



*NONMAJOR
GOVERNMENTAL FUNDS*

**COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS**

June 30, 2025

Exhibit C-1

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Assets				
Cash and cash equivalents	\$ 2,446,710	\$ -	\$ 80	\$ 2,446,790
Investments	383,674	-	-	383,674
Securities lending collateral	47,132	41,512	1,571	90,215
Receivables, net:				
Taxes receivable	7,873	-	-	7,873
Accounts receivable	28,272	96	306	28,674
Intergovernmental receivable	505	650	-	1,155
Interest receivable	5,978	531	5	6,514
Due from other funds	24,584	-	-	24,584
Due from component units	3,022	-	-	3,022
Inventories	33,132	-	-	33,132
Notes receivable, net	82	16,008	-	16,090
Lease receivable	208	-	-	208
Securities held in trust	64,067	-	-	64,067
Restricted/designated cash and cash equivalents	-	2,779,738	62,779	2,842,517
Restricted investments	-	167,418	189,893	357,311
Total Assets	<u>3,045,239</u>	<u>3,005,953</u>	<u>254,634</u>	<u>6,305,826</u>
Deferred Outflows of Resources				
Forward funded state aid	63,697	-	-	63,697
Total Assets and Deferred Outflows	<u>\$ 3,108,936</u>	<u>\$ 3,005,953</u>	<u>\$ 254,634</u>	<u>\$ 6,369,523</u>
Liabilities				
Accounts payable and accrued liabilities:				
Accounts payable	\$ 32,821	\$ 56,386	\$ -	\$ 89,207
Accrued payroll	129	-	-	129
Intergovernmental payable	7,034	546	-	7,580
Claims payable	110,000	-	-	110,000
Obligations under securities lending	47,132	41,512	1,571	90,215
Due to other funds	4,824	16,957	-	21,781
Due to component units	-	2,886	-	2,886
Unearned revenue	510	-	-	510
Due to fiduciary funds	554	-	-	554
Funds held for others	64,194	-	-	64,194
Total Liabilities	<u>267,198</u>	<u>118,287</u>	<u>1,571</u>	<u>387,056</u>
Deferred Inflows of Resources				
Unavailable revenue	12,044	-	-	12,044
Deferred inflows for lease agreements	88	-	-	88
Total Deferred Inflows of Resources	<u>12,132</u>	<u>-</u>	<u>-</u>	<u>12,132</u>
Fund Balances				
Nonspendable	33,132	-	147,390	180,522
Restricted	1,732,260	222,309	100,881	2,055,450
Committed	976,659	2,667,755	4,792	3,649,206
Assigned	87,555	-	-	87,555
Unassigned	-	(2,398)	-	(2,398)
Total Fund Balances	<u>2,829,606</u>	<u>2,887,666</u>	<u>253,063</u>	<u>5,970,335</u>
Total Liabilities, Deferred Inflows and Fund Balances	<u>\$ 3,108,936</u>	<u>\$ 3,005,953</u>	<u>\$ 254,634</u>	<u>\$ 6,369,523</u>

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

For the Fiscal Year Ended June 30, 2025

Exhibit C-2

(Dollars in Thousands)

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
Revenues				
Taxes:				
Sales and use tax	\$ 10,040	\$ -	\$ -	\$ 10,040
Motor fuels tax	28,064	-	-	28,064
Other taxes	128,295	-	-	128,295
Federal funds	130,859	28,508	-	159,367
Local funds	13,103	-	-	13,103
Investment earnings	105,255	76,782	29,547	211,584
Interest earnings on loans	-	1,435	-	1,435
Sales and services	170,839	1,122	-	171,961
Rental and lease of property	2,230	39	-	2,269
Fees, licenses, and fines	169,258	747	10,739	180,744
Contributions, gifts, and grants	34,553	51,737	150	86,440
Funds escheated	277,010	-	-	277,010
Federal COVID-19 funds	33,824	-	-	33,824
Miscellaneous	16,819	42	-	16,861
Total revenues	1,120,149	160,412	40,436	1,320,997
Expenditures				
Current:				
General government	81,430	3,799	-	85,229
Higher education	98,572	51,552	-	150,124
Health and human services	100,565	-	1	100,566
Economic development	1,278	-	-	1,278
Environment and natural resources	238,435	96,727	195	335,357
Public safety, corrections, and regulation	331,693	21,750	-	353,443
Agriculture	30,664	-	-	30,664
Capital Outlay	-	512,676	-	512,676
Debt service:				
Principal retirement	4,341	515	-	4,856
Interest and fees	673	352	-	1,025
Total expenditures	887,651	687,371	196	1,575,218
Excess revenues over (under) expenditures	232,498	(526,959)	40,240	(254,221)
Other Financing Sources (Uses)				
Sale of capital assets	614	4,651	-	5,265
Insurance recoveries	1	1,023	-	1,024
Transfers in	142,148	1,555,293	-	1,697,441
Transfers out	(69,584)	(133,770)	(6,179)	(209,533)
Total other financing sources (uses)	73,179	1,427,197	(6,179)	1,494,197
Net change in fund balances	305,677	900,238	34,061	1,239,976
Fund balances — July 1, as previously reported	2,523,929	1,986,318	219,002	4,729,249
Adjustments to July 1 balances	-	1,110	-	1,110
Fund balances — July 1, as restated	2,523,929	1,987,428	219,002	4,730,359
Fund balances — June 30	\$ 2,829,606	\$ 2,887,666	\$ 253,063	\$ 5,970,335

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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, 2025

(Dollars in Thousands)

	Escheat Fund	Correction Enterprises Fund	Leaking Petroleum Underground Storage Tank Cleanup Fund	911 Fund
Assets				
Cash and cash equivalents	\$ 1,375,132	\$ 16,859	\$ 115,470	\$ 206,353
Investments	364,643	-	-	-
Securities lending collateral	34,588	-	-	5,168
Receivables, net:				
Taxes receivable	-	-	2,113	-
Accounts receivable	-	3,756	779	6,684
Intergovernmental receivable	-	288	-	-
Interest receivable	5,072	-	-	754
Due from other funds	-	18,068	-	1,012
Due from component units	-	-	-	-
Inventories	-	26,116	-	-
Notes receivable, net	-	-	-	-
Lease receivable	-	190	-	-
Securities held in trust	-	-	-	-
Total Assets	1,779,435	65,277	118,362	219,971
Deferred Outflows of Resources				
Forward funded state aid	63,697	-	-	-
Total Assets and Deferred Outflows	\$ 1,843,132	\$ 65,277	\$ 118,362	\$ 219,971
Liabilities				
Accounts payable and accrued liabilities:				
Accounts payable	\$ 185	\$ 2,874	\$ 2,109	\$ 6,658
Accrued payroll	-	3	-	-
Intergovernmental payable	-	125	-	5,039
Claims payable	110,000	-	-	-
Obligations under securities lending	34,588	-	-	5,168
Due to other funds	-	-	-	21
Due to fiduciary funds	-	437	-	-
Unearned revenue	-	-	-	-
Funds held for others	-	-	-	-
Total Liabilities	144,773	3,439	2,109	16,886
Deferred Inflows of Resources				
Unavailable revenue	-	4,497	-	-
Deferred inflows for lease agreements	-	67	-	-
Total Deferred Inflows of Resources	-	4,564	-	-
Fund Balances				
Nonspendable	-	26,116	-	-
Restricted	1,698,359	-	-	-
Committed	-	31,158	116,253	203,085
Assigned	-	-	-	-
Total Fund Balances	1,698,359	57,274	116,253	203,085
Total Liabilities, Deferred Inflows and Fund Balances	\$ 1,843,132	\$ 65,277	\$ 118,362	\$ 219,971

Exhibit C-3

Environment Management Protection Funds	Departmental Funds	Total Nonmajor Special Revenue Funds
\$ 411,858	\$ 321,038	\$ 2,446,710
18,551	480	383,674
5,136	2,240	47,132
704	5,056	7,873
10,836	6,217	28,272
-	217	505
-	152	5,978
5,502	2	24,584
-	3,022	3,022
-	7,016	33,132
-	82	82
-	18	208
64,067	-	64,067
<u>516,654</u>	<u>345,540</u>	<u>3,045,239</u>
-	-	63,697
<u>\$ 516,654</u>	<u>\$ 345,540</u>	<u>\$ 3,108,936</u>
\$ 8,140	\$ 12,855	\$ 32,821
-	126	129
165	1,705	7,034
-	-	110,000
5,136	2,240	47,132
4,332	471	4,824
-	117	554
-	510	510
64,067	127	64,194
<u>81,840</u>	<u>18,151</u>	<u>267,198</u>
2,467	5,080	12,044
-	21	88
<u>2,467</u>	<u>5,101</u>	<u>12,132</u>
-	7,016	33,132
11,231	22,670	1,732,260
335,604	290,559	976,659
85,512	2,043	87,555
<u>432,347</u>	<u>322,288</u>	<u>2,829,606</u>
<u>\$ 516,654</u>	<u>\$ 345,540</u>	<u>\$ 3,108,936</u>

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

For the Fiscal Year Ended June 30, 2025

(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	-	-	19,393	-
Other taxes	-	-	-	88,102
Federal funds	-	-	-	-
Local funds	-	-	-	-
Investment earnings	77,955	-	-	9,478
Sales and services	-	110,749	-	2,912
Rental and lease of property	-	102	-	-
Fees, licenses, and fines	-	-	9,437	-
Contributions, gifts, and grants	-	-	-	-
Funds escheated	277,010	-	-	-
Federal COVID-19 funds	-	-	-	-
Miscellaneous	-	17	-	-
Total revenues	<u>354,965</u>	<u>110,868</u>	<u>28,830</u>	<u>100,492</u>
Expenditures				
Current:				
General government	-	-	-	-
Higher education	87,113	-	-	-
Health and human services	-	-	-	-
Economic development	-	-	-	-
Environment and natural resources	-	-	25,717	-
Public safety, corrections, and regulation	-	122,469	-	79,665
Agriculture	-	-	-	-
Debt service:				
Principal retirement	277	151	-	-
Interest and fees	98	61	-	-
Total expenditures	<u>87,488</u>	<u>122,681</u>	<u>25,717</u>	<u>79,665</u>
Excess revenues over (under) expenditures	<u>267,477</u>	<u>(11,813)</u>	<u>3,113</u>	<u>20,827</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	463	-	-
Insurance recoveries	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(550)	(3,006)	-	(296)
Total other financing sources (uses)	<u>(550)</u>	<u>(2,543)</u>	<u>-</u>	<u>(296)</u>
Net change in fund balances	<u>266,927</u>	<u>(14,356)</u>	<u>3,113</u>	<u>20,531</u>
Fund balances — July 1, as previously reported	<u>1,431,432</u>	<u>71,630</u>	<u>113,140</u>	<u>182,554</u>
Fund balances — June 30	<u>\$ 1,698,359</u>	<u>\$ 57,274</u>	<u>\$ 116,253</u>	<u>\$ 203,085</u>

Exhibit C-4

Environment Management Protection Funds	Departmental Funds	Total Nonmajor Special Revenue Funds
\$ 10,040	\$ -	\$ 10,040
8,671	-	28,064
12,757	27,436	128,295
21,728	109,131	130,859
-	13,103	13,103
12,612	5,210	105,255
20	57,158	170,839
110	2,018	2,230
115,114	44,707	169,258
15,784	18,769	34,553
-	-	277,010
-	33,824	33,824
1,756	15,046	16,819
<u>198,592</u>	<u>326,402</u>	<u>1,120,149</u>
-	81,430	81,430
-	11,459	98,572
-	100,565	100,565
-	1,278	1,278
209,309	3,409	238,435
-	129,559	331,693
-	30,664	30,664
-	3,913	4,341
-	514	673
<u>209,309</u>	<u>362,791</u>	<u>887,651</u>
<u>(10,717)</u>	<u>(36,389)</u>	<u>232,498</u>
13	138	614
-	1	1
57,546	84,602	142,148
<u>(6,762)</u>	<u>(58,970)</u>	<u>(69,584)</u>
<u>50,797</u>	<u>25,771</u>	<u>73,179</u>
40,080	(10,618)	305,677
392,267	332,906	2,523,929
<u>\$ 432,347</u>	<u>\$ 322,288</u>	<u>\$ 2,829,606</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, 2025

(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)	19,866	18,982	(884)
Sales and services	-	-	-	88,990	102,348	13,358	-	-	-
Sale, rental, and lease of property	-	-	-	269	542	273	-	-	-
Fees, licenses, and fines	-	-	-	-	-	-	9,801	9,306	(495)
Contributions, gifts, and grants	-	-	-	-	-	-	-	-	-
Miscellaneous	239,296	417,959	178,663	118	12	(106)	-	-	-
Total revenues	<u>239,296</u>	<u>417,959</u>	<u>178,663</u>	<u>89,579</u>	<u>102,902</u>	<u>13,323</u>	<u>29,667</u>	<u>28,288</u>	<u>(1,379)</u>
Expenditures									
Current:									
General government	-	-	-	-	-	-	-	-	-
Higher education	95,981	95,557	424	-	-	-	-	-	-
Health and human services	-	-	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-	-	-
Environment and natural resources	-	-	-	-	-	-	30,752	24,953	5,799
Public safety, corrections, and regulation	-	-	-	130,255	130,183	72	-	-	-
Agriculture	-	-	-	-	-	-	-	-	-
Total expenditures	<u>95,981</u>	<u>95,557</u>	<u>424</u>	<u>130,255</u>	<u>130,183</u>	<u>72</u>	<u>30,752</u>	<u>24,953</u>	<u>5,799</u>
Excess revenues over (under) expenditures	<u>\$ 143,315</u>	<u>322,402</u>	<u>\$ 179,087</u>	<u>\$ (40,676)</u>	<u>(27,281)</u>	<u>\$ 13,395</u>	<u>\$ (1,085)</u>	<u>3,335</u>	<u>\$ 4,420</u>
Fund balances (budgetary basis) at July 1 (as previously reported)		1,934,210			49,608			112,135	
Adjustments to July 1 balances*		-			364			-	
Fund balances (budgetary basis) at July 1 (as restated)		<u>1,934,210</u>			<u>49,972</u>			<u>112,135</u>	
Fund balances (budgetary basis) at June 30		<u>\$ 2,256,612</u>			<u>\$ 22,691</u>			<u>\$ 115,470</u>	

* Adjustments to July 1 balances represent corrections of prior year inclusions to the accrual ledger instead of the cash ledger.

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
\$ -	\$ -	\$ -	\$ 535,391	\$ 24,528	\$ (510,863)	\$ 151,363	\$ 110,574	\$ (40,789)	\$ 686,754	\$ 135,102	\$ (551,652)
-	-	-	-	-	-	33,824	33,824	-	33,824	33,824	-
-	-	-	2,003	-	(2,003)	16,384	13,103	(3,281)	18,387	13,103	(5,284)
-	-	-	33,677	15,744	(17,933)	12,804	8,214	(4,590)	46,481	23,958	(22,523)
-	17,327	17,327	98,625	100,412	1,787	111,898	129,003	17,105	230,591	265,724	35,133
3,133	2,848	(285)	(70)	50	120	64,990	57,969	(7,021)	157,043	163,215	6,172
-	-	-	32	124	92	2,378	2,163	(215)	2,679	2,829	150
91,114	89,537	(1,577)	122,798	106,573	(16,225)	50,262	44,126	(6,136)	273,975	249,542	(24,433)
-	-	-	45	40	(5)	8,534	7,825	(709)	8,579	7,865	(714)
6,901	8,883	1,982	48,372	10,716	(37,656)	28,840	42,457	13,617	323,527	480,027	156,500
101,148	118,595	17,447	840,873	258,187	(582,686)	481,277	449,258	(32,019)	1,781,840	1,375,189	(406,651)
-	-	-	-	-	-	145,194	115,908	29,286	145,194	115,908	29,286
-	-	-	-	-	-	2,404	2,079	325	98,385	97,636	749
-	-	-	-	-	-	186,862	132,125	54,737	186,862	132,125	54,737
-	-	-	-	-	-	4,346	2,328	2,018	4,346	2,328	2,018
-	-	-	845,671	231,434	614,237	5,847	3,919	1,928	882,270	260,306	621,964
185,070	91,742	93,328	-	-	-	188,311	165,366	22,945	503,636	387,291	116,345
-	-	-	-	-	-	41,240	31,746	9,494	41,240	31,746	9,494
185,070	91,742	93,328	845,671	231,434	614,237	574,204	453,471	120,733	1,861,933	1,027,340	834,593
<u>\$ (83,922)</u>	<u>26,853</u>	<u>\$ 110,775</u>	<u>\$ (4,798)</u>	<u>26,753</u>	<u>\$ 31,551</u>	<u>\$ (92,927)</u>	<u>(4,213)</u>	<u>\$ 88,714</u>	<u>\$ (80,093)</u>	<u>347,849</u>	<u>\$ 427,942</u>
	170,700			404,922			315,764			2,987,339	
	-			-			-			364	
	<u>170,700</u>			<u>404,922</u>			<u>315,764</u>			<u>2,987,703</u>	
	<u>\$ 197,553</u>			<u>\$ 431,675</u>			<u>\$ 311,551</u>			<u>\$ 3,335,552</u>	

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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, 2025

Exhibit C-6

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	Total Nonmajor Capital Projects Funds
Assets			
Securities lending collateral	\$ 41,512	\$ -	\$ 41,512
Receivables, net:			
Accounts receivable	96	-	96
Intergovernmental receivable	650	-	650
Interest receivable	3	528	531
Notes receivable, net	5,725	10,283	16,008
Restricted/designated cash and cash equivalents	2,779,620	118	2,779,738
Restricted investments	10,613	156,805	167,418
Total Assets	<u>\$ 2,838,219</u>	<u>\$ 167,734</u>	<u>\$ 3,005,953</u>
Liabilities			
Accounts payable and accrued liabilities:			
Accounts payable	\$ 55,807	\$ 579	\$ 56,386
Intergovernmental payable	546	-	546
Obligations under securities lending	41,512	-	41,512
Due to other funds	16,957	-	16,957
Due to component units	2,886	-	2,886
Total Liabilities	<u>\$ 117,708</u>	<u>\$ 579</u>	<u>\$ 118,287</u>
Fund Balances			
Restricted	55,154	167,155	222,309
Committed	2,667,755	-	2,667,755
Unassigned	(2,398)	-	(2,398)
Total Fund Balances	<u>2,720,511</u>	<u>167,155</u>	<u>2,887,666</u>
Total Liabilities and Fund Balances	<u>\$ 2,838,219</u>	<u>\$ 167,734</u>	<u>\$ 3,005,953</u>

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

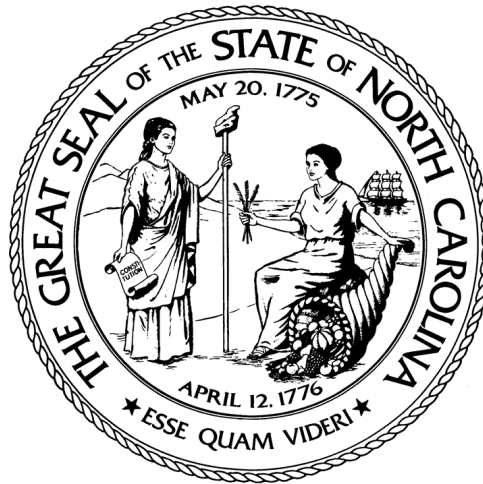
For the Fiscal Year Ended June 30, 2025

Exhibit C-7

(Dollars in Thousands)

	Non-Debt Supported Fund	Debt Supported Fund	Total Nonmajor Capital Projects Funds
Revenues			
Federal funds	\$ 28,508	\$ -	\$ 28,508
Investment earnings	69,064	7,718	76,782
Interest earnings on loans	1,435	-	1,435
Sales and services	1,122	-	1,122
Rental and lease of property	39	-	39
Fees, licenses, and fines	747	-	747
Contributions, gifts, and grants	51,737	-	51,737
Miscellaneous	42	-	42
Total revenues	152,694	7,718	160,412
Expenditures			
Current:			
General government	-	3,799	3,799
Higher education	50,899	653	51,552
Environment and natural resources	96,727	-	96,727
Public safety, corrections, and regulation	21,750	-	21,750
Capital outlay	508,689	3,987	512,676
Debt service:			
Interest and fees	332	20	352
Principal retirement	515	-	515
Total expenditures	678,912	8,459	687,371
Excess revenues over (under) expenditures	(526,218)	(741)	(526,959)
Other Financing Sources (Uses)			
Sale of capital assets	4,651	-	4,651
Insurance recoveries	1,023	-	1,023
Transfers in	1,555,293	-	1,555,293
Transfers out	(123,770)	(10,000)	(133,770)
Total other financing sources (uses)	1,437,197	(10,000)	1,427,197
Net change in fund balances	910,979	(10,741)	900,238
Fund balances — July 1, as previously reported	1,808,422	177,896	1,986,318
Adjustments to July 1 balances	1,110	-	1,110
Fund balances — July 1, as restated	1,809,532	177,896	1,987,428
Fund balances — June 30	\$ 2,720,511	\$ 167,155	\$ 2,887,666

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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, 2025

*Exhibit C-8**(Dollars In Thousands)*

	Wildlife Endowment Fund	Departmental Fund	Total Nonmajor Permanent Funds
Assets			
Cash and cash equivalents	\$ -	\$ 80	\$ 80
Securities lending collateral	836	735	1,571
Receivables, net:			
Accounts receivable	-	306	306
Interest receivable	5	-	5
Restricted/designated cash and cash equivalents	33,394	29,385	62,779
Restricted investments	189,893	-	189,893
Total Assets	<u>\$ 224,128</u>	<u>\$ 30,506</u>	<u>\$ 254,634</u>
Liabilities			
Obligations under securities lending	\$ 836	\$ 735	\$ 1,571
Fund Balances			
Nonspendable	122,491	24,899	147,390
Restricted	100,801	80	100,881
Committed	-	4,792	4,792
Total Fund Balances	<u>223,292</u>	<u>29,771</u>	<u>253,063</u>
Total Liabilities and Fund Balances	<u>\$ 224,128</u>	<u>\$ 30,506</u>	<u>\$ 254,634</u>

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

For the Fiscal Year Ended June 30, 2025

Exhibit C-9

(Dollars in Thousands)

	Wildlife Endowment Fund	Departmental Funds	Total Nonmajor Permanent Funds
Revenues			
Investment earnings	\$ 28,197	\$ 1,350	\$ 29,547
Fees, licenses, and fines	8,430	2,309	10,739
Contributions, gifts, and grants	150	-	150
Total revenues	<u>36,777</u>	<u>3,659</u>	<u>40,436</u>
Expenditures			
Current:			
Environment and natural resources	78	117	195
Health and human services	-	1	1
Total expenditures	<u>78</u>	<u>118</u>	<u>196</u>
Excess revenues over expenditures	<u>36,699</u>	<u>3,541</u>	<u>40,240</u>
Other Financing Sources (Uses)			
Transfers out	(6,179)	-	(6,179)
Net change in fund balances	<u>30,520</u>	<u>3,541</u>	<u>34,061</u>
Fund balances — July 1, as previously reported	<u>192,772</u>	<u>26,230</u>	<u>219,002</u>
Fund balances — June 30	<u>\$ 223,292</u>	<u>\$ 29,771</u>	<u>\$ 253,063</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, 2025

(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	\$ 5,131	\$ 8,430	\$ 3,299	\$ 1,184	\$ 2,125	\$ 941
Contributions, gifts, and grants	125	150	25	-	-	-
Miscellaneous	1,392	1,399	7	319	1,279	960
Total revenues	6,648	9,979	3,331	1,503	3,404	1,901
Expenditures						
Current:						
Environment and natural resources	6,648	6,179	469	1,503	48	1,455
Total expenditures	6,648	6,179	469	1,503	48	1,455
Excess revenues over (under) expenditures	\$ -	3,800	\$ 3,800	\$ -	3,356	\$ 3,356
Fund balances (budgetary basis) at July 1, as previously reported		152,413			26,108	
Fund balances (budgetary basis) at June 30		\$ 156,213			\$ 29,464	

Exhibit C-10

Total Nonmajor Permanent Funds		
Final Budget	Actual	Variance with Final Budget
\$ 6,315	\$ 10,555	\$ 4,240
125	150	25
1,711	2,678	967
8,151	13,383	5,232
8,151	6,227	1,924
8,151	6,227	1,924
\$ -	7,156	\$ 7,156
	178,521	
	\$ 185,677	