

**Combining and Individual Fund
Financial Statements –
Nonmajor Funds**

Nonmajor Governmental Funds

The nonmajor governmental funds fall into the four categories as described below.

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

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 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 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.

Combining Balance Sheet - by Fund Type

Nonmajor Governmental Funds

June 30, 2005

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Assets:					
Cash and pooled investments	\$ 2,066,647	\$ 162,153	\$ 401,291	\$ 34,481	\$ 2,664,572
Investments	22,845	7,342	35,736	171,364	237,287
Taxes receivable (net of allowance)	107,993	-	-	-	107,993
Other receivables (net of allowance)	443,790	18,379	12,019	1,532	475,720
Due from other funds	251,575	1,413	26,683	-	279,671
Due from other governments	1,582,710	-	6,967	-	1,589,677
Inventories	32,918	-	-	-	32,918
Total Assets	\$ 4,508,478	\$ 189,287	\$ 482,696	\$ 207,377	\$ 5,387,838
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 252,913	\$ -	\$ 52,311	\$ 28	\$ 305,252
Contracts and retainages payable	40,694	-	32,694	-	73,388
Accrued liabilities	80,899	280	1,345	92	82,616
Obligations under security lending agreements	160,598	11,046	6,725	34,648	213,017
Due to other funds	211,669	-	46,408	600	258,677
Due to other governments	100,690	-	5,460	-	106,150
Deferred revenues	531,422	-	11,890	-	543,312
Claims and judgments payable	7,211	-	-	-	7,211
Total Liabilities	1,386,096	11,326	156,833	35,368	1,589,623
Fund Balances:					
Reserved for:					
Encumbrances	220,101	-	122,959	-	343,060
Inventories	32,918	-	-	-	32,918
Permanent funds	-	-	-	172,009	172,009
Other specific purposes	1,340,735	-	36,511	-	1,377,246
Unreserved, designated for, reported in:					
Special revenue funds	165	-	-	-	165
Debt service funds	-	177,961	-	-	177,961
Unreserved, undesignated reported in:					
Special revenue funds	1,528,463	-	-	-	1,528,463
Capital project funds	-	-	166,393	-	166,393
Total Fund Balances	3,122,382	177,961	325,863	172,009	3,798,215
Total Liabilities and Fund Balances	\$ 4,508,478	\$ 189,287	\$ 482,696	\$ 207,377	\$ 5,387,838

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - by Fund Type

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2005

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Revenues:					
Retail sales and use taxes	\$ 61,805	\$ -	\$ -	\$ -	\$ 61,805
Business and occupation taxes	63,033	-	-	-	63,033
Property taxes	195,512	-	-	-	195,512
Excise taxes	93,763	-	-	-	93,763
Motor vehicle and fuel taxes	930,975	-	-	-	930,975
Other taxes	647,915	-	-	-	647,915
Licenses, permits, and fees	627,240	-	-	-	627,240
Timber sales	146,866	-	8,121	-	154,987
Other contracts and grants	12,205	-	4,805	-	17,010
Federal grants-in-aid	942,430	-	7,383	6	949,819
Charges for services	403,880	-	35,388	-	439,268
Investment income (loss)	56,628	3,544	1,705	10,603	72,480
Miscellaneous revenue	357,371	45,995	18,929	364	422,659
Total Revenues	4,539,623	49,539	76,331	10,973	4,676,466
Expenditures:					
Current:					
General government	300,828	86	80,611	-	381,525
Human services	954,155	-	12,907	-	967,062
Natural resources and recreation	396,245	-	36,729	-	432,974
Transportation	1,456,260	-	1,245	-	1,457,505
Education	435,953	-	107,793	-	543,746
Intergovernmental	307,097	-	-	-	307,097
Capital outlays	931,343	-	618,409	-	1,549,752
Debt service:					
Principal	4,983	430,368	7	-	435,358
Interest	2,895	485,708	96	-	488,699
Total Expenditures	4,789,759	916,162	857,797	-	6,563,718
Excess of Revenues Over (Under) Expenditures	(250,136)	(866,623)	(781,466)	10,973	(1,887,252)
Other Financing Sources (Uses):					
Bonds issued	418,870	-	722,830	-	1,141,700
Refunding bonds issued	-	439,399	-	-	439,399
Payment to refunded bond escrow agent	-	(462,495)	-	-	(462,495)
Notes issued	1,252	-	-	-	1,252
Bond issue premium (discount)	12,902	25,353	30,070	-	68,325
Transfers in	1,042,992	897,686	120,173	-	2,060,851
Transfers (out)	(1,064,468)	(143,590)	(30,623)	(7,168)	(1,245,849)
Total Other Financing Sources (Uses)	411,548	756,353	842,450	(7,168)	2,003,183
Net change in fund balances	161,412	(110,270)	60,984	3,805	115,931
Fund Balances - Beginning, as restated	2,960,970	288,231	264,879	168,204	3,682,284
Fund Balances - Ending	\$ 3,122,382	\$ 177,961	\$ 325,863	\$ 172,009	\$ 3,798,215

