
Fiduciary Funds

Private Purpose Funds

Private Purpose Funds are trust arrangements that benefit individuals, private organizations, or other governments.

Unclaimed Property accounts for unclaimed and escheat property that the state holds for its rightful owner.

Education Savings Trust Funds account for the activities of the Virginia Education Savings Trust, College America, and College Wealth programs which are voluntary, non-guaranteed, higher educational investment programs offered by the Virginia College Savings Plan.

Loan Servicing Reserve accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the Declarations of the dissolved Virginia Education Loan Authority.

Edvantage Reserve accounts for funds that are used to service loan activities for individual loans in order to meet the provisions of the dissolved Student Education Assistance Authority.

Virginia Revolving Farm Loan Program accounts for trust funds that are used to provide loans to individual farmers for rural rehabilitation purposes.

Gas & Oil Board Fund accounts for the funds held in escrow awaiting disbursement to the validated owner of property containing gas and oil interest.

Miscellaneous Trust Funds account for perpetual trusts created through donations to the state. Earnings are used for the benefit of donor-specified local entities.

Pension and Other Employee Benefit Trust Funds

Pension and Other Employee Benefit Trust Funds reflect the activities of the retirement systems and postemployment benefits administered by the Virginia Retirement System (VRS) or the Department of Accounts.

The Virginia Retirement System provides retirement benefits to Commonwealth employees, teachers, political subdivision employees, and other qualifying employees.

The State Police Officers' Retirement System provides retirement benefits to Virginia state police officers.

The Judicial Retirement System provides retirement benefits to the Commonwealth's judiciary.

The Virginia Law Officers' Retirement System provides retirement benefits to correctional officers, capital police officers, university police officers, and game wardens.

Political Appointees provides optional retirement benefits to selected officials and administrative staff.

The Public School Superintendents' Plan provides retirement benefits to superintendents in the public school system.

The Virginia Supplemental Retirement Plan provides extra benefits to turn-around specialists in the public school system.

Other Post-Employment Retiree Health Insurance Credit Fund accounts for the health insurance credits provided by the Commonwealth which offset a portion of the retirees' monthly insurance premiums.

Other Employment Group Life Fund provides life insurance coverage to members of the retirement systems.

Other Post-Employment Disability Insurance Trust Fund provides income protection to Commonwealth employees for absences caused by sickness or disability.

Other Employment Volunteer Firefighters' and Rescue Squad Workers' Fund provides optional retirement benefits to volunteer firefighters and rescue squad workers.

Other Post-Employment Line of Duty Death and Disability provides death and health benefits to beneficiaries of certain law enforcement and rescue personnel disabled or killed in the line of duty.

Investment Trust Fund

Investment Trust Fund reflects the external portion of the local government investment pool sponsored by the Commonwealth.

Local Government Investment Pool (LGIP) helps local governmental entities maximize their rate of return by commingling their resources for investment purposes.

Agency Funds

Agency Funds report those funds for which the Commonwealth acts solely in a custodial capacity.

Funds for the Collection of Taxes and Fees account for taxes and fees collected by the Commonwealth to be distributed to localities or other states.

Employee Benefits Fund accounts for undistributed withholdings for employee benefits.

Contractor Deposit Fund accounts for reimbursable deposits, including both cash and securities, from mining companies, road construction companies, and from motor fuel retailers to ensure performance meets regulatory standards.

Deposits of Insurance Carriers Fund accounts for security deposits of insurance carriers as protection to the policy holders of the Commonwealth.

Inmate and Ward Fund accounts for the savings of inmates and wards of the Departments of Corrections and Juvenile Justice.

Child Support Collections Fund accounts for court-ordered child support payments that flow through the Department of Social Services.

Mental Health Patient Fund accounts for the savings of patients in the Commonwealth's mental health facilities.

Mental Health Non-patient Fund accounts for the savings of non-patients in the Commonwealth's mental health facilities.

Comptroller's Debt Setoff Fund accounts for monies held in a suspense status while research is conducted to determine the party entitled to the funds.

Unclaimed Property of Other States Fund accounts for unclaimed property that is due to other states.

Legal Settlement Fund accounts for receipts from court judgments that are deposited and subsequently distributed to the appropriate injured parties.

Consumer Services Fund accounts for deposits made by businesses that will provide assistance to individuals suffering losses associated with these businesses and will be returned after dispute resolution. The Milk Commission, which accounts for deposits from milk producers that will be distributed to individual farmers to offset delivery expenses and losses incurred, is reported as part of this fund.

State Asset Forfeiture Fund accounts for seized assets that are deposited and subsequently distributed to the appropriate parties pursuant to court orders.

Aviation Fund accounts for funds held in lieu of insurance for pilot licensure. During fiscal year 2009, the previously reported custodial balances were replaced with an irrevocable letter of credit which eliminated reported balances.

Virginia School for the Deaf and the Blind Fund accounts for student funds used to establish new activities for students.

Woodrow Wilson Rehabilitation Center Fund accounts for student funds held by the center.

Dog and Cat Sterilization Fund accounts for the collections from individual vehicle registrations designated for dog and cat sterilization programs within the locality of residence. Funds were dissolved during fiscal year 2009.

Third Party Administrator Fund (formerly the Commuter Rail Fund) accounts for funds held in custody for assets of the Virginia Railway Express and the van pool insurance program.

Department of Environmental Quality accounts for deposits from the EPA as a result of a legal settlement which will be distributed to localities to retro-fit school buses.

Virginia Veterans Care Center Resident Fund accounts for the savings of residents of the Virginia Veterans Care Center.

Virginia Individual Development Account Trust Fund accounts for funds used to benefit low income individuals and to assist them in purchasing affordable housing.

Combining Statement of Fiduciary Net Assets – Private Purpose Funds

June 30, 2009

(Dollars in Thousands)

| | <u>Unclaimed Property</u> | <u>Education Savings Trust Funds</u> | <u>Loan Servicing Reserve</u> |
|---|-------------------------------|--|---------------------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 39,865 | \$ 29,922 | \$ 210 |
| Investments: | | | |
| Bonds and Mortgage Securities | 2 | - | - |
| Stocks | 165,780 | 40,796 | - |
| Index and Pooled Funds | - | 261,671 | - |
| Mutual and Money Market Funds | 24,925 | 21,663,438 | - |
| Other | 57 | 183,131 | - |
| Total Investments | <u>190,764</u> | <u>22,149,036</u> | <u>-</u> |
| Receivables, Net: | | | |
| Accounts | - | - | - |
| Interest and Dividends | - | 1,086 | - |
| Total Receivables | <u>-</u> | <u>1,086</u> | <u>-</u> |
| Prepaid Items | 174 | - | - |
| Total Assets | <u>230,803</u> | <u>22,180,044</u> | <u>210</u> |
| Liabilities | | | |
| Accounts Payable and Accrued Expenses | 182 | 3,539 | - |
| Obligations Under Securities Lending Program | - | - | - |
| Other Liabilities | - | 206 | - |
| Compensated Absences Payable | 232 | - | - |
| Pension Liability | 538 | - | - |
| Other Post Employment Benefits (OPEB) Liability | 88 | - | - |
| Total Liabilities | <u>1,040</u> | <u>3,745</u> | <u>-</u> |
| Net Assets Held in Trust for Participants | <u>\$ 229,763</u> | <u>\$ 22,176,299</u> | <u>\$ 210</u> |

| <u>Edvantage Reserve</u> | <u>Virginia Revolving Farm Loan Program</u> | <u>Gas and Oil Board Escrow Account</u> | <u>Miscellaneous Trust</u> | <u>Total</u> |
|--------------------------|---|---|----------------------------|----------------------|
| \$ 577 | \$ 6,371 | \$ 24,651 | \$ 36 | \$ 101,632 |
| - | - | - | - | 2 |
| - | - | - | - | 206,576 |
| - | - | - | - | 261,671 |
| - | - | - | - | 21,688,363 |
| - | 478 | - | 30 | 183,696 |
| - | 478 | - | 30 | 22,340,308 |
| - | 19 | - | - | 19 |
| - | - | - | - | 1,086 |
| - | 19 | - | - | 1,105 |
| - | - | - | - | 174 |
| 577 | 6,868 | 24,651 | 66 | 22,443,219 |
| - | 4 | - | - | 3,725 |
| - | 877 | - | - | 877 |
| - | - | - | - | 206 |
| - | 3 | - | - | 235 |
| - | 13 | - | - | 551 |
| - | 2 | - | - | 90 |
| - | 899 | - | - | 5,684 |
| <u>\$ 577</u> | <u>\$ 5,969</u> | <u>\$ 24,651</u> | <u>\$ 66</u> | <u>\$ 22,437,535</u> |

Combining Statement of Changes in Fiduciary Net Assets – Private Purpose Funds

For the Fiscal Year June 30, 2009
(Dollars in Thousands)

| | <u>Unclaimed Property</u> | <u>Education Savings Trust Funds</u> | <u>Loan Servicing Reserve</u> |
|---|-------------------------------|--|---------------------------------------|
| Additions: | | | |
| Investment Income: | | | |
| Interest, Dividends, and Other Investment Income (Loss) | \$ - | \$ (5,628,297) | \$ - |
| Total Investment Income (Loss) | - | (5,628,297) | - |
| Less Investment Expenses | - | 20,737 | - |
| Net Investment Income (Loss) | - | (5,649,034) | - |
| Proceeds from Unclaimed Property | 117,935 | - | - |
| Contributions: | | | |
| Participants | - | 5,170,349 | - |
| Total Contributions | - | 5,170,349 | - |
| Other Revenue | - | - | - |
| Total Additions | 117,935 | (478,685) | - |
| Deductions: | | | |
| Loan Servicing Payments | - | - | 23 |
| Educational Expense Benefits | - | 1,296,052 | - |
| Insurance Premiums and Claims | 24,141 | - | - |
| Trust Payments | - | - | - |
| Administrative Expenses | 4,442 | 20,156 | 300 |
| Shares Redeemed | - | 1,952,182 | - |
| Total Deductions | 28,583 | 3,268,390 | 323 |
| Net Increase (Decrease) | 89,352 | (3,747,075) | (323) |
| Net Assets Held in Trust for Participants | | | |
| July 1, as restated | 140,411 | 25,923,374 | 533 |
| June 30 | \$ 229,763 | \$ 22,176,299 | \$ 210 |

| <u>Edvantage Reserve</u> | <u>Virginia Revolving Farm Loan Program</u> | <u>Gas and Oil Board Escrow Account</u> | <u>Miscellaneous Trust</u> | <u>Total</u> |
|--------------------------|---|---|----------------------------|----------------|
| \$ - | \$ 183 | \$ 143 | \$ 1 | \$ (5,627,970) |
| - | 183 | 143 | 1 | (5,627,970) |
| - | - | - | - | 20,737 |
| - | 183 | 143 | 1 | (5,648,707) |
| - | - | - | - | 117,935 |
| - | - | 3,606 | - | 5,173,955 |
| - | - | 3,606 | - | 5,173,955 |
| 3 | - | - | - | 3 |
| 3 | 183 | 3,749 | 1 | (356,814) |
| - | 78 | - | - | 101 |
| - | - | - | - | 1,296,052 |
| - | - | - | - | 24,141 |
| - | - | 616 | 1 | 617 |
| 250 | 13 | - | - | 25,161 |
| - | - | - | - | 1,952,182 |
| 250 | 91 | 616 | 1 | 3,298,254 |
| (247) | 92 | 3,133 | - | (3,655,068) |
| 824 | 5,877 | 21,518 | 66 | 26,092,603 |
| \$ 577 | \$ 5,969 | \$ 24,651 | \$ 66 | \$ 22,437,535 |

Combining Statement of Fiduciary Net Assets – Pension and Other Employee Benefit Trust Funds

June 30, 2009

(Dollars in Thousands)

| | Virginia Retirement System | State Police Officers' Retirement System | Judicial Retirement System |
|---|----------------------------------|--|----------------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 117,606 | \$ 1,473 | \$ 864 |
| Investments: | | | |
| Bonds and Mortgage Securities | 17,431,036 | 212,343 | 124,511 |
| Stocks | 11,322,251 | 137,926 | 80,875 |
| Fixed Income Commingled Funds | 1,694,932 | 20,647 | 12,107 |
| Index and Pooled Funds | 3,642,428 | 44,372 | 26,018 |
| Real Estate | 2,652,341 | 32,311 | 18,946 |
| Private Equity | 3,551,329 | 43,262 | 25,367 |
| Short-term Investments | 79,043 | 963 | 564 |
| Other | 1,762,630 | 21,472 | 12,591 |
| Total Investments | <u>42,135,990</u> | <u>513,296</u> | <u>300,979</u> |
| Receivables, Net: | | | |
| Contributions | 150,481 | 1,087 | 1,026 |
| Interest and Dividends | 148,512 | 1,809 | 1,061 |
| Security Transactions | 1,732,983 | 21,111 | 12,379 |
| Other Receivables | 736,562 | 8,944 | 5,245 |
| Total Receivables | <u>2,768,538</u> | <u>32,951</u> | <u>19,711</u> |
| Furniture and Equipment | 6,440 | - | - |
| Total Assets | <u>45,028,574</u> | <u>547,720</u> | <u>321,554</u> |
| Liabilities | | | |
| Accounts Payable and Accrued Expenses | 71,267 | 844 | 495 |
| Obligations Under Securities Lending Program | 1,770,634 | 21,570 | 12,648 |
| Other Liabilities | 805,110 | 9,794 | 5,743 |
| Retirement Benefits Payable | 202,271 | 3,574 | 2,424 |
| Refunds Payable | 4,387 | 5 | - |
| Compensated Absences Payable | 1,851 | - | - |
| Insurance Premiums and Claims Payable | - | - | - |
| Payable for Security Transactions | 2,283,300 | 27,814 | 16,310 |
| Pension Liability | 4,428 | 53 | 31 |
| Other Post Employment Benefits (OPEB) Liability | 717 | 8 | 5 |
| Total Liabilities | <u>5,143,965</u> | <u>63,662</u> | <u>37,656</u> |
| Net Assets Held in Trust for Pension/Other Employment | | | |
| Benefits, Pool Participants and Other Purposes | <u>\$ 39,884,609</u> | <u>\$ 484,058</u> | <u>\$ 283,898</u> |

| <u>Virginia Law Officers' Retirement System</u> | <u>Political Appointees</u> | <u>Public School Superintendents</u> | <u>Virginia Supplemental Retirement Plan</u> | <u>Other Post-Employment Retiree Health Insurance Credit</u> | <u>Other Employment Group Life</u> | <u>Other Post-Employment Disability Insurance Trust Fund</u> |
|---|---------------------------------|--|--|--|--|--|
| \$ 2,095 | \$ - | \$ - | \$ - | \$ 704 | \$ 2,287 | \$ 867 |
| 302,020 | 1,828 | 45 | 74 | 101,516 | 329,639 | 125,076 |
| 196,176 | 2,254 | 32 | - | 65,939 | 214,115 | 81,243 |
| 29,367 | - | - | - | 9,871 | 32,053 | 12,162 |
| 63,111 | 931 | - | - | 21,213 | 68,882 | 26,136 |
| 45,956 | - | - | - | 15,447 | 50,158 | 19,032 |
| 61,532 | - | - | - | 20,682 | 67,159 | 25,483 |
| 1,369 | - | - | - | 460 | 1,495 | 567 |
| 30,540 | - | - | - | 10,265 | 33,333 | 12,648 |
| <u>730,071</u> | <u>5,013</u> | <u>77</u> | <u>74</u> | <u>245,393</u> | <u>796,834</u> | <u>302,347</u> |
| 2,829 | - | - | - | 10,164 | 7,583 | 1,673 |
| 2,573 | - | - | - | 865 | 2,809 | 1,066 |
| 30,027 | - | - | - | 10,093 | 32,772 | 12,435 |
| 12,722 | - | - | - | 4,288 | 13,885 | 10,246 |
| 48,151 | - | - | - | 25,410 | 57,049 | 25,420 |
| - | - | - | - | - | - | - |
| <u>780,317</u> | <u>5,013</u> | <u>77</u> | <u>74</u> | <u>271,507</u> | <u>856,170</u> | <u>328,634</u> |
| 1,200 | - | - | - | 9,746 | 1,310 | 3,136 |
| 30,679 | - | - | - | 10,312 | 33,484 | 12,705 |
| 13,929 | - | - | - | 4,885 | 15,203 | 5,769 |
| 4,292 | - | - | - | - | - | - |
| 50 | - | - | - | 1,272 | 750 | 160 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | 48,431 | - |
| 39,561 | - | - | - | 13,298 | 43,180 | 16,383 |
| 53 | - | - | - | 76 | 133 | 146 |
| 11 | - | - | - | 13 | 18 | 30 |
| <u>89,775</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>39,602</u> | <u>142,509</u> | <u>38,329</u> |
| <u>\$ 690,542</u> | <u>\$ 5,013</u> | <u>\$ 77</u> | <u>\$ 74</u> | <u>\$ 231,905</u> | <u>\$ 713,661</u> | <u>\$ 290,305</u> |

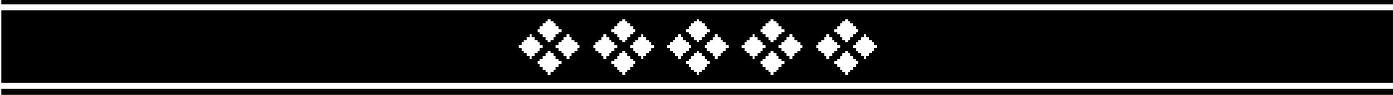
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Combining Statement of Fiduciary Net Assets – Pension and Other Employee Benefit Trust Funds
(Continued from previous page)

June 30, 2009

(Dollars in Thousands)

| | Other Employment Volunteer Firefighters and Rescue Squad Workers | Other Post-Employment Line of Duty Death and Disability | Total |
|---|---|--|----------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ - | \$ 3,254 | \$ 129,150 |
| Investments: | | | |
| Bonds and Mortgage Securities | 241 | - | 18,628,329 |
| Stocks | - | - | 12,100,811 |
| Fixed Income Commingled Funds | - | - | 1,811,139 |
| Index and Pooled Funds | - | - | 3,893,091 |
| Real Estate | - | - | 2,834,191 |
| Private Equity | - | - | 3,794,814 |
| Short-term Investments | - | 32 | 84,493 |
| Other | 1,038 | - | 1,884,517 |
| Total Investments | 1,279 | 32 | 45,031,385 |
| Receivables, Net: | | | |
| Contributions | - | - | 174,843 |
| Interest and Dividends | - | - | 158,695 |
| Security Transactions | - | - | 1,851,800 |
| Other Receivables | - | - | 791,892 |
| Total Receivables | - | - | 2,977,230 |
| Furniture and Equipment | - | - | 6,440 |
| Total Assets | 1,279 | 3,286 | 48,144,205 |
| Liabilities | | | |
| Accounts Payable and Accrued Expenses | - | - | 87,998 |
| Obligations Under Securities Lending Program | - | 58 | 1,892,090 |
| Other Liabilities | - | - | 860,433 |
| Retirement Benefits Payable | - | - | 212,561 |
| Refunds Payable | - | - | 6,624 |
| Compensated Absences Payable | - | - | 1,851 |
| Insurance Premiums and Claims Payable | - | - | 48,431 |
| Payable for Security Transactions | - | - | 2,439,846 |
| Pension Liability | - | - | 4,920 |
| Other Post Employment Benefits (OPEB) Liability | - | - | 802 |
| Total Liabilities | - | 58 | 5,555,556 |
| Net Assets Held in Trust for Pension/Other Employment Benefits, Pool Participants and Other Purposes | \$ 1,279 | \$ 3,228 | \$ 42,588,649 |



Combining Statement of Changes in Fiduciary Net Assets – Pension and Other Employee Benefit Trust Funds

For the Fiscal Year Ended June 30, 2009

(Dollars in Thousands)

| | Virginia Retirement System | State Police Officers' Retirement System | Judicial Retirement System |
|---|----------------------------------|--|----------------------------------|
| Additions: | | | |
| Investment Income (Loss) | \$ (10,826,428) | \$ (132,507) | \$ (75,985) |
| Total Investment Income (Loss) | (10,826,428) | (132,507) | (75,985) |
| Less Investment Expenses | 279,590 | 3,422 | 1,962 |
| Net Investment Income (Loss) | (11,106,018) | (135,929) | (77,947) |
| Contributions: | | | |
| Member | 764,016 | 5,091 | 3,063 |
| Employer | 1,214,972 | 20,189 | 21,001 |
| Total Contributions | 1,978,988 | 25,280 | 24,064 |
| Other Revenue | 8,668 | 87 | 50 |
| Total Additions | (9,118,362) | (110,562) | (53,833) |
| Deductions: | | | |
| Retirement Benefits | 2,617,313 | 40,919 | 29,101 |
| Refunds to Former Members | 86,688 | 469 | 40 |
| Retiree Health Insurance Credits | - | - | - |
| Insurance Premiums and Claims | - | - | - |
| Administrative Expenses | 31,865 | 353 | 206 |
| Other Expenses | 265 | - | - |
| Long-term Disability Benefits | - | - | - |
| Total Deductions | 2,736,131 | 41,741 | 29,347 |
| Transfers: | | | |
| Transfers In | - | - | - |
| Transfers Out | (403) | - | - |
| Total Transfers | (403) | - | - |
| Net Increase (Decrease) | (11,854,896) | (152,303) | (83,180) |
| Net Assets Held in Trust for Pension/Other Employment | | | |
| Benefits, Pool Participants and Other Purposes | | | |
| July 1 | 51,739,505 | 636,361 | 367,078 |
| June 30 | \$ 39,884,609 | \$ 484,058 | \$ 283,898 |

| Virginia Law Officers' Retirement System | Political Appointees | Public School Superintendents | Virginia Supplemental Retirement Plan | Other Post-Employment Retiree Health Insurance Credit | Other Employment Group Life | Other Post-Employment Disability Insurance Trust Fund |
|--|-------------------------|----------------------------------|--|---|--------------------------------------|---|
| \$ (176,553) | \$ (858) | \$ (7) | \$ 4 | \$ (48,865) | \$ (200,273) | \$ (63,967) |
| (176,553) | (858) | (7) | 4 | (48,865) | (200,273) | (63,967) |
| 4,559 | - | - | - | 1,262 | 5,172 | 1,652 |
| (181,112) | (858) | (7) | 4 | (50,127) | (205,445) | (65,619) |
| 18,083 | 335 | 21 | 20 | - | 80,707 | - |
| 50,988 | 418 | - | - | 146,333 | 54,356 | 71,337 |
| 69,071 | 753 | 21 | 20 | 146,333 | 135,063 | 71,337 |
| 116 | - | - | - | 32 | 131 | 42 |
| (111,925) | (105) | 14 | 24 | 96,238 | (70,251) | 5,760 |
| 45,890 | 151 | - | 4 | - | - | - |
| 4,151 | - | - | - | - | - | - |
| - | - | - | - | 115,278 | - | - |
| - | - | - | - | - | 151,669 | - |
| 489 | 11 | - | - | 623 | 727 | 814 |
| - | - | - | - | - | 714 | - |
| - | - | - | - | - | - | 28,016 |
| 50,530 | 162 | - | 4 | 115,901 | 153,110 | 28,830 |
| 403 | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 403 | - | - | - | - | - | - |
| (162,052) | (267) | 14 | 20 | (19,663) | (223,361) | (23,070) |
| 852,594 | 5,280 | 63 | 54 | 251,568 | 937,022 | 313,375 |
| \$ 690,542 | \$ 5,013 | \$ 77 | \$ 74 | \$ 231,905 | \$ 713,661 | \$ 290,305 |

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Combining Statement of Changes in Fiduciary Net Assets – Pension and Other Employee Benefit Trust Funds
(Continued from previous page)

For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

| | Other Employment Volunteer Firefighters and Rescue Squad Workers | Other Post-Employment Line of Duty Death and Disability | Total |
|---|---|--|-----------------|
| Additions: | | | |
| Investment Income (Loss) | \$ (265) | \$ 50 | \$ (11,525,654) |
| Total Investment Income (Loss) | (265) | 50 | (11,525,654) |
| Less Investment Expenses | - | - | 297,619 |
| Net Investment Income (Loss) | (265) | 50 | (11,823,273) |
| Contributions: | | | |
| Member | 42 | - | 871,378 |
| Employer | 95 | 8,512 | 1,588,201 |
| Total Contributions | 137 | 8,512 | 2,459,579 |
| Other Revenue | - | - | 9,126 |
| Total Additions | (128) | 8,562 | (9,354,568) |
| Deductions: | | | |
| Retirement Benefits | - | - | 2,733,378 |
| Refunds to Former Members | 8 | - | 91,356 |
| Retiree Health Insurance Credits | - | - | 115,278 |
| Insurance Premiums and Claims | - | 8,243 | 159,912 |
| Administrative Expenses | - | 115 | 35,203 |
| Other Expenses | - | 6 | 985 |
| Long-term Disability Benefits | - | - | 28,016 |
| Total Deductions | 8 | 8,364 | 3,164,128 |
| Transfers: | | | |
| Transfers In | - | - | 403 |
| Transfers Out | - | - | (403) |
| Total Transfers | - | - | - |
| Net Increase (Decrease) | (136) | 198 | (12,518,696) |
| Net Assets Held in Trust for Pension/Other Employment | | | |
| Benefits, Pool Participants and Other Purposes | | | |
| July 1 | 1,415 | 3,030 | 55,107,345 |
| June 30 | \$ 1,279 | \$ 3,228 | \$ 42,588,649 |



Combining Statement of Fiduciary Net Assets – Investment Trust Fund

June 30, 2009

(Dollars in Thousands)

| | Local Government Investment Pool (LGIP) | Total |
|---|--|---------------------|
| Assets | | |
| Cash and Cash Equivalents | \$ 1,600,954 | \$ 1,600,954 |
| Investments: | | |
| Bonds and Mortgage Securities | 516,641 | 516,641 |
| Short-term Investments | 1,582,299 | 1,582,299 |
| Total Investments | <u>2,098,940</u> | <u>2,098,940</u> |
| Receivables, Net: | | |
| Interest and Dividends | 3,324 | 3,324 |
| Total Receivables | <u>3,324</u> | <u>3,324</u> |
| Total Assets | <u>3,703,218</u> | <u>3,703,218</u> |
| Liabilities | | |
| Due to Internal Parties (Governmental Funds and Business-type Activities) | 27 | 27 |
| Total Liabilities | <u>27</u> | <u>27</u> |
| Net Assets Held in Trust for | | |
| Pool Participants | <u>\$ 3,703,191</u> | <u>\$ 3,703,191</u> |

Combining Statement of Changes in Fiduciary Net Assets - Investment Trust FundFor the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

| | Local Government Investment Pool (LGIP) | Total |
|--|--|--------------|
| Additions: | | |
| Investment Income: | | |
| Interest, Dividends, and Other | | |
| Investment Income | \$ 48,726 | \$ 48,726 |
| Distributions to Shareholders from Net Investment Income | (48,726) | (48,726) |
| Total Investment Income | - | - |
| Net Investment Income | - | - |
| Shares Sold | 6,132,742 | 6,132,742 |
| Reinvested Distributions | 48,795 | 48,795 |
| Total Additions | 6,181,537 | 6,181,537 |
| Deductions: | | |
| Shares Redeemed | (5,967,770) | (5,967,770) |
| Total Deductions | (5,967,770) | (5,967,770) |
| Net Increase | 213,767 | 213,767 |
| Net Assets Held in Trust for Pool Participants | | |
| July 1 | 3,489,424 | 3,489,424 |
| June 30 | \$ 3,703,191 | \$ 3,703,191 |

Combining Statement of Fiduciary Net Assets – Agency Funds

June 30, 2009

(Dollars in Thousands)

| | Funds for the Collection of Taxes | Employee Benefits | Contractor Deposits |
|---|--|----------------------|------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 147,914 | \$ 3,657 | \$ 27,076 |
| Investments: | | | |
| Short-term Investments | 6,980 | - | 2,130 |
| Other Investments | - | - | - |
| Total Investments | <u>6,980</u> | <u>-</u> | <u>2,130</u> |
| Receivables, Net: | | | |
| Accounts | 148,795 | - | - |
| Total Receivables | <u>148,795</u> | <u>-</u> | <u>-</u> |
| Due from Internal Parties (Governmental and Business-type Activities) | - | - | - |
| Total Assets | <u>\$ 303,689</u> | <u>\$ 3,657</u> | <u>\$ 29,206</u> |
| Liabilities | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ 3,657 | \$ - |
| Amounts Due to Other Governments | 290,891 | - | - |
| Due to Internal Parties (Governmental and Business-type Activities) | - | - | - |
| Obligations Under Securities Lending Program | 12,798 | - | 3,905 |
| Other Liabilities | - | - | 25,301 |
| Insurance Premiums and Claims Payable | - | - | - |
| Total Liabilities | <u>\$ 303,689</u> | <u>\$ 3,657</u> | <u>\$ 29,206</u> |

| Deposits of Insurance Carriers | Inmate and Ward | Child Support Collection | Mental Health Patient | Mental Health Non-Patient | Comptroller's Debt Setoff | Unclaimed Property of Other States |
|--------------------------------|-----------------|--------------------------|-----------------------|---------------------------|---------------------------|------------------------------------|
| \$ 31,910 | \$ 8,389 | \$ 17,425 | \$ 2,821 | \$ 27 | \$ 692 | \$ 10,211 |
| 59,399 | - | - | - | - | - | - |
| 334,729 | - | - | 157 | - | - | - |
| 394,128 | - | - | 157 | - | - | - |
| 16 | 65 | - | - | - | - | - |
| 16 | 65 | - | - | - | - | - |
| - | 116 | - | - | - | - | - |
| \$ 426,054 | \$ 8,570 | \$ 17,425 | \$ 2,978 | \$ 27 | \$ 692 | \$ 10,211 |
| \$ - | \$ 7,541 | \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - | - | 10,211 |
| - | 158 | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 426,054 | 871 | 17,425 | 2,978 | 27 | 692 | - |
| - | - | - | - | - | - | - |
| \$ 426,054 | \$ 8,570 | \$ 17,425 | \$ 2,978 | \$ 27 | \$ 692 | \$ 10,211 |

Continued on next page

Combining Statement of Fiduciary Net Assets – Agency Funds *(Continued from previous page)*

June 30, 2009

(Dollars in Thousands)

| | Legal Settlement | Consumer Services | State Asset Forfeiture |
|---|---------------------|----------------------|------------------------------|
| Assets | | | |
| Cash and Cash Equivalents | \$ 1,226 | \$ 1,189 | \$ 5,515 |
| Investments: | | | |
| Short-term Investments | 186 | - | 203 |
| Other Investments | - | - | - |
| Total Investments | 186 | - | 203 |
| Receivables, Net: | | | |
| Accounts | - | - | - |
| Total Receivables | - | - | - |
| Due from Internal Parties (Governmental and Business-type Activities) | - | - | - |
| Total Assets | \$ 1,412 | \$ 1,189 | \$ 5,718 |
| Liabilities | | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ 3 | \$ - |
| Amounts Due to Other Governments | - | - | - |
| Due to Internal Parties (Governmental and Business-type Activities) | - | - | - |
| Obligations Under Securities Lending Program | 340 | - | 373 |
| Other Liabilities | 1,072 | 1,186 | 5,345 |
| Insurance Premiums and Claims Payable | - | - | - |
| Total Liabilities | \$ 1,412 | \$ 1,189 | \$ 5,718 |

| Aviation | Virginia School for the Deaf and Blind | Woodrow Wilson Rehabilitation Center | Dog and Cat Sterilization | Third Party Administrator | Department of Environmental Quality | Virginia Veterans' Care Center Resident Fund |
|----------|--|--------------------------------------|---------------------------|---------------------------|-------------------------------------|--|
| \$ - | \$ 33 | \$ 5 | \$ - | \$ 10,423 | \$ 296 | \$ 138 |
| - | - | - | - | 1,805 | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 1,805 | - | - |
| - | - | - | - | 3 | - | - |
| - | - | - | - | 3 | - | - |
| - | - | - | - | - | - | - |
| \$ - | \$ 33 | \$ 5 | \$ - | \$ 12,231 | \$ 296 | \$ 138 |
| \$ - | \$ - | \$ - | \$ - | \$ 4 | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 3,310 | - | - |
| - | 33 | 5 | - | 8,322 | 296 | 138 |
| - | - | - | - | 595 | - | - |
| \$ - | \$ 33 | \$ 5 | \$ - | \$ 12,231 | \$ 296 | \$ 138 |

Continued on next page

Combining Statement of Fiduciary Net Assets – Agency Funds *(Continued from previous page)*

June 30, 2009

(Dollars in Thousands)

| | Virginia Individual Development Account Trust Fund | Total |
|---|--|------------|
| Assets | | |
| Cash and Cash Equivalents | \$ 157 | \$ 269,104 |
| Investments: | | |
| Short-term Investments | - | 70,703 |
| Other Investments | - | 334,886 |
| Total Investments | - | 405,589 |
| Receivables, Net: | | |
| Accounts | - | 148,879 |
| Total Receivables | - | 148,879 |
| Due from Internal Parties (Governmental and Business-type Activities) | - | 116 |
| Total Assets | \$ 157 | \$ 823,688 |
| Liabilities | | |
| Accounts Payable and Accrued Expenses | \$ - | \$ 11,205 |
| Amounts Due to Other Governments | - | 301,102 |
| Due to Internal Parties (Governmental and Business-type Activities) | - | 158 |
| Obligations Under Securities Lending Program | - | 20,726 |
| Other Liabilities | 157 | 489,902 |
| Insurance Premiums and Claims Payable | - | 595 |
| Total Liabilities | \$ 157 | \$ 823,688 |

**Combining Statement of Changes in Assets and Liabilities –
Agency Funds**

For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

| | Balance July 1 | Additions | Deletions | Balance June 30 |
|---|-------------------|---------------------|---------------------|--------------------|
| Funds for the Collection of Taxes and Fees | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 165,138 | \$ 1,810,239 | \$ 1,827,463 | \$ 147,914 |
| Short-term Investments | 8,569 | 6,980 | 8,569 | 6,980 |
| Accounts Receivable | 163,551 | 148,795 | 163,551 | 148,795 |
| Total Assets | <u>\$ 337,258</u> | <u>\$ 1,966,014</u> | <u>\$ 1,999,583</u> | <u>\$ 303,689</u> |
| Liabilities: | | | | |
| Amounts Due to Other Governments | \$ 326,414 | \$ 1,953,216 | \$ 1,988,739 | \$ 290,891 |
| Obligations Under Securities Lending Program | 10,844 | 12,798 | 10,844 | 12,798 |
| Total Liabilities | <u>\$ 337,258</u> | <u>\$ 1,966,014</u> | <u>\$ 1,999,583</u> | <u>\$ 303,689</u> |
| Employee Benefits | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 4,041 | \$ 258,174 | \$ 258,558 | \$ 3,657 |
| Total Assets | <u>\$ 4,041</u> | <u>\$ 258,174</u> | <u>\$ 258,558</u> | <u>\$ 3,657</u> |
| Liabilities: | | | | |
| Accounts Payable and Accrued Expenses | \$ 4,041 | \$ 258,174 | \$ 258,558 | \$ 3,657 |
| Total Liabilities | <u>\$ 4,041</u> | <u>\$ 258,174</u> | <u>\$ 258,558</u> | <u>\$ 3,657</u> |
| Contractors Deposit Fund | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 27,766 | \$ 10,761 | \$ 11,451 | \$ 27,076 |
| Short-term Investments | 2,228 | 2,130 | 2,228 | 2,130 |
| Total Assets | <u>\$ 29,994</u> | <u>\$ 12,891</u> | <u>\$ 13,679</u> | <u>\$ 29,206</u> |
| Liabilities: | | | | |
| Obligations Under Securities Lending Program | \$ 2,819 | \$ 3,905 | \$ 2,819 | \$ 3,905 |
| Other Liabilities | 27,175 | 8,986 | 10,860 | 25,301 |
| Total Liabilities | <u>\$ 29,994</u> | <u>\$ 12,891</u> | <u>\$ 13,679</u> | <u>\$ 29,206</u> |
| Deposits of Insurance Carriers | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 31,957 | \$ 45,310 | \$ 45,357 | \$ 31,910 |
| Short-term Investments | 73,663 | 59,399 | 73,663 | 59,399 |
| Other Investments | 312,488 | 64,323 | 42,082 | 334,729 |
| Accounts Receivable | 16 | 389 | 389 | 16 |
| Total Assets | <u>\$ 418,124</u> | <u>\$ 169,421</u> | <u>\$ 161,491</u> | <u>\$ 426,054</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 418,124 | \$ 169,421 | \$ 161,491 | \$ 426,054 |
| Total Liabilities | <u>\$ 418,124</u> | <u>\$ 169,421</u> | <u>\$ 161,491</u> | <u>\$ 426,054</u> |
| Inmate and Ward | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 8,359 | \$ 587 | \$ 557 | \$ 8,389 |
| Accounts Receivable | 413 | 9 | 357 | 65 |
| Due from Internal Parties (Governmental Funds and Business-type Activities) | - | 116 | - | 116 |
| Total Assets | <u>\$ 8,772</u> | <u>\$ 712</u> | <u>\$ 914</u> | <u>\$ 8,570</u> |
| Liabilities: | | | | |
| Accounts Payable and Accrued Expenses | \$ 7,720 | \$ 104 | \$ 283 | \$ 7,541 |
| Due to Internal Parties (Governmental Funds and Business-type Activities) | 182 | - | 24 | 158 |
| Other Liabilities | 870 | 146 | 145 | 871 |
| Total Liabilities | <u>\$ 8,772</u> | <u>\$ 250</u> | <u>\$ 452</u> | <u>\$ 8,570</u> |

Continued on next page

**Combining Statement of Changes in Assets and Liabilities –
Agency Funds** *(Continued from previous page)*

For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

| | Balance July 1 | Additions | Deletions | Balance June 30 |
|--|-------------------|-------------------|-------------------|--------------------|
| Child Support Collections | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 15,024 | \$ 630,811 | \$ 628,410 | \$ 17,425 |
| Total Assets | <u>\$ 15,024</u> | <u>\$ 630,811</u> | <u>\$ 628,410</u> | <u>\$ 17,425</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 15,024 | \$ 630,811 | \$ 628,410 | \$ 17,425 |
| Total Liabilities | <u>\$ 15,024</u> | <u>\$ 630,811</u> | <u>\$ 628,410</u> | <u>\$ 17,425</u> |
| Mental Health Patient | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 2,601 | \$ 4,797 | \$ 4,577 | \$ 2,821 |
| Other Investments | 135 | 35 | 13 | 157 |
| Total Assets | <u>\$ 2,736</u> | <u>\$ 4,832</u> | <u>\$ 4,590</u> | <u>\$ 2,978</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 2,736 | \$ 4,832 | \$ 4,590 | \$ 2,978 |
| Total Liabilities | <u>\$ 2,736</u> | <u>\$ 4,832</u> | <u>\$ 4,590</u> | <u>\$ 2,978</u> |
| Mental Health Non-Patient | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 24 | \$ 9 | \$ 6 | \$ 27 |
| Total Assets | <u>\$ 24</u> | <u>\$ 9</u> | <u>\$ 6</u> | <u>\$ 27</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 24 | \$ 9 | \$ 6 | \$ 27 |
| Total Liabilities | <u>\$ 24</u> | <u>\$ 9</u> | <u>\$ 6</u> | <u>\$ 27</u> |
| Comptrollers Debt Setoff | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 603 | \$ 10,925 | \$ 10,836 | \$ 692 |
| Total Assets | <u>\$ 603</u> | <u>\$ 10,925</u> | <u>\$ 10,836</u> | <u>\$ 692</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 603 | \$ 10,925 | \$ 10,836 | \$ 692 |
| Total Liabilities | <u>\$ 603</u> | <u>\$ 10,925</u> | <u>\$ 10,836</u> | <u>\$ 692</u> |
| Unclaimed Property of Other States | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 15,883 | \$ 5,145 | \$ 10,817 | \$ 10,211 |
| Total Assets | <u>\$ 15,883</u> | <u>\$ 5,145</u> | <u>\$ 10,817</u> | <u>\$ 10,211</u> |
| Liabilities: | | | | |
| Amounts Due to Other Governments | \$ 15,883 | \$ 5,145 | \$ 10,817 | \$ 10,211 |
| Total Liabilities | <u>\$ 15,883</u> | <u>\$ 5,145</u> | <u>\$ 10,817</u> | <u>\$ 10,211</u> |
| Legal Settlement | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 3,093 | \$ 230 | \$ 2,097 | \$ 1,226 |
| Short-term Investments | 260 | 186 | 260 | 186 |
| Total Assets | <u>\$ 3,353</u> | <u>\$ 416</u> | <u>\$ 2,357</u> | <u>\$ 1,412</u> |
| Liabilities: | | | | |
| Obligations Under Securities Lending Program | \$ 328 | \$ 340 | \$ 328 | \$ 340 |
| Other Liabilities | 3,025 | 75 | 2,028 | 1,072 |
| Total Liabilities | <u>\$ 3,353</u> | <u>\$ 415</u> | <u>\$ 2,356</u> | <u>\$ 1,412</u> |

| | Balance July 1 | Additions | Deletions | Balance June 30 |
|---|-------------------|-----------------|-----------------|--------------------|
| Consumer Services | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 1,223 | \$ 117 | \$ 151 | \$ 1,189 |
| Total Assets | <u>\$ 1,223</u> | <u>\$ 117</u> | <u>\$ 151</u> | <u>\$ 1,189</u> |
| Liabilities: | | | | |
| Accounts Payable and Accrued Expenses | \$ 3 | \$ 28 | \$ 28 | \$ 3 |
| Other Liabilities | 1,220 | 90 | 124 | 1,186 |
| Total Liabilities | <u>\$ 1,223</u> | <u>\$ 118</u> | <u>\$ 152</u> | <u>\$ 1,189</u> |
| State Asset Forfeiture Fund | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 5,149 | \$ 6,115 | \$ 5,749 | \$ 5,515 |
| Short-term Investments | 250 | 203 | 250 | 203 |
| Total Assets | <u>\$ 5,399</u> | <u>\$ 6,318</u> | <u>\$ 5,999</u> | <u>\$ 5,718</u> |
| Liabilities: | | | | |
| Obligations Under Securities Lending Program | \$ 317 | \$ 373 | \$ 317 | \$ 373 |
| Other Liabilities | 5,082 | 5,946 | 5,683 | 5,345 |
| Total Liabilities | <u>\$ 5,399</u> | <u>\$ 6,319</u> | <u>\$ 6,000</u> | <u>\$ 5,718</u> |
| Aviation | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 58 | \$ 1 | \$ 59 | \$ - |
| Total Assets | <u>\$ 58</u> | <u>\$ 1</u> | <u>\$ 59</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 58 | \$ 1 | \$ 59 | \$ - |
| Total Liabilities | <u>\$ 58</u> | <u>\$ 1</u> | <u>\$ 59</u> | <u>\$ -</u> |
| Virginia School for the Deaf and Blind | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 36 | \$ 9 | \$ 12 | \$ 33 |
| Total Assets | <u>\$ 36</u> | <u>\$ 9</u> | <u>\$ 12</u> | <u>\$ 33</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 36 | \$ 9 | \$ 12 | \$ 33 |
| Total Liabilities | <u>\$ 36</u> | <u>\$ 9</u> | <u>\$ 12</u> | <u>\$ 33</u> |
| Woodrow Wilson Rehabilitation Center | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 3 | \$ 28 | \$ 26 | \$ 5 |
| Total Assets | <u>\$ 3</u> | <u>\$ 28</u> | <u>\$ 26</u> | <u>\$ 5</u> |
| Liabilities: | | | | |
| Other Liabilities | \$ 3 | \$ 28 | \$ 26 | \$ 5 |
| Total Liabilities | <u>\$ 3</u> | <u>\$ 28</u> | <u>\$ 26</u> | <u>\$ 5</u> |

Continued on next page

**Combining Statement of Changes in Assets and Liabilities –
Agency Funds** (Continued from previous page)

For the Fiscal Year Ended June 30, 2009
(Dollars in Thousands)

| | Balance July 1 | Additions | Deletions | Balance June 30 |
|---|-------------------|-----------|-----------|--------------------|
| Dog and Cat Sterilization | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 2 | \$ - | \$ 2 | \$ - |
| Total Assets | \$ 2 | \$ - | \$ 2 | \$ - |
| Liabilities: | | | | |
| Amounts Due to Other Governments | \$ 2 | \$ - | \$ 2 | \$ - |
| Total Liabilities | \$ 2 | \$ - | \$ 2 | \$ - |
| Third Party Administrator | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 8,470 | \$ 6,994 | \$ 5,041 | \$ 10,423 |
| Short-term Investments | 1,747 | 1,805 | 1,747 | 1,805 |
| Accounts Receivable | - | 3 | - | 3 |
| Total Assets | \$ 10,217 | \$ 8,802 | \$ 6,788 | \$ 12,231 |
| Liabilities: | | | | |
| Accounts Payable and Accrued Expenses | \$ 2 | \$ 2 | \$ - | \$ 4 |
| Obligations Under Securities Lending Program | 2,211 | 3,310 | 2,211 | 3,310 |
| Other Liabilities | 7,409 | 5,492 | 4,579 | 8,322 |
| Insurance Premiums and Claims Payable | 595 | - | - | 595 |
| Total Liabilities | \$ 10,217 | \$ 8,804 | \$ 6,790 | \$ 12,231 |
| Department of Environmental Quality | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 393 | \$ - | \$ 97 | \$ 296 |
| Total Assets | \$ 393 | \$ - | \$ 97 | \$ 296 |
| Liabilities: | | | | |
| Other Liabilities | \$ 393 | \$ - | \$ 97 | \$ 296 |
| Total Liabilities | \$ 393 | \$ - | \$ 97 | \$ 296 |
| Virginia Veterans Care Center Resident Fund | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 103 | \$ 1,083 | \$ 1,048 | \$ 138 |
| Total Assets | \$ 103 | \$ 1,083 | \$ 1,048 | \$ 138 |
| Liabilities: | | | | |
| Other Liabilities | \$ 103 | \$ 1,083 | \$ 1,048 | \$ 138 |
| Total Liabilities | \$ 103 | \$ 1,083 | \$ 1,048 | \$ 138 |
| Virginia Individual Development Account Trust Fund | | | | |
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 332 | \$ 152 | \$ 327 | \$ 157 |
| Total Assets | \$ 332 | \$ 152 | \$ 327 | \$ 157 |
| Liabilities: | | | | |
| Other Liabilities | \$ 332 | \$ 152 | \$ 327 | \$ 157 |
| Total Liabilities | \$ 332 | \$ 152 | \$ 327 | \$ 157 |

| | Balance July 1 | Additions | Deletions | Balance June 30 |
|---|-------------------|---------------------|---------------------|--------------------|
| Assets: | | | | |
| Cash and Cash Equivalents | \$ 290,258 | \$ 2,791,487 | \$ 2,812,641 | \$ 269,104 |
| Short-term Investments | 86,717 | 70,703 | 86,717 | 70,703 |
| Other Investments | 312,623 | 64,358 | 42,095 | 334,886 |
| Accounts Receivable | 163,980 | 149,196 | 164,297 | 148,879 |
| Due from Internal Parties (Governmental Funds and Business-type Activities) | - | 116 | - | 116 |
| Total Assets | <u>\$ 853,578</u> | <u>\$ 3,075,860</u> | <u>\$ 3,105,750</u> | <u>\$ 823,688</u> |
| Liabilities: | | | | |
| Accounts Payable and Accrued Expenses | \$ 11,766 | \$ 258,308 | \$ 258,869 | \$ 11,205 |
| Amounts Due to Other Governments | 342,299 | 1,958,361 | 1,999,558 | 301,102 |
| Due to Internal Parties (Governmental Funds and Business-type Activities) | 182 | - | 24 | 158 |
| Obligations Under Securities Lending Program | 16,519 | 20,726 | 16,519 | 20,726 |
| Other Liabilities | 482,217 | 838,006 | 830,321 | 489,902 |
| Insurance Premiums and Claims Payable | 595 | - | - | 595 |
| Total Liabilities | <u>\$ 853,578</u> | <u>\$ 3,075,401</u> | <u>\$ 3,105,291</u> | <u>\$ 823,688</u> |