	—	139,650
Unreserved:				
Undesignated	193,183	(94,526)	14,776	113,433
Total Fund Balances	227,571	10,736	14,776	253,083
Total Liabilities and Fund Balances	$ 239,793	$ 24,196	$ 14,776	$ 278,765

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2006 *Exhibit C-7*

(Dollars in Thousands)

	Capital Projects Fund	N.C. Infrastructure Finance Corporation	State Energy Contracts	*Total Nonmajor Capital Projects Funds*
Revenues:				
Federal funds	$ 20,390	$ —	$ —	$ 20,390
Investment earnings	73	911	518	1,502
Sales and services	1,057	—	—	1,057
Rental and lease of property	49	—	—	49
Contributions, gifts, and grants	73,858	—	—	73,858
Miscellaneous	362	—	—	362
Total revenues	95,789	911	518	97,218
Expenditures:				
Current:				
Higher education	33	—	—	33
Environment & natural resources	35	—	—	35
Capital outlay	152,675	108,643	9,564	270,882
Debt service:				
Interest and fees	—	126	9	135
Total expenditures	152,743	108,769	9,573	271,085
Excess revenues over (under) expenditures	(56,954)	(107,858)	(9,055)	(173,867)
Other Financing Sources (Uses):				
Other debt issued	—	—	23,831	23,831
Sale of capital assets	10	—	—	10
Transfers in	113,693	81,436	—	195,129
Transfers out	(610)	(924)	—	(1,534)
Total other financing sources (uses)	113,093	80,512	23,831	217,436
Net change in fund balances	56,139	(27,346)	14,776	43,569
Fund balances — July 1	171,432	38,082	—	209,514
Fund balances — June 30	$ 227,571	$ 10,736	$ 14,776	$ 253,083

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NONMAJOR PERMANENT FUNDS

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry.

The following are included in nonmajor permanent funds:

Wildlife Endowment Fund
Departmental Funds

COMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS

June 30, 2006 *Exhibit C-8*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	*Total Nonmajor Permanent Funds*
Assets			
Cash and cash equivalents	$ 190	$ 944	$ 1,134
Receivables, net:			
Accounts receivable	12	—	12
Interest receivable	—	3	3
Securities lending collateral	32,163	810	32,973
Endowment investments	57,193	548	57,741
Total Assets	$ 89,558	$ 2,305	$ 91,863
Liabilities and Fund Balances			
Liabilities:			
Obligations under securities lending	32,163	810	32,973
Total Liabilities	32,163	810	32,973
Fund Balances:			
Reserved for:			
Permanent investments	55,965	1,407	57,372
Unreserved:			
Undesignated	1,430	88	1,518
Total Fund Balances	57,395	1,495	58,890
Total Liabilities and Fund Balances	$ 89,558	$ 2,305	$ 91,863

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES NONMAJOR PERMANENT FUNDS

For the Fiscal Year Ended June 30, 2006 *Exhibit C-9*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	*Total Nonmajor Permanent Funds*
Revenues:			
Investment earnings	$ (224)	$ 35	$ (189)
Sales and services	69	—	69
Fees, licenses, and fines	4,569	—	4,569
Contributions, gifts, and grants	36	—	36
Total revenues	4,450	35	4,485
Expenditures:			
Current:			
Higher education	—	26	26
Health and human services	—	9	9
Environment and natural resources	1,426	8	1,434
Total expenditures	1,426	43	1,469
Excess revenues over (under) expenditures	3,024	(8)	3,016
Other Financing Sources (Uses):			
Transfers in	—	680	680
Transfers out	(3,356)	—	(3,356)
Total other financing sources (uses)	(3,356)	680	(2,676)
Net change in fund balances	(332)	672	340
Fund balances — July 1	57,727	823	58,550
Fund balances — June 30	$ 57,395	$ 1,495	$ 58,890