NONMAJOR GOVERNMENTAL FUNDS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2009 *Exhibit C-1*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 1,452,482	$ —	$ 748	$ 1,453,230
Investments	280,787	—	—	280,787
Securities lending collateral	494,044	—	28,654	522,698
Receivables, net:				
Taxes receivable	2,217	—	—	2,217
Accounts receivable	27,910	—	11	27,921
Intergovernmental receivable	5,450	484	—	5,934
Interest receivable	4,287	—	12	4,299
Due from other funds	24,501	6,786	—	31,287
Due from component units	33,168	—	—	33,168
Inventories	41,356	—	—	41,356
Advances to component units	21,742	—	—	21,742
Notes receivable, net	311,220	—	—	311,220
Securities held in trust	43,320	—	—	43,320
Restricted/designated cash and cash equivalents	115	299,037	8,578	307,730
Restricted investments	536,353	2,519	70,068	608,940
Total Assets	$ 3,278,952	$ 308,826	$ 108,071	$ 3,695,849
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities:				
Accounts payable	$ 53,825	$ 23,210	$ —	$ 77,035
Accrued payroll	591	—	—	591
Intergovernmental payable	47,659	2,841	—	50,500
Claims payable	28,516	—	—	28,516
Obligations under securities lending	494,044	—	28,654	522,698
Due to fiduciary funds	47	—	—	47
Due to other funds	12,585	—	—	12,585
Due to component units	117,144	—	—	117,144
Deferred revenue	29,606	—	—	29,606
Deposits payable	242	1	—	243
Funds held for others	43,383	—	—	43,383
Total Liabilities	827,642	26,052	28,654	882,348
Fund Balances:				
Reserved	655,100	285,512	75,992	1,016,604
Unreserved	1,796,210	(2,738)	3,425	1,796,897
Total Fund Balances	2,451,310	282,774	79,417	2,813,501
Total Liabilities and Fund Balances	$ 3,278,952	$ 308,826	$ 108,071	$ 3,695,849

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

For the Fiscal Year Ended June 30, 2009 *Exhibit C-2*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes:				
Individual income tax	$ 2,930	$ —	$ —	$ 2,930
Corporate income tax	56,236	—	—	56,236
Sales and use tax	32,320	—	—	32,320
Gasoline tax	27,359	—	—	27,359
Insurance tax	16,682	—	—	16,682
Beverage tax	875	—	—	875
Other taxes	153,957	—	—	153,957
Federal funds	297,724	7,608	—	305,332
Local funds	15,738	—	—	15,738
Investment earnings	47,369	17	5,708	53,094
Interest earnings on loans	4,726	—	—	4,726
Sales and services	172,755	84	60	172,899
Rental and lease of property	4,347	23	9	4,379
Fees, licenses, and fines	259,663	—	3,185	262,848
Contributions, gifts, and grants	17,248	96,134	66	113,448
Funds escheated	27,399	—	—	27,399
Federal recovery funds	3,244	—	—	3,244
Miscellaneous	16,120	142	—	16,262
Total revenues	1,156,692	104,008	9,028	1,269,728
Expenditures:				
Current:				
General government	65,385	—	—	65,385
Primary and secondary education	433,187	—	—	433,187
Higher education	379,521	2,076	25	381,622
Health and human services	103,214	—	2	103,216
Economic development	306,823	—	—	306,823
Environment and natural resources	408,142	—	517	408,659
Public safety, corrections, and regulation	491,735	—	—	491,735
Agriculture	23,936	—	—	23,936
Capital outlay	—	369,326	—	369,326
Debt service:				
Principal retirement	1,636	—	—	1,636
Interest and fees	798	8	—	806
Debt issuance costs	2,968	—	—	2,968
Total expenditures	2,217,345	371,410	544	2,589,299
Excess revenues over (under) expenditures	(1,060,653)	(267,402)	8,484	(1,319,571)
Other Financing Sources (Uses):				
Special indebtedness issued	600,000	—	—	600,000
Other debt issued	—	1,070	—	1,070
Premium on debt issued	31,371	—	—	31,371
Sale of capital assets	3,945	289	—	4,234
Insurance recoveries	388	273	—	661
Transfers in	1,449,075	171,001	680	1,620,756
Transfers out	(1,255,774)	(32,745)	(2,872)	(1,291,391)
Total other financing sources (uses)	829,005	139,888	(2,192)	966,701
Net change in fund balances	(231,648)	(127,514)	6,292	(352,870)
Fund balances — July 1, as restated	2,682,958	410,288	73,125	3,166,371
Fund balances — June 30	$ 2,451,310	$ 282,774	$ 79,417	$ 2,813,501

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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
Special Indebtedness
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, 2009

(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	$ 234,260	$ 63,876	$ 17,324	$ 41,532	$ —	$ —	$ 234,886	$ 140,414
Investments	280,547	—	—	—	—	—	—	—
Securities lending collateral	135,121	24,339	9,649	11,195	—	—	100,152	53,501
Receivables, net:								
Taxes receivable	—	—	—	—	—	—	—	—
Accounts receivable	—	—	—	—	—	—	—	—
Intergovernmental receivable	—	—	—	—	—	—	—	—
Interest receivable	339	93	—	571	—	20	356	—
Due from other funds	—	—	—	—	—	6	—	—
Due from component units	14,445	—	—	—	—	—	—	—
Inventories	—	—	—	—	—	—	—	—
Advances to component units	21,742	—	—	—	—	—	—	—
Notes receivable, net	—	—	—	104,073	—	—	—	—
Securities held in trust	—	—	—	—	—	—	—	—
Restricted/designated cash and cash equivalents	—	—	—	—	—	—	—	—
Restricted investments	—	—	—	—	—	141,711	—	—
Total Assets	$ 686,454	$ 88,308	$ 26,973	$ 157,371	$ —	$ 141,737	$ 335,394	$ 193,915
Liabilities and Fund Balances								
Liabilities:								
Accounts payable and accrued liabilities:								
Accounts payable	$ 31	$ 654	$ —	$ —	$ —	$ —	$ —	$ 2,229
Accrued payroll	—	—	—	—	—	—	—	—
Intergovernmental payable	—	—	—	—	—	—	—	1,483
Claims payable	28,516	—	—	—	—	—	—	—
Obligations under securities lending	135,121	24,339	9,649	11,195	—	—	100,152	53,501
Due to fiduciary funds	—	—	—	—	—	—	—	—
Due to other funds	—	4	6	—	—	—	—	5
Due to component units	6,366	5,000	—	—	—	76,011	—	—
Deferred revenue	16,760	—	—	—	—	—	—	—
Deposits payable	—	—	—	—	—	—	—	—
Funds held for others	—	—	—	—	—	—	—	—
Total Liabilities	186,794	29,997	9,655	11,195	—	76,011	100,152	57,218
Fund Balances:								
Reserved for:								
Inventories	—	—	—	—	—	—	—	—
Notes receivable	—	—	—	104,073	—	—	—	—
Capital projects	—	—	—	—	—	—	—	—
Loan and grant commitments	—	—	—	6,897	—	—	—	147,224
Advance to component unit	21,742	—	—	—	—	—	—	—
Unreserved:								
Undesignated	477,918	58,311	17,318	35,206	—	65,726	235,242	(10,527)
Total Fund Balances	499,660	58,311	17,318	146,176	—	65,726	235,242	136,697
Total Liabilities and Fund Balances	$ 686,454	$ 88,308	$ 26,973	$ 157,371	$ —	$ 141,737	$ 335,394	$ 193,915

Exhibit C-3

N.C. Infrastructure Finance Corporation	Special Indebtedness	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
$ —	$ —	$ —	$ 10,148	$ 32,112	$ 14,316	$ 7,006	$ 583	$ 59,270
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1,571	—	22,080
—	—	—	—	—	—	—	—	1,524
—	—	—	1,139	1,408	1,063	1,352	—	546
—	—	—	117	74	1,190	32	—	—
—	—	—	—	—	—	—	—	82
—	—	—	9,870	—	75	776	—	—
—	—	—	10	—	—	—	—	—
—	—	—	19,155	4,315	229	12,558	—	—
—	—	—	—	—	—	—	—	—
—	—	200,000	—	—	—	—	—	652
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
37,411	355,213	—	—	—	—	—	—	—
$ 37,411	$ 355,213	$ 200,000	$ 40,439	$ 37,909	$ 16,873	$ 23,295	$ 583	$ 84,154
$ —	$ —	$ —	$ 4,783	$ 21,296	$ 4,136	$ 1,961	$ 56	$ 6,372
—	—	—	17	—	340	5	—	—
—	—	—	—	8	2,668	135	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	1,571	—	22,080
—	—	—	—	—	—	—	—	—
1,737	5,074	—	104	5	3,603	19	15	—
6,614	—	—	—	—	—	—	—	—
—	—	—	10	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
8,351	5,074	—	4,914	21,309	10,747	3,691	71	28,452
—	—	—	19,155	4,315	229	12,558	—	—
—	—	200,000	—	—	—	—	—	652
—	—	—	25	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
29,060	350,139	—	16,345	12,285	5,897	7,046	512	55,050
29,060	350,139	200,000	35,525	16,600	6,126	19,604	512	55,702
$ 37,411	$ 355,213	$ 200,000	$ 40,439	$ 37,909	$ 16,873	$ 23,295	$ 583	$ 84,154

Continued

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2009

(Dollars in Thousands)

	Ecosystem Enhancement Funds	Wildlife Resources Commission Fund	Natural Heritage Trust Fund	911 Fund	Parks and Recreation Trust Fund	Education Lottery Funds
Assets						
Cash and cash equivalents	$ 44,072	$ 19,867	$ 23,604	$ 36,024	$ 34,751	$ 16,816
Investments	—	—	—	—	—	—
Securities lending collateral	18,331	4,326	8,803	14,095	12,625	7
Receivables, net:						
Taxes receivable	—	—	—	—	—	—
Accounts receivable	—	521	—	8,350	—	—
Intergovernmental receivable	—	2,307	—	—	—	—
Interest receivable	—	18	30	50	—	19
Due from other funds	—	—	—	—	20	6,554
Due from component units	—	—	—	—	—	—
Inventories	—	1,647	—	—	—	—
Advances to component units	—	—	—	—	—	—
Notes receivable, net	—	—	—	—	—	—
Securities held in trust	—	—	—	—	—	—
Restricted/designated cash and cash equivalents	—	—	—	—	—	—
Restricted investments	—	—	—	—	—	—
Total Assets	$ 62,403	$ 28,686	$ 32,437	$ 58,519	$ 47,396	$ 23,396
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities:						
Accounts payable	$ 1,301	$ 549	$ 1,185	$ 43	$ 20	$ 240
Accrued payroll	—	36	—	—	—	—
Intergovernmental payable	—	—	—	18,005	269	—
Claims payable	—	—	—	—	—	—
Obligations under securities lending	18,331	4,326	8,803	14,095	12,625	7
Due to fiduciary funds	—	—	—	—	—	—
Due to other funds	10	225	—	1,274	—	—
Due to component units	—	—	—	—	—	—
Deferred revenue	—	—	—	—	—	—
Deposits payable	—	—	—	—	—	—
Funds held for others	—	—	—	—	—	—
Total Liabilities	19,642	5,136	9,988	33,417	12,914	247
Fund Balances:						
Reserved for:						
Inventories	—	1,647	—	—	—	—
Notes receivable	—	—	—	—	—	—
Capital projects	—	—	—	—	—	—
Loan and grant commitments	79,882	—	9,546	—	31,635	—
Advance to component unit	—	—	—	—	—	—
Unreserved:						
Undesignated	(37,121)	21,903	12,903	25,102	2,847	23,149
Total Fund Balances	42,761	23,550	22,449	25,102	34,482	23,149
Total Liabilities and Fund Balances	$ 62,403	$ 28,686	$ 32,437	$ 58,519	$ 47,396	$ 23,396

Exhibit C-3

Departmental Funds	Total Nonmajor Special Revenue Funds
$ 421,621	$ 1,452,482
240	280,787
78,249	494,044
693	2,217
13,531	27,910
1,730	5,450
2,709	4,287
7,200	24,501
18,713	33,168
3,452	41,356
—	21,742
6,495	311,220
43,320	43,320
115	115
2,018	536,353
$ 600,086	$ 3,278,952

$ 8,969	$ 53,825
193	591
25,091	47,659
—	28,516
78,249	494,044
47	47
504	12,585
23,153	117,144
12,836	29,606
242	242
43,383	43,383
192,667	827,642
3,452	41,356
6,495	311,220
—	25
5,573	280,757
—	21,742
391,899	1,796,210
407,419	2,451,310
$ 600,086	$ 3,278,952

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

For the Fiscal Year Ended June 30, 2009

(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	—	—	—	—	—	—	56,236	—
Sales and use tax	—	—	—	—	—	—	—	—
Gasoline tax	—	—	—	—	—	—	—	—
Insurance tax	—	—	—	—	—	—	—	—
Beverage tax	—	—	—	—	—	—	—	—
Other taxes	—	—	—	—	—	—	—	—
Federal funds	—	—	—	—	—	—	—	—
Local funds	—	—	—	—	—	—	—	—
Investment earnings	(4,331)	2,957	832	1,274	12	2,567	12,818	9,185
Interest earnings on loans	—	—	—	3,829	—	—	—	—
Sales and services	—	—	—	33	—	—	—	—
Rental and lease of property	—	—	—	—	—	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	—	—
Contributions, gifts, and grants	—	—	—	—	—	—	—	—
Funds escheated	27,399	—	—	—	—	—	—	—
Federal recovery funds	—	—	—	—	—	—	—	—
Miscellaneous	—	—	7	10	—	—	—	—
Total revenues	23,068	2,957	839	5,146	12	2,567	69,054	9,185
Expenditures:								
Current:								
General government	6,300	—	—	—	1	153	—	—
Primary and secondary education	—	—	—	—	—	—	224,270	—
Higher education	153,700	—	—	—	—	32,544	—	—
Health and human services	—	26,796	—	—	—	—	—	—
Economic development	—	—	—	22,488	—	—	—	—
Environment and natural resources	—	—	—	4,201	—	—	—	88,174
Public safety, corrections, and regulation	—	—	—	—	—	—	—	—
Agriculture	—	—	14,844	—	—	—	—	—
Debt service:								
Principal retirement	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—
Debt issuance costs	—	—	—	—	—	—	—	—
Total expenditures	160,000	26,796	14,844	26,689	1	32,697	224,270	88,174
Excess revenues over (under) expenditures	(136,932)	(23,839)	(14,005)	(21,543)	11	(30,130)	(155,216)	(78,989)
Other Financing Sources (Uses):								
Special indebtedness issued	—	—	—	—	—	—	—	—
Premium on debt issued	—	—	—	—	—	—	—	—
Sale of capital assets	—	—	—	—	—	—	—	—
Insurance recoveries	—	—	—	—	—	—	—	—
Transfers in	—	43,797	43,797	25,512	—	—	162,262	85,959
Transfers out	(22,216)	(38,830)	(35,120)	(9,990)	(2,340)	(54,639)	(15,860)	(101,835)
Total other financing sources (uses)	(22,216)	4,967	8,677	15,522	(2,340)	(54,639)	146,402	(15,876)
Net change in fund balances	(159,148)	(18,872)	(5,328)	(6,021)	(2,329)	(84,769)	(8,814)	(94,865)
Fund balances — July 1, as restated	658,808	77,183	22,646	152,197	2,329	150,495	244,056	231,562
Fund balances — June 30	$ 499,660	$ 58,311	$ 17,318	$ 146,176	$ —	$ 65,726	$ 235,242	$ 136,697

Exhibit C-4

N.C. Infrastructure Finance Corporation	Special Indebtedness	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
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	17,486
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	134,493	344	80,002	—
—	—	—	—	—	11,156	—	—	—
779	654	—	—	—	—	160	—	2,198
—	—	—	—	—	—	—	—	—
—	—	—	83,673	2,627	—	1,303	6	—
—	—	—	63	2,220	—	51	—	—
—	—	—	—	—	4,925	1,442	224	13,223
—	—	—	—	—	1,601	1,227	1	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	169	—	3,075	—
—	—	—	119	127	962	422	—	—
779	654	—	83,855	4,974	153,306	4,949	83,308	32,907
149	—	—	—	—	—	—	—	—
—	—	—	—	134,391	—	—	—	—
32,378	111,865	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	6,735	—	—	—	173,222	—	82,579	—
—	—	—	—	—	—	—	—	17,551
—	—	—	82,568	—	—	221,783	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
46	32	—	—	—	—	—	—	—
1	2,967	—	—	—	—	—	—	—
32,574	121,599	—	82,568	134,391	173,222	221,783	82,579	17,551
(31,795)	(120,945)	—	1,287	(129,417)	(19,916)	(216,834)	729	15,356
—	600,000	—	—	—	—	—	—	—
—	31,371	—	—	—	—	—	—	—
—	—	—	125	1,386	—	2,249	—	—
—	—	—	—	—	—	388	—	—
—	—	—	5,232	143,594	20,669	210,264	—	3,708
(54,373)	(160,287)	—	(5,063)	(50,789)	(4,117)	(1,754)	(272)	(4,795)
(54,373)	471,084	—	294	94,191	16,552	211,147	(272)	(1,087)
(86,168)	350,139	—	1,581	(35,226)	(3,364)	(5,687)	457	14,269
115,228	—	200,000	33,944	51,826	9,490	25,291	55	41,433
$ 29,060	$ 350,139	$ 200,000	$ 35,525	$ 16,600	$ 6,126	$ 19,604	$ 512	$ 55,702

Continued

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

For the Fiscal Year Ended June 30, 2009

(Dollars in Thousands)

	Ecosystem Enhancement Funds	Wildlife Resources Commission Fund	Natural Heritage Trust Fund	911 Fund	Parks and Recreation Trust Fund	Education Lottery Funds
Revenues:						
Taxes:						
Individual income tax	$ —	$ —	$ —	$ —	$ —	$ —
Corporate income tax	—	—	—	—	—	—
Sales and use tax	—	24,747	—	—	—	—
Gasoline tax	—	1,923	—	—	—	—
Insurance tax	—	—	—	—	—	—
Beverage tax	—	—	—	—	—	—
Other taxes	—	—	9,009	93,616	27,028	—
Federal funds	—	15,739	—	—	—	—
Local funds	—	251	—	—	—	—
Investment earnings	2,006	605	1,014	1,439	1,876	1,787
Interest earnings on loans	—	—	—	—	—	—
Sales and services	—	6,175	—	880	—	—
Rental and lease of property	—	104	—	—	—	—
Fees, licenses, and fines	43,449	22,990	4,365	—	1,425	—
Contributions, gifts, and grants	—	1,084	—	—	—	—
Funds escheated	—	—	—	—	—	—
Federal recovery funds	—	—	—	—	—	—
Miscellaneous	—	78	—	—	—	—
Total revenues	45,455	73,696	14,388	95,935	30,329	1,787
Expenditures:						
Current:						
General government	—	—	—	—	—	—
Primary and secondary education	—	—	—	—	—	268
Higher education	—	—	—	—	—	38,963
Health and human services	—	—	—	—	—	—
Economic development	—	—	—	—	—	—
Environment and natural resources	43,278	64,794	46,855	—	72,176	—
Public safety, corrections, and regulation	—	—	—	92,094	—	—
Agriculture	—	—	—	—	—	—
Debt service:						
Principal retirement	—	720	—	—	—	—
Interest and fees	—	715	—	—	—	—
Debt issuance costs	—	—	—	—	—	—
Total expenditures	43,278	66,229	46,855	92,094	72,176	39,231
Excess revenues over (under) expenditures	2,177	7,467	(32,467)	3,841	(41,847)	(37,444)
Other Financing Sources (Uses):						
Special indebtedness issued	—	—	—	—	—	—
Premium on debt issued	—	—	—	—	—	—
Sale of capital assets	—	127	—	—	—	—
Insurance recoveries	—	—	—	—	—	—
Transfers in	—	2,838	32,519	—	30,792	413,929
Transfers out	(1,205)	(3,181)	(3,897)	(6,845)	(9,793)	(407,075)
Total other financing sources (uses)	(1,205)	(216)	28,622	(6,845)	20,999	6,854
Net change in fund balances	972	7,251	(3,845)	(3,004)	(20,848)	(30,590)
Fund balances — July 1, as restated	41,789	16,299	26,294	28,106	55,330	53,739
Fund balances — June 30	$ 42,761	$ 23,550	$ 22,449	$ 25,102	$ 34,482	$ 23,149

Exhibit C-4

Departmental Funds	Total Nonmajor Special Revenue Funds
$ 2,930	$ 2,930
—	56,236
7,573	32,320
7,950	27,359
16,682	16,682
875	875
24,304	153,957
67,146	297,724
4,331	15,738
9,537	47,369
897	4,726
78,058	172,755
1,909	4,347
167,620	259,663
13,335	17,248
—	27,399
—	3,244
14,395	16,120
417,542	1,156,692
58,782	65,385
74,258	433,187
10,071	379,521
76,418	103,214
21,799	306,823
71,113	408,142
95,290	491,735
9,092	23,936
916	1,636
5	798
—	2,968
417,744	2,217,345
(202)	(1,060,653)
—	600,000
—	31,371
58	3,945
—	388
224,203	1,449,075
(261,498)	(1,255,774)
(37,237)	829,005
(37,439)	(231,648)
444,858	2,682,958
$ 407,419	$ 2,451,310

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, 2009

(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	—	—	—	25,779	44,315	18,536	43,797	43,797	—
Sales and services	—	—	—	—	—	—	—	—	—
Sale, rental, and lease of property	—	—	—	—	—	—	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	—	—	—
Contributions, gifts, and grants	—	—	—	—	—	—	—	—	—
Federal recovery funds	—	—	—	—	—	—	—	—	—
Miscellaneous	202,107	15,463	(186,644)	—	2,717	2,717	234	819	585
Total revenues	202,107	15,463	(186,644)	25,779	47,032	21,253	44,031	44,616	585
Expenditures:									
Current:									
General government	173,374	173,373	1	65,747	60,166	5,581	—	—	—
Primary and secondary education	—	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—	—
Economic development	—	—	—	—	—	—	—	—	—
Environmental and natural resources	—	—	—	—	—	—	—	—	—
Public safety and corrections	—	—	—	—	—	—	—	—	—
Agriculture	—	—	—	—	—	—	49,829	49,829	—
Debt service:									
Principal retirement	—	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—	—
Debt issuance cost	—	—	—	—	—	—	—	—	—
Total expenditures	173,374	173,373	1	65,747	60,166	5,581	49,829	49,829	—
Excess revenues over (under) expenditures	$ 28,733	$(157,910)	$(186,643)	$ (39,968)	$ (13,134)	$ 26,834	$ (5,798)	$ (5,213)	$ 585
Fund balances (budgetary basis) at July 1, 2008		706,376			77,010			22,538	
Restatements		—			—			—	
Fund balances (budgetary basis) at June 30, 2009		$ 548,466			$ 63,876			$ 17,325	

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
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
19,510	6,539	(12,971)	—	—	—	—	—	—	211,948	218,499	6,551
31	33	2	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
17,771	15,707	(2,064)	305	16	(289)	45,420	3,066	(42,354)	11,707	11,707	—
37,312	22,279	(15,033)	305	16	(289)	45,420	3,066	(42,354)	223,655	230,206	6,551
9,838	9,218	620	2,303	2,300	3	207,004	150,533	56,471	—	—	—
—	—	—	—	—	—	—	—	—	466,547	238,212	228,335
—	—	—	—	—	—	9,017	9,017	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
16,529	3,615	12,914	—	—	—	—	—	—	—	—	—
28,084	9,220	18,864	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	765	—	765	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
54,451	22,053	32,398	2,303	2,300	3	216,786	159,550	57,236	466,547	238,212	228,335
$ (17,139)	$ 226	$ 17,365	$ (1,998)	$ (2,284)	$ (286)	$ (171,366)	$ (156,484)	$ 14,882	$ (242,892)	$ (8,006)	$ 234,886
	39,241			2,284			298,194			242,892	
	—			—			—			—	
	$ 39,467			$ —			$ 141,710			$ 234,886	

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, 2009

(Dollars in Thousands)

	Clean Water Management Trust Fund			N.C. Infrastructure Finance Corporation			Special Indebtedness		
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	102,717	86,783	(15,934)	10,872	13,703	2,831	600,000	600,000	—
Sales and services	—	—	—	—	—	—	—	—	—
Sale, rental, and lease of property	—	—	—	—	—	—	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	—	—	—
Contributions, gifts, and grants	—	—	—	—	—	—	—	—	—
Federal recovery funds	—	—	—	—	—	—	—	—	—
Miscellaneous	10,000	8,670	(1,330)	329,575	975	(328,600)	208,351	631,944	423,593
Total revenues	112,717	95,453	(17,264)	340,447	14,678	(325,769)	808,351	1,231,944	423,593
Expenditures:									
Current:									
General government	—	—	—	405,773	108,850	296,923	800,000	473,813	326,187
Primary and secondary education	—	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—	—
Economic development	—	—	—	—	—	—	—	—	—
Environmental and natural resources	212,717	189,562	23,155	—	—	—	—	—	—
Public safety and corrections	—	—	—	—	—	—	—	—	—
Agriculture	—	—	—	—	—	—	—	—	—
Debt service:						—			—
Principal retirement	—	—	—	722	720	2	—	—	—
Interest and fees	—	—	—	928	757	171	32	32	—
Debt issuance cost	—	—	—	1,385	1	1,384	2,889	2,712	177
Total expenditures	212,717	189,562	23,155	408,808	110,328	298,480	802,921	476,557	326,364
Excess revenues over (under) expenditures	$(100,000)	$ (94,109)	$ 5,891	$ (68,361)	$ (95,650)	$ (27,289)	$ 5,430	$ 755,387	$ 749,957
Fund balances (budgetary basis) at July 1, 2008		234,523			129,472			—	
Restatements		—			3,597			—	
Fund balances (budgetary basis) at June 30, 2009		$ 140,414			$ 37,419			$ 755,387	

Exhibit C-5

Natural Gas Funds			Correction Enterprises Fund			Educational Materials and School Buses Fund			Employment Security Commission Funds		
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
$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ 176,698	$ 135,747	$ (40,951)
—	—	—	—	—	—	—	—	—	12,195	10,821	(1,374)
—	—	—	—	—	—	—	—	—	2,789	1,538	(1,251)
—	—	—	2,250	5,232	2,982	143,076	143,742	666	52,572	44,455	(8,117)
—	—	—	91,378	79,115	(12,263)	1,677	2,535	858	—	—	—
—	—	—	77	94	17	2,600	3,606	1,006	—	—	—
—	—	—	—	—	—	—	—	—	6,000	4,925	(1,075)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
21	—	(21)	392	162	(230)	—	127	127	2,405	2,253	(152)
21	—	(21)	94,097	84,603	(9,494)	147,353	150,010	2,657	252,659	199,739	(52,920)
464	—	464	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	218,517	217,746	771	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
4	—	4	—	—	—	—	—	—	252,659	202,048	50,611
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	93,799	86,525	7,274	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
468	—	468	93,799	86,525	7,274	218,517	217,746	771	252,659	202,048	50,611
$ (447)	$ —	$ 447	$ 298	$ (1,922)	$ (2,220)	$ (71,164)	$ (67,736)	$ 3,428	$ —	$ (2,309)	$ (2,309)
	—			12,069			99,848			16,624	
	—			—			—			—	
	$ —			$ 10,147			$ 32,112			$ 14,315	

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, 2009

(Dollars in Thousands)

	Highway Patrol Fund			Employment and Training Administation Fund			Leaking Petroleum Underground Storage Tank Cleanup 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	$ 2,497	$ 415	$ (2,082)	$ 202,744	$ 80,002	$ (122,742)	$ —	$ —	$ —
Local funds	—	—	—	—	—	—	—	—	—
Inter-agency grants and allocations	2,010	1,224	(786)	—	—	—	—	—	—
Intra-governmental transactions	234,766	211,344	(23,422)	168	50	(118)	9,929	20,443	10,514
Sales and services	1,651	1,331	(320)	—	6	6	—	—	—
Sale, rental, and lease of property	2,285	2,194	(91)	1	—	(1)	—	—	—
Fees, licenses, and fines	1	1,443	1,442	265	224	(41)	9,580	14,791	5,211
Contributions, gifts, and grants	32	—	(32)	1	1	—	—	—	—
Federal recovery funds	—	—	—	—	3,075	3,075	—	—	—
Miscellaneous	456	873	417	—	—	—	110	1,971	1,861
Total revenues	243,698	218,824	(24,874)	203,179	83,358	(119,821)	19,619	37,205	17,586
Expenditures:									
Current:									
General government	—	—	—	—	—	—	—	—	—
Primary and secondary education	—	—	—	—	—	—	—	—	—
Higher education	—	—	—	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—	—
Economic development	—	—	—	203,194	82,866	120,328	—	—	—
Environmental and natural resources	—	—	—	—	—	—	27,150	25,592	1,558
Public safety and corrections	254,213	225,090	29,123	—	—	—	—	—	—
Agriculture	—	—	—	—	—	—	—	—	—
Debt service:									
Principal retirement	—	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—	—
Debt issuance cost	—	—	—	—	—	—	—	—	—
Total expenditures	254,213	225,090	29,123	203,194	82,866	120,328	27,150	25,592	1,558
Excess revenues over (under) expenditures	$ (10,515)	$ (6,266)	$ 4,249	$ (15)	$ 492	$ 507	$ (7,531)	$ 11,613	$ 19,144
Fund balances (budgetary basis) at July 1, 2008		13,274			49			47,657	
Restatements		—			—			—	
Fund balances (budgetary basis) at June 30, 2009		$ 7,008			$ 541			$ 59,270	

Exhibit C-5

Ecosystem Enhancement Funds			Wildlife Resources Commission Fund			Natural Heritage Trust Fund			911 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
$ —	$ —	$ —	$ 14,122	$ 15,752	$ 1,630	$ —	$ —	$ —	$ —	$ —	$ —
—	—	—	253	251	(2)	—	—	—	—	—	—
—	—	—	643	80	(563)	—	—	—	—	—	—
4,738	29,108	24,370	91,357	89,603	(1,754)	19,150	14,944	(4,206)	—	—	—
—	—	—	6,295	6,172	(123)	—	—	—	772	903	131
—	—	—	137	162	25	—	—	—	—	—	—
59,867	43,441	(16,426)	21,086	22,917	1,831	—	4,366	4,366	87,419	96,176	8,757
—	—	—	462	515	53	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	1,883	1,883	301	610	309	1,000	920	(80)	1,567	1,286	(281)
64,605	74,432	9,827	134,656	136,062	1,406	20,150	20,230	80	89,758	98,365	8,607
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
99,245	75,370	23,875	135,260	128,186	7,074	68,236	22,860	45,376	—	—	—
—	—	—	—	—	—	—	—	—	98,628	92,841	5,787
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	720	720	—	—	—	—	—	—	—
—	—	—	715	715	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
99,245	75,370	23,875	136,695	129,621	7,074	68,236	22,860	45,376	98,628	92,841	5,787
$ (34,640)	$ (938)	$ 33,702	$ (2,039)	$ 6,441	$ 8,480	$ (48,086)	$ (2,630)	$ 45,456	$ (8,870)	$ 5,524	$ 14,394
	45,008			13,426			26,234			30,500	
	—			—			—			—	
	$ 44,070			$ 19,867			$ 23,604			$ 36,024	

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, 2009

(Dollars in Thousands)

	Parks and Recreation Trust Fund			Education Lottery Funds			Departmental 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	$ —	$ —	$ —	$ —	$ —	$ —	$ 80,697	$ 65,612	$ (15,085)
Local funds	—	—	—	—	—	—	13,002	4,370	(8,632)
Inter-agency grants and allocations	—	—	—	—	—	—	17,567	10,054	(7,513)
Intra-governmental transactions	58,206	27,028	(31,178)	771,745	412,433	(359,312)	347,252	307,763	(39,489)
Sales and services	—	—	—	—	—	—	83,638	77,869	(5,769)
Sale, rental, and lease of property	—	—	—	—	—	—	2,076	2,061	(15)
Fees, licenses, and fines	1,380	1,425	45	—	—	—	128,023	131,012	2,989
Contributions, gifts, and grants	—	—	—	—	—	—	5,835	4,354	(1,481)
Federal recovery funds	—	—	—	—	—	—	—	—	—
Miscellaneous	—	1,793	1,793	1,725	1,725	—	55,070	53,519	(1,551)
Total revenues	59,586	30,246	(29,340)	773,470	414,158	(359,312)	733,160	656,614	(76,546)
Expenditures:									
Current:									
General government	—	—	—	—	—	—	248,053	221,959	26,094
Primary and secondary education	—	—	—	843,220	447,354	395,866	81,933	62,977	18,956
Higher education	—	—	—	—	—	—	722	520	202
Health and human services	—	—	—	—	—	—	114,574	89,614	24,960
Economic development	—	—	—	—	—	—	77,721	24,048	53,673
Environmental and natural resources	74,946	52,317	22,629	—	—	—	167,885	112,991	54,894
Public safety and corrections	—	—	—	—	—	—	180,690	155,334	25,356
Agriculture	—	—	—	—	—	—	20,883	9,748	11,135
Debt service:									
Principal retirement	—	—	—	—	—	—	1,130	533	597
Interest and fees	—	—	—	—	—	—	1,687	388	1,299
Debt issuance cost	—	—	—	—	—	—	—	—	—
Total expenditures	74,946	52,317	22,629	843,220	447,354	395,866	895,278	678,112	217,166
Excess revenues over (under) expenditures	$ (15,360)	$ (22,071)	$ (6,711)	$ (69,750)	$ (33,196)	$ 36,554	$ (162,118)	$ (21,498)	$ 140,620
Fund balances (budgetary basis) at July 1, 2008		56,821			50,012			416,150	
Restatements		—			—			(2)	
Fund balances (budgetary basis) at June 30, 2009		$ 34,750			$ 16,816			$ 394,650	

Exhibit C-5

Total Nonmajor Special Revenue Funds		
Final Budget	Actual	Variance with Final Budget
$ 476,758	$ 297,528	$ (179,230)
25,450	15,442	(10,008)
23,009	12,896	(10,113)
2,749,832	2,319,781	(430,051)
185,442	167,964	(17,478)
7,176	8,117	941
313,621	320,720	7,099
6,330	4,870	(1,460)
—	3,075	3,075
888,517	758,206	(130,311)
4,676,135	3,908,599	(767,536)
1,912,556	1,200,212	712,344
1,610,217	966,289	643,928
9,739	9,537	202
114,574	89,614	24,960
550,107	312,577	237,530
813,523	616,098	197,425
627,330	559,790	67,540
70,712	59,577	11,135
2,572	1,973	599
4,127	1,892	2,235
4,274	2,713	1,561
5,719,731	3,820,272	1,899,459
$(1,043,596)	$ 88,327	$ 1,131,923
	2,580,202	
	3,595	
	$ 2,672,124	

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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
State Energy Contracts

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

June 30, 2009 *Exhibit C-6*

(Dollars in Thousands)

	Capital Projects Fund	State Energy Contracts	Total Nonmajor Capital Projects Funds
Assets			
Receivables, net:			
Intergovernmental receivable	$ 484	$ —	$ 484
Due from other funds	6,786	—	6,786
Restricted/designated cash and cash equivalents	299,037	—	299,037
Restricted investments	104	2,415	2,519
Total Assets	$ 306,411	$ 2,415	$ 308,826
Liabilities and Fund Balances			
Liabilities:			
Accounts payable and accrued liabilities:			
Accounts payable	$ 23,210	$ —	$ 23,210
Intergovernmental payable	2,841	—	2,841
Deposits payable	1	—	1
Total Liabilities	26,052	—	26,052
Fund Balances:			
Reserved for:			
Capital projects commitments	284,168	1,344	285,512
Unreserved:			
Undesignated	(3,809)	1,071	(2,738)
Total Fund Balances	280,359	2,415	282,774
Total Liabilities and Fund Balances	$ 306,411	$ 2,415	$ 308,826

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

For the Fiscal Year Ended June 30, 2009 *Exhibit C-7*

(Dollars in Thousands)

	Capital Projects Fund	State Energy Contracts	Total Nonmajor Capital Projects Funds
Revenues:			
Federal funds	$ 7,608	$ —	$ 7,608
Investment earnings	1	16	17
Sales and services	84	—	84
Rental and lease of property	23	—	23
Contributions, gifts, and grants	96,134	—	96,134
Miscellaneous	142	—	142
Total revenues	103,992	16	104,008
Expenditures:			
Current:			
Higher education	2,076	—	2,076
Capital outlay	369,319	7	369,326
Debt service:			
Interest and fees	—	8	8
Total expenditures	371,395	15	371,410
Excess revenues over (under) expenditures	(267,403)	1	(267,402)
Other Financing Sources (Uses):			
Other debt issued	—	1,070	1,070
Sale of capital assets	289	—	289
Insurance recoveries	273	—	273
Transfers in	171,001	—	171,001
Transfers out	(32,745)	—	(32,745)
Total other financing sources (uses)	138,818	1,070	139,888
Net change in fund balances	(128,585)	1,071	(127,514)
Fund balances — July 1, as restated	408,944	1,344	410,288
Fund balances — June 30	$ 280,359	$ 2,415	$ 282,774

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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, 2009 *Exhibit C-8*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Assets			
Cash and cash equivalents	$ —	$ 748	$ 748
Receivables, net:			
Accounts receivable	8	3	11
Interest receivable	—	12	12
Securities lending collateral	25,265	3,389	28,654
Restricted/designated cash and cash equivalents	422	8,156	8,578
Restricted investments	69,479	589	70,068
Total Assets	$ 95,174	$ 12,897	$ 108,071
Liabilities and Fund Balances			
Liabilities:			
Obligations under securities lending	$ 25,265	$ 3,389	$ 28,654
Total Liabilities	25,265	3,389	28,654
Fund Balances:			
Reserved for:			
Permanent investments	69,145	6,847	75,992
Unreserved:			
Undesignated	764	2,661	3,425
Total Fund Balances	69,909	9,508	79,417
Total Liabilities and Fund Balances	$ 95,174	$ 12,897	$ 108,071

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

For the Fiscal Year Ended June 30, 2009 *Exhibit C-9*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Revenues:			
Investment earnings	$ 5,338	$ 370	$ 5,708
Sales and services	60	—	60
Rental and lease of propery	—	9	9
Fees, licenses, and fines	2,504	681	3,185
Contributions, gifts, and grants	2	64	66
Total revenues	7,904	1,124	9,028
Expenditures:			
Current:			
Higher education	—	25	25
Health and human services	—	2	2
Environment and natural resources	383	134	517
Total expenditures	383	161	544
Excess revenues over (under) expenditures	7,521	963	8,484
Other Financing Sources (Uses):			
Transfers in	—	680	680
Transfers out	(2,872)	—	(2,872)
Total other financing sources (uses)	(2,872)	680	(2,192)
Net change in fund balances	4,649	1,643	6,292
Fund balances — July 1	65,260	7,865	73,125
Fund balances — June 30	$ 69,909	$ 9,508	$ 79,417

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, 2009

(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	$ —	$ —	$ —	—	$ 65	$ 65
Intra-governmental transactions	1,489	1,489	—	1,094	680	(414)
Sales and services	57	60	3	—	—	—
Sale, rental, and lease of property	—	—	—	9	9	—
Fees, licenses, and fines	2,929	2,500	(429)	843	680	(163)
Contributions, gifts, and grants	7	2	(5)	—	—	—
Miscellaneous	4,076	6,030	1,954	453	336	(117)
Total revenues	8,558	10,081	1,523	2,399	1,770	(629)
Expenditures:						
Current:						
Higher education	—	—	—	26	12	14
Environmental and natural resources	4,516	4,445	71	319	86	233
Total expenditures	4,516	4,445	71	345	98	247
Excess revenues over (under) expenditures	$ 4,042	5,636	$ 1,594	$ 2,054	1,672	$ (382)
Fund balances (budgetary basis) at July 1, 2008		63,801			7,811	
Fund balances (budgetary basis) at June 30, 2009		$ 69,437			$ 9,483	

Exhibit C-10

Total Nonmajor Permanent Funds		
Final Budget	Actual	Variance with Final Budget
$ —	$ 65	$ 65
2,583	2,169	(414)
57	60	3
9	9	—
3,772	3,180	(592)
7	2	(5)
4,529	6,366	1,837
10,957	11,851	894
26	12	14
4,835	4,531	304
4,861	4,543	318
$ 6,096	7,308	$ 1,212
	71,612	
	$ 78,920	