

**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 or 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, 2006

(expressed in thousands)

| | Special Revenue | Debt Service | Capital Projects | Permanent | Total |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|
| Assets: | | | | | |
| Cash and pooled investments | \$ 3,125,302 | \$ 183,207 | \$ 284,251 | \$ 40,277 | \$ 3,633,037 |
| Investments | 26,569 | 7,221 | 19,682 | 163,853 | 217,325 |
| Taxes receivable (net of allowance) | 110,901 | - | - | - | 110,901 |
| Other receivables (net of allowance) | 480,694 | 18,102 | 10,703 | 1,801 | 511,300 |
| Due from other funds | 237,322 | 10,869 | 32,501 | 110 | 280,802 |
| Due from other governments | 1,767,723 | - | 5,471 | - | 1,773,194 |
| Inventories | 37,054 | - | - | - | 37,054 |
| Total Assets | \$ 5,785,565 | \$ 219,399 | \$ 352,608 | \$ 206,041 | \$ 6,563,613 |
| Liabilities and Fund Balances | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 190,736 | \$ - | \$ 29,424 | \$ - | \$ 220,160 |
| Contracts and retainages payable | 51,577 | - | 14,622 | - | 66,199 |
| Accrued liabilities | 77,466 | 9 | 909 | 168 | 78,552 |
| Obligations under security lending agreements | 89,345 | 5,159 | 2,957 | 40,225 | 137,686 |
| Due to other funds | 265,820 | 8,003 | 32,631 | 606 | 307,060 |
| Due to other governments | 118,645 | - | 3,702 | - | 122,347 |
| Deferred revenues | 568,063 | - | 22,554 | - | 590,617 |
| Claims and judgments payable | 10,610 | - | - | - | 10,610 |
| Total Liabilities | 1,372,262 | 13,171 | 106,799 | 40,999 | 1,533,231 |
| Fund Balances: | | | | | |
| Reserved for: | | | | | |
| Encumbrances | 302,843 | - | 155,371 | - | 458,214 |
| Inventories | 37,054 | - | - | - | 37,054 |
| Permanent funds | - | - | - | 165,042 | 165,042 |
| Other specific purposes | 1,488,140 | - | 20,163 | - | 1,508,303 |
| Unreserved, designated for, reported in: | | | | | |
| Special revenue funds | 229 | - | - | - | 229 |
| Debt service funds | - | 206,228 | - | - | 206,228 |
| Unreserved, undesignated reported in: | | | | | |
| Special revenue funds | 2,585,037 | - | - | - | 2,585,037 |
| Capital project funds | - | - | 70,275 | - | 70,275 |
| Total Fund Balances | 4,413,303 | 206,228 | 245,809 | 165,042 | 5,030,382 |
| Total Liabilities and Fund Balances | \$ 5,785,565 | \$ 219,399 | \$ 352,608 | \$ 206,041 | \$ 6,563,613 |

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

Nonmajor Governmental Funds

For the Fiscal Year Ended June 30, 2006

(expressed in thousands)

| | Special Revenue | Debt Service | Capital Projects | Permanent | Total |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|
| Revenues: | | | | | |
| Retail sales and use taxes | \$ 72,090 | \$ - | \$ - | \$ - | \$ 72,090 |
| Business and occupation taxes | 71,880 | - | - | - | 71,880 |
| Property taxes | 245,204 | - | - | - | 245,204 |
| Excise taxes | 90,231 | - | - | - | 90,231 |
| Motor vehicle and fuel taxes | 1,030,003 | - | - | - | 1,030,003 |
| Other taxes | 707,978 | - | - | - | 707,978 |
| Licenses, permits, and fees | 702,654 | - | - | - | 702,654 |
| Timber sales | 151,980 | - | 6,533 | - | 158,513 |
| Other contracts and grants | 16,239 | - | 1,442 | - | 17,681 |
| Federal grants-in-aid | 915,309 | - | 6,765 | 2 | 922,076 |
| Charges for services | 435,973 | - | 37,169 | - | 473,142 |
| Investment income (loss) | 83,662 | 4,081 | 2,150 | (299) | 89,594 |
| Miscellaneous revenue | 311,581 | 42,897 | 15,685 | 550 | 370,713 |
| Total Revenues | 4,834,784 | 46,978 | 69,744 | 253 | 4,951,759 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government | 308,020 | 89 | 79,123 | - | 387,232 |
| Human services | 960,638 | - | 8,051 | - | 968,689 |
| Natural resources and recreation | 402,671 | - | 34,944 | - | 437,615 |
| Transportation | 1,442,075 | - | 4,201 | - | 1,446,276 |
| Education | 519,092 | - | 129,149 | - | 648,241 |
| Intergovernmental | 330,770 | - | - | - | 330,770 |
| Capital outlays | 991,218 | - | 555,411 | - | 1,546,629 |
| Debt service: | | | | | |
| Principal | 2,406 | 462,769 | - | - | 465,175 |
| Interest | 4,646 | 492,596 | 36 | - | 497,278 |
| Total Expenditures | 4,961,536 | 955,454 | 810,915 | - | 6,727,905 |
| Excess of Revenues Over (Under) Expenditures | (126,752) | (908,476) | (741,171) | 253 | (1,776,146) |
| Other Financing Sources (Uses): | | | | | |
| Bonds issued | 585,004 | - | 512,088 | - | 1,097,092 |
| Refunding bonds issued | - | 461,170 | - | - | 461,170 |
| Payment to refunded bond escrow agent | - | (499,778) | - | - | (499,778) |
| Certificates of participation proceeds | 5,865 | - | 4,057 | - | 9,922 |
| Bond issue premium | 32,409 | 40,356 | 30,803 | - | 103,568 |
| Transfers in | 1,576,915 | 975,981 | 146,141 | - | 2,699,037 |
| Transfers (out) | (782,967) | (40,986) | (31,972) | (7,220) | (863,145) |
| Total Other Financing Sources (Uses) | 1,417,226 | 936,743 | 661,117 | (7,220) | 3,007,866 |
| Net change in fund balances | 1,290,474 | 28,267 | (80,054) | (6,967) | 1,231,720 |
| Fund Balances - Beginning, as restated | 3,122,829 | 177,961 | 325,863 | 172,009 | 3,798,662 |
| Fund Balances - Ending | \$ 4,413,303 | \$ 206,228 | \$ 245,809 | \$ 165,042 | \$ 5,030,382 |

