

Nonmajor Funds
Combining and Individual Fund Financial Statements

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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, 2009
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and pooled investments	\$ 2,048,918	\$ 232,628	\$ 596,193	\$ 27,644	\$ 2,905,383
Investments	101,889	17,815	22,188	176,407	318,299
Taxes receivable (net of allowance)	105,803	-	-	-	105,803
Other receivables (net of allowance)	559,721	27,628	13,819	555	601,723
Due from other funds	412,235	2,022	25,275	-	439,532
Due from other governments	2,266,547	-	6,429	-	2,272,976
Inventories	45,458	-	-	-	45,458
Total Assets	\$ 5,540,571	\$ 280,093	\$ 663,904	\$ 204,606	\$ 6,689,174
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 278,991	\$ -	\$ 58,208	\$ -	\$ 337,199
Contracts and retainages payable	82,756	3,900	29,234	-	115,890
Accrued liabilities	81,142	36	3,190	1,277	85,645
Obligations under security lending agreements	3,007	-	-	26,303	29,310
Obligations under reverse repurchase agreements	67,935	8,025	2,723	-	78,683
Due to other funds	375,907	662	55,659	584	432,812
Due to other governments	133,252	-	43,249	-	176,501
Deferred revenues	671,000	-	44,091	-	715,091
Claims and judgments payable	14,787	-	-	-	14,787
Total Liabilities	1,708,777	12,623	236,354	28,164	1,985,918
Fund Balances:					
Reserved for:					
Encumbrances	95,296	-	118,561	-	213,857
Inventories	41,271	-	-	-	41,271
Permanent funds	-	-	-	176,442	176,442
Other specific purposes	1,846,652	-	1,433	-	1,848,085
Unreserved, designated for, reported in:					
Special revenue funds	165	-	-	-	165
Debt service funds	-	267,470	-	-	267,470
Unreserved, undesignated reported in:					
Special revenue funds	1,848,410	-	-	-	1,848,410
Capital project funds	-	-	307,556	-	307,556
Total Fund Balances	3,831,794	267,470	427,550	176,442	4,703,256
Total Liabilities and Fund Balances	\$ 5,540,571	\$ 280,093	\$ 663,904	\$ 204,606	\$ 6,689,174

NONMAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances - by Fund Type**

For the Fiscal Year Ended June 30, 2009
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 71,930	\$ -	\$ -	\$ -	\$ 71,930
Business and occupation taxes	84,007	-	-	-	84,007
Property taxes	256,250	-	-	-	256,250
Excise taxes	53,605	-	-	-	53,605
Motor vehicle and fuel taxes	1,183,360	-	-	-	1,183,360
Other taxes	706,421	-	-	-	706,421
Licenses, permits, and fees	803,148	-	-	-	803,148
Timber sales	139,261	-	5,885	-	145,146
Other contracts and grants	16,047	-	1,270	-	17,317
Federal grants-in-aid	1,088,413	-	9,451	-	1,097,864
Charges for services	511,935	-	46,034	-	557,969
Investment income (loss)	113,314	5,164	2,904	7,625	129,007
Miscellaneous revenue	403,334	66,502	12,621	746	483,203
Total Revenues	5,431,025	71,666	78,165	8,371	5,589,227
EXPENDITURES					
Current:					
General government	415,121	200	235,666	-	650,987
Human services	1,224,691	-	16,815	-	1,241,506
Natural resources and recreation	520,789	-	138,494	-	659,283
Transportation	1,806,356	-	3,199	-	1,809,555
Education	700,026	-	287,214	-	987,240
Intergovernmental	351,735	-	-	-	351,735
Capital outlays	1,364,401	-	842,003	-	2,206,404
Debt service:					
Principal	2,432	607,425	18	-	609,875
Interest	5,218	659,878	396	-	665,492
Total Expenditures	6,390,769	1,267,503	1,523,805	-	9,182,077
Excess of Revenues					
Over (Under) Expenditures	(959,744)	(1,195,837)	(1,445,640)	8,371	(3,592,850)
OTHER FINANCING SOURCES (USES)					
Bonds issued	496,842	-	1,205,858	-	1,702,700
Other debt issued	2,702	-	-	-	2,702
Bond issue premiums	22,074	-	56,305	-	78,379
Transfers in	1,383,053	1,238,070	132,648	-	2,753,771
Transfers (out)	(2,097,204)	(136,885)	(51,818)	(7,529)	(2,293,436)
Total Other Financing Sources (Uses)	(192,533)	1,101,185	1,342,993	(7,529)	2,244,116
Net Change in Fund Balances	(1,152,277)	(94,652)	(102,647)	842	(1,348,734)
Fund Balances - Beginning, as restated	4,984,071	362,122	530,197	175,600	6,051,990
Fund Balances - Ending	\$ 3,831,794	\$ 267,470	\$ 427,550	\$ 176,442	\$ 4,703,256

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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:

Motor Vehicle Fund

Motor Vehicle Fund revenues are generated from vehicle fuel taxes, vehicle licenses, and federal transportation agencies. This fund accounts for the following: (1) highway activities of the Washington State Patrol; (2) operations of the state ferry system; and (3) maintenance of non-interstate highways and bridges, completion and preservation of the interstate system, and other transportation improvements.

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 and investment earnings. This fund provides financing to local school districts and higher education 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, 2009

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services
ASSETS					
Cash and pooled investments	\$ 444,375	\$ 123,904	\$ 38,377	\$ 407,626	\$ 419,972
Investments	29,522	9,451	3,410	22,751	18,355
Taxes receivable (net of allowance)	86,189	-	-	3,673	14,793
Other receivables (net of allowance)	39,969	5,379	22,745	65,639	367,259
Due from other funds	137,821	10,943	116,571	34,284	45,120
Due from other governments	105,249	46,751	40	35,334	248,960
Inventories	40,691	158	-	4,313	-
Total Assets	\$ 883,816	\$ 196,586	\$ 181,143	\$ 573,620	\$ 1,114,459
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 181,948	\$ 25,887	\$ 737	\$ 31,594	\$ -
Contracts and retainages payable	46,160	3,766	4,294	4,182	6,848
Accrued liabilities	35,174	2,057	109	5,994	9,022
Obligations under security lending agreements	-	-	-	-	3,007
Obligations under reverse repurchase agreements	21,641	6,928	2,500	4,588	12,550
Due to other funds	147,974	10,779	15,970	34,121	117,576
Due to other governments	63,105	41,471	382	8,158	6,764
Deferred revenues	31,744	5,859	19,621	96,154	461,466
Claims and judgments payable	-	-	-	14,787	-
Total Liabilities	527,746	96,747	43,613	199,578	617,233
Fund Balances:					
Reserved for:					
Encumbrances	-	-	275	-	-
Inventories	40,691	158	-	126	-
Other specific purposes	853	1,153	-	28,687	69,001
Unreserved, designated for, reported in:					
Special revenue funds	-	-	-	-	69
Unreserved, undesignated	314,526	98,528	137,255	345,229	428,156
Total Fund Balances	356,070	99,839	137,530	374,042	497,226
Total Liabilities and Fund Balances	\$ 883,816	\$ 196,586	\$ 181,143	\$ 573,620	\$ 1,114,459

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 401,794	\$ 212,870	\$ 2,048,918
5,522	12,878	101,889
964	184	105,803
49,115	9,615	559,721
58,009	9,487	412,235
622,851	1,207,362	2,266,547
296	-	45,458
\$ 1,138,551	\$ 1,452,396	\$ 5,540,571

\$ 21,949	\$ 16,876	\$ 278,991
17,187	319	82,756
9,030	19,756	81,142
-	-	3,007
10,287	9,441	67,935
42,366	7,121	375,907
12,338	1,034	133,252
39,785	16,371	671,000
-	-	14,787
152,942	70,918	1,708,777

85,844	9,177	95,296
296	-	41,271
588,229	1,158,729	1,846,652
-	96	165
311,240	213,476	1,848,410
985,609	1,381,478	3,831,794
\$ 1,138,551	\$ 1,452,396	\$ 5,540,571

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**
For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services
REVENUES					
Retail sales and use taxes	\$ -	\$ 48,933	\$ -	\$ 22,842	\$ 119
Business and occupation taxes	-	-	-	-	80,630
Property taxes	-	-	-	256,250	-
Excise taxes	-	31	-	-	27,808
Motor vehicle and fuel taxes	1,170,035	1,888	-	-	-
Other taxes	31	-	-	98,464	419,714
Licenses, permits, and fees	376,537	132,242	-	106,177	68,096
Timber sales	1	100	82,283	3,017	-
Other contracts and grants	1,838	776	-	2,508	7,063
Federal grants-in-aid	458,996	272,339	-	97,964	219,678
Charges for services	229,519	22,631	-	53,371	202,432
Investment income (loss)	23,446	6,009	1,353	34,640	13,070
Miscellaneous revenue	38,537	29,832	18,745	31,636	192,528
Total Revenues	2,298,940	514,781	102,381	706,869	1,231,138
EXPENDITURES					
Current:					
General government	5,183	349	216	257,366	126,963
Human services	-	-	-	82,421	1,137,787
Natural resources and recreation	1,131	-	10	10,000	1,110
Transportation	1,295,378	461,065	-	40,287	8,789
Education	-	-	297,244	344,290	57,301
Intergovernmental	235,589	3,272	-	111,398	1,391
Capital outlays	1,272,719	47,089	15,744	12,320	7,435
Debt service:					
Principal	440	197	-	759	338
Interest	297	150	-	877	248
Total Expenditures	2,810,737	512,122	313,214	859,718	1,341,362
Excess of Revenues Over (Under) Expenditures	(511,797)	2,659	(210,833)	(152,849)	(110,224)
OTHER FINANCING SOURCES (USES)					
Bonds issued	428,225	58,620	-	-	-
Other debt issued	527	-	-	327	1,489
Bond issue premiums	19,582	2,492	-	-	-
Transfers in	162,643	57,314	358,096	545,159	188,097
Transfers (out)	(418,232)	(124,843)	(180,707)	(1,027,034)	(221,814)
Total Other Financing Sources (Uses)	192,745	(6,417)	177,389	(481,548)	(32,228)
Net Change in Fund Balances	(319,052)	(3,758)	(33,444)	(634,397)	(142,452)
Fund Balances - Beginning, as restated	675,122	103,597	170,974	1,008,439	639,678
Fund Balances - Ending	\$ 356,070	\$ 99,839	\$ 137,530	\$ 374,042	\$ 497,226

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 36	\$ -	\$ 71,930
3,377	-	84,007
-	-	256,250
-	25,766	53,605
11,437	-	1,183,360
143,010	45,202	706,421
119,941	155	803,148
53,860	-	139,261
3,862	-	16,047
39,436	-	1,088,413
3,976	6	511,935
19,188	15,608	113,314
90,345	1,711	403,334
<u>488,468</u>	<u>88,448</u>	<u>5,431,025</u>
908	24,136	415,121
4,483	-	1,224,691
487,210	21,328	520,789
837	-	1,806,356
1,191	-	700,026
85	-	351,735
8,881	213	1,364,401
698	-	2,432
3,646	-	5,218
<u>507,939</u>	<u>45,677</u>	<u>6,390,769</u>
<u>(19,471)</u>	<u>42,771</u>	<u>(959,744)</u>
5,300	4,697	496,842
359	-	2,702
-	-	22,074
44,814	26,930	1,383,053
(96,150)	(28,424)	(2,097,204)
(45,677)	3,203	(192,533)
<u>(65,148)</u>	<u>45,974</u>	<u>(1,152,277)</u>
<u>1,050,757</u>	<u>1,335,504</u>	<u>4,984,071</u>
<u>\$ 985,609</u>	<u>\$ 1,381,478</u>	<u>\$ 3,831,794</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2009
(expressed in thousands)

	Motor Vehicle			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 537,945	\$ 537,945	\$ 537,945	\$ -
Resources				
Taxes	2,044,820	1,860,437	1,842,705	(17,732)
Licenses, permits, and fees	790,682	778,935	775,881	(3,054)
Other contracts and grants	8,768	3,554	4,249	695
Timber sales	-	6	6	-
Federal grants-in-aid	1,011,624	1,480,475	942,453	(538,022)
Charges for services	443,558	464,609	444,354	(20,255)
Interest income	44,005	46,862	52,193	5,331
Miscellaneous revenue	68,860	71,100	61,067	(10,033)
Dividend income	-	-	-	-
Transfers from other funds	1,816,791	587,429	276,297	(311,132)
Total Resources	6,767,053	5,831,352	4,937,150	(894,202)
Charges To Appropriations				
General government	26,882	15,708	13,285	2,423
Human services	-	-	-	-
Natural resources and recreation	2,343	2,338	2,287	51
Transportation	1,604,930	1,658,241	1,630,564	27,677
Education	-	-	-	-
Capital outlays	4,513,209	4,356,902	3,497,346	859,556
Transfers to other funds	2,401,243	993,207	740,225	252,982
Total Charges To Appropriations	8,548,607	7,026,396	5,883,707	1,142,689
Excess Available For Appropriation Over (Under) Charges To Appropriations	(1,781,554)	(1,195,044)	(946,557)	248,487
Reconciling Items				
Bond sale proceeds	1,902,157	1,428,690	1,190,225	(238,465)
Bond issue premiums	-	51,647	71,230	19,583
Changes in reserves (net)	-	-	(5,218)	(5,218)
Entity adjustments (net)	-	-	4,846	4,846
Total Reconciling Items	1,902,157	1,480,337	1,261,083	(219,254)
Budgetary fund balance, June 30	\$ 120,603	\$ 285,293	\$ 314,526	\$ 29,233

State of Washington

Continued

Multimodal Transportation				School Construction			
Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 132,759	\$ 132,759	\$ 132,759	\$ -	\$ 186,991	\$ 186,991	\$ 186,991	\$ -
132,954	115,353	113,376	(1,977)	-	-	-	-
270,611	258,854	263,273	4,419	-	-	-	-
-	-	750	750	-	-	-	-
-	-	100	100	335,224	329,979	122,679	(207,300)
57,604	44,987	31,314	(13,673)	-	-	-	-
1,439	8,953	3,057	(5,896)	-	-	-	-
8,011	6,768	8,877	2,109	4,782	5,559	4,504	(1,055)
43,491	24,300	33,782	9,482	165,785	135,024	38,174	(96,850)
-	-	-	-	-	-	-	-
342,626	83,491	78,234	(5,257)	654,718	686,730	656,937	(29,793)
989,495	675,465	665,522	(9,943)	1,347,500	1,344,283	1,009,285	(334,998)
1,712	1,076	749	327	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
351,418	322,818	311,456	11,362	-	-	-	-
-	-	-	-	-	-	-	-
376,059	169,075	110,783	58,292	1,115,081	987,878	565,544	422,334
398,720	196,135	183,805	12,330	211,628	308,653	306,773	1,880
1,127,909	689,104	606,793	82,311	1,326,709	1,296,531	872,317	424,214
(138,414)	(13,639)	58,729	72,368	20,791	47,752	136,968	89,216
155,399	91,000	58,620	(32,380)	-	-	-	-
-	-	2,492	2,492	-	-	-	-
-	-	1,114	1,114	-	-	-	-
-	-	(22,427)	(22,427)	-	-	562	562
155,399	91,000	39,799	(51,201)	-	-	562	562
\$ 16,985	\$ 77,361	\$ 98,528	\$ 21,167	\$ 20,791	\$ 47,752	\$ 137,530	\$ 89,778

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2009
(expressed in thousands)

	Central Administrative and Regulatory			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 1,015,124	\$ 1,015,124	\$ 1,015,124	\$ -
Resources				
Taxes	571,381	551,446	488,548	(62,898)
Licenses, permits, and fees	199,499	212,909	133,658	(79,251)
Other contracts and grants	7,679	7,911	-	(7,911)
Timber sales	11,610	6,946	5,550	(1,396)
Federal grants-in-aid	97,460	139,376	97,072	(42,304)
Charges for services	99,253	98,549	82,825	(15,724)
Interest income	50,506	88,588	86,658	(1,930)
Miscellaneous revenue	40,205	40,086	28,572	(11,514)
Dividend income	-	-	-	-
Transfers from other funds	462,982	804,542	625,610	(178,932)
Total Resources	<u>2,555,699</u>	<u>2,965,477</u>	<u>2,563,617</u>	<u>(401,860)</u>
Charges To Appropriations				
General government	378,517	434,308	350,673	83,635
Human services	150,395	146,661	140,847	5,814
Natural resources and recreation	25,111	24,995	23,954	1,041
Transportation	66,547	75,609	70,772	4,837
Education	1,272,733	901,241	901,241	-
Capital outlays	21,367	23,529	20,109	3,420
Transfers to other funds	288,306	1,207,182	1,018,994	188,188
Total Charges To Appropriations	<u>2,202,976</u>	<u>2,813,525</u>	<u>2,526,590</u>	<u>286,935</u>
Excess Available For Appropriation Over (Under) Charges To Appropriations	<u>352,723</u>	<u>151,952</u>	<u>37,027</u>	<u>(114,925)</u>
Reconciling Items				
Bond sale proceeds	-	-	-	-
Bond issue premiums	-	-	-	-
Changes in reserves (net)	-	-	273,744	273,744
Entity adjustments (net)	-	-	34,458	34,458
Total Reconciling Items	<u>-</u>	<u>-</u>	<u>308,202</u>	<u>308,202</u>
Budgetary fund balance, June 30	<u>\$ 352,723</u>	<u>\$ 151,952</u>	<u>\$ 345,229</u>	<u>\$ 193,277</u>

State of Washington

Continued

Human Services				Wildlife and Natural Resources			
Original Budget 2007-09 Biennium *	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 625,216	\$ 625,216	\$ 625,216	\$ -	\$ 460,719	\$ 460,719	\$ 460,719	\$ -
1,053,134	1,063,234	1,043,877	(19,357)	307,352	337,281	330,025	(7,256)
146,524	130,455	121,433	(9,022)	226,923	228,812	157,404	(71,408)
3,898	5,215	3,862	(1,353)	8,583	11,766	8,185	(3,581)
-	-	-	-	187,733	126,029	81,583	(44,446)
502,298	499,385	328,509	(170,876)	171,881	132,867	75,336	(57,531)
378,279	393,563	298,971	(94,592)	5,558	5,966	6,892	926
26,592	27,195	28,750	1,555	33,013	26,849	30,667	3,818
352,828	361,821	352,842	(8,979)	268,210	252,599	195,430	(57,169)
275	17	-	(17)	-	-	-	-
615,842	373,068	309,173	(63,895)	276,135	119,911	67,304	(52,607)
3,704,886	3,479,169	3,112,633	(366,536)	1,946,107	1,702,799	1,413,545	(289,254)
257,078	250,204	219,827	30,377	40,177	36,332	29,765	6,567
2,075,575	2,128,122	2,069,273	58,849	8,003	8,018	7,981	37
2,909	2,885	2,822	63	656,672	654,728	583,253	71,475
17,026	18,426	16,568	1,858	1,430	1,399	1,324	75
-	2,950	2,561	389	-	-	-	-
165,451	190,525	88,230	102,295	784,917	723,939	336,241	387,698
644,140	422,962	373,302	49,660	200,747	104,571	96,507	8,064
3,162,179	3,016,074	2,772,583	243,491	1,691,946	1,528,987	1,055,071	473,916
542,707	463,095	340,050	(123,045)	254,161	173,812	358,474	184,662
-	-	-	-	19,965	37,505	33,905	(3,600)
-	-	-	-	-	19	19	-
-	-	263	263	-	-	(16,419)	(16,419)
-	-	87,912	87,912	-	-	21,105	21,105
-	-	88,175	88,175	19,965	37,524	38,610	1,086
\$ 542,707	\$ 463,095	\$ 428,225	\$ (34,870)	\$ 274,126	\$ 211,336	\$ 397,084	\$ 185,748

*Amount changed due to fund reclassification.

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**

For the Biennium Ended June 30, 2009
 (expressed in thousands)

Concluded

	Local Construction and Loan			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 217,644	\$ 217,644	\$ 217,644	\$ -
Resources				
Taxes	288,760	318,404	160,490	(157,914)
Licenses, permits, and fees	482	330	-	(330)
Other contracts and grants	-	-	-	-
Timber sales	-	-	-	-
Federal grants-in-aid	-	-	-	-
Charges for services	-	-	6	6
Interest income	33,485	32,687	30,845	(1,842)
Miscellaneous revenue	323,787	264,055	198,231	(65,824)
Dividend income	-	-	-	-
Transfers from other funds	181,726	135,617	71,554	(64,063)
Total Resources	1,045,884	968,737	678,770	(289,967)
Charges To Appropriations				
General government	3,988	3,962	3,909	53
Human services	-	-	-	-
Natural resources and recreation	425	421	417	4
Transportation	-	-	-	-
Education	-	-	-	-
Capital outlays	878,750	783,492	423,224	360,268
Transfers to other funds	117,299	72,894	62,901	9,993
Total Charges To Appropriations	1,000,462	860,769	490,451	370,318
Excess Available For Appropriation Over (Under) Charges To Appropriations	45,422	107,968	188,319	80,351
Reconciling Items				
Bond sale proceeds	3,910	31,000	33,195	2,195
Bond issue premiums	-	134	134	-
Changes in reserves (net)	-	-	15	15
Entity adjustments (net)	-	-	1,086	1,086
Total Reconciling Items	3,910	31,134	34,430	3,296
Budgetary fund balance, June 30	\$ 49,332	\$ 139,102	\$ 222,749	\$ 83,647

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, 2009
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
ASSETS				
Cash and pooled investments	\$ 27,668	\$ 144,639	\$ 60,321	\$ 232,628
Investments	8,617	9,198	-	17,815
Other receivables (net of allowance)	1,324	1,893	24,411	27,628
Due from other funds	1,412	610	-	2,022
Total Assets	\$ 39,021	\$ 156,340	\$ 84,732	\$ 280,093
LIABILITIES AND FUND BALANCES				
Liabilities:				
Contracts and retainages payable	\$ 3,900	\$ -	\$ -	\$ 3,900
Accrued liabilities	-	8	28	36
Obligations under reverse repurchase agreements	1,282	6,743	-	8,025
Due to other funds	49	613	-	662
Total Liabilities	5,231	7,364	28	12,623
Fund Balances:				
Unreserved, undesignated	33,790	148,976	84,704	267,470
Total Fund Balances	33,790	148,976	84,704	267,470
Total Liabilities and Fund Balances	\$ 39,021	\$ 156,340	\$ 84,732	\$ 280,093

NONMAJOR DEBT SERVICE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
REVENUES				
Investment income (loss)	\$ 901	\$ 2,942	\$ 1,321	\$ 5,164
Miscellaneous revenue	11,503	-	54,999	66,502
Total Revenues	12,404	2,942	56,320	71,666
EXPENDITURES				
Current:				
General government	-	-	200	200
Debt service:				
Principal	434,234	146,496	26,695	607,425
Interest	457,497	172,195	30,186	659,878
Total Expenditures	891,731	318,691	57,081	1,267,503
Excess of Revenues Over (Under) Expenditures	(879,327)	(315,749)	(761)	(1,195,837)
OTHER FINANCING SOURCES (USES)				
Transfers in	916,385	321,685	-	1,238,070
Transfers (out)	(136,885)	-	-	(136,885)
Total Other Financing Sources (Uses)	779,500	321,685	-	1,101,185
Net Change in Fund Balances	(99,827)	5,936	(761)	(94,652)
Fund Balances - Beginning	133,617	143,040	85,465	362,122
Fund Balances - Ending	\$ 33,790	\$ 148,976	\$ 84,704	\$ 267,470

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2009
(expressed in thousands)

	General Obligation Bond			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 23,605	\$ 23,605	\$ 23,605	\$ -
Resources				
Charges for services	16,524	21,024	-	(21,024)
Interest income	641	847	-	(847)
Miscellaneous revenue	29	812	-	(812)
Transfers from other funds	240,773	298,948	146,943	(152,005)
Total Resources	281,572	345,236	170,548	(174,688)
Charges To Appropriations				
General government	158,315	146,985	146,943	42
Transfers to other funds	88,252	65,137	-	65,137
Total Charges To Appropriations	246,567	212,122	146,943	65,179
Excess Available For Appropriation Over (Under) Charges To Appropriations	35,005	133,114	23,605	(109,509)
Reconciling Items				
Entity adjustments (net)	-	-	10,185	10,185
Total Reconciling Items	-	-	10,185	10,185
Budgetary fund balance, June 30	\$ 35,005	\$ 133,114	\$ 33,790	\$ (99,324)

Transportation General Obligation Bond			
Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 114,433	\$ 114,433	\$ 114,433	\$ -
-	-	-	-
3,331	3,706	4,656	950
-	-	-	-
709,717	625,304	608,434	(16,870)
827,481	743,443	727,523	(15,920)
635,838	579,703	579,643	60
30,200	1,637	-	1,637
666,038	581,340	579,643	1,697
161,443	162,103	147,880	(14,223)
-	-	1,096	1,096
-	-	1,096	1,096
\$ 161,443	\$ 162,103	\$ 148,976	\$ (13,127)

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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 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, 2009
 (expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and pooled investments	\$ 416,558	\$ 179,635	\$ 596,193
Investments	-	22,188	22,188
Other receivables (net of allowance)	7,184	6,635	13,819
Due from other funds	21,281	3,994	25,275
Due from other governments	2,149	4,280	6,429
Total Assets	\$ 447,172	\$ 216,732	\$ 663,904
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 38,353	\$ 19,855	\$ 58,208
Contracts and retainages payable	27,768	1,466	29,234
Accrued liabilities	2,963	227	3,190
Obligations under reverse repurchase agreements	-	2,723	2,723
Due to other funds	35,897	19,762	55,659
Due to other governments	43,247	2	43,249
Deferred revenues	7,410	36,681	44,091
Total Liabilities	155,638	80,716	236,354
Fund Balances:			
Reserved for:			
Encumbrances	116,952	1,609	118,561
Other specific purposes	1,433	-	1,433
Unreserved, undesignated	173,149	134,407	307,556
Total Fund Balances	291,534	136,016	427,550
Total Liabilities and Fund Balances	\$ 447,172	\$ 216,732	\$ 663,904

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Timber sales	\$ 5,537	\$ 348	\$ 5,885
Other contracts and grants	-	1,270	1,270
Federal grants-in-aid	-	9,451	9,451
Charges for services	-	46,034	46,034
Investment income (loss)	-	2,904	2,904
Miscellaneous revenue	8,634	3,987	12,621
Total Revenues	14,171	63,994	78,165
EXPENDITURES			
Current:			
General government	235,450	216	235,666
Human services	16,815	-	16,815
Natural resources and recreation	138,494	-	138,494
Transportation	3,199	-	3,199
Education	230,076	57,138	287,214
Capital outlays	566,204	275,799	842,003
Debt service:			
Principal	-	18	18
Interest	228	168	396
Total Expenditures	1,190,466	333,339	1,523,805
Excess of Revenues Over (Under) Expenditures	(1,176,295)	(269,345)	(1,445,640)
OTHER FINANCING SOURCES (USES)			
Bonds issued	1,096,658	109,200	1,205,858
Bond issue premiums	50,914	5,391	56,305
Transfers in	6,144	126,504	132,648
Transfers (out)	(34,776)	(17,042)	(51,818)
Total Other Financing Sources (Uses)	1,118,940	224,053	1,342,993
Net Change in Fund Balances	(57,355)	(45,292)	(102,647)
Fund Balances - Beginning	348,889	181,308	530,197
Fund Balances - Ending	\$ 291,534	\$ 136,016	\$ 427,550

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2009
(expressed in thousands)

	State Facilities			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 156,673	\$ 156,673	\$ 156,673	\$ -
Resources				
Timber sales	24,454	11,615	10,240	(1,375)
Charges for services	-	-	-	-
Interest income	110	-	-	-
Miscellaneous revenue	28,024	16,176	16,841	665
Transfers from other funds	7,178	6,549	7,008	459
Total Resources	216,439	191,013	190,762	(251)
Charges To Appropriations				
General government	10,806	14,210	4,864	9,346
Capital outlays	2,416,401	2,878,235	1,977,890	900,345
Transfers to other funds	89,749	82,212	44,116	38,096
Total Charges To Appropriations	2,516,956	2,974,657	2,026,870	947,787
Excess Available For Appropriation				
Over (Under) Charges To Appropriations	(2,300,517)	(2,783,644)	(1,836,108)	947,536
Reconciling Items				
Bond sale proceeds	2,453,393	2,899,165	2,013,705	(885,460)
Bond issue premiums	-	61,176	112,090	50,914
Changes in reserves (net)	-	-	115	115
Entity adjustments (net)	-	-	299	299
Total Reconciling Items	2,453,393	2,960,341	2,126,209	(834,132)
Budgetary fund balance, June 30	\$ 152,876	\$ 176,697	\$ 290,101	\$ 113,404

Higher Education Facilities			
Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 168,108	\$ 168,108	\$ 168,108	\$ -
915	431	433	2
95,792	85,317	89,005	3,688
3,189	3,228	3,848	620
32,177	311	186	(125)
77,758	83,515	83,933	418
377,939	340,910	345,513	4,603
2,242	2,354	509	1,845
554,392	558,461	452,337	106,124
15,391	13,742	13,743	(1)
572,025	574,557	466,589	107,968
(194,086)	(233,647)	(121,076)	112,571
317,624	281,165	264,200	(16,965)
-	10,509	15,900	5,391
-	-	-	-
-	-	(23,008)	(23,008)
317,624	291,674	257,092	(34,582)
\$ 123,538	\$ 58,027	\$ 136,016	\$ 77,989

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