Nonmajor Governmental Funds

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

June 30, 2015 *Exhibit C-1*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	$ 755,505	$ —	$ 1,686	$ 757,191
Investments	294,700	—	—	294,700
Securities lending collateral	43,162	2,441	11,598	57,201
Receivables, net:				
Taxes receivable	2,486	—	—	2,486
Accounts receivable	21,407	1	15	21,423
Intergovernmental receivable	1,409	4	—	1,413
Interest receivable	195	121	295	611
Due from other funds	8,337	—	—	8,337
Inventories	25,338	—	—	25,338
Notes receivable, net	1,056	43,364	—	44,420
Securities held in trust	44,199	—	—	44,199
Restricted/designated cash and cash equivalents	—	229,076	9,389	238,465
Restricted investments	1,909	365,611	112,732	480,252
Total Assets	1,199,703	640,618	135,715	1,976,036
Deferred Outflows of Resources				
Forward funded state aid	78,990	—	—	78,990
Total Assets and Deferred Outflows	$ 1,278,693	$ 640,618	$ 135,715	$ 2,055,026
Liabilities				
Accounts payable and accrued liabilities:				
Accounts payable	$ 12,775	$ 19,126	$ —	$ 31,901
Accrued payroll	77	—	—	77
Intergovernmental payable	6,120	97	—	6,217
Claims payable	52,500	—	—	52,500
Obligations under securities lending	43,162	2,441	11,598	57,201
Due to other funds	302	9	—	311
Due to component units	—	16,067	—	16,067
Unearned revenue	8,311	425	—	8,736
Deposits payable	3	—	—	3
Funds held for others	44,305	—	—	44,305
Total Liabilities	167,555	38,165	11,598	217,318
Deferred Inflows of Resources				
Unavailable revenue	3,254	—	—	3,254
Fund Balances				
Nonspendable	25,338	—	102,627	127,965
Restricted	669,357	366,550	19,904	1,055,811
Committed	413,189	234,892	1,586	649,667
Assigned	—	1,011	—	1,011
Total Fund Balances	1,107,884	602,453	124,117	1,834,454
Total Liabilities, Deferred Inflows and Fund Balances	$ 1,278,693	$ 640,618	$ 135,715	$ 2,055,026

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

For the Fiscal Year Ended June 30, 2015 *Exhibit C-2*

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes:				
Sales and use tax	$ 7,779	$ —	$ —	$ 7,779
Gasoline tax	25,268	—	—	25,268
Other taxes	106,890	—	—	106,890
Federal funds	80,103	9,748	—	89,851
Local funds	5,750	—	—	5,750
Investment earnings	7,119	318	3,083	10,520
Interest earnings on loans	7	553	—	560
Sales and services	149,870	745	—	150,615
Rental and lease of property	3,440	—	—	3,440
Fees, licenses, and fines	166,382	846	4,418	171,646
Contributions, gifts, and grants	27,170	23,399	9	50,578
Funds escheated	165,062	—	—	165,062
Miscellaneous	39,980	43	—	40,023
Total revenues	784,820	35,652	7,510	827,982
Expenditures				
Current:				
General government	44,834	208	—	45,042
Higher education	44,358	58,027	27	102,412
Health and human services	77,317	—	—	77,317
Economic development	18,978	548	—	19,526
Environment and natural resources	141,042	6,689	56	147,787
Public safety, corrections, and regulation	272,676	—	—	272,676
Agriculture	20,859	—	—	20,859
Capital outlay	—	113,689	—	113,689
Debt service:				
Principal retirement	4,190	—	—	4,190
Interest and fees	6	56	—	62
Debt issuance costs	—	467	—	467
Total expenditures	624,260	179,684	83	804,027
Excess revenues over (under) expenditures	160,560	(144,032)	7,427	23,955
Other Financing Sources (Uses)				
General obligation bonds issued	—	231,360	—	231,360
Other debt issued	278	—	—	278
Premium on debt issued	—	29,381	—	29,381
Sale of capital assets	140	21	—	161
Insurance recoveries	4	9	—	13
Transfers in	43,254	37,812	—	81,066
Transfers out	(111,688)	(23,300)	(2,544)	(137,532)
Total other financing sources (uses)	(68,012)	275,283	(2,544)	204,727
Net change in fund balances	92,548	131,251	4,883	228,682
Fund balances — July 1, as restated	1,015,336	471,202	119,234	1,605,772
Fund balances — June 30	$ 1,107,884	$ 602,453	$ 124,117	$ 1,834,454

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NONMAJOR SPECIAL REVENUE FUNDS

The special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.

The following are included in the nonmajor special revenue funds:

Escheat Fund
Correction Enterprises Fund
Leaking Petroleum Underground Storage Tank Cleanup Fund
911 Fund
Environment Management Protection Funds
Departmental Funds

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS

June 30, 2015

(Dollars in Thousands)

	Escheat Fund	Correction Enterprises Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	911 Fund
Assets				
Cash and cash equivalents	$ 292,652	$ 11,562	$ 36,440	$ 42,564
Investments	285,558	—	—	—
Securities lending collateral	30,746	—	—	2,923
Receivables, net:				
Taxes receivable	—	—	1,709	—
Accounts receivable	—	2,404	443	5,203
Intergovernmental receivable	—	376	—	—
Interest receivable	131	—	—	19
Due from other funds	—	690	—	2,201
Inventories	—	22,090	—	—
Notes receivable	—	—	648	—
Securities held in trust	—	—	—	—
Restricted investments	—	—	—	—
Total Assets	609,087	37,122	39,240	52,910
Deferred Outflows of Resources				
Forward funded state aid	78,990	—	—	—
Total Assets and Deferred Outflows	$ 688,077	$ 37,122	$ 39,240	$ 52,910
Liabilities				
Accounts payable and accrued liabilities:				
Accounts payable	$ 289	$ 1,623	$ 1,279	$ 380
Accrued payroll	—	9	—	—
Intergovernmental payable	—	—	5	5,153
Claims payable	52,500	—	—	—
Obligations under securities lending	30,746	—	—	2,923
Due to other funds	—	81	—	37
Unearned revenue	—	43	—	—
Deposits payable	—	—	—	—
Funds held for others	—	—	—	—
Total Liabilities	83,535	1,756	1,284	8,493
Deferred Inflows of Resources				
Unavailable revenue	—	—	—	—
Fund Balances				
Nonspendable	—	22,090	—	—
Restricted	604,542	—	—	—
Committed	—	13,276	37,956	44,417
Total Fund Balances	604,542	35,366	37,956	44,417
Total Liabilities, Deferred Inflows and Fund Balances	$ 688,077	$ 37,122	$ 39,240	$ 52,910

Exhibit C-3

Environment Management Protection Funds	Departmental Funds	Total Nonmajor Special Revenue Funds
$ 135,069	$ 237,218	$ 755,505
8,829	313	294,700
4,134	5,359	43,162
777	—	2,486
7,101	6,256	21,407
367	666	1,409
22	23	195
5,446	—	8,337
—	3,248	25,338
197	211	1,056
44,199	—	44,199
1,909	—	1,909
208,050	253,294	1,199,703
—	—	78,990
$ 208,050	$ 253,294	$ 1,278,693
$ 4,809	$ 4,395	$ 12,775
39	29	77
840	122	6,120
—	—	52,500
4,134	5,359	43,162
83	101	302
100	8,168	8,311
—	3	3
44,199	106	44,305
54,204	18,283	167,555
1,813	1,441	3,254
—	3,248	25,338
6,309	58,506	669,357
145,724	171,816	413,189
152,033	233,570	1,107,884
$ 208,050	$ 253,294	$ 1,278,693

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

For the Fiscal Year Ended June 30, 2015

(Dollars in Thousands)

	Escheat Fund	Correction Enterprises Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	911 Fund
Revenues				
Taxes:				
Sales and use tax	$ —	$ —	$ —	$ —
Gasoline tax	—	—	18,059	—
Other taxes	—	—	—	77,969
Federal funds	—	—	—	—
Local funds	—	—	—	—
Investment earnings (loss)	6,819	—	(73)	248
Interest earnings on loans	—	—	—	—
Sales and services	—	92,900	—	788
Rental and lease of property	—	571	—	—
Fees, licenses, and fines	—	—	10,451	—
Contributions, gifts, and grants	—	9	—	—
Funds escheated	165,062	—	—	—
Miscellaneous	—	117	1,250	—
Total revenues	171,881	93,597	29,687	79,005
Expenditures				
Current:				
General government	—	—	—	—
Higher education	43,589	—	—	—
Health and human services	—	—	—	—
Economic development	—	—	—	—
Environment and natural resources	—	—	26,432	—
Public safety, corrections, and regulation	—	87,627	—	85,321
Agriculture	—	—	—	—
Debt service:				
Principal retirement	—	—	—	—
Interest and fees	—	—	—	—
Total expenditures	43,589	87,627	26,432	85,321
Excess revenues over (under) expenditures	128,292	5,970	3,255	(6,316)
Other Financing Sources (Uses)				
Other debt issued	—	—	—	—
Sale of capital assets	—	40	—	—
Insurance recoveries	—	—	—	—
Transfers in	—	202	3,417	—
Transfers out	(22,856)	(3,015)	(5,505)	(30)
Total other financing sources (uses)	(22,856)	(2,773)	(2,088)	(30)
Net change in fund balances	105,436	3,197	1,167	(6,346)
Fund balances — July 1	499,106	32,169	36,789	50,763
Fund balances — June 30	$ 604,542	$ 35,366	$ 37,956	$ 44,417

Exhibit C-4

Environment Management Protection Funds	Departmental Funds	Total Nonmajor Special Revenue Funds
$ 7,779	$ —	$ 7,779
7,209	—	25,268
9,504	19,417	106,890
2,876	77,227	80,103
777	4,973	5,750
161	(36)	7,119
7	—	7
115	56,067	149,870
563	2,306	3,440
75,384	80,547	166,382
18,610	8,551	27,170
—	—	165,062
628	37,985	39,980
123,613	287,037	784,820
—	44,834	44,834
—	769	44,358
—	77,317	77,317
—	18,978	18,978
114,610	—	141,042
—	99,728	272,676
—	20,859	20,859
1,271	2,919	4,190
—	6	6
115,881	265,410	624,260
7,732	21,627	160,560
—	278	278
33	67	140
—	4	4
11,583	28,052	43,254
(15,929)	(64,353)	(111,688)
(4,313)	(35,952)	(68,012)
3,419	(14,325)	92,548
148,614	247,895	1,015,336
$ 152,033	$ 233,570	$ 1,107,884

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, 2015

(Dollars in Thousands)

	Escheat Fund			Correction Enterprises 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	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —	$ —
Local funds	—	—	—	—	—	—	—	—	—
Inter-agency grants and allocations	—	—	—	12	9	(3)	—	—	—
Intra-governmental transactions	—	—	—	206	205	(1)	18,432	21,267	2,835
Sales and services	—	—	—	91,870	92,900	1,030	—	—	—
Sale, rental, and lease of property	—	—	—	489	613	124	—	—	—
Fees, licenses, and fines	—	—	—	—	—	—	7,231	10,378	3,147
Contributions, gifts, and grants	—	—	—	—	—	—	—	—	—
Miscellaneous	202,107	124,354	(77,753)	165	117	(48)	10	1,257	1,247
Total revenues	202,107	124,354	(77,753)	92,742	93,844	1,102	25,673	32,902	7,229
Expenditures									
Current:									
General government	—	—	—	—	—	—	—	—	—
Higher education	94,118	85,229	8,889	—	—	—	—	—	—
Health and human services	—	—	—	—	—	—	—	—	—
Economic development	—	—	—	—	—	—	—	—	—
Environmental and natural resources	—	—	—	—	—	—	54,949	35,181	19,768
Public safety and corrections	—	—	—	93,606	91,962	1,644	—	—	—
Agriculture	—	—	—	—	—	—	—	—	—
Debt service:									
Principal retirement	—	—	—	—	—	—	—	—	—
Interest and fees	—	—	—	—	—	—	—	—	—
Total expenditures	94,118	85,229	8,889	93,606	91,962	1,644	54,949	35,181	19,768
Excess revenues over (under) expenditures	$107,989	39,125	$ (68,864)	$ (864)	1,882	$ 2,746	$ (29,276)	(2,279)	$ 26,997
Fund balances (budgetary basis) at July 1, as restated		480,854			9,680			38,719	
Fund balances (budgetary basis) at June 30		$ 519,979			$ 11,562			$ 36,440	

Exhibit C-5

911 Fund			Environment Management Protection Funds			Departmental Funds			Total Nonmajor Special Revenue 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
$ —	$ —	$ —	$ 6,770	$ 2,520	$ (4,250)	$ 94,657	$ 76,856	$ (17,801)	$ 101,427	$ 79,376	$ (22,051)
—	—	—	3,563	777	(2,786)	6,956	4,973	(1,983)	10,519	5,750	(4,769)
—	—	—	23,111	17,093	(6,018)	10,734	5,168	(5,566)	33,857	22,270	(11,587)
—	—	—	82,758	69,719	(13,039)	72,041	61,348	(10,693)	173,437	152,539	(20,898)
810	787	(23)	135	116	(19)	64,121	55,925	(8,196)	156,936	149,728	(7,208)
—	—	—	61	600	539	3,014	2,383	(631)	3,564	3,596	32
79,232	77,957	(1,275)	120,088	72,629	(47,459)	80,672	81,616	944	287,223	242,580	(44,643)
—	—	—	393	204	(189)	6,277	3,069	(3,208)	6,670	3,273	(3,397)
240	221	(19)	4,667	1,478	(3,189)	46,527	64,982	18,455	253,716	192,409	(61,307)
80,282	78,965	(1,317)	241,546	165,136	(76,410)	384,999	356,320	(28,679)	1,027,349	851,521	(175,828)
—	—	—	—	—	—	81,326	52,111	29,215	81,326	52,111	29,215
—	—	—	—	—	—	1,006	809	197	95,124	86,038	9,086
—	—	—	—	—	—	117,058	96,644	20,414	117,058	96,644	20,414
—	—	—	—	—	—	27,525	24,263	3,262	27,525	24,263	3,262
—	—	—	267,011	163,080	103,931	—	—	—	321,960	198,261	123,699
110,972	84,981	25,991	—	—	—	188,454	163,966	24,488	393,032	340,909	52,123
—	—	—	—	—	—	30,495	24,760	5,735	30,495	24,760	5,735
—	—	—	1,271	1,271	—	—	—	—	1,271	1,271	—
—	—	—	581	—	581	—	—	—	581	—	581
110,972	84,981	25,991	268,863	164,351	104,512	445,864	362,553	83,311	1,068,372	824,257	244,115
$ (30,690)	(6,016)	$ 24,674	$(27,317)	785	$ 28,102	$ (60,865)	(6,233)	$ 54,632	$ (41,023)	27,264	$ 68,287
	48,580			145,415			242,328			965,576	
	$ 42,564			$146,200			$ 236,095			$ 992,840	

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NONMAJOR CAPITAL PROJECTS FUNDS

The Capital Projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities or other capital assets, as well as capital grants to component units and other governmental entities. They are financed principally by debt proceeds and transfers from the General Fund.

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

Non-Debt Supported Fund
Debt Supported Fund

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS

June 30, 2015 *Exhibit C-6*

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	Total Nonmajor Capital Projects Funds
Assets			
Securities lending collateral	$ 2,441	$ —	$ 2,441
Receivables, net:			
Accounts receivable	1	—	1
Intergovernmental receivable	4	—	4
Interest receivable	100	21	121
Notes receivable, net	43,364	—	43,364
Restricted/designated cash and cash equivalents	229,074	2	229,076
Restricted investments	—	365,611	365,611
Total Assets	$ 274,984	$ 365,634	$ 640,618
Liabilities			
Accounts payable and accrued liabilities:			
Accounts payable	$ 15,375	$ 3,751	$ 19,126
Intergovernmental payable	75	22	97
Obligations under securities lending	2,441	—	2,441
Due to other funds	3	6	9
Due to component units	15,728	339	16,067
Unearned revenue	425	—	425
Total Liabilities	34,047	4,118	38,165
Fund Balances			
Restricted	5,034	361,516	366,550
Committed	234,892	—	234,892
Assigned	1,011	—	1,011
Total Fund Balances	240,937	361,516	602,453
Total Liabilities and Fund Balances	$ 274,984	$ 365,634	$ 640,618

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

For the Fiscal Year Ended June 30, 2015 *Exhibit C-7*

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	Total Nonmajor Capital Projects Funds
Revenues			
Federal funds	$ 9,748	$ —	$ 9,748
Investment earnings	181	137	318
Interest earnings on loans	553	—	553
Sales and services	745	—	745
Fees, licenses, and fines	846	—	846
Contributions, gifts, and grants	23,399	—	23,399
Miscellaneous	43	—	43
Total revenues	35,515	137	35,652
Expenditures			
Current:			
General government	—	208	208
Higher education	33	57,994	58,027
Economic development	—	548	548
Environment and natural resources	5,277	1,412	6,689
Capital outlay	93,153	20,536	113,689
Debt service:			
Interest and fees	—	56	56
Debt issuance costs	—	467	467
Total expenditures	98,463	81,221	179,684
Excess revenues over (under) expenditures	(62,948)	(81,084)	(144,032)
Other Financing Sources (Uses)			
General obligation bonds issued	—	231,360	231,360
Premium on debt issued	—	29,381	29,381
Sale of capital assets	21	—	21
Insurance recoveries	9	—	9
Transfers in	37,812	—	37,812
Transfers out	(12,848)	(10,452)	(23,300)
Total other financing sources (uses)	24,994	250,289	275,283
Net change in fund balances	(37,954)	169,205	131,251
Fund balances — July 1, as restated	278,891	192,311	471,202
Fund balances — June 30	$ 240,937	$ 361,516	$ 602,453

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NONMAJOR PERMANENT FUNDS

Permanent funds are used to account for and report resources that are 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, 2015 *Exhibit C-8*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Assets			
Cash and cash equivalents	$ —	$ 1,686	$ 1,686
Securities lending collateral	10,868	730	11,598
Receivables, net:			
Accounts receivable	12	3	15
Interest receivable	290	5	295
Restricted/designated cash and cash equivalents	432	8,957	9,389
Restricted investments	112,215	517	112,732
Total Assets	$ 123,817	$ 11,898	$ 135,715
Liabilities			
Obligations under securities lending	$ 10,868	$ 730	$ 11,598
Fund Balances			
Nonspendable	93,157	9,470	102,627
Restricted	19,792	112	19,904
Committed	—	1,586	1,586
Total Fund Balances	112,949	11,168	124,117
Total Liabilities and Fund Balances	$ 123,817	$ 11,898	$ 135,715

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

For the Fiscal Year Ended June 30, 2015 *Exhibit C-9*

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Revenues			
Investment earnings	$ 3,022	$ 61	$ 3,083
Fees, licenses, and fines	3,485	933	4,418
Contributions, gifts, and grants	9	—	9
Total revenues	6,516	994	7,510
Expenditures			
Current:			
Higher education	—	27	27
Environment and natural resources	13	43	56
Total expenditures	13	70	83
Excess revenues over (under) expenditures	6,503	924	7,427
Other Financing Sources (Uses)			
Transfers out	(2,544)	—	(2,544)
Net change in fund balances	3,959	924	4,883
Fund balances — July 1	108,990	10,244	119,234
Fund balances — June 30	$ 112,949	$ 11,168	$ 124,117

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, 2015

(Dollars in Thousands)

	Wildlife Endowment Fund			Departmental Funds		
Revenues:	**Final Budget**	**Actual**	**Variance with Final Budget**	**Final Budget**	**Actual**	**Variance with Final Budget**
Departmental:						
Intra-governmental transactions	$ —	$ 1,936	$ 1,936	$ —	$ —	$ —
Fees, licenses, and fines	1,773	3,481	1,708	1,380	929	(451)
Contributions, gifts, and grants	7	9	2	—	—	—
Miscellaneous	3,359	9,190	5,831	296	46	(250)
Total revenues	5,139	14,616	9,477	1,676	975	(701)
Expenditures:						
Current:						
Higher education	—	—	—	29	27	2
Environmental and natural resources	5,528	4,480	1,048	685	41	644
Total expenditures	5,528	4,480	1,048	714	68	646
Excess revenues over (under) expenditures	$ (389)	10,136	$ 10,525	$ 962	907	$ (55)
Fund balances (budgetary basis) at July 1, as restated		107,840			10,258	
Fund balances (budgetary basis) at June 30		$ 117,976			$ 11,165	

Exhibit C-10

Total Nonmajor Permanent Funds		
Final Budget	Actual	Variance with Final Budget
$ —	$ 1,936	$ 1,936
3,153	4,410	1,257
7	9	2
3,655	9,236	5,581
6,815	15,591	8,776
29	27	2
6,213	4,521	1,692
6,242	4,548	1,694
$ 573	11,043	$ 10,470
	118,098	
	$ 129,141	