

*NONMAJOR
GOVERNMENTAL
FUNDS*

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2011

Exhibit C-1

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 693,918	\$ —	\$ 3,889	\$ 697,807
Investments	225,635	—	—	225,635
Securities lending collateral	55,947	2,972	8,415	67,334
Receivables, net:				
Taxes receivable.....	2,237	—	—	2,237
Accounts receivable.....	17,962	336	18	18,316
Intergovernmental receivable.....	14,422	2,172	—	16,594
Interest receivable.....	452	196	6	654
Due from other funds	9,256	—	—	9,256
Due from component units	2,974	—	—	2,974
Inventories.....	27,465	—	—	27,465
Advances to component units	21,742	—	—	21,742
Notes receivable, net.....	951	41,320	—	42,271
Securities held in trust.....	45,716	—	—	45,716
Restricted/designated cash and cash equivalents....	—	193,169	3,868	197,037
Restricted investments.....	2,031	455,126	88,271	545,428
Total Assets.....	\$ 1,120,708	\$ 695,291	\$ 104,467	\$ 1,920,466
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued liabilities:				
Accounts payable.....	\$ 28,034	\$ 42,434	\$ —	\$ 70,468
Accrued payroll.....	364	—	—	364
Intergovernmental payable.....	8,403	178	—	8,581
Claims payable.....	37,492	—	—	37,492
Obligations under securities lending.....	57,307	3,106	8,769	69,182
Due to other funds	8,598	6	—	8,604
Due to component units	9,833	29,019	—	38,852
Deferred revenue.....	27,600	1,670	—	29,270
Deposits payable.....	6	1	—	7
Funds held for others.....	45,826	—	—	45,826
Total Liabilities.....	223,463	76,414	8,769	308,646
Fund Balances:				
Nonspendable.....	27,465	—	84,588	112,053
Restricted.....	481,240	413,659	7,311	902,210
Committed.....	389,226	206,159	3,799	599,184
Unassigned.....	(686)	(941)	—	(1,627)
Total Fund Balances.....	897,245	618,877	95,698	1,611,820
Total Liabilities and Fund Balances.....	\$ 1,120,708	\$ 695,291	\$ 104,467	\$ 1,920,466

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

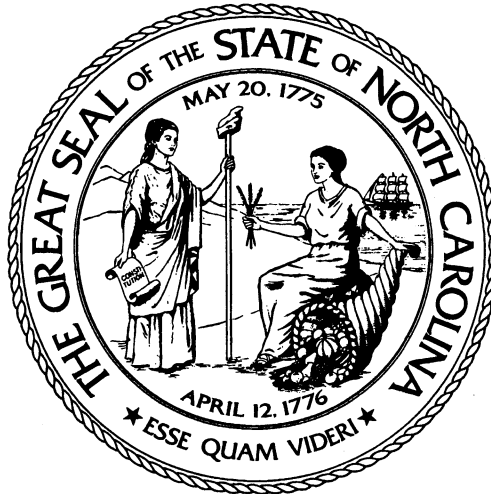
For the Fiscal Year Ended June 30, 2011

Exhibit C-2

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Revenues:				
Taxes:				
Individual income tax.....	\$ 2,496	\$ —	\$ —	\$ 2,496
Sales and use tax.....	29,321	—	—	29,321
Gasoline tax.....	28,004	—	—	28,004
Insurance tax.....	15,043	—	—	15,043
Other taxes.....	134,453	—	—	134,453
Federal funds.....	335,073	3,240	—	338,313
Local funds.....	19,531	—	—	19,531
Investment earnings.....	35,738	1,113	4,583	41,434
Interest earnings on loans.....	27	944	—	971
Sales and services.....	144,967	727	—	145,694
Rental and lease of property.....	2,537	36	—	2,573
Fees, licenses, and fines.....	194,903	1,307	3,181	199,391
Contributions, gifts, and grants.....	38,516	40,252	7	78,775
Funds escheated.....	111,481	—	—	111,481
Federal recovery funds.....	132,239	18,527	—	150,766
Miscellaneous.....	23,788	73	—	23,861
Total revenues.....	<u>1,248,117</u>	<u>66,219</u>	<u>7,771</u>	<u>1,322,107</u>
Expenditures:				
Current:				
General government.....	41,012	151	—	41,163
Higher education.....	130,297	361,582	27	491,906
Health and human services.....	94,108	—	—	94,108
Economic development.....	404,283	3,694	—	407,977
Environment and natural resources.....	239,337	21,750	184	261,271
Public safety, corrections, and regulation.....	258,388	—	—	258,388
Transportation.....	8	—	—	8
Agriculture.....	11,612	—	—	11,612
Capital outlay.....	—	364,121	—	364,121
Debt service:				
Principal retirement.....	3,787	—	—	3,787
Interest and fees.....	862	37	—	899
Debt issuance costs.....	—	3,233	—	3,233
Total expenditures.....	<u>1,183,694</u>	<u>754,568</u>	<u>211</u>	<u>1,938,473</u>
Excess revenues over (under) expenditures.....	<u>64,423</u>	<u>(688,349)</u>	<u>7,560</u>	<u>(616,366)</u>
Other Financing Sources (Uses):				
Special indebtedness issued.....	—	500,000	—	500,000
Premium on debt issued.....	—	32,322	—	32,322
Sale of capital assets.....	235	1	—	236
Insurance recoveries.....	8	—	—	8
Transfers in.....	41,430	36,973	—	78,403
Transfers out.....	(142,472)	(36,169)	(182)	(178,823)
Total other financing sources (uses).....	<u>(100,799)</u>	<u>533,127</u>	<u>(182)</u>	<u>432,146</u>
Net change in fund balances.....	(36,376)	(155,222)	7,378	(184,220)
Fund balances — July 1, as restated.....	933,621	774,099	88,320	1,796,040
Fund balances — June 30.....	<u>\$ 897,245</u>	<u>\$ 618,877</u>	<u>\$ 95,698</u>	<u>\$ 1,611,820</u>

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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
- Employment Security Commission Funds
- Employment and Training Administration Fund
- Leaking Petroleum Underground Storage Tank Cleanup Fund
- Wildlife Resources Commission Fund
- Natural Heritage Trust Fund
- 911 Fund
- Parks and Recreation Trust Fund
- Environment Management Protection Fund
- Departmental Funds

**COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS**

June 30, 2011

(Dollars in Thousands)

	Escheat Fund	Correction Enterprises Fund	Employment Security Commission Funds	Employment and Training Administration Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	Wildlife Resources Commission Fund
Assets						
Cash and cash equivalents	\$ 211,594	\$ 12,285	\$ 17,949	\$ 2,876	\$ 57,022	\$ 20,845
Investments	225,356	—	—	—	—	—
Securities lending collateral	26,910	—	—	—	4,783	1,193
Receivables, net:						
Taxes receivable.....	—	—	—	—	1,538	—
Accounts receivable.....	—	1,950	784	—	448	549
Intergovernmental receivable.....	—	182	979	—	—	3,001
Interest receivable.....	178	—	—	—	48	12
Due from other funds	—	1,817	3,080	—	—	—
Due from component units	1,432	10	—	—	—	—
Inventories.....	—	22,240	223	—	—	1,660
Advances to component units	21,742	—	—	—	—	—
Notes receivable, net.....	—	—	—	—	648	—
Securities held in trust.....	—	—	—	—	—	—
Restricted investments.....	—	—	—	—	—	—
Total Assets.....	<u>\$ 487,212</u>	<u>\$ 38,484</u>	<u>\$ 23,015</u>	<u>\$ 2,876</u>	<u>\$ 64,487</u>	<u>\$ 27,260</u>
Liabilities and Fund Balances						
Liabilities:						
Accounts payable and accrued liabilities:						
Accounts payable.....	\$ 15	\$ 3,063	\$ 5,164	\$ 525	\$ 920	\$ 675
Accrued payroll.....	—	7	112	1	—	48
Intergovernmental payable.....	—	1	2,464	—	—	—
Claims payable.....	37,492	—	—	—	—	—
Obligations under securities lending.....	27,413	—	—	—	4,974	1,233
Due to other funds	—	248	7,658	17	—	184
Due to component units	9,833	—	—	—	—	—
Deferred revenue.....	3,310	26	—	—	—	—
Deposits payable.....	—	—	—	—	—	—
Funds held for others.....	—	—	—	—	—	—
Total Liabilities.....	<u>78,063</u>	<u>3,345</u>	<u>15,398</u>	<u>543</u>	<u>5,894</u>	<u>2,140</u>
Fund Balances:						
Nonspendable.....	—	22,240	223	—	—	1,660
Restricted.....	409,149	—	7,394	2,333	—	22,918
Committed.....	—	12,899	—	—	58,593	542
Unassigned.....	—	—	—	—	—	—
Total Fund Balances.....	<u>409,149</u>	<u>35,139</u>	<u>7,617</u>	<u>2,333</u>	<u>58,593</u>	<u>25,120</u>
Total Liabilities and Fund Balances.....	<u>\$ 487,212</u>	<u>\$ 38,484</u>	<u>\$ 23,015</u>	<u>\$ 2,876</u>	<u>\$ 64,487</u>	<u>\$ 27,260</u>

Exhibit C-3

Natural Heritage Trust Fund	911 Fund	Parks and Recreation Trust Fund	Environment Management Protection Fund	Departmental Funds	Total Nonmajor Special Revenue Funds
\$ 14,375	\$ 35,063	\$ 30,955	\$ 127,104	\$ 163,850	\$ 693,918
—	—	—	—	279	225,635
1,207	3,004	2,506	8,108	8,236	55,947
—	—	—	699	—	2,237
11	6,034	11	1,992	6,183	17,962
—	—	—	473	9,787	14,422
12	28	25	85	64	452
—	—	—	4,138	221	9,256
—	—	—	—	1,532	2,974
—	—	—	—	3,342	27,465
—	—	—	—	—	21,742
—	—	—	—	303	951
—	—	—	45,716	—	45,716
—	—	—	2,031	—	2,031
<u>\$ 15,605</u>	<u>\$ 44,129</u>	<u>\$ 33,497</u>	<u>\$ 190,346</u>	<u>\$ 193,797</u>	<u>\$ 1,120,708</u>
\$ 55	\$ 276	\$ —	\$ 3,017	\$ 14,324	\$ 28,034
—	—	—	76	120	364
—	5,394	186	197	161	8,403
—	—	—	—	—	37,492
1,226	3,120	2,571	8,551	8,219	57,307
—	72	—	82	337	8,598
—	—	—	—	—	9,833
—	—	—	69	24,195	27,600
—	—	—	—	6	6
—	—	—	45,716	110	45,826
<u>1,281</u>	<u>8,862</u>	<u>2,757</u>	<u>57,708</u>	<u>47,472</u>	<u>223,463</u>
—	—	—	—	3,342	27,465
—	—	—	1,233	38,213	481,240
14,324	35,267	30,740	131,405	105,456	389,226
—	—	—	—	(686)	(686)
<u>14,324</u>	<u>35,267</u>	<u>30,740</u>	<u>132,638</u>	<u>146,325</u>	<u>897,245</u>
<u>\$ 15,605</u>	<u>\$ 44,129</u>	<u>\$ 33,497</u>	<u>\$ 190,346</u>	<u>\$ 193,797</u>	<u>\$ 1,120,708</u>

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

For the Fiscal Year Ended June 30, 2011

(Dollars in Thousands)

	Escheat Fund	Correction Enterprises Fund	Employment Security Commission Funds	Employment and Training Administration Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	Wildlife Resources Commission Fund
Revenues:						
Taxes:						
Individual income tax.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Sales and use tax.....	—	—	—	—	—	21,500
Gasoline tax.....	—	—	—	—	17,857	2,021
Insurance tax.....	—	—	—	—	—	—
Other taxes.....	—	—	—	—	—	—
Federal funds.....	—	—	150,765	84,547	—	18,948
Local funds.....	—	—	13,500	—	—	239
Investment earnings.....	30,377	—	—	—	946	204
Interest earnings on loans.....	—	—	—	—	—	—
Sales and services.....	1	89,885	—	1	—	4,694
Rental and lease of property.....	—	243	—	—	—	61
Fees, licenses, and fines.....	—	—	712	255	10,812	22,990
Contributions, gifts, and grants.....	—	50	1,400	40	—	1,271
Funds escheated.....	111,481	—	—	—	—	—
Federal recovery funds.....	—	—	24,576	24,147	—	—
Miscellaneous.....	—	167	719	—	—	563
Total revenues.....	<u>141,859</u>	<u>90,345</u>	<u>191,672</u>	<u>108,990</u>	<u>29,615</u>	<u>72,491</u>
Expenditures:						
Current:						
General government.....	—	—	—	—	—	—
Higher education.....	129,691	—	—	—	—	—
Health and human services.....	—	—	—	—	—	—
Economic development.....	—	—	205,855	108,141	—	—
Environment and natural resources.....	—	—	—	—	34,624	64,202
Public safety, corrections, and regulation...	—	84,774	—	—	—	—
Transportation.....	—	—	—	—	—	—
Agriculture.....	—	—	—	—	—	—
Debt service:						
Principal retirement.....	—	—	—	—	—	765
Interest and fees.....	—	—	—	—	—	666
Total expenditures.....	<u>129,691</u>	<u>84,774</u>	<u>205,855</u>	<u>108,141</u>	<u>34,624</u>	<u>65,633</u>
Excess revenues over (under) expenditures..	<u>12,168</u>	<u>5,571</u>	<u>(14,183)</u>	<u>849</u>	<u>(5,009)</u>	<u>6,858</u>
Other Financing Sources (Uses):						
Sale of capital assets.....	—	96	—	—	—	83
Insurance recoveries.....	—	—	—	—	—	—
Transfers in.....	—	202	12,911	—	3,946	403
Transfers out.....	(20,502)	(5,165)	(46)	(576)	(6,082)	(9,811)
Total other financing sources (uses).....	<u>(20,502)</u>	<u>(4,867)</u>	<u>12,865</u>	<u>(576)</u>	<u>(2,136)</u>	<u>(9,325)</u>
Net change in fund balances.....	<u>(8,334)</u>	<u>704</u>	<u>(1,318)</u>	<u>273</u>	<u>(7,145)</u>	<u>(2,467)</u>
Fund balances — July 1, as restated.....	<u>417,483</u>	<u>34,435</u>	<u>8,935</u>	<u>2,060</u>	<u>65,738</u>	<u>27,587</u>
Fund balances — June 30.....	<u>\$ 409,149</u>	<u>\$ 35,139</u>	<u>\$ 7,617</u>	<u>\$ 2,333</u>	<u>\$ 58,593</u>	<u>\$ 25,120</u>

Exhibit C-4

Natural Heritage Trust Fund	911 Fund	Parks and Recreation Trust Fund	Environment Management Protection Fund	Departmental Funds	Total Nonmajor Special Revenue Funds
\$ —	\$ —	\$ —	\$ —	\$ 2,496	\$ 2,496
—	—	—	7,821	—	29,321
—	—	—	8,126	—	28,004
—	—	—	—	15,043	15,043
7,933	71,663	23,799	16,397	14,661	134,453
—	—	—	—	80,813	335,073
—	—	—	—	5,792	19,531
337	568	495	753	2,058	35,738
—	—	—	—	27	27
—	724	—	1,650	48,012	144,967
—	—	—	697	1,536	2,537
4,367	—	1,439	67,236	87,092	194,903
—	—	—	3,249	32,506	38,516
—	—	—	—	—	111,481
—	—	—	4,613	78,903	132,239
—	—	—	6,024	16,315	23,788
<u>12,637</u>	<u>72,955</u>	<u>25,733</u>	<u>116,566</u>	<u>385,254</u>	<u>1,248,117</u>
—	—	—	—	41,012	41,012
—	—	—	—	606	130,297
—	—	—	—	94,108	94,108
—	—	—	—	90,287	404,283
16,435	—	21,301	102,775	—	239,337
—	81,452	—	—	92,162	258,388
—	—	—	—	8	8
—	—	—	—	11,612	11,612
—	—	—	1,089	1,933	3,787
—	—	—	6	190	862
<u>16,435</u>	<u>81,452</u>	<u>21,301</u>	<u>103,870</u>	<u>331,918</u>	<u>1,183,694</u>
<u>(3,798)</u>	<u>(8,497)</u>	<u>4,432</u>	<u>12,696</u>	<u>53,336</u>	<u>64,423</u>
—	—	—	14	42	235
—	—	—	—	8	8
—	—	—	3,925	20,043	41,430
<u>(6,302)</u>	<u>(71)</u>	<u>(10,225)</u>	<u>(19,651)</u>	<u>(64,041)</u>	<u>(142,472)</u>
<u>(6,302)</u>	<u>(71)</u>	<u>(10,225)</u>	<u>(15,712)</u>	<u>(43,948)</u>	<u>(100,799)</u>
<u>(10,100)</u>	<u>(8,568)</u>	<u>(5,793)</u>	<u>(3,016)</u>	<u>9,388</u>	<u>(36,376)</u>
<u>24,424</u>	<u>43,835</u>	<u>36,533</u>	<u>135,654</u>	<u>136,937</u>	<u>933,621</u>
<u>\$ 14,324</u>	<u>\$ 35,267</u>	<u>\$ 30,740</u>	<u>\$ 132,638</u>	<u>\$ 146,325</u>	<u>\$ 897,245</u>

**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, 2011

(Dollars in Thousands)

	Escheat Fund			Correction Enterprises 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
Revenues:									
Departmental:									
Federal funds.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ 155,862	\$ 151,806	\$ (4,056)
Local funds.....	—	—	—	—	—	—	19,195	14,046	(5,149)
Inter-agency grants and allocations.....	—	—	—	130	51	(79)	2,788	1,448	(1,340)
Intra-governmental transactions.....	—	—	—	43	218	175	59,824	24,941	(34,883)
Sales and services.....	—	1	1	90,033	91,293	1,260	—	—	—
Sale, rental, and lease of property.....	—	—	—	307	365	58	—	—	—
Fees, licenses, and fines.....	—	—	—	—	—	—	5,000	4,618	(382)
Contributions, gifts, and grants.....	—	—	—	—	—	—	—	—	—
Federal recovery funds.....	—	—	—	—	—	—	27,985	24,576	(3,409)
Miscellaneous	211,940	91,818	(120,122)	246	191	(55)	1,705	836	(869)
Total revenues.....	<u>211,940</u>	<u>91,819</u>	<u>(120,121)</u>	<u>90,759</u>	<u>92,118</u>	<u>1,359</u>	<u>272,359</u>	<u>222,271</u>	<u>(50,088)</u>
Expenditures:									
Current:									
General government.....	—	—	—	—	—	—	—	—	—
Higher education.....	150,183	147,609	2,574	—	—	—	—	—	—
Health and human services.....	—	—	—	—	—	—	—	—	—
Economic development.....	—	—	—	—	—	—	272,359	223,072	49,287
Environmental and natural resources...	—	—	—	—	—	—	—	—	—
Public safety and corrections.....	—	—	—	94,942	92,822	2,120	—	—	—
Agriculture.....	—	—	—	—	—	—	—	—	—
Debt service:									
Principal retirement.....	—	—	—	—	—	—	—	—	—
Interest and fees.....	—	—	—	—	—	—	—	—	—
Total expenditures.....	<u>150,183</u>	<u>147,609</u>	<u>2,574</u>	<u>94,942</u>	<u>92,822</u>	<u>2,120</u>	<u>272,359</u>	<u>223,072</u>	<u>49,287</u>
Excess revenues over (under) expenditures	<u>\$ 61,757</u>	<u>(55,790)</u>	<u>\$(117,547)</u>	<u>\$(4,183)</u>	<u>(704)</u>	<u>\$ 3,479</u>	<u>\$ —</u>	<u>(801)</u>	<u>\$(801)</u>
Fund balances (budgetary basis)									
at July 1, 2010.....		480,691			12,989			18,750	
Restatements.....		—			—			—	
Fund balances (budgetary basis) at June 30, 2011.....		<u>\$ 424,901</u>			<u>\$ 12,285</u>			<u>\$ 17,949</u>	

Employment and Training Administration Fund			Leaking Petroleum Underground Storage Tank Cleanup Fund			Wildlife Resources Commission Fund		
Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
\$ 134,430	\$ 84,546	\$ (49,884)	\$ —	\$ —	\$ —	\$ 18,152	\$ 18,967	\$ 815
—	—	—	—	—	—	180	239	59
—	—	—	—	—	—	402	402	—
—	41	41	23,053	21,807	(1,246)	84,131	83,980	(151)
—	1	1	—	—	—	6,167	4,639	(1,528)
1	—	(1)	—	—	—	74	150	76
265	255	(10)	11,580	10,866	(714)	21,784	22,735	951
—	41	41	—	—	—	427	490	63
24,147	24,147	—	—	—	—	—	—	—
—	—	—	110	667	557	513	762	249
<u>158,843</u>	<u>109,031</u>	<u>(49,812)</u>	<u>34,743</u>	<u>33,340</u>	<u>(1,403)</u>	<u>131,830</u>	<u>132,364</u>	<u>534</u>
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
165,357	108,752	56,605	—	—	—	—	—	—
—	—	—	43,301	42,998	303	138,483	133,547	4,936
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	765	765	—
—	—	—	—	—	—	671	666	5
<u>165,357</u>	<u>108,752</u>	<u>56,605</u>	<u>43,301</u>	<u>42,998</u>	<u>303</u>	<u>139,919</u>	<u>134,978</u>	<u>4,941</u>
<u>\$ (6,514)</u>	279	<u>\$ 6,793</u>	<u>\$ (8,558)</u>	(9,658)	<u>\$ (1,100)</u>	<u>\$ (8,089)</u>	(2,614)	<u>\$ 5,475</u>
	2,554			66,679			23,459	
	—			—			—	
	<u>\$ 2,833</u>			<u>\$ 57,021</u>			<u>\$ 20,845</u>	

Continued

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

NONMAJOR SPECIAL REVENUE FUNDS

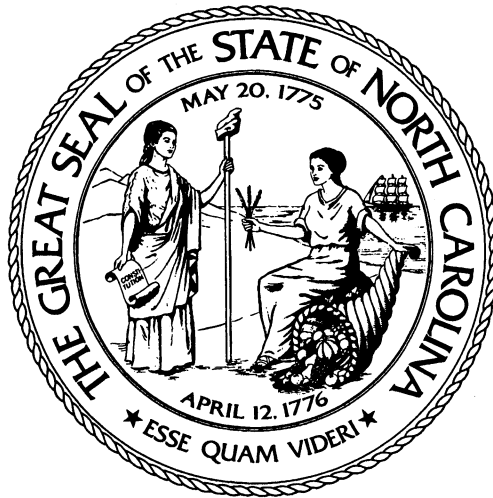
For the Fiscal Year Ended June 30, 2011

(Dollars in Thousands)

	Natural Heritage Trust Fund			911 Fund			Parks and Recreation Trust Fund		
	Final		Variance	Final		Variance	Final		Variance
	Budget	Actual	with Final Budget	Budget	Actual	with Final Budget	Budget	Actual	with Final Budget
Revenues:									
Departmental:									
Federal funds.....	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Local funds.....	—	—	—	—	—	—	—	—	—
Inter-agency grants and allocations.....	—	—	—	—	—	—	—	—	—
Intra-governmental transactions.....	15,150	7,933	(7,217)	—	11	11	33,395	21,726	(11,669)
Sales and services.....	—	—	—	724	737	13	—	—	—
Sale, rental, and lease of property.....	—	—	—	—	—	—	—	—	—
Fees, licenses, and fines.....	4,000	4,364	364	72,427	72,883	456	1,425	3,509	2,084
Contributions, gifts, and grants.....	—	—	—	—	—	—	—	—	—
Federal recovery funds.....	—	—	—	—	—	—	—	—	—
Miscellaneous	1,000	226	(774)	665	410	(255)	1,794	373	(1,421)
Total revenues.....	20,150	12,523	(7,627)	73,816	74,041	225	36,614	25,608	(11,006)
Expenditures:									
Current:									
General government.....	—	—	—	—	—	—	—	—	—
Higher education.....	—	—	—	—	—	—	—	—	—
Health and human services.....	—	—	—	—	—	—	—	—	—
Economic development.....	—	—	—	—	—	—	—	—	—
Environmental and natural resources...	33,251	22,678	10,573	—	—	—	48,974	31,681	17,293
Public safety and corrections.....	—	—	—	97,066	82,429	14,637	—	—	—
Agriculture.....	—	—	—	—	—	—	—	—	—
Debt service:									
Principal retirement.....	—	—	—	—	—	—	—	—	—
Interest and fees.....	—	—	—	—	—	—	—	—	—
Total expenditures.....	33,251	22,678	10,573	97,066	82,429	14,637	48,974	31,681	17,293
Excess revenues over (under) expenditures	<u>\$ (13,101)</u>	<u>(10,155)</u>	<u>\$ 2,946</u>	<u>\$ (23,250)</u>	<u>(8,388)</u>	<u>\$ 14,862</u>	<u>\$ (12,360)</u>	<u>(6,073)</u>	<u>\$ 6,287</u>
Fund balances (budgetary basis)									
at July 1, 2010.....		24,530			43,451			37,028	
Restatements.....		—			—			—	
Fund balances (budgetary basis)									
at June 30, 2011.....		<u>\$ 14,375</u>			<u>\$ 35,063</u>			<u>\$ 30,955</u>	

Environment Management Protection Fund			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
\$ 1,051	\$ —	\$ (1,051)	\$200,444	\$ 81,226	\$ (119,218)	\$ 509,939	\$ 336,545	\$ (173,394)
2	—	(2)	11,211	5,790	(5,421)	30,588	20,075	(10,513)
3,538	3,202	(336)	37,137	22,972	(14,165)	43,995	28,075	(15,920)
52,203	55,149	2,946	99,355	73,521	(25,834)	367,154	289,327	(77,827)
2,221	1,760	(461)	50,365	48,028	(2,337)	149,510	146,459	(3,051)
533	403	(130)	1,886	1,552	(334)	2,801	2,470	(331)
111,221	68,318	(42,903)	75,730	80,771	5,041	303,432	268,319	(35,113)
119	47	(72)	13,338	14,184	846	13,884	14,762	878
4,323	4,323	—	70,163	70,163	—	126,618	123,209	(3,409)
2,593	7,124	4,531	77,931	36,368	(41,563)	298,497	138,775	(159,722)
<u>177,804</u>	<u>140,326</u>	<u>(37,478)</u>	<u>637,560</u>	<u>434,575</u>	<u>(202,985)</u>	<u>1,846,418</u>	<u>1,368,016</u>	<u>(478,402)</u>
—	—	—	102,757	44,127	58,630	102,757	44,127	58,630
—	—	—	806	609	197	150,989	148,218	2,771
—	—	—	141,377	117,713	23,664	141,377	117,713	23,664
—	—	—	198,427	84,135	114,292	636,143	415,959	220,184
195,366	143,670	51,696	—	—	—	459,375	374,574	84,801
—	—	—	179,835	151,741	28,094	371,843	326,992	44,851
—	—	—	30,365	26,494	3,871	30,365	26,494	3,871
—	—	—	—	—	—	—	—	—
1,092	1,092	—	—	—	—	1,857	1,857	—
1,017	3	1,014	—	—	—	1,688	669	1,019
<u>197,475</u>	<u>144,765</u>	<u>52,710</u>	<u>653,567</u>	<u>424,819</u>	<u>228,748</u>	<u>1,896,394</u>	<u>1,456,603</u>	<u>439,791</u>
<u>\$ (19,671)</u>	<u>(4,439)</u>	<u>\$ 15,232</u>	<u>\$ (16,007)</u>	<u>9,756</u>	<u>\$ 25,763</u>	<u>\$ (49,976)</u>	<u>(88,587)</u>	<u>\$ (38,611)</u>
	133,605			153,674			997,410	
	<u>—</u>			<u>—</u>			<u>—</u>	
	<u>\$ 129,166</u>			<u>\$163,430</u>			<u>\$ 908,823</u>	

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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 capital assets, as well as to provide grants for capital assets for 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
- N.C. Infrastructure Finance Corporation
- State Energy Contracts

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS**

June 30, 2011

Exhibit C-6

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	N.C. Infrastructure Finance Corporation	State Energy Contracts	Total Nonmajor Capital Projects Funds
Assets					
Securities lending collateral.....	\$ 2,972	\$ —	\$ —	\$ —	\$ 2,972
Receivables, net:					
Accounts receivable.....	336	—	—	—	336
Intergovernmental receivable.....	2,172	—	—	—	2,172
Interest receivable.....	191	5	—	—	196
Notes receivable, net.....	41,320	—	—	—	41,320
Restricted/designated cash and cash equivalents.	192,341	107	—	721	193,169
Restricted investments.....	—	440,428	14,698	—	455,126
Total Assets.....	\$ 239,332	\$ 440,540	\$ 14,698	\$ 721	\$ 695,291
Liabilities and Fund Balances					
Liabilities:					
Accounts payable and accrued liabilities:					
Accounts payable.....	\$ 13,126	\$ 28,727	\$ 581	\$ —	\$ 42,434
Intergovernmental payable.....	175	3	—	—	178
Obligations under securities lending.....	3,106	—	—	—	3,106
Due to other funds	6	—	—	—	6
Due to component units.....	8,469	18,024	2,526	—	29,019
Deferred revenue.....	1,670	—	—	—	1,670
Deposits payable.....	1	—	—	—	1
Total Liabilities.....	26,553	46,754	3,107	—	76,414
Fund Balances:					
Restricted.....	7,561	393,786	11,591	721	413,659
Committed.....	206,159	—	—	—	206,159
Unassigned.....	(941)	—	—	—	(941)
Total Fund Balances.....	212,779	393,786	11,591	721	618,877
Total Liabilities and Fund Balances.....	\$ 239,332	\$ 440,540	\$ 14,698	\$ 721	\$ 695,291

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

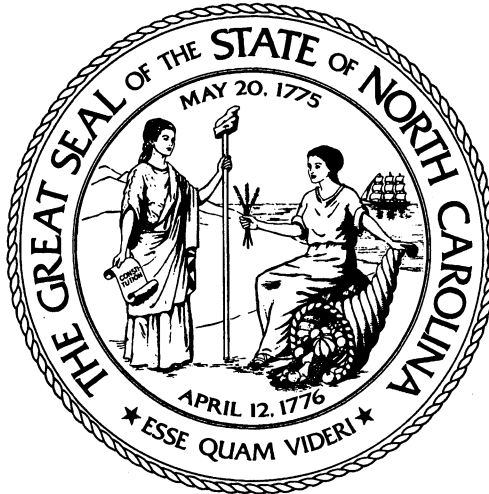
For the Fiscal Year Ended June 30, 2011

Exhibit C-7

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	N.C. Infrastructure Finance Corporation	State Energy Contracts	Total Nonmajor Capital Projects Funds
Revenues:					
Federal funds.....	\$ 3,240	\$ —	\$ —	\$ —	\$ 3,240
Investment earnings.....	468	613	32	—	1,113
Interest earnings on loans.....	944	—	—	—	944
Sales and services.....	727	—	—	—	727
Rental and lease of property.....	36	—	—	—	36
Fees, licenses and fines.....	1,307	—	—	—	1,307
Contributions, gifts, and grants.....	40,252	—	—	—	40,252
Federal recovery funds.....	18,527	—	—	—	18,527
Miscellaneous.....	73	—	—	—	73
Total revenues.....	<u>65,574</u>	<u>613</u>	<u>32</u>	<u>—</u>	<u>66,219</u>
Expenditures:					
Current:					
General government.....	—	151	—	—	151
Higher education.....	500	360,646	436	—	361,582
Economic development.....	—	3,694	—	—	3,694
Environment & natural resources.....	14,705	7,045	—	—	21,750
Capital outlay.....	136,599	222,646	4,876	—	364,121
Debt service:					
Interest and fees.....	—	29	8	—	37
Debt issuance costs.....	—	3,233	—	—	3,233
Total expenditures.....	<u>151,804</u>	<u>597,444</u>	<u>5,320</u>	<u>—</u>	<u>754,568</u>
Excess revenues over (under) expenditures.....	<u>(86,230)</u>	<u>(596,831)</u>	<u>(5,288)</u>	<u>—</u>	<u>(688,349)</u>
Other Financing Sources (Uses):					
Special indebtedness issued.....	—	500,000	—	—	500,000
Premium on debt issued.....	—	32,322	—	—	32,322
Sale of capital assets.....	1	—	—	—	1
Transfers in.....	36,169	798	6	—	36,973
Transfers out.....	(2,483)	(32,888)	(798)	—	(36,169)
Total other financing sources (uses).....	<u>33,687</u>	<u>500,232</u>	<u>(792)</u>	<u>—</u>	<u>533,127</u>
Net change in fund balances.....	<u>(52,543)</u>	<u>(96,599)</u>	<u>(6,080)</u>	<u>—</u>	<u>(155,222)</u>
Fund balances — July 1, as restated.....	265,322	490,385	17,671	721	774,099
Fund balances — June 30.....	<u>\$ 212,779</u>	<u>\$ 393,786</u>	<u>\$ 11,591</u>	<u>\$ 721</u>	<u>\$ 618,877</u>

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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, 2011

Exhibit C-8

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Assets			
Cash and cash equivalents	\$ —	\$ 3,889	\$ 3,889
Securities lending collateral	7,773	642	8,415
Receivables, net:			
Accounts receivable.....	13	5	18
Interest receivable.....	—	6	6
Restricted/designated cash and cash equivalents...	268	3,600	3,868
Restricted investments.....	87,691	580	88,271
Total Assets.....	\$ 95,745	\$ 8,722	\$ 104,467
Liabilities and Fund Balances			
Liabilities:			
Obligations under securities lending.....	\$ 8,103	\$ 666	\$ 8,769
Total Liabilities.....	8,103	666	8,769
Fund Balances:			
Nonspendable.....	80,457	4,131	84,588
Restricted.....	7,185	126	7,311
Committed.....	—	3,799	3,799
Total Fund Balances.....	87,642	8,056	95,698
Total Liabilities and Fund Balances.....	\$ 95,745	\$ 8,722	\$ 104,467

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

For the Fiscal Year Ended June 30, 2011

Exhibit C-9

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Revenues:			
Investment earnings.....	\$ 4,449	\$ 134	\$ 4,583
Fees, licenses, and fines.....	2,497	684	3,181
Contributions, gifts, and grants.....	7	—	7
Total revenues.....	<u>6,953</u>	<u>818</u>	<u>7,771</u>
Expenditures:			
Current:			
Higher education.....	—	27	27
Environment and natural resources.....	104	80	184
Total expenditures.....	<u>104</u>	<u>107</u>	<u>211</u>
Excess revenues over (under) expenditures.....	<u>6,849</u>	<u>711</u>	<u>7,560</u>
Other Financing Sources (Uses):			
Transfers out.....	(179)	(3)	(182)
Total other financing sources (uses).....	<u>(179)</u>	<u>(3)</u>	<u>(182)</u>
Net change in fund balances.....	6,670	708	7,378
Fund balances — July 1, as restated.....	80,972	7,348	88,320
Fund balances — June 30.....	<u>\$ 87,642</u>	<u>\$ 8,056</u>	<u>\$ 95,698</u>

**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, 2011

(Dollars in Thousands)

	Wildlife Endowment Fund			Departmental Funds		
	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
Revenues:						
Departmental:						
Intra-governmental transactions.....	\$ 1,545	\$ 1,560	\$ 15	\$ 680	\$ —	\$ (680)
Fees, licenses, and fines.....	2,891	2,483	(408)	868	679	(189)
Contributions, gifts, and grants.....	7	7	—	—	—	—
Miscellaneous.....	3,740	9,916	6,176	288	101	(187)
Total revenues.....	<u>8,183</u>	<u>13,966</u>	<u>5,783</u>	<u>1,836</u>	<u>780</u>	<u>(1,056)</u>
Expenditures:						
Current:						
Higher education.....	—	—	—	31	31	—
Health and human services.....	—	—	—	3	3	—
Environmental and natural resources.....	4,864	1,823	3,041	165	78	87
Total expenditures.....	<u>4,864</u>	<u>1,823</u>	<u>3,041</u>	<u>199</u>	<u>112</u>	<u>87</u>
Excess revenues over (under) expenditures	<u>\$ 3,319</u>	<u>12,143</u>	<u>\$ 8,824</u>	<u>\$ 1,637</u>	<u>668</u>	<u>\$ (969)</u>
Fund balances (budgetary basis)						
at July 1, 2010.....		<u>76,384</u>			<u>7,401</u>	
Fund balances (budgetary basis)						
at June 30, 2011.....		<u>\$ 88,527</u>			<u>\$ 8,069</u>	

Total Nonmajor Permanent Funds		
Final Budget	Actual	Variance with Final Budget
\$ 2,225	\$ 1,560	\$ (665)
3,759	3,162	(597)
7	7	—
<u>4,028</u>	<u>10,017</u>	<u>5,989</u>
<u>10,019</u>	<u>14,746</u>	<u>4,727</u>
31	31	—
3	3	—
<u>5,029</u>	<u>1,901</u>	<u>3,128</u>
<u>5,063</u>	<u>1,935</u>	<u>3,128</u>
<u>\$ 4,956</u>	<u>12,811</u>	<u>\$ 7,855</u>
	<u>83,785</u>	
	<u>\$ 96,596</u>	