NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2008 *Exhibit C-1*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	*Total Nonmajor Governmental Funds*
Assets				
Cash and cash equivalents	$ 1,701,514	$ —	$ —	$ 1,701,514
Investments	455,148	—	—	455,148
Securities lending collateral	1,026,287	79	38,844	1,065,210
Receivables, net:				
Taxes receivable	2,123	—	—	2,123
Accounts receivable	29,719	4	7	29,730
Intergovernmental receivable	6,182	244	—	6,426
Interest receivable	8,597	2	28	8,627
Due from other funds	14,516	7,278	—	21,794
Due from component units	13,104	—	—	13,104
Inventories	40,369	—	—	40,369
Advances to component units	21,742	—	—	21,742
Notes receivable, net	317,579	—	—	317,579
Securities held in trust	42,379	—	—	42,379
Restricted/designated cash and cash equivalents	29,396	422,667	7,593	459,656
Restricted investments	430,916	6,237	65,497	502,650
Total Assets	$ 4,139,571	$ 436,511	$ 111,969	$ 4,688,051
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities:				
Accounts payable	$ 88,730	$ 21,280	$ —	$ 110,010
Accrued payroll	676	—	—	676
Intergovernmental payable	13,838	1,032	—	14,870
Claims payable	26,218	—	—	26,218
Obligations under securities lending	1,026,287	79	38,844	1,065,210
Due to fiduciary funds	47	—	—	47
Due to other funds	15,946	234	—	16,180
Due to component units	218,772	—	—	218,772
Deferred revenue	21,775	—	—	21,775
Deposits payable	85	1	—	86
Funds held for others	42,482	—	—	42,482
Total Liabilities	1,454,856	22,626	38,844	1,516,326
Fund Balances:				
Reserved	737,706	129,349	70,813	937,868
Unreserved	1,947,009	284,536	2,312	2,233,857
Total Fund Balances	2,684,715	413,885	73,125	3,171,725
Total Liabilities and Fund Balances	$ 4,139,571	$ 436,511	$ 111,969	$ 4,688,051

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

For the Fiscal Year Ended June 30, 2008 *Exhibit C-2*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	*Total Nonmajor Governmental Funds*
Revenues:				
Taxes:				
Individual income tax	$ 3,794	$ —	$ —	$ 3,794
Corporate income tax	87,202	—	—	87,202
Sales and use tax	31,413	—	—	31,413
Gasoline tax	28,437	—	—	28,437
Insurance tax	13,237	—	—	13,237
Beverage tax	800	—	—	800
Other taxes	153,670	—	—	153,670
Federal funds	342,348	5,841	—	348,189
Local funds	14,348	—	—	14,348
Investment earnings	156,793	428	7,278	164,499
Interest earnings on loans	5,031	—	—	5,031
Sales and services	180,075	2,407	58	182,540
Rental and lease of property	4,021	11	—	4,032
Fees, licenses, and fines	221,241	—	3,830	225,071
Contributions, gifts, and grants	21,813	88,072	108	109,993
Funds escheated	74,743	—	—	74,743
Miscellaneous	13,049	278	—	13,327
Total revenues	1,352,015	97,037	11,274	1,460,326
Expenditures:				
Current:				
General government	83,330	—	—	83,330
Primary and secondary education	415,608	—	—	415,608
Higher education	326,967	—	26	326,993
Health and human services	95,729	—	8	95,737
Economic development	346,916	—	—	346,916
Environment and natural resources	403,026	31	1,818	404,875
Public safety, corrections, and regulation	462,083	—	—	462,083
Agriculture	24,199	—	—	24,199
Capital outlay	—	346,764	—	346,764
Debt service:				
Principal retirement	1,659	—	—	1,659
Interest and fees	1,282	89	—	1,371
Debt issuance costs	1,393	—	—	1,393
Total expenditures	2,162,192	346,884	1,852	2,510,928
Excess revenues over (under) expenditures	(810,177)	(249,847)	9,422	(1,050,602)
Other Financing Sources (Uses):				
Special indebtedness issued	275,000	—	—	275,000
Other debt issued	—	2,835	—	2,835
Premium on debt issued	9,612	—	—	9,612
Sale of capital assets	5,331	25	—	5,356
Insurance recoveries	252	—	—	252
Transfers in	1,396,320	326,645	960	1,723,925
Transfers out	(947,665)	(1,011)	(3,501)	(952,177)
Total other financing sources (uses)	738,850	328,494	(2,541)	1,064,803
Net change in fund balances	(71,327)	78,647	6,881	14,201
Fund balances — July 1, as restated	2,753,417	335,238	66,244	3,154,899
Increase (decrease) in reserve for related assets	2,625	—	—	2,625
Fund balances — June 30	$ 2,684,715	$ 413,885	$ 73,125	$ 3,171,725

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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
Correction 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
911 Fund
Parks and Recreation Trust Fund
Education Lottery Funds
Departmental Funds

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2008

(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	$ 239,174	$ 77,009	$ 22,538	$ 11,184	$ —	$ —	$242,892	$ 234,523
Investments	452,908	—	—	—	—	—	—	—
Securities lending collateral	279,197	49,129	14,393	17,409	—	—	183,600	149,616
Receivables, net:								
Taxes receivable	—	—	—	—	—	—	—	—
Accounts receivable	—	—	110	1	—	—	—	—
Intergovernmental receivable	—	—	—	—	—	—	—	—
Interest receivable	905	296	—	700	4	519	1,164	891
Due from other funds	—	—	—	—	—	6	—	360
Due from component units	12,191	—	—	—	—	—	—	—
Inventories	—	—	—	—	—	—	—	—
Advances to component units	21,742	—	—	—	—	—	—	—
Notes receivable, net	—	—	—	110,191	—	—	—	—
Securities held in trust	—	—	—	—	—	—	—	—
Restricted/designated cash and cash equivalents	—	—	—	29,354	41	—	—	—
Restricted investments	—	—	—	767	2,284	298,194	—	—
Total Assets	$1,006,117	$ 126,434	$ 37,041	$ 169,606	$ 2,329	$ 298,719	$427,656	$ 385,390
Liabilities and Fund Balances								
Liabilities:								
Accounts payable and accrued liabilities:								
Accounts payable	$ 1	$ 115	$ 1	$ —	$ —	$ —	$ —	$ 930
Accrued payroll	—	2	—	—	—	—	—	—
Intergovernmental payable	—	—	—	—	—	—	—	3,273
Claims payable	26,218	—	—	—	—	—	—	—
Obligations under securities lending	279,197	49,129	14,393	17,409	—	—	183,600	149,616
Due to fiduciary funds	—	—	—	—	—	—	—	—
Due to other funds	—	5	1	—	—	—	—	9
Due to component units	27,484	—	—	—	—	148,224	—	—
Deferred revenue	14,409	—	—	—	—	—	—	—
Deposits payable	—	—	—	—	—	—	—	—
Funds held for others	—	—	—	—	—	—	—	—
Total Liabilities	347,309	49,251	14,395	17,409	—	148,224	183,600	153,828
Fund Balances:								
Reserved for:								
Inventories	—	—	—	—	—	—	—	—
Notes receivable	—	—	—	110,191	—	—	—	—
Loan and grant commitments	—	—	—	11,876	—	—	—	176,535
Advance to component unit	21,742	—	—	—	—	—	—	—
Unreserved:								
Undesignated	637,066	77,183	22,646	30,130	2,329	150,495	244,056	55,027
Total Fund Balances	658,808	77,183	22,646	152,197	2,329	150,495	244,056	231,562
Total Liabilities and Fund Balances	$1,006,117	$ 126,434	$ 37,041	$ 169,606	$ 2,329	$ 298,719	$427,656	$ 385,390

Exhibit C-3

N.C. Infrastructure Finance Corporation	Natural Gas Funds	Correction 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
$ —	$ —	$ 12,070	$ 99,848	$ 16,624	$ 13,344	$ 91	$ 47,657	$ 45,009
—	—	—	—	—	—	—	—	—
—	—	—	—	—	2,342	—	30,295	31,314
—	—	—	—	—	—	—	1,460	—
—	—	1,521	269	680	1,054	—	421	—
—	—	231	441	743	852	—	—	—
—	—	—	—	—	—	—	175	187
—	—	5,139	—	110	793	—	—	—
—	—	4	—	—	—	—	—	—
—	—	17,171	4,002	277	14,167	—	—	—
—	—	—	—	—	—	—	—	—
—	200,000	—	—	—	—	—	662	—
—	—	—	—	—	—	—	—	—
1	—	—	—	—	—	—	—	—
129,671	—	—	—	—	—	—	—	—
$ 129,672	$ 200,000	$ 36,136	$ 104,560	$ 18,434	$ 32,552	$ 91	$ 80,670	$ 76,510
$ —	$ —	$ 1,565	$ 52,717	$ 4,297	$ 3,870	$ 29	$ 8,939	$ 3,305
—	—	17	—	427	8	—	—	—
—	—	1	15	915	853	—	3	87
—	—	—	—	—	—	—	—	—
—	—	—	—	—	2,342	—	30,295	31,314
—	—	—	—	—	—	—	—	—
7,670	—	236	2	3,305	188	7	—	15
10,371	—	—	—	—	—	—	—	—
—	—	373	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
18,041	—	2,192	52,734	8,944	7,261	36	39,237	34,721
—	—	17,171	4,002	277	14,167	—	—	—
—	200,000	—	—	—	—	—	662	—
—	—	—	—	—	—	—	—	101,617
—	—	—	—	—	—	—	—	—
111,631	—	16,773	47,824	9,213	11,124	55	40,771	(59,828)
111,631	200,000	33,944	51,826	9,490	25,291	55	41,433	41,789
$ 129,672	$ 200,000	$ 36,136	$ 104,560	$ 18,434	$ 32,552	$ 91	$ 80,670	$ 76,510

Continued

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2008 *Exhibit C-3*

(Dollars in Thousands)

	Wildlife Resources Commission Fund	Natural Heritage Trust Fund	911 Fund	Parks and Recreation Trust Fund	Education Lottery Funds	Departmental Funds	*Total Nonmajor Special Revenue Funds*
Assets							
Cash and cash equivalents	$ 13,426	$ 26,235	$ 30,500	$ 56,821	$ 50,013	$ 462,556	$ 1,701,514
Investments	—	—	—	—	—	2,240	455,148
Securities lending collateral	4,489	16,321	18,708	34,881	48,442	146,151	1,026,287
Receivables, net:							
Taxes receivable	—	—	—	—	—	663	2,123
Accounts receivable	347	—	10,984	—	—	14,332	29,719
Intergovernmental receivable	2,320	—	—	—	—	1,595	6,182
Interest receivable	36	88	116	205	225	3,086	8,597
Due from other funds	—	—	—	25	3,501	4,582	14,516
Due from component units	—	—	—	—	—	909	13,104
Inventories	1,655	—	—	—	—	3,097	40,369
Advances to component units	—	—	—	—	—	—	21,742
Notes receivable, net	—	—	—	—	—	6,726	317,579
Securities held in trust	—	—	—	—	—	42,379	42,379
Restricted/designated cash and cash equivalents	—	—	—	—	—	—	29,396
Restricted investments	—	—	—	—	—	—	430,916
Total Assets	$ 22,273	$ 42,644	$ 60,308	$ 91,932	$ 102,181	$ 688,316	$ 4,139,571
Liabilities and Fund Balances							
Liabilities:							
Accounts payable and accrued liabilities:							
Accounts payable	$ 1,218	$ 29	$ 999	$ 25	$ —	$ 10,690	$ 88,730
Accrued payroll	55	—	—	—	—	167	676
Intergovernmental payable	—	—	5,875	1,696	—	1,120	13,838
Claims payable	—	—	—	—	—	—	26,218
Obligations under securities lending	4,489	16,321	18,708	34,881	48,442	146,151	1,026,287
Due to fiduciary funds	—	—	—	—	—	47	47
Due to other funds	212	—	1,268	—	—	3,028	15,946
Due to component units	—	—	—	—	—	32,693	218,772
Deferred revenue	—	—	—	—	—	6,993	21,775
Deposits payable	—	—	—	—	—	85	85
Funds held for others	—	—	—	—	—	42,482	42,482
Total Liabilities	5,974	16,350	26,850	36,602	48,442	243,456	1,454,856
Fund Balances:							
Reserved for:							
Inventories	1,655	—	—	—	—	3,097	40,369
Notes receivable	—	—	—	—	—	6,726	317,579
Loan and grant commitments	—	15,927	—	49,786	—	2,275	358,016
Advance to component unit	—	—	—	—	—	—	21,742
Unreserved:							
Undesignated	14,644	10,367	33,458	5,544	53,739	432,762	1,947,009
Total Fund Balances	16,299	26,294	33,458	55,330	53,739	444,860	2,684,715
Total Liabilities and Fund Balances	$ 22,273	$ 42,644	$ 60,308	$ 91,932	$ 102,181	$ 688,316	$ 4,139,571

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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, 2008

(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	—	—	—	—	—	—	87,202	—
Sales and use tax	—	—	—	—	—	—	—	—
Gasoline tax	—	—	—	—	—	—	—	—
Insurance tax	—	—	—	—	—	—	—	—
Beverage tax	—	—	—	—	—	—	—	—
Other taxes	—	—	—	—	—	—	—	—
Federal funds	—	—	—	—	—	—	—	—
Local funds	—	—	—	—	—	—	—	—
Investment earnings	42,577	5,053	854	2,669	93	17,125	23,794	17,951
Interest earnings on loans	—	—	—	4,096	—	—	—	—
Sales and services	—	—	—	143	—	—	—	—
Rental and lease of property	—	—	—	—	—	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	—	—
Contributions, gifts, and grants	—	—	—	—	—	—	—	—
Funds escheated	74,743	—	—	—	—	—	—	—
Miscellaneous	—	—	7	—	—	—	—	—
Total revenues	117,320	5,053	861	6,908	93	17,125	110,996	17,951
Expenditures:								
Current:								
General government	16,578	—	—	—	2	228	—	—
Primary and secondary education	—	—	—	—	788	—	196,303	—
Higher education	107,984	—	—	—	—	67,280	—	—
Health and human services	—	23,337	—	—	—	—	—	—
Economic development	—	—	—	29,630	—	—	—	—
Environment and natural resources	—	—	—	15,549	—	—	—	88,082
Public safety, corrections, and regulation	—	—	—	—	—	—	—	—
Agriculture	—	—	18,193	—	—	—	—	—
Debt service:								
Principal retirement	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—
Debt issuance costs	—	—	—	—	—	—	—	—
Total expenditures	124,562	23,337	18,193	45,179	790	67,508	196,303	88,082
Excess revenues over (under) expenditures	(7,242)	(18,284)	(17,332)	(38,271)	(697)	(50,383)	(85,307)	(70,131)
Other Financing Sources (Uses):								
Special indebtedness issued	—	—	—	—	—	—	—	—
Premium on debt issued	—	—	—	—	—	—	—	—
Sale of capital assets	—	—	—	—	—	—	—	—
Insurance recoveries	—	—	—	—	—	—	—	—
Transfers in	—	39,988	39,988	37,025	—	—	140,106	100,474
Transfers out	(20,210)	(9,974)	(6,354)	(11,063)	—	(82,033)	(51,949)	(1,657)
Total other financing sources (uses)	(20,210)	30,014	33,634	25,962	—	(82,033)	88,157	98,817
Net change in fund balances	(27,452)	11,730	16,302	(12,309)	(697)	(132,416)	2,850	28,686
Fund balances — July 1, as restated	686,260	65,453	6,344	164,506	3,026	282,911	241,206	202,876
Increase (decrease) in reserve for related assets	—	—	—	—	—	—	—	—
Fund balances — June 30	$ 658,808	$ 77,183	$ 22,646	$ 152,197	$ 2,329	$ 150,495	$ 244,056	$ 231,562

Exhibit C-4

N.C. Infrastructure Finance Corporation	Natural Gas Funds	Correction 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
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	18,175	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	189,377	143	75,731	—	—
—	—	—	—	10,148	—	—	—	—
7,406	3	—	—	—	295	—	3,361	4,263
—	—	—	—	—	—	—	1	—
—	—	91,266	2,572	—	1,767	1	—	—
—	—	95	1,818	—	—	—	—	—
—	—	—	—	5,285	1,053	265	7,870	38,272
—	—	—	—	1,484	1,237	—	—	—
—	—	—	—	—	—	—	—	—
—	—	173	19	1,711	967	34	—	—
7,406	3	91,534	4,409	208,005	5,462	76,031	29,407	42,535
35	—	—	—	—	—	—	—	—
—	—	—	126,292	—	—	—	—	—
139,950	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	4	—	—	218,000	—	75,975	—	—
—	—	—	—	—	—	—	18,844	52,410
—	—	89,567	—	—	228,192	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
85	—	—	—	—	—	—	—	—
1,393	—	—	—	—	—	—	—	—
141,463	4	89,567	126,292	218,000	228,192	75,975	18,844	52,410
(134,057)	(1)	1,967	(121,883)	(9,995)	(222,730)	56	10,563	(9,875)
275,000	—	—	—	—	—	—	—	—
9,612	—	—	—	—	—	—	—	—
—	—	210	2,026	—	2,737	—	—	—
—	—	20	—	—	232	—	—	—
—	—	202	124,940	13,981	224,780	206	3,877	—
(160,028)	(125)	(6,872)	(778)	(6,112)	(1,786)	(220)	(4,420)	(282)
124,584	(125)	(6,440)	126,188	7,869	225,963	(14)	(543)	(282)
(9,473)	(126)	(4,473)	4,305	(2,126)	3,233	42	10,020	(10,157)
121,104	200,126	37,724	47,607	11,662	20,044	13	31,413	51,946
—	—	693	(86)	(46)	2,014	—	—	—
$ 111,631	$ 200,000	$ 33,944	$ 51,826	$ 9,490	$ 25,291	$ 55	$ 41,433	$ 41,789

Continued

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

For the Fiscal Year Ended June 30, 2008 *Exhibit C-4*

(Dollars in Thousands)

	Wildlife Resources Commission Fund	Natural Heritage Trust Fund	911 Fund	Parks and Recreation Trust Fund	Education Lottery Funds	Departmental Funds	*Total Nonmajor Special Revenue Funds*
Revenues:							
Taxes:							
Individual income tax	$ —	$ —	$ —	$ —	$ —	$ 3,794	$ 3,794
Corporate income tax	—	—	—	—	—	—	87,202
Sales and use tax	23,711	—	—	—	—	7,702	31,413
Gasoline tax	2,000	—	—	—	—	8,262	28,437
Insurance tax	—	—	—	—	—	13,237	13,237
Beverage tax	—	—	—	—	—	800	800
Other taxes	—	15,196	74,329	45,587	—	18,558	153,670
Federal funds	13,953	—	—	—	—	63,144	342,348
Local funds	212	—	—	—	—	3,988	14,348
Investment earnings	700	1,973	2,035	4,058	4,230	18,353	156,793
Interest earnings on loans	—	—	—	—	—	934	5,031
Sales and services	6,232	—	676	—	—	77,418	180,075
Rental and lease of property	80	—	—	—	—	2,028	4,021
Fees, licenses, and fines	21,975	4,353	—	1,446	—	140,722	221,241
Contributions, gifts, and grants	1,198	—	—	—	—	17,894	21,813
Funds escheated	—	—	—	—	—	—	74,743
Miscellaneous	83	—	—	—	—	10,055	13,049
Total revenues	70,144	21,522	77,040	51,091	4,230	386,889	1,352,015
Expenditures:							
Current:							
General government	—	—	—	—	—	66,487	83,330
Primary and secondary education	—	—	—	—	36,556	55,669	415,608
Higher education	—	—	—	—	—	11,753	326,967
Health and human services	—	—	—	—	—	72,392	95,729
Economic development	—	—	—	—	—	23,307	346,916
Environment and natural resources	65,619	29,108	—	66,870	—	66,544	403,026
Public safety, corrections, and regulation	—	—	53,921	—	—	90,403	462,083
Agriculture	—	—	—	—	—	6,006	24,199
Debt service:							
Principal retirement	690	—	—	—	—	969	1,659
Interest and fees	743	—	—	—	—	454	1,282
Debt issuance costs	—	—	—	—	—	—	1,393
Total expenditures	67,052	29,108	53,921	66,870	36,556	393,984	2,162,192
Excess revenues over (under) expenditures	3,092	(7,586)	23,119	(15,779)	(32,326)	(7,095)	(810,177)
Other Financing Sources (Uses):							
Special indebtedness issued	—	—	—	—	—	—	275,000
Premium on debt issued	—	—	—	—	—	—	9,612
Sale of capital assets	167	—	—	—	—	191	5,331
Insurance recoveries	—	—	—	—	—	—	252
Transfers in	3,220	9,487	—	19,189	348,310	290,547	1,396,320
Transfers out	(3,265)	(802)	(7,153)	(8,487)	(315,000)	(249,095)	(947,665)
Total other financing sources (uses)	122	8,685	(7,153)	10,702	33,310	41,643	738,850
Net change in fund balances	3,214	1,099	15,966	(5,077)	984	34,548	(71,327)
Fund balances — July 1, as restated	13,011	25,195	17,492	60,407	52,755	410,336	2,753,417
Increase (decrease) in reserve for related assets	74	—	—	—	—	(24)	2,625
Fund balances — June 30	$ 16,299	$ 26,294	$ 33,458	$ 55,330	$ 53,739	$ 444,860	$ 2,684,715

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

For the Fiscal Year Ended June 30, 2008

(Dollars in Thousands)

	Escheat Fund			Health and Wellness Trust Fund			Tobacco Trust Fund		
Revenues:	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
Departmental:									
Federal funds	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Local funds	—	—	—	—	—	—	—	—	—
Inter-agency grants and allocations	—	—	—	—	—	—	—	—	—
Intra-governmental transactions	—	—	—	51,712	55,994	4,282	39,989	39,988	(1)
Sales and services	—	—	—	—	—	—	—	—	—
Sale, rental, and lease of property	—	—	—	—	—	—	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	—	—	—
Contributions, gifts, and grants	—	—	—	—	—	—	—	—	—
Miscellaneous	202,107	143,078	(59,029)	2,227	3,176	949	461	469	8
Total revenues	202,107	143,078	(59,029)	53,939	59,170	5,231	40,450	40,457	7
Expenditures:									
Current:									
General government	104,634	104,570	64	51,110	48,386	2,724	—	—	—
Public safety and corrections	—	—	—	—	—	—	—	—	—
Economic development	—	—	—	—	—	—	—	—	—
Primary and secondary education	—	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—	—
Environmental and natural resources	—	—	—	—	—	—	—	—	—
Agriculture	—	—	—	—	—	—	40,450	24,234	16,216
Debt service:									
Principal retirement	—	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—	—
Debt issuance cost	—	—	—	—	—	—	—	—	—
Total expenditures	104,634	104,570	64	51,110	48,386	2,724	40,450	24,234	16,216
Excess revenues over (under) expenditures	$ 97,473	$ 38,508	$ (58,965)	$ 2,829	$ 10,784	$ 7,955	$ —	$ 16,223	$ 16,223
Fund balances (budgetary basis) at July 1, 2007		—			—			—	
Restatements		667,868			66,226			6,315	
Fund balances (budgetary basis) at June 30, 2008		$ 706,376			$ 77,010			$ 22,538	

Exhibit C-5

Clean Water Funds			Public School Bond Fund			Higher Education and Public Improvement Bond Funds			Public School Building Capital Fund		
Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
$ 120	$ —	$ (120)	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
29,027	19,839	(9,188)	—	—	—	—	—	—	227,309	227,309	—
31	143	112	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
23,182	16,236	(6,946)	305	102	(203)	45,420	19,266	(26,154)	14,970	14,970	—
52,360	36,218	(16,142)	305	102	(203)	45,420	19,266	(26,154)	242,279	242,279	—
9,831	9,491	340	7	2	5	295,970	290,179	5,791	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
13,948	1,534	12,414	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	287,145	239,501	47,644
—	—	—	—	—	—	71,241	52,813	18,428	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
46,446	36,817	9,629	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
70,225	47,842	22,383	7	2	5	367,211	342,992	24,219	287,145	239,501	47,644
$ (17,865)	$ (11,624)	$ 6,241	$ 298	$ 100	$ (198)	$ (321,791)	$ (323,726)	$ (1,935)	$ (44,866)	$ 2,778	$ 47,644
	7,428			—			—			—	
	43,437			2,184			621,920			240,114	
	$ 39,241			$ 2,284			$ 298,194			$ 242,892	

Continued

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

For the Fiscal Year Ended June 30, 2008

(Dollars in Thousands)

	Clean Water Management Trust Fund			N.C. Infrastructure Finance Corporation			Natural Gas Funds		
Revenues:	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
Departmental:									
Federal funds	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Local funds	—	—	—	—	—	—	—	—	—
Inter-agency grants and allocations	—	—	—	—	—	—	—	—	—
Intra-governmental transactions	102,475	102,160	(315)	294,968	295,011	43	—	—	—
Sales and services	—	—	—	—	—	—	—	—	—
Sale, rental, and lease of property	—	—	—	—	—	—	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	—	—	—
Contributions, gifts, and grants	—	—	—	—	—	—	—	—	—
Miscellaneous	9,600	11,313	1,713	329,124	291,819	(37,305)	21	3	(18)
Total revenues	112,075	113,473	1,398	624,092	586,830	(37,262)	21	3	(18)
Expenditures:									
Current:									
General government	—	—	—	733,881	598,322	135,559	488	125	363
Public safety and corrections	—	—	—	—	—	—	—	—	—
Economic development	—	—	—	—	—	—	3	3	—
Primary and secondary education	—	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—	—
Environmental and natural resources	112,075	83,993	28,082	—	—	—	—	—	—
Agriculture	—	—	—	—	—	—	—	—	—
Debt service:						—			
Principal retirement	—	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	146	85	61	—	—	—
Debt issuance cost	—	—	—	2,179	1,394	785	—	—	—
Total expenditures	112,075	83,993	28,082	736,206	599,801	136,405	491	128	363
Excess revenues over (under) expenditures	$ —	$ 29,480	$ 29,480	$(112,114)	$ (12,971)	$ 99,143	$ (470)	$ (125)	$ 345
Fund balances (budgetary basis) at July 1, 2007		—			—			—	
Restatements		205,043			142,443			125	
Fund balances (budgetary basis) at June 30, 2008		$ 234,523			$ 129,472			$ —	

Exhibit C-5

Correction Enterprises Fund			Educational Materials and School Buses Fund			Employment Security Commission Funds			Highway Patrol Fund		
Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
$ —	$ —	$ —	$ —	$ —	$ —	$ 190,098	$ 189,791	$ (307)	$ 513	$ 71	$ (442)
—	—	—	—	—	—	10,695	10,228	(467)	—	—	—
—	—	—	—	—	—	1,588	1,457	(131)	1,493	1,252	(241)
—	203	203	128,899	125,176	(3,723)	42,987	41,730	(1,257)	238,382	225,987	(12,395)
90,677	90,796	119	2,121	2,107	(14)	—	—	—	1,730	1,677	(53)
77	154	77	3,100	3,843	743	—	—	—	3,004	2,529	(475)
—	—	—	—	—	—	5,342	5,286	(56)	2	1,051	1,049
—	—	—	—	—	—	—	—	—	32	—	(32)
592	193	(399)	—	19	19	1,715	1,710	(5)	490	678	188
91,346	91,346	—	134,120	131,145	(2,975)	252,425	250,202	(2,223)	245,646	233,245	(12,401)
—	—	—	—	—	—	—	—	—	—	—	—
97,524	96,495	1,029	—	—	—	—	—	—	254,012	231,309	22,703
—	—	—	—	—	—	252,425	247,479	4,946	—	—	—
—	—	—	165,640	93,792	71,848	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
97,524	96,495	1,029	165,640	93,792	71,848	252,425	247,479	4,946	254,012	231,309	22,703
$ (6,178)	$ (5,149)	$ 1,029	$ (31,520)	$ 37,353	$ 68,873	$ —	$ 2,723	$ 2,723	$ (8,366)	$ 1,936	$ 10,302
	—			—			1,683			7,806	
	17,218			62,495			12,218			3,532	
	$ 12,069			$ 99,848			$ 16,624			$ 13,274	

Continued

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

For the Fiscal Year Ended June 30, 2008

(Dollars in Thousands)

	Employment and Training Administation Fund			Leaking Petroleum Underground Storage Tank Cleanup Fund			Ecosystem Enhancement Funds		
Revenues:	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
Departmental:									
Federal funds	$ 120,049	$ 75,731	$ (44,318)	$ —	$ —	$ —	$ —	$ —	$ —
Local funds	—	—	—	—	—	—	—	—	—
Inter-agency grants and allocations	—	—	—	—	—	—	—	—	—
Intra-governmental transactions	130	211	81	13,453	23,499	10,046	4,995	11,551	6,556
Sales and services	—	1	1	—	—	—	—	—	—
Sale, rental, and lease of property	1	—	(1)	—	—	—	—	—	—
Fees, licenses, and fines	250	265	15	8,080	7,893	(187)	59,500	38,279	(21,221)
Contributions, gifts, and grants	—	—	—	—	—	—	—	—	—
Miscellaneous	4	34	30	360	2,098	1,738	1,345	2,756	1,411
Total revenues	120,434	76,242	(44,192)	21,893	33,490	11,597	65,840	52,586	(13,254)
Expenditures:									
Current:									
General government	—	—	—	—	—	—	—	—	—
Public safety and corrections	—	—	—	—	—	—	—	—	—
Economic development	120,446	76,193	44,253	—	—	—	—	—	—
Primary and secondary education	—	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—	—
Environmental and natural resources	—	—	—	21,893	21,893	—	69,309	63,300	6,009
Agriculture	—	—	—	—	—	—	—	—	—
Debt service:									
Principal retirement	—	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—	—
Debt issuance cost	—	—	—	—	—	—	—	—	—
Total expenditures	120,446	76,193	44,253	21,893	21,893	—	69,309	63,300	6,009
Excess revenues over (under) expenditures	$ (12)	$ 49	$ 61	$ —	$ 11,597	$ 11,597	$ (3,469)	$ (10,714)	$ (7,245)
Fund balances (budgetary basis) at July 1, 2007		—			—			—	
Restatements		—			36,060			55,722	
Fund balances (budgetary basis) at June 30, 2008		$ 49			$ 47,657			$ 45,008	

Exhibit C-5

Wildlife Resources Commission Fund			Natural Heritage Trust Fund			911 Fund			Parks and Recreation Trust Fund		
Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
$ 14,859	$ 15,237	$ 378	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
222	212	(10)	—	—	—	—	—	—	—	—	—
725	321	(404)	—	—	—	—	—	—	—	—	—
85,020	84,540	(480)	20,813	21,693	880	—	—	—	63,635	56,674	(6,961)
6,021	6,145	124	—	—	—	495	632	137	—	—	—
238	199	(39)	—	—	—	—	—	—	—	—	—
21,742	21,868	126	3,187	3,187	—	78,737	69,768	(8,969)	1,380	1,446	66
527	518	(9)	—	—	—	—	—	—	—	—	—
506	509	3	1,000	1,255	255	1,014	1,251	237	—	2,360	2,360
129,860	129,549	(311)	25,000	26,135	1,135	80,246	71,651	(8,595)	65,015	60,480	(4,535)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	78,452	59,831	18,621	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
127,473	123,818	3,655	25,000	25,000	—	—	—	—	65,015	64,738	277
—	—	—	—	—	—	—	—	—	—	—	—
690	690	—	—	—	—	—	—	—	—	—	—
743	743	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
128,906	125,251	3,655	25,000	25,000	—	78,452	59,831	18,621	65,015	64,738	277
$ 954	$ 4,298	$ 3,344	$ —	$ 1,135	$ 1,135	$ 1,794	$ 11,820	$ 10,026	$ —	$ (4,258)	$ (4,258)
	9,128			—			—			—	
	—			25,099			18,680			61,079	
	$ 13,426			$ 26,234			$ 30,500			$ 56,821	

Continued

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

For the Fiscal Year Ended June 30, 2008 *Exhibit C-5*

(Dollars in Thousands)

	Education Lottery Funds			Departmental Funds			Total Nonmajor Special Revenue Funds		
Revenues:	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
Departmental:									
Federal funds	$ —	$ —	$ —	$ 78,666	$ 63,351	$ (15,315)	$ 404,305	$ 344,181	$ (60,124)
Local funds	—	—	—	12,333	4,288	(8,045)	23,250	14,728	(8,522)
Inter-agency grants and allocations	—	—	—	18,337	13,050	(5,287)	22,143	16,080	(6,063)
Intra-governmental transactions	349,935	349,946	11	338,373	350,409	12,036	2,032,102	2,031,920	(182)
Sales and services	—	—	—	45,580	76,876	31,296	146,655	178,377	31,722
Sale, rental, and lease of property	—	—	—	34,878	2,037	(32,841)	41,298	8,762	(32,536)
Fees, licenses, and fines	—	—	—	123,393	130,763	7,370	301,613	279,806	(21,807)
Contributions, gifts, and grants	—	—	—	5,894	5,180	(714)	6,453	5,698	(755)
Miscellaneous	2,659	2,661	2	49,090	50,991	1,901	686,192	566,947	(119,245)
Total revenues	352,594	352,607	13	706,544	696,945	(9,599)	3,664,011	3,446,499	(217,512)
Expenditures:									
Current:									
General government	—	—	—	291,234	265,917	25,317	1,487,155	1,316,992	170,163
Public safety and corrections	—	—	—	162,383	141,861	20,522	592,371	529,496	62,875
Economic development	—	—	—	75,164	29,947	45,217	461,986	355,156	106,830
Primary and secondary education	354,579	354,579	—	54,585	53,348	1,237	861,949	741,220	120,729
Higher education	—	—	—	877	557	320	72,118	53,370	18,748
Health and human services	—	—	—	98,983	81,312	17,671	98,983	81,312	17,671
Environmental and natural resources	—	—	—	93,381	79,926	13,455	560,592	499,485	61,107
Agriculture	—	—	—	16,001	6,756	9,245	56,451	30,990	25,461
Debt service:									—
Principal retirement	—	—	—	1,224	969	255	1,914	1,659	255
Interest and fees	—	—	—	1,029	454	575	1,918	1,282	636
Debt issuance cost	—	—	—	—	—	—	2,179	1,394	785
Total expenditures	354,579	354,579	—	794,861	661,047	133,814	4,197,616	3,612,356	585,260
Excess revenues over (under) expenditures	$ (1,985)	$ (1,972)	$ 13	$ (88,317)	$ 35,898	$ 124,215	$ (533,605)	$ (165,857)	$ 367,748
Fund balances (budgetary basis) at July 1, 2007		51,984			179,634			257,663	
Restatements		—			200,618			2,488,396	
Fund balances (budgetary basis) at June 30, 2008		$ 50,012			$ 416,150			$ 2,580,202	

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, 2008 *Exhibit C-6*

(Dollars in Thousands)

	Capital Projects Fund	N.C. Infrastructure Finance Corporation	State Energy Contracts	*Total Nonmajor Capital Projects Funds*
Assets				
Securities lending collateral	$ 75	$ —	$ 4	$ 79
Receivables, net:				
Accounts receivable	4	—	—	4
Intergovernmental receivable	244	—	—	244
Interest receivable	2	—	—	2
Due from other funds	—	7,278	—	7,278
Restricted/designated cash and cash equivalents	422,055	605	7	422,667
Restricted investments	—	3,830	2,407	6,237
Total Assets	$ 422,380	$ 11,713	$ 2,418	$ 436,511
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities:				
Accounts payable	$ 12,929	$ 7,281	$ 1,070	$ 21,280
Intergovernmental payable	1,032	—	—	1,032
Obligations under securities lending	75	—	4	79
Due to other funds	234	—	—	234
Deposits payable	1	—	—	1
Total Liabilities	14,271	7,281	1,074	22,626
Fund Balances:				
Reserved for:				
Capital projects commitments	75,929	51,300	—	127,229
Specific projects	619	416	1,085	2,120
Unreserved:				
Undesignated	331,561	(47,284)	259	284,536
Total Fund Balances	408,109	4,432	1,344	413,885
Total Liabilities and Fund Balances	$ 422,380	$ 11,713	$ 2,418	$ 436,511

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

For the Fiscal Year Ended June 30, 2008 *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	$ 5,841	$ —	$ —	$ 5,841
Investment earnings	83	187	158	428
Sales and services	2,407	—	—	2,407
Rental and lease of property	11	—	—	11
Contributions, gifts, and grants	63,344	24,728	—	88,072
Miscellaneous	278	—	—	278
Total revenues	71,964	24,915	158	97,037
Expenditures:				
Current:				
Environment & natural resources	31	—	—	31
Capital outlay	184,713	158,096	3,955	346,764
Debt service:				
Interest and fees	—	81	8	89
Total expenditures	184,744	158,177	3,963	346,884
Excess revenues over (under) expenditures	(112,780)	(133,262)	(3,805)	(249,847)
Other Financing Sources (Uses):				
Other debt issued	—	—	2,835	2,835
Sale of capital assets	25	—	—	25
Transfers in	195,298	131,347	—	326,645
Transfers out	(962)	(49)	—	(1,011)
Total other financing sources (uses)	194,361	131,298	2,835	328,494
Net change in fund balances	81,581	(1,964)	(970)	78,647
Fund balances — July 1, as restated	326,528	6,396	2,314	335,238
Fund balances — June 30	$ 408,109	$ 4,432	$ 1,344	$ 413,885

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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, 2008 *Exhibit C-8*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	*Total Nonmajor Permanent Funds*
Assets			
Receivables, net:			
Accounts receivable	$ 5	$ 2	$ 7
Interest receivable	1	27	28
Securities lending collateral	34,219	4,625	38,844
Restricted/designated cash and cash equivalents	332	7,261	7,593
Restricted investments	64,922	575	65,497
Total Assets	$ 99,479	$ 12,490	$ 111,969
Liabilities and Fund Balances			
Liabilities:			
Obligations under securities lending	$ 34,219	$ 4,625	$ 38,844
Total Liabilities	34,219	4,625	38,844
Fund Balances:			
Reserved for:			
Permanent investments	64,936	5,877	70,813
Unreserved:			
Undesignated	324	1,988	2,312
Total Fund Balances	65,260	7,865	73,125
Total Liabilities and Fund Balances	$ 99,479	$ 12,490	$ 111,969

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

For the Fiscal Year Ended June 30, 2008 *Exhibit C-9*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	*Total Nonmajor Permanent Funds*
Revenues:			
Investment earnings	$ 6,735	$ 543	$ 7,278
Sales and services	58	—	58
Fees, licenses, and fines	2,968	862	3,830
Contributions, gifts, and grants	7	101	108
Total revenues	9,768	1,506	11,274
Expenditures:			
Current:			
Higher education	—	26	26
Health and human services	—	8	8
Environment and natural resources	1,541	277	1,818
Total expenditures	1,541	311	1,852
Excess revenues over (under) expenditures	8,227	1,195	9,422
Other Financing Sources (Uses):			
Transfers in	—	960	960
Transfers out	(3,501)	—	(3,501)
Total other financing sources (uses)	(3,501)	960	(2,541)
Net change in fund balances	4,726	2,155	6,881
Fund balances — July 1	60,534	5,710	66,244
Fund balances — June 30	$ 65,260	$ 7,865	$ 73,125

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

For the Fiscal Year Ended June 30, 2008

(Dollars in Thousands)

	Wildlife Endowment Fund			Departmental Funds		
Revenues:	*Final Budget*	*Actual*	*Variance with Final Budget*	*Final Budget*	*Actual*	*Variance with Final Budget*
Departmental:						
Inter-agency grants and allocations	$ —	$ —	$ —	$ —	$ 92	$ 92
Intra-governmental transactions	1,510	1,510	—	—	986	986
Sales and services	58	58	—	—	—	—
Fees, licenses, and fines	2,928	2,963	35	58	876	818
Contributions, gifts, and grants	7	7	—	—	9	9
Miscellaneous	3,873	3,841	(32)	149	330	181
Total revenues	8,376	8,379	3	207	2,293	2,086
Expenditures:						
Current:						
Higher education	—	—	—	26	26	—
Environmental and natural resources	5,120	5,112	8	181	132	49
Total expenditures	5,120	5,112	8	207	158	49
Excess revenues over (under) expenditures	$ 3,256	$ 3,267	$ 11	$ —	$ 2,135	$ 2,135
Fund balances (budgetary basis) at July 1, 2007		—			—	
Restatements		60,534			5,676	
Fund balances (budgetary basis) at June 30, 2008		$ 63,801			$ 7,811	

Exhibit C-10

Total Nonmajor Permanent Funds		
Final Budget	*Actual*	*Variance with Final Budget*
$ —	$ 92	$ 92
1,510	2,496	986
58	58	—
2,986	3,839	853
7	16	9
4,022	4,171	149
8,583	10,672	2,089
26	26	—
5,301	5,244	57
5,327	5,270	57
$ 3,256	$ 5,402	$ 2,146
	—	
	66,210	
	$ 71,612	