



*NONMAJOR
GOVERNMENTAL FUNDS*

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

June 30, 2024

Exhibit C-1

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 2,203,335	\$ -	\$ 67	\$ 2,203,402
Investments	346,037	-	-	346,037
Securities lending collateral	150,797	126,928	5,158	282,883
Receivables, net:				
Taxes receivable	10,417	-	-	10,417
Accounts receivable	16,504	1,972	230	18,706
Intergovernmental receivable	912	83	-	995
Interest receivable	5,020	1,722	-	6,742
Due from other funds	13,859	192	-	14,051
Due from component units	2,362	-	-	2,362
Inventories	31,812	-	-	31,812
Notes receivable, net	86	27,301	-	27,387
Lease receivable	236	-	-	236
Securities held in trust	51,930	-	-	51,930
Restricted/designated cash and cash equivalents	-	1,834,297	55,614	1,889,911
Restricted investments	-	176,381	163,091	339,472
Total Assets	<u>2,833,307</u>	<u>2,168,876</u>	<u>224,160</u>	<u>5,226,343</u>
Deferred Outflows of Resources				
Forward funded state aid	53,072	-	-	53,072
Total Assets and Deferred Outflows	<u>\$ 2,886,379</u>	<u>\$ 2,168,876</u>	<u>\$ 224,160</u>	<u>\$ 5,279,415</u>
Liabilities				
Accounts payable and accrued liabilities:				
Accounts payable	\$ 22,974	\$ 39,798	\$ -	\$ 62,772
Accrued payroll	106	-	-	106
Intergovernmental payable	7,932	7,739	-	15,671
Claims payable	110,000	-	-	110,000
Obligations under securities lending	150,797	126,928	5,158	282,883
Due to other funds	7,820	5,075	-	12,895
Due to component units	-	3,018	-	3,018
Unearned revenue	520	-	-	520
Deposits payable	6	-	-	6
Funds held for others	52,066	-	-	52,066
Total Liabilities	<u>352,221</u>	<u>182,558</u>	<u>5,158</u>	<u>539,937</u>
Deferred Inflows of Resources				
Unavailable revenue	10,051	-	-	10,051
Deferred inflows for lease agreements	178	-	-	178
Total Deferred Inflows of Resources	<u>10,229</u>	<u>-</u>	<u>-</u>	<u>10,229</u>
Fund Balances				
Nonspendable	31,812	-	140,070	171,882
Restricted	1,474,994	209,520	78,932	1,763,446
Committed	921,751	1,776,798	-	2,698,549
Assigned	95,372	-	-	95,372
Total Fund Balances	<u>2,523,929</u>	<u>1,986,318</u>	<u>219,002</u>	<u>4,729,249</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 2,886,379</u>	<u>\$ 2,168,876</u>	<u>\$ 224,160</u>	<u>\$ 5,279,415</u>

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

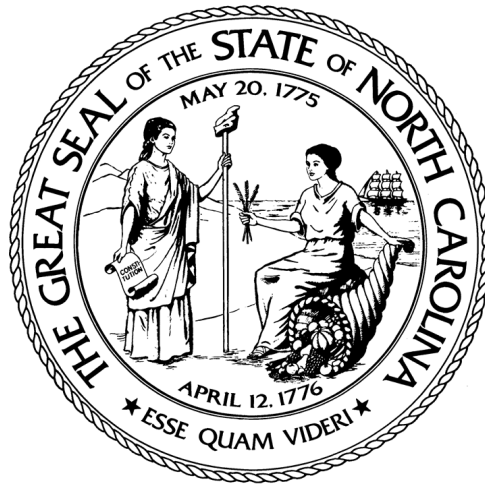
For the Fiscal Year Ended June 30, 2024

Exhibit C-2

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes:				
Sales and use tax	\$ 9,324	\$ -	\$ -	\$ 9,324
Motor fuels tax	27,600	-	-	27,600
Other taxes	131,479	-	-	131,479
Federal funds	115,131	25,121	-	140,252
Local funds	9,703	-	-	9,703
Investment earnings	76,591	40,778	29,134	146,503
Interest earnings on loans	-	1,571	-	1,571
Sales and services	178,279	1,539	-	179,818
Rental and lease of property	1,931	-	-	1,931
Fees, licenses, and fines	141,497	743	11,049	153,289
Contributions, gifts, and grants	31,763	59,299	1	91,063
Funds escheated	221,196	-	-	221,196
Federal COVID-19 funds	75,414	-	-	75,414
Miscellaneous	9,383	41	-	9,424
Total revenues	<u>1,029,291</u>	<u>129,092</u>	<u>40,184</u>	<u>1,198,567</u>
Expenditures				
Current:				
General government	84,888	54	-	84,942
Higher education	119,701	39,044	-	158,745
Health and human services	105,547	-	-	105,547
Economic development	2,386	-	-	2,386
Environment and natural resources	214,222	48,500	131	262,853
Public safety, corrections, and regulation	322,894	6,881	-	329,775
Agriculture	26,447	-	-	26,447
Capital Outlay	-	449,992	-	449,992
Debt service:				
Principal retirement	5,532	-	-	5,532
Interest and fees	807	20	-	827
Total expenditures	<u>882,424</u>	<u>544,491</u>	<u>131</u>	<u>1,427,046</u>
Excess revenues over (under) expenditures	<u>146,867</u>	<u>(415,399)</u>	<u>40,053</u>	<u>(228,479)</u>
Other Financing Sources (Uses)				
Other debt issued	481	-	-	481
Sale of capital assets	712	238	-	950
Insurance recoveries	61	257	-	318
Transfers in	124,893	1,553,154	-	1,678,047
Transfers out	(99,631)	(122,149)	(9,495)	(231,275)
Total other financing sources (uses)	<u>26,516</u>	<u>1,431,500</u>	<u>(9,495)</u>	<u>1,448,521</u>
Net change in fund balances	173,383	1,016,101	30,558	1,220,042
Fund balances — July 1, as previously reported	2,350,546	970,217	188,444	3,509,207
Fund balances — June 30	<u>\$ 2,523,929</u>	<u>\$ 1,986,318</u>	<u>\$ 219,002</u>	<u>\$ 4,729,249</u>

THIS PAGE INTENTIONALLY LEFT BLANK.



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, 2024

(Dollars in Thousands)

	Escheat Fund	Correction Enterprises Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	911 Fund
Assets				
Cash and cash equivalents	\$ 1,154,306	\$ 42,575	\$ 112,136	\$ 179,501
Investments	330,084	-	-	-
Securities lending collateral	107,525	-	-	16,641
Receivables, net:				
Taxes receivable	-	-	1,701	-
Accounts receivable	-	2,759	648	7,436
Intergovernmental receivable	-	232	-	-
Interest receivable	4,243	-	-	647
Due from other funds	-	7,188	-	1,630
Due from component units	-	-	-	-
Inventories	-	25,282	-	-
Notes receivable, net	-	-	-	-
Lease receivable	-	226	-	-
Securities held in trust	-	-	-	-
Total Assets	<u>1,596,158</u>	<u>78,262</u>	<u>114,485</u>	<u>205,855</u>
Deferred Outflows of Resources				
Forward funded state aid	53,072	-	-	-
Total Assets and Deferred Outflows	<u>\$ 1,649,230</u>	<u>\$ 78,262</u>	<u>\$ 114,485</u>	<u>\$ 205,855</u>
Liabilities				
Accounts payable and accrued liabilities:				
Account pay	\$ 273	\$ 6,369	\$ 982	\$ 2,151
Accrued payroll	-	1	-	-
Intergovernmental payable	-	98	363	4,492
Claims payable	110,000	-	-	-
Obligations under securities lending	107,525	-	-	16,641
Due to other funds	-	-	-	17
Unearned revenue	-	-	-	-
Deposits payable	-	-	-	-
Funds held for others	-	-	-	-
Total Liabilities	<u>217,798</u>	<u>6,468</u>	<u>1,345</u>	<u>23,301</u>
Deferred Inflows of Resources				
Unavailable revenue	-	-	-	-
Deferred inflows for lease agreements	-	164	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>164</u>	<u>-</u>	<u>-</u>
Fund Balances				
Nonspendable	-	25,282	-	-
Restricted	1,431,432	-	-	-
Committed	-	46,348	113,140	182,554
Assigned	-	-	-	-
Total Fund Balances	<u>1,431,432</u>	<u>71,630</u>	<u>113,140</u>	<u>182,554</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 1,649,230</u>	<u>\$ 78,262</u>	<u>\$ 114,485</u>	<u>\$ 205,855</u>

Exhibit C-3

Environment Management Protection Funds	Departmental Funds	Total Nonmajor Special Revenue Funds
\$ 389,381	\$ 325,436	\$ 2,203,335
15,504	449	346,037
17,025	9,606	150,797
567	8,149	10,417
557	5,104	16,504
-	680	912
-	130	5,020
5,039	2	13,859
-	2,362	2,362
-	6,530	31,812
-	86	86
-	10	236
51,930	-	51,930
<u>480,003</u>	<u>358,544</u>	<u>2,833,307</u>
-	-	53,072
<u>\$ 480,003</u>	<u>\$ 358,544</u>	<u>\$ 2,886,379</u>
\$ 7,988	\$ 5,211	\$ 22,974
-	105	106
1,548	1,431	7,932
-	-	110,000
17,025	9,606	150,797
7,243	560	7,820
-	520	520
-	6	6
51,930	136	52,066
<u>85,734</u>	<u>17,575</u>	<u>352,221</u>
2,002	8,049	10,051
-	14	178
<u>2,002</u>	<u>8,063</u>	<u>10,229</u>
-	6,530	31,812
8,761	34,801	1,474,994
290,481	289,228	921,751
93,025	2,347	95,372
<u>392,267</u>	<u>332,906</u>	<u>2,523,929</u>
<u>\$ 480,003</u>	<u>\$ 358,544</u>	<u>\$ 2,886,379</u>

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

For the Fiscal Year Ended June 30, 2024

(Dollars in Thousands)

	<u>Escheat Fund</u>	<u>Correction Enterprises Fund</u>	<u>Leaking Petroleum Underground Storage Tank Cleanup Fund</u>	<u>911 Fund</u>
Revenues				
Taxes:				
Sales and use tax	\$ -	\$ -	\$ -	\$ -
Motor fuels tax	-	-	19,037	-
Other taxes	-	-	-	89,328
Federal funds	-	-	-	-
Local funds	-	-	-	-
Investment earnings	52,017	-	-	7,560
Sales and services	-	115,159	-	1,823
Rental and lease of property	-	109	-	-
Fees, licenses, and fines	-	-	9,158	-
Contributions, gifts, and grants	-	-	-	-
Funds escheated	221,196	-	-	-
Federal COVID-19 funds	-	-	-	-
Miscellaneous	-	186	-	-
Total revenues	<u>273,213</u>	<u>115,454</u>	<u>28,195</u>	<u>98,711</u>
Expenditures				
Current:				
General government	-	-	-	-
Higher education	85,369	-	-	-
Health and human services	-	-	-	-
Economic development	-	-	-	-
Environment and natural resources	-	-	18,377	-
Public safety, corrections, and regulation	-	104,206	-	85,811
Agriculture	-	-	-	-
Debt service:				
Principal retirement	233	102	-	-
Interest and fees	103	12	-	-
Total expenditures	<u>85,705</u>	<u>104,320</u>	<u>18,377</u>	<u>85,811</u>
Excess revenues over (under) expenditures	<u>187,508</u>	<u>11,134</u>	<u>9,818</u>	<u>12,900</u>
Other Financing Sources (Uses)				
Other debt issued	-	-	-	-
Sale of capital assets	-	394	-	-
Insurance recoveries	-	61	-	-
Transfers in	-	202	-	-
Transfers out	(11,471)	(3,813)	(3,880)	-
Total other financing sources (uses)	<u>(11,471)</u>	<u>(3,156)</u>	<u>(3,880)</u>	<u>-</u>
Net change in fund balances	176,037	7,978	5,938	12,900
Fund balances — July 1, as previously reported	1,255,395	63,652	107,202	169,654
Fund balances — June 30	<u>\$ 1,431,432</u>	<u>\$ 71,630</u>	<u>\$ 113,140</u>	<u>\$ 182,554</u>

Exhibit C-4

Environment Management Protection Funds	Departmental Funds	Total Nonmajor Special Revenue Funds
\$ 9,324	\$ -	\$ 9,324
8,563	-	27,600
12,645	29,506	131,479
5,904	109,227	115,131
480	9,223	9,703
12,099	4,915	76,591
19	61,278	178,279
20	1,802	1,931
87,340	44,999	141,497
16,151	15,612	31,763
-	-	221,196
-	75,414	75,414
111	9,086	9,383
<u>152,656</u>	<u>361,062</u>	<u>1,029,291</u>
-	84,888	84,888
-	34,332	119,701
-	105,547	105,547
-	2,386	2,386
192,436	3,409	214,222
-	132,877	322,894
-	26,447	26,447
-	5,197	5,532
-	692	807
<u>192,436</u>	<u>395,775</u>	<u>882,424</u>
<u>(39,780)</u>	<u>(34,713)</u>	<u>146,867</u>
-	481	481
2	316	712
-	-	61
37,112	87,579	124,893
<u>(7,990)</u>	<u>(72,477)</u>	<u>(99,631)</u>
<u>29,124</u>	<u>15,899</u>	<u>26,516</u>
<u>(10,656)</u>	<u>(18,814)</u>	<u>173,383</u>
<u>402,923</u>	<u>351,720</u>	<u>2,350,546</u>
<u>\$ 392,267</u>	<u>\$ 332,906</u>	<u>\$ 2,523,929</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, 2024

(Dollars in Thousands)

	Escheat Fund			Correction Enterprises Fund			Leaking Petroleum Underground Storage Tank Cleanup Fund		
	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal COVID-19 funds	-	-	-	-	-	-	-	-	-
Local funds	-	-	-	-	-	-	-	-	-
Inter-agency grants and allocations	-	-	-	-	-	-	-	-	-
Intra-governmental transactions	-	-	-	202	202	-	19,726	19,074	(652)
Sales and services	-	-	-	104,950	116,022	11,072	-	-	-
Sale, rental, and lease of property	-	-	-	269	430	161	-	-	-
Fees, licenses, and fines	-	-	-	-	-	-	9,774	9,159	(615)
Contributions, gifts, and grants	-	-	-	-	-	-	-	-	-
Miscellaneous	390,795	378,993	(11,802)	4,821	4,718	(103)	-	-	-
Total revenues	<u>390,795</u>	<u>378,993</u>	<u>(11,802)</u>	<u>110,242</u>	<u>121,372</u>	<u>11,130</u>	<u>29,500</u>	<u>28,233</u>	<u>(1,267)</u>
Expenditures									
Current:									
General government	-	-	-	-	-	-	-	-	-
Higher education	95,831	95,025	806	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Environment and natural resources	-	-	-	-	-	-	30,612	21,881	8,731
Public safety, corrections, and regulation	-	-	-	110,367	110,329	38	-	-	-
Agriculture	-	-	-	-	-	-	-	-	-
Total expenditures	<u>95,831</u>	<u>95,025</u>	<u>806</u>	<u>110,367</u>	<u>110,329</u>	<u>38</u>	<u>30,612</u>	<u>21,881</u>	<u>8,731</u>
Excess revenues over (under) expenditures	<u>\$ 294,964</u>	<u>283,968</u>	<u>\$ (10,996)</u>	<u>\$ (125)</u>	<u>11,043</u>	<u>\$ 11,168</u>	<u>\$ (1,112)</u>	<u>6,352</u>	<u>\$ 7,464</u>
Fund balances (budgetary basis) at July 1 (as previously reported)		1,293,264			34,328			105,783	
Adjustments to July 1 balances*		356,978			4,237			-	
Fund balances (budgetary basis) at July 1 (as restated)		<u>1,650,242</u>			<u>38,565</u>			<u>105,783</u>	
Fund balances (budgetary basis) at June 30		<u>\$ 1,934,210</u>			<u>\$ 49,608</u>			<u>\$ 112,135</u>	

* Adjustments to July 1 balances represent corrections of prior year inclusions of noncash related activity and omissions of cash related activity on the cash basis.

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
\$ -	\$ -	\$ -	\$ 30,983	\$ 5,826	\$ (25,157)	\$ 167,572	\$ 109,362	\$ (58,210)	\$ 198,555	\$ 115,188	\$ (83,367)
-	-	-	-	-	-	75,414	75,414	-	75,414	75,414	-
-	-	-	2,003	480	(1,523)	13,643	9,223	(4,420)	15,646	9,703	(5,943)
-	-	-	80,793	16,068	(64,725)	10,343	7,432	(2,911)	91,136	23,500	(67,636)
-	3,000	3,000	100,411	74,539	(25,872)	120,536	127,928	7,392	240,875	224,743	(16,132)
1,774	1,818	44	(70)	(80)	(10)	68,368	60,449	(7,919)	175,022	178,209	3,187
-	-	-	30	22	(8)	2,332	2,117	(215)	2,631	2,569	(62)
91,390	92,005	615	121,955	87,389	(34,566)	48,417	45,355	(3,062)	271,536	233,908	(37,628)
-	-	-	83	84	1	10,449	8,983	(1,466)	10,532	9,067	(1,465)
1,486	7,049	5,563	76,938	10,811	(66,127)	30,167	33,614	3,447	504,207	435,185	(69,022)
94,650	103,872	9,222	413,126	195,139	(217,987)	547,241	479,877	(67,364)	1,585,554	1,307,486	(278,068)
-	-	-	-	-	-	215,931	163,930	52,001	215,931	163,930	52,001
-	-	-	-	-	-	2,757	2,334	423	98,588	97,359	1,229
-	-	-	-	-	-	187,337	141,917	45,420	187,337	141,917	45,420
-	-	-	-	-	-	5,053	3,756	1,297	5,053	3,756	1,297
-	-	-	442,405	193,455	248,950	5,533	3,349	2,184	478,550	218,685	259,865
147,141	89,437	57,704	-	-	-	173,756	157,932	15,824	431,264	357,698	73,566
-	-	-	-	-	-	36,342	27,059	9,283	36,342	27,059	9,283
147,141	89,437	57,704	442,405	193,455	248,950	626,709	500,277	126,432	1,453,065	1,010,404	442,661
<u>\$ (52,491)</u>	<u>14,435</u>	<u>\$ 66,926</u>	<u>\$ (29,279)</u>	<u>1,684</u>	<u>\$ 30,963</u>	<u>\$ (79,468)</u>	<u>(20,400)</u>	<u>\$ 59,068</u>	<u>\$ 132,489</u>	<u>297,082</u>	<u>\$ 164,593</u>
	165,065			403,541			344,234			2,346,215	
	(8,800)			(303)			(8,070)			344,042	
	156,265			403,238			336,164			2,690,257	
	<u>\$ 170,700</u>			<u>\$ 404,922</u>			<u>\$ 315,764</u>			<u>\$ 2,987,339</u>	

THIS PAGE INTENTIONALLY LEFT BLANK.



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, 2024

Exhibit C-6

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	Total Nonmajor Capital Projects Funds
Assets			
Securities lending collateral	\$ 126,928	\$ -	\$ 126,928
Receivables, net:			
Accounts receivable	1,972	-	1,972
Intergovernmental receivable	83	-	83
Interest receivable	4	1,718	1,722
Due from other funds	192	-	192
Notes receivable, net	17,018	10,283	27,301
Restricted/designated cash and cash equivalents	1,834,154	143	1,834,297
Restricted investments	10,613	165,768	176,381
Total Assets	\$ 1,990,964	\$ 177,912	\$ 2,168,876
Liabilities			
Accounts payable and accrued liabilities:			
Accounts payable	\$ 39,782	\$ 16	\$ 39,798
Intergovernmental payable	7,739	-	7,739
Obligations under securities lending	126,928	-	126,928
Due to other funds	5,075	-	5,075
Due to component units	3,018	-	3,018
Total Liabilities	\$ 182,542	\$ 16	\$ 182,558
Fund Balances			
Restricted	31,624	177,896	209,520
Committed	1,776,798	-	1,776,798
Assigned	-	-	-
Total Fund Balances	1,808,422	177,896	1,986,318
Total Liabilities and Fund Balances	\$ 1,990,964	\$ 177,912	\$ 2,168,876

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

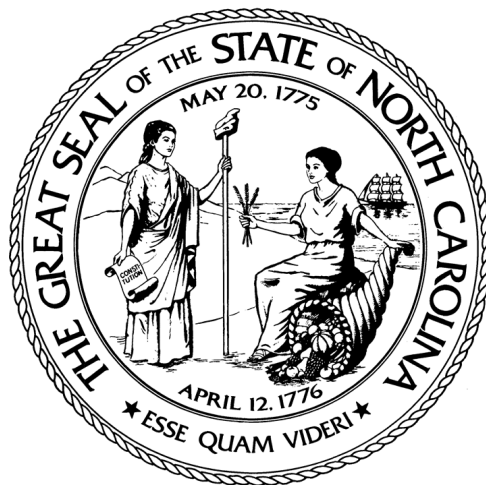
For the Fiscal Year Ended June 30, 2024

Exhibit C-7

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	Total Nonmajor Capital Projects Funds
Revenues			
Federal funds	\$ 25,121	\$ -	\$ 25,121
Investment earnings	30,565	10,213	40,778
Interest earnings on loans	1,571	-	1,571
Sales and services	1,539	-	1,539
Fees, licenses, and fines	743	-	743
Contributions, gifts, and grants	59,299	-	59,299
Miscellaneous	41	-	41
Total revenues	<u>118,879</u>	<u>10,213</u>	<u>129,092</u>
Expenditures			
Current:			
General government	-	54	54
Higher education	37,522	1,522	39,044
Environment and natural resources	48,500	-	48,500
Public safety, corrections, and regulation	6,881	-	6,881
Capital outlay	449,337	655	449,992
Debt service:			
Interest and fees	-	20	20
Total expenditures	<u>542,240</u>	<u>2,251</u>	<u>544,491</u>
Excess revenues over (under) expenditures	<u>(423,361)</u>	<u>7,962</u>	<u>(415,399)</u>
Other Financing Sources (Uses)			
Sale of capital assets	238	-	238
Insurance recoveries	257	-	257
Transfers in	1,553,115	39	1,553,154
Transfers out	<u>(103,838)</u>	<u>(18,311)</u>	<u>(122,149)</u>
Total other financing sources (uses)	<u>1,449,772</u>	<u>(18,272)</u>	<u>1,431,500</u>
Net change in fund balances	1,026,411	(10,310)	1,016,101
Fund balances — July 1, as previously reported	782,011	188,206	970,217
Fund balances — June 30	<u>\$ 1,808,422</u>	<u>\$ 177,896</u>	<u>\$ 1,986,318</u>

THIS PAGE INTENTIONALLY LEFT BLANK.



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, 2024

Exhibit C-8

(Dollars In Thousands)

	<u>Wildlife Endowment Fund</u>	<u>Departmental Fund</u>	<u>Total Nonmajor Permanent Funds</u>
Assets			
Cash and cash equivalents	\$ -	\$ 67	\$ 67
Securities lending collateral	2,751	2,407	5,158
Receivables, net:			
Accounts receivable	108	122	230
Restricted/designated cash and cash equivalents	29,573	26,041	55,614
Restricted investments	163,091	-	163,091
Total Assets	<u>\$ 195,523</u>	<u>\$ 28,637</u>	<u>\$ 224,160</u>
Liabilities			
Obligations under securities lending	<u>\$ 2,751</u>	<u>\$ 2,407</u>	<u>\$ 5,158</u>
Fund Balances			
Nonspendable	113,907	26,163	140,070
Restricted	78,865	67	78,932
Total Fund Balances	<u>192,772</u>	<u>26,230</u>	<u>219,002</u>
Total Liabilities and Fund Balances	<u>\$ 195,523</u>	<u>\$ 28,637</u>	<u>\$ 224,160</u>

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

For the Fiscal Year Ended June 30, 2024

Exhibit C-9

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Revenues			
Investment earnings	\$ 28,096	\$ 1,038	\$ 29,134
Fees, licenses, and fines	8,774	2,275	11,049
Contributions, gifts, and grants	1	-	1
Total revenues	<u>36,871</u>	<u>3,313</u>	<u>40,184</u>
Expenditures			
Current:			
Environment and natural resources	35	96	131
Total expenditures	<u>35</u>	<u>96</u>	<u>131</u>
Excess revenues over expenditures	<u>36,836</u>	<u>3,217</u>	<u>40,053</u>
Other Financing Sources (Uses)			
Transfers out	(9,495)	-	(9,495)
Net change in fund balances	<u>27,341</u>	<u>3,217</u>	<u>30,558</u>
Fund balances — July 1, as previously reported	165,431	23,013	188,444
Fund balances — June 30	<u>\$ 192,772</u>	<u>\$ 26,230</u>	<u>\$ 219,002</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, 2024

(Dollars in Thousands)

	Wildlife Endowment Fund			Departmental Fund		
	Final Budget	Actual	Variance with Final Budget	Final Budget	Actual	Variance with Final Budget
Revenues						
Departmental:						
Fees, licenses, and fines	\$ 8,774	\$ 8,774	\$ -	\$ 1,536	\$ 2,275	\$ 739
Contributions, gifts, and grants	1	1	-	-	-	-
Miscellaneous	1,171	960	(211)	313	1,058	745
Total revenues	<u>9,946</u>	<u>9,735</u>	<u>(211)</u>	<u>1,849</u>	<u>3,333</u>	<u>1,484</u>
Expenditures						
Current:						
Environment and natural resources	10,071	9,495	576	1,849	52	1,797
Total expenditures	<u>10,071</u>	<u>9,495</u>	<u>576</u>	<u>1,849</u>	<u>52</u>	<u>1,797</u>
Excess revenues over (under) expenditures	<u>\$ (125)</u>	240	<u>\$ 365</u>	<u>\$ -</u>	3,281	<u>\$ 3,281</u>
Fund balances (budgetary basis) at July 1		150,361			22,827	
Adjustments to July 1 balances*		1,812			-	
Fund balances (budgetary basis) at July 1, as restated		<u>152,173</u>			<u>22,827</u>	
Fund balances (budgetary basis) at June 30		<u>\$ 152,413</u>			<u>\$ 26,108</u>	

* Adjustments to July 1 balances represent corrections of prior year inclusions of noncash related activity and omissions of cash related activity on the cash basis.

Total Nonmajor Permanent Funds		
Final Budget	Actual	Variance with Final Budget
\$ 10,310	\$ 11,049	\$ 739
1	1	-
1,484	2,018	534
<u>11,795</u>	<u>13,068</u>	<u>1,273</u>
11,920	9,547	2,373
11,920	9,547	2,373
<u>\$ (125)</u>	<u>3,521</u>	<u>\$ 3,646</u>
	173,188	
	<u>1,812</u>	
	<u>175,000</u>	
	<u>\$ 178,521</u>	