

Nonmajor Funds
Combining and Individual Fund Financial Statements

This page intentionally left blank.

Nonmajor Governmental Funds

The nonmajor Governmental Funds fall into the four categories as described below.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments or for major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, principal and interest on the state's bonds issued in support of governmental activities.

Capital Projects Funds

Capital Projects Funds account for the acquisition, construction, or improvement of major capital facilities including higher education facilities (other than those financed by proprietary funds for individuals, private organizations, or other governments).

Permanent Funds

Permanent Funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the state or its citizenry. The Common School Permanent Fund, the state's only nonmajor permanent fund, accounts for the principal derived from the sale of timber. Interest earned is used for the benefit of common schools.

NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - by Fund Type

June 30, 2010

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and pooled investments	\$ 843,621	\$ 230,179	\$ 515,534	\$ 42,335	\$ 1,631,669
Investments	69,010	2,884	12,527	187,915	272,336
Taxes receivable (net of allowance)	2,423	-	-	-	2,423
Other receivables (net of allowance)	615,931	25,388	11,689	562	653,570
Due from other funds	877,832	1,804	133,284	-	1,012,920
Due from other governments	2,256,309	-	12,317	-	2,268,626
Inventories and prepaids	4,830	-	-	-	4,830
Restricted assets:					
Cash and pooled investments	19,732	-	125,818	-	145,550
Investments	-	8,678	-	-	8,678
Receivables	4	-	-	-	4
Total Assets	\$ 4,689,692	\$ 268,933	\$ 811,169	\$ 230,812	\$ 6,000,606
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 173,412	\$ -	\$ 29,864	\$ -	\$ 203,276
Contracts and retainages payable	33,963	-	8,177	-	42,140
Accrued liabilities	69,141	5,008	4,067	-	78,216
Obligations under security lending agreements	2,749	-	-	42,170	44,919
Due to other funds	83,147	576	81,292	570	165,585
Due to other governments	91,606	-	27,245	-	118,851
Deferred revenue	771,214	-	37,658	-	808,872
Claims and judgments payable	5,626	-	-	-	5,626
Total Liabilities	1,230,858	5,584	188,303	42,740	1,467,485
Fund Balances:					
Reserved for:					
Encumbrances	231,603	-	550,619	-	782,222
Inventories	612	-	-	-	612
Debt service	-	93,149	-	-	93,149
Permanent funds	-	-	-	188,072	188,072
Other specific purposes	2,006,757	-	3,055	-	2,009,812
Unreserved, designated for, reported in:					
Special revenue funds	157	-	-	-	157
Debt service funds	-	170,200	-	-	170,200
Unreserved, undesignated reported in:					
Special revenue funds	1,219,705	-	-	-	1,219,705
Capital project funds	-	-	69,192	-	69,192
Total Fund Balances	3,458,834	263,349	622,866	188,072	4,533,121
Total Liabilities and Fund Balances	\$ 4,689,692	\$ 268,933	\$ 811,169	\$ 230,812	\$ 6,000,606

NONMAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances - by Fund Type**
For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 69,556	\$ -	\$ -	\$ -	\$ 69,556
Business and occupation taxes	3,958	-	-	-	3,958
Excise taxes	53,642	-	-	-	53,642
Motor vehicle and fuel taxes	15,007	-	-	-	15,007
Other taxes	276,634	-	-	-	276,634
Licenses, permits, and fees	525,164	-	-	-	525,164
Timber sales	114,160	-	8,288	-	122,448
Other contracts and grants	10,808	-	1,311	-	12,119
Federal grants-in-aid	799,329	-	4,861	12	804,202
Charges for services	268,161	-	48,811	-	316,972
Investment income (loss)	67,626	1,825	1,339	16,951	87,741
Miscellaneous revenue	423,083	60,525	13,243	1,631	498,482
Total Revenues	2,627,128	62,350	77,853	18,594	2,785,925
EXPENDITURES					
Current:					
General government	337,118	122	300,232	29	637,501
Human services	516,497	-	9,812	-	526,309
Natural resources and recreation	403,566	-	124,207	-	527,773
Transportation	581,938	-	1,625	-	583,563
Education	185,019	-	350,450	-	535,469
Intergovernmental	114,566	-	-	-	114,566
Capital outlays	71,479	-	478,632	-	550,111
Debt service:					
Principal	1,769	626,161	1,105	-	629,035
Interest	5,135	724,969	1,998	-	732,102
Total Expenditures	2,217,087	1,351,252	1,268,061	29	4,836,429
Excess of Revenues Over (Under) Expenditures	410,041	(1,288,902)	(1,190,208)	18,565	(2,050,504)
OTHER FINANCING SOURCES (USES)					
Bonds issued	62,853	-	1,130,437	-	1,193,290
Refunding bonds issued	-	723,115	-	-	723,115
Payments to escrow agents for refunded bond debt	-	(792,468)	-	-	(792,468)
Bond issue premiums	2,013	74,123	80,327	-	156,463
Bond issue discounts	-	-	(69)	-	(69)
Other debt issued	203	-	-	-	203
Refunding other debt issued	2,150	-	-	-	2,150
Payments to escrow agents for refunded other debt	(2,262)	-	-	-	(2,262)
Transfers in	620,326	1,320,654	321,896	-	2,262,876
Transfers out	(1,111,733)	(40,643)	(147,067)	(6,935)	(1,306,378)
Total Other Financing Sources (Uses)	(426,450)	1,284,781	1,385,524	(6,935)	2,236,920
Net Change in Fund Balances	(16,409)	(4,121)	195,316	11,630	186,416
Fund Balances - Beginning, as restated	3,475,243	267,470	427,550	176,442	4,346,705
Fund Balances - Ending	\$ 3,458,834	\$ 263,349	\$ 622,866	\$ 188,072	\$ 4,533,121

This page intentionally left blank.

Nonmajor Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specified purposes. The nonmajor Special Revenue Funds are described below:

Multimodal Transportation Fund

Multimodal Transportation Fund revenues are derived principally from motor vehicle operators. This fund accounts for activities relating to drivers' licensing, driver improvement, financial responsibility, maintenance of driving records, and other non-highway transportation improvements.

School Construction Fund

School Construction Fund revenues are obtained principally from the sale of timber; revenues from rentals/leases of state owned land and facilities; and investment earnings. This fund provides financing to local school districts and higher education institutions for construction of school facilities.

Central Administrative & Regulatory Fund

The Central Administrative and Regulatory Fund accounts for operating expenditures of certain administrative and regulatory agencies.

Human Services Fund

The Human Services Fund accounts for the following: (1) funds provided to local governments for the construction or substantial remodeling of detention and correctional facilities; and (2) defraying the cost of administering unemployment compensation.

Wildlife and Natural Resources Fund

The Wildlife and Natural Resources Fund accounts for the protection and management programs of the state's wildlife, habitats, and natural resources, including forests, water, and parks.

Local Construction & Loan Fund

The Local Construction and Loan Fund accounts for construction and loan programs for local public works projects.

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2010

(expressed in thousands)

	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
ASSETS					
Cash and pooled investments	\$ 113,856	\$ -	\$ 211,620	\$ 182,947	\$ 335,198
Investments	2,138	1	25,805	27,589	13,454
Taxes receivable (net of allowance)	2	-	2,317	-	-
Other receivables (net of allowance)	4,741	21,958	70,259	453,900	57,133
Due from other funds	7,408	70,871	217,481	167,277	356,255
Due from other governments	79,473	13	29,660	283,970	653,614
Inventories and prepaids	140	-	4,342	36	312
Restricted assets:					
Cash and pooled investments	-	-	-	-	1,665
Receivables	-	-	-	4	-
Total Assets	\$ 207,758	\$ 92,843	\$ 561,484	\$ 1,115,723	\$ 1,417,631
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 28,193	\$ 132	\$ 10,845	\$ 111,708	\$ 9,738
Contracts and retainages payable	4,021	4,363	1,296	5,201	19,058
Accrued liabilities	5,837	54	11,120	13,236	20,751
Obligations under security lending agreements	-	-	-	2,749	-
Due to other funds	10,140	10,697	18,763	12,138	29,349
Due to other governments	68,007	11,361	6,241	2,705	3,126
Deferred revenue	7,806	18,916	99,765	489,971	38,486
Claims and judgments payable	-	-	5,626	-	-
Total Liabilities	124,004	45,523	153,656	637,708	120,508
Fund Balances:					
Reserved for:					
Encumbrances	422	-	4,803	91,808	130,912
Inventories	140	-	124	36	312
Other specific purposes	1,095	-	103,253	80,706	766,536
Unreserved, designated for, reported in:					
Special revenue funds	-	-	-	61	-
Unreserved, undesignated	82,097	47,320	299,648	305,404	399,363
Total Fund Balances	83,754	47,320	407,828	478,015	1,297,123
Total Liabilities and Fund Balances	\$ 207,758	\$ 92,843	\$ 561,484	\$ 1,115,723	\$ 1,417,631

Local Construction and Loan	Total
\$ -	\$ 843,621
23	69,010
104	2,423
7,940	615,931
58,540	877,832
1,209,579	2,256,309
-	4,830
18,067	19,732
-	4
<u>\$ 1,294,253</u>	<u>\$ 4,689,692</u>

\$ 12,796	\$ 173,412
24	33,963
18,143	69,141
-	2,749
2,060	83,147
166	91,606
116,270	771,214
-	5,626
<u>149,459</u>	<u>1,230,858</u>

3,658	231,603
-	612
1,055,167	2,006,757
96	157
85,873	1,219,705
<u>1,144,794</u>	<u>3,458,834</u>
<u>\$ 1,294,253</u>	<u>\$ 4,689,692</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
REVENUES					
Retail sales and use taxes	\$ 48,041	\$ -	\$ 21,368	\$ 112	\$ 35
Business and occupation taxes	-	-	-	429	3,529
Excise taxes	28	-	-	28,572	-
Motor vehicle and fuel taxes	2,552	-	-	-	12,455
Other taxes	-	-	52,546	3,787	171,862
Licenses, permits, and fees	134,192	-	106,377	156,657	127,791
Timber sales	40	30,978	5,047	-	78,095
Other contracts and grants	503	-	1,496	8,489	320
Federal grants-in-aid	367,914	-	118,156	269,801	43,458
Charges for services	21,312	-	61,653	175,511	9,685
Investment income (loss)	1,806	667	28,913	9,250	16,546
Miscellaneous revenue	26,553	18,081	36,678	76,164	264,279
Total Revenues	602,941	49,726	432,234	728,772	728,055
EXPENDITURES					
Current:					
General government	140	-	265,649	66,554	868
Human services	-	-	4,562	509,781	2,074
Natural resources and recreation	-	10	7,703	758	374,784
Transportation	543,273	-	31,803	6,007	855
Education	-	97,575	31,045	55,982	417
Intergovernmental	1,947	-	111,208	1,341	70
Capital outlays	54,036	9	2,430	2,136	12,535
Debt service:					
Principal	205	-	712	359	493
Interest	143	-	919	148	3,925
Total Expenditures	599,744	97,594	456,031	643,066	396,021
Excess of Revenues Over (Under) Expenditures	3,197	(47,868)	(23,797)	85,706	332,034
OTHER FINANCING SOURCES (USES)					
Bonds issued	14,045	-	-	-	34,111
Bond issue premiums	1,155	-	-	-	858
Other debt issued	-	-	-	-	203
Refunding other debt issued	2,150	-	-	-	-
Payments to escrow agents for refunded other debt	(2,262)	-	-	-	-
Transfers in	32,275	164,948	276,727	121,777	24,249
Transfers out	(66,645)	(207,290)	(218,663)	(226,694)	(79,941)
Total Other Financing Sources (Uses)	(19,282)	(42,342)	58,064	(104,917)	(20,520)
Net Change in Fund Balances	(16,085)	(90,210)	34,267	(19,211)	311,514
Fund Balances - Beginning, as restated	99,839	137,530	373,561	497,226	985,609
Fund Balances - Ending	\$ 83,754	\$ 47,320	\$ 407,828	\$ 478,015	\$ 1,297,123

Local Construction and Loan	Total
\$ -	\$ 69,556
-	3,958
25,042	53,642
-	15,007
48,439	276,634
147	525,164
-	114,160
-	10,808
-	799,329
-	268,161
10,444	67,626
1,328	423,083
<u>85,400</u>	<u>2,627,128</u>
3,907	337,118
80	516,497
20,311	403,566
-	581,938
-	185,019
-	114,566
333	71,479
-	1,769
-	5,135
<u>24,631</u>	<u>2,217,087</u>
<u>60,769</u>	<u>410,041</u>
14,697	62,853
-	2,013
-	203
-	2,150
-	(2,262)
350	620,326
(312,500)	(1,111,733)
<u>(297,453)</u>	<u>(426,450)</u>
<u>(236,684)</u>	<u>(16,409)</u>
1,381,478	3,475,243
<u>\$ 1,144,794</u>	<u>\$ 3,458,834</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	Multimodal Transportation			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 98,528	\$ 98,528	\$ 98,528	\$ -
Resources				
Taxes	112,685	107,099	50,622	(56,477)
Licenses, permits, and fees	266,852	265,470	132,037	(133,433)
Other contracts and grants	-	50	470	420
Timber sales	-	-	40	40
Federal grants-in-aid	42,241	665,248	29,155	(636,093)
Charges for services	6,186	6,029	1,152	(4,877)
Investment income (loss)	1,465	1,252	2,229	977
Miscellaneous revenue	31,429	31,504	14,214	(17,290)
Transfers from other funds	72,397	72,500	32,275	(40,225)
Total Resources	631,783	1,247,680	360,722	(886,958)
Charges To Appropriations				
General government	301	688	140	548
Human services	-	-	-	-
Natural resources and recreation	-	-	-	-
Transportation	344,734	376,878	160,077	216,801
Education	-	-	-	-
Capital outlays	155,027	793,578	75,660	717,918
Transfers to other funds	104,870	101,750	51,645	50,105
Debt service	-	-	22	(22)
Total Charges To Appropriations	604,932	1,272,894	287,544	985,350
Excess Available For Appropriation Over (Under) Charges To Appropriations	26,851	(25,214)	73,178	98,392
Reconciling Items				
Bond sale proceeds	74,422	35,000	14,045	(20,955)
Bond issue premiums	-	-	1,155	1,155
Refunding other debt issued	-	-	2,150	2,150
Payments to escrow agents for refunded other debt	-	-	(2,262)	(2,262)
Changes in reserves (net)	-	-	109	109
Entity adjustments (net)	-	-	(5,856)	(5,856)
Total Reconciling Items	74,422	35,000	9,341	(25,659)
Budgetary Fund Balance, June 30	\$ 101,273	\$ 9,786	\$ 82,519	\$ 72,733

State of Washington

Continued

School Construction				Central Administrative and Regulatory			
Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 137,530	\$ 137,530	\$ 137,530	\$ -	\$ 344,748	\$ 344,748	\$ 344,748	\$ -
-	-	-	-	(96,607)	(109,204)	(61,781)	47,423
-	-	-	-	207,108	218,267	67,795	(150,472)
-	-	-	-	7,060	4,088	-	(4,088)
55,292	433,580	30,978	(402,602)	7,815	6,565	5,047	(1,518)
-	-	-	-	127,686	169,444	61,350	(108,094)
-	-	-	-	118,006	110,116	19,511	(90,605)
1,786	334	998	664	49,644	39,448	27,277	(12,171)
510,126	37,895	18,081	(19,814)	37,966	46,218	13,238	(32,980)
328,187	209,384	164,948	(44,436)	614,398	497,123	232,529	(264,594)
1,032,921	818,723	352,535	(466,188)	1,417,824	1,326,813	709,714	(617,099)
-	-	-	-	385,436	416,656	169,339	247,317
-	-	-	-	7,884	8,444	3,681	4,763
-	-	-	-	20,205	18,118	8,068	10,050
-	-	-	-	73,190	75,510	29,459	46,051
-	-	-	-	-	-	-	-
517,759	448,697	97,582	351,115	2,660	2,576	1,212	1,364
298,624	319,598	207,290	112,308	250,102	453,823	166,112	287,711
-	-	-	-	-	-	-	-
816,383	768,295	304,872	463,423	739,477	975,127	377,871	597,256
216,538	50,428	47,663	(2,765)	678,347	351,686	331,843	(19,843)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(73,681)	(73,681)
-	-	(343)	(343)	-	-	46,289	46,289
-	-	(343)	(343)	-	-	(27,392)	(27,392)
\$ 216,538	\$ 50,428	\$ 47,320	\$ (3,108)	\$ 678,347	\$ 351,686	\$ 304,451	\$ (47,235)

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	Human Services			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 428,225	\$ 428,225	\$ 428,225	\$ -
Resources				
Taxes	57,396	60,557	24,238	(36,319)
Licenses, permits, and fees	142,678	413,609	153,273	(260,336)
Other contracts and grants	4,840	4,879	1,884	(2,995)
Timber sales	-	-	-	-
Federal grants-in-aid	604,842	639,860	215,514	(424,346)
Charges for services	397,448	414,372	128,582	(285,790)
Investment income (loss)	3,156	1,921	6,442	4,521
Miscellaneous revenue	188,620	157,054	68,779	(88,275)
Transfers from other funds	411,316	106,996	178,552	71,556
Total Resources	2,238,521	2,227,473	1,205,489	(1,021,984)
Charges To Appropriations				
General government	110,264	115,905	47,616	68,289
Human services	692,847	1,028,354	422,000	606,354
Natural resources and recreation	1,670	1,663	761	902
Transportation	15,328	15,004	6,094	8,910
Education	-	-	-	-
Capital outlays	212,831	229,760	43,014	186,746
Transfers to other funds	620,680	273,837	293,677	(19,840)
Debt service	-	-	-	-
Total Charges To Appropriations	1,653,620	1,664,523	813,162	851,361
Excess Available For Appropriation Over (Under) Charges To Appropriations	584,901	562,950	392,327	(170,623)
Reconciling Items				
Bond sale proceeds	-	-	-	-
Bond issue premiums	-	-	-	-
Refunding other debt issued	-	-	-	-
Payments to escrow agents for refunded other debt	-	-	-	-
Changes in reserves (net)	-	-	(38)	(38)
Entity adjustments (net)	-	-	4,984	4,984
Total Reconciling Items	-	-	4,946	4,946
Budgetary Fund Balance, June 30	\$ 584,901	\$ 562,950	\$ 397,273	\$ (165,677)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 397,084	\$ 397,084	\$ 397,084	\$ -	\$ 222,749	\$ 222,749	\$ 222,749	\$ -
228,480	297,246	187,808	(109,438)	165,460	159,303	73,481	(85,822)
277,704	275,904	88,666	(187,238)	468	375	-	(375)
4,360	3,458	320	(3,138)	-	-	-	-
115,675	121,839	52,243	(69,596)	-	-	-	-
230,040	227,223	43,458	(183,765)	-	-	-	-
6,185	16,172	9,681	(6,491)	-	-	-	-
3,145	2,002	16,231	14,229	2,714	1,375	11,670	10,295
355,760	438,326	267,589	(170,737)	628,962	396,250	112,696	(283,554)
93,525	148,407	20,209	(128,198)	22,205	71,309	350	(70,959)
1,711,958	1,927,661	1,083,289	(844,372)	1,042,558	851,361	420,946	(430,415)
206	234	96	138	4,107	4,090	1,822	2,268
5,368	5,872	2,086	3,786	-	-	-	-
582,214	600,600	239,776	360,824	426	424	154	270
1,426	1,420	587	833	-	-	-	-
450	449	151	298	-	-	-	-
547,225	716,278	142,935	573,343	396,906	271,026	30,297	240,729
132,776	188,597	77,506	111,091	386,000	551,338	312,500	238,838
-	-	-	-	-	-	-	-
1,269,665	1,513,450	463,137	1,050,313	787,439	826,878	344,773	482,105
442,293	414,211	620,152	205,941	255,119	24,483	76,173	51,690
83,491	25,235	34,111	8,876	44,921	1,910	14,697	12,787
-	-	858	858	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(144,935)	(144,935)	-	-	-	-
-	-	20,089	20,089	-	-	(1,243)	(1,243)
83,491	25,235	(89,877)	(115,112)	44,921	1,910	13,454	11,544
\$ 525,784	\$ 439,446	\$ 530,275	\$ 90,829	\$ 300,040	\$ 26,393	\$ 89,627	\$ 63,234

This page intentionally left blank.

Nonmajor **Debt Service Funds**

Debt Service Funds account for the accumulation of resources for, and the payment of, principal and interest on the state's bonds issued in support of governmental activities. Debt Service Funds are described below:

General Obligation Bond Fund

The General Obligation Bond Fund accounts for the accumulation of resources for, and the payment of, non-transportation related general obligation bond principal and interest.

Transportation General Obligation Bond Fund

The Transportation General Obligation Bond Fund accounts for the accumulation of resources for, and payment of, general obligation transportation bond principal and interest.

Tobacco Settlement Securitization Bond Fund

The Tobacco Settlement Securitization Bond Fund accounts for the accumulation of resources for, and the payment of, principal and interest on bonds issued by the Tobacco Settlement Authority, a blended component unit of the state.

NONMAJOR DEBT SERVICE FUNDS

Combining Balance Sheet

June 30, 2010

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
ASSETS				
Cash and pooled investments	\$ 26,595	\$ 143,859	\$ 59,725	\$ 230,179
Investments	90	2,794	-	2,884
Other receivables (net of allowance)	76	2,904	22,408	25,388
Due from other funds	1,389	415	-	1,804
Restricted assets:				
Investments	8,678	-	-	8,678
Total Assets	\$ 36,828	\$ 149,972	\$ 82,133	\$ 268,933
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accrued liabilities	\$ -	\$ 4,971	\$ 37	\$ 5,008
Due to other funds	94	482	-	576
Total Liabilities	94	5,453	37	5,584
Fund Balances:				
Reserved for:				
Debt service	8,445	-	84,704	93,149
Unreserved, designated	28,289	144,519	(2,608)	170,200
Total Fund Balances	36,734	144,519	82,096	263,349
Total Liabilities and Fund Balances	\$ 36,828	\$ 149,972	\$ 82,133	\$ 268,933

NONMAJOR DEBT SERVICE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
REVENUES				
Investment income (loss)	\$ 654	\$ 1,040	\$ 131	\$ 1,825
Miscellaneous revenue	9,299	7,236	43,990	60,525
Total Revenues	9,953	8,276	44,121	62,350
EXPENDITURES				
Current:				
General government	-	-	122	122
Debt service:				
Principal	454,241	153,895	18,025	626,161
Interest	495,657	200,730	28,582	724,969
Total Expenditures	949,898	354,625	46,729	1,351,252
Excess of Revenues Over (Under) Expenditures	(939,945)	(346,349)	(2,608)	(1,288,902)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	601,880	121,235	-	723,115
Payments to escrow agents for refunded bond debt	(658,741)	(133,727)	-	(792,468)
Bond issue premiums	61,072	13,051	-	74,123
Transfers in	979,321	341,333	-	1,320,654
Transfers out	(40,643)	-	-	(40,643)
Total Other Financing Sources (Uses)	942,889	341,892	-	1,284,781
Net Change in Fund Balances	2,944	(4,457)	(2,608)	(4,121)
Fund Balances - Beginning	33,790	148,976	84,704	267,470
Fund Balances - Ending	\$ 36,734	\$ 144,519	\$ 82,096	\$ 263,349

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	General Obligation Bond			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1	\$ 33,790	\$ 33,790	\$ 33,790	\$ -
Resources				
Timber sales	2,000	-	-	-
Charges for services	22,038	8,436	-	(8,436)
Investment income (loss)	243	186	-	(186)
Miscellaneous revenue	2,026	2	-	(2)
Transfers from other funds	216,268	199,605	81,170	(118,435)
Total Resources	276,365	242,019	114,960	(127,059)
Charges To Appropriations				
General government	162,526	161,935	78,166	83,769
Transfers to other funds	65,793	43,615	-	43,615
Debt service	-	-	4,211	(4,211)
Total Charges To Appropriations	228,319	205,550	82,377	123,173
Excess Available For Appropriation Over (Under) Charges To Appropriations	48,046	36,469	32,583	(3,886)
Reconciling Items				
Proceeds of refunding bonds	-	-	601,880	601,880
Payments to escrow agents for refunded bond debt	-	-	(658,741)	(658,741)
Bond issue premium	-	-	61,072	61,072
Entity adjustments (net)	-	-	(60)	(60)
Total Reconciling Items	-	-	4,151	4,151
Budgetary Fund Balance, June 30	\$ 48,046	\$ 36,469	\$ 36,734	\$ 265

Transportation General Obligation Bond			
Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 148,976	\$ 148,976	\$ 148,976	\$ -
-	-	-	-
-	-	-	-
1,179	758	1,399	641
-	-	7,235	7,235
915,836	672,499	341,334	(331,165)
1,065,991	822,233	498,944	(323,289)
798,712	790,400	354,066	436,334
1,536	-	-	-
-	-	559	(559)
800,248	790,400	354,625	435,775
265,743	31,833	144,319	112,486
-	-	121,235	121,235
-	-	(133,727)	(133,727)
-	-	13,051	13,051
-	-	(359)	(359)
-	-	200	200
\$ 265,743	\$ 31,833	\$ 144,519	\$ 112,686

This page intentionally left blank.

Nonmajor Capital Projects Funds

Capital Projects Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds for individuals, private organizations, or other governments). The Capital Projects Funds are as follows:

State Facilities Fund

The State Facilities Fund accounts for the acquisition, construction and remodeling of public buildings.

Higher Education Facilities Fund

The Higher Education Facilities Fund accounts for the acquisition, construction, and remodeling of higher education facilities.

NONMAJOR CAPITAL PROJECTS FUNDS

Combining Balance Sheet

June 30, 2010

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and pooled investments	\$ 397,357	\$ 118,177	\$ 515,534
Investments	4	12,523	12,527
Other receivables (net of allowance)	5,834	5,855	11,689
Due from other funds	17,738	115,546	133,284
Due from other governments	3,220	9,097	12,317
Restricted assets:			
Cash and pooled investments	12,575	113,243	125,818
Total Assets	\$ 436,728	\$ 374,441	\$ 811,169
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 17,962	\$ 11,902	\$ 29,864
Contracts and retainages payable	6,919	1,258	8,177
Accrued liabilities	1,346	2,721	4,067
Due to other funds	70,169	11,123	81,292
Due to other governments	27,243	2	27,245
Deferred revenue	4,862	32,796	37,658
Total Liabilities	128,501	59,802	188,303
Fund Balances:			
Reserved for:			
Encumbrances	305,172	245,447	550,619
Other specific purposes	3,055	-	3,055
Unreserved, undesignated	-	69,192	69,192
Total Fund Balances	308,227	314,639	622,866
Total Liabilities and Fund Balances	\$ 436,728	\$ 374,441	\$ 811,169

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**
For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Timber sales	\$ 8,288	\$ -	\$ 8,288
Other contracts and grants	-	1,311	1,311
Federal grants-in-aid	-	4,861	4,861
Charges for services	-	48,811	48,811
Investment income (loss)	(74)	1,413	1,339
Miscellaneous revenue	6,350	6,893	13,243
Total Revenues	14,564	63,289	77,853
EXPENDITURES			
Current:			
General government	300,146	86	300,232
Human services	9,812	-	9,812
Natural resources and recreation	124,207	-	124,207
Transportation	1,625	-	1,625
Education	292,193	58,257	350,450
Capital outlays	331,465	147,167	478,632
Debt service:			
Principal	30	1,075	1,105
Interest	3	1,995	1,998
Total Expenditures	1,059,481	208,580	1,268,061
Excess of Revenues Over (Under) Expenditures	(1,044,917)	(145,291)	(1,190,208)
OTHER FINANCING SOURCES (USES)			
Bonds issued	998,687	131,750	1,130,437
Bond issue premiums	77,599	2,728	80,327
Bond issue discounts	(69)	-	(69)
Transfers in	3,889	318,007	321,896
Transfers out	(18,496)	(128,571)	(147,067)
Total Other Financing Sources (Uses)	1,061,610	323,914	1,385,524
Net Change in Fund Balances	16,693	178,623	195,316
Fund Balances - Beginning	291,534	136,016	427,550
Fund Balances - Ending	\$ 308,227	\$ 314,639	\$ 622,866

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	State Facilities			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1	\$ 290,101	\$ 290,101	\$ 290,101	\$ -
Resources				
Timber sales	11,778	12,709	8,288	(4,421)
Charges for services	-	-	-	-
Investment income (loss)	-	(51)	(81)	(30)
Miscellaneous revenue	8,938	9,808	6,319	(3,489)
Transfers from other funds	6,424	9,179	3,889	(5,290)
Total Resources	317,241	321,746	308,516	(13,230)
Charges To Appropriations				
General government	14,695	14,695	3,491	11,204
Capital outlays	2,747,142	2,838,344	1,057,610	1,780,734
Transfers to other funds	95,519	89,211	18,496	70,715
Total Charges To Appropriations	2,857,356	2,942,250	1,079,597	1,862,653
Excess Available For Appropriation Over (Under) Charges To Appropriations	(2,540,115)	(2,620,504)	(771,081)	1,849,423
Reconciling Items				
Bond sale proceeds	2,804,180	2,672,030	998,687	(1,673,343)
Bond issue premiums	-	-	77,599	77,599
Bond issue discounts	-	-	(69)	(69)
Changes in reserves (net)	-	-	-	-
Entity adjustments (net)	-	-	36	36
Total Reconciling Items	2,804,180	2,672,030	1,076,253	(1,595,777)
Budgetary Fund Balance, June 30	\$ 264,065	\$ 51,526	\$ 305,172	\$ 253,646

Higher Education Facilities			
Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 136,016	\$ 136,016	\$ 136,016	\$ -
-	40	-	(40)
91,823	107,832	48,811	(59,021)
905	518	889	371
6,411	508	524	16
82,096	153,011	48,414	(104,597)
317,251	397,925	234,654	(163,271)
278	278	86	192
253,487	304,160	118,264	185,896
7,388	7,386	15,257	(7,871)
261,153	311,824	133,607	178,217
56,098	86,101	101,047	14,946
46,226	31,110	20,085	(11,025)
-	-	1,520	1,520
-	-	-	-
-	-	-	-
-	-	191,987	191,987
46,226	31,110	213,592	182,482
\$ 102,324	\$ 117,211	\$ 314,639	\$ 197,428

This page intentionally left blank.