

Individual Fund Schedules

State of Washington

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

Balance Sheet

June 30, 2020

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
ASSETS			
Cash and cash equivalents	\$ 2,390,163	\$ 2,256,207	\$ 4,646,370
Investments	6,189	105,520	111,709
Taxes receivable (net of allowance)	5,490,313	—	5,490,313
Receivables (net of allowance)	755,741	14,237	769,978
Due from other funds	475,341	44,495	519,836
Due from other governments	1,738,823	1,409	1,740,232
Inventories and prepaids	17,383	—	17,383
Restricted cash and investments	1,808	83,218	85,026
Total Assets	\$ 10,875,761	\$ 2,505,086	\$ 13,380,847
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,546,820	\$ 34,791	\$ 1,581,611
Accrued liabilities	364,852	79,946	444,798
Due to other funds	287,114	48,771	335,885
Due to other governments	1,386,993	3,989	1,390,982
Unearned revenue	1,952,313	56	1,952,369
Claims and judgments payable	52,104	—	52,104
Total Liabilities	5,590,196	167,553	5,757,749
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	2,839,322	4,659	2,843,981
Total Deferred Inflows of Resources	2,839,322	4,659	2,843,981
FUND BALANCES			
Nonspendable fund balance	52,407	—	52,407
Restricted fund balance	—	1,734,102	1,734,102
Committed fund balance	—	598,772	598,772
Assigned fund balance	1,740,952	—	1,740,952
Unassigned fund balance	652,884	—	652,884
Total Fund Balances	2,446,243	2,332,874	4,779,117
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 10,875,761	\$ 2,505,086	\$ 13,380,847

State of Washington

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS
Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2020
(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
REVENUES			
Retail sales and use taxes	\$ 11,982,452	\$ 2,123	\$ 11,984,575
Business and occupation taxes	4,596,484	—	4,596,484
Property taxes	3,738,779	—	3,738,779
Excise taxes	1,141,648	—	1,141,648
Other taxes	2,034,465	—	2,034,465
Licenses, permits, and fees	136,143	2,835	138,978
Other contracts and grants	325,915	51	325,966
Timber sales	4,559	—	4,559
Federal grants-in-aid	14,511,318	556	14,511,874
Charges for services	50,340	132	50,472
Investment income (loss)	55,709	58,395	114,104
Miscellaneous revenue	204,633	16,716	221,349
Unclaimed property	114,157	—	114,157
Total Revenues	38,896,602	80,808	38,977,410
EXPENDITURES			
Current:			
General government	937,477	122,299	1,059,776
Human services	21,189,343	176,582	21,365,925
Natural resources and recreation	456,829	55,499	512,328
Transportation	59,465	3,628	63,093
Education	14,562,320	528,126	15,090,446
Intergovernmental	58,020	71,695	129,715
Capital outlays	69,521	1,556	71,077
Debt service:			
Principal	15,464	70	15,534
Interest	7,547	14	7,561
Total Expenditures	37,355,986	959,469	38,315,455
Excess of Revenues Over (Under) Expenditures	1,540,616	(878,661)	661,955
OTHER FINANCING SOURCES (USES)			
Bonds issued	—	97,409	97,409
Issuance premiums	1,124	1,305	2,429
Other debt issued	5,144	390	5,534
Transfers in	496,613	291,647	788,260
Transfers out	(2,063,027)	437,082	(1,625,945)
Total Other Financing Sources (Uses)	(1,560,146)	827,833	(732,313)
Net Change in Fund Balances	(19,530)	(50,828)	(70,358)
Fund Balances - Beginning	2,465,773	2,383,702	4,849,475
Fund Balances - Ending	\$ 2,446,243	\$ 2,332,874	\$ 4,779,117

State of Washington

GENERAL FUND ACCOUNTS
Schedule of Revenues, Expenditures, and
Other Financing Sources (Uses) - Budget and Actual

For the Fiscal Year Ended June 30, 2020

(expressed in thousands)

	General Fund Basic Account			
	Original Budget	Final Budget	Actual	Variance with
	2019-21 Biennium	2019-21 Biennium	2019-21 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ 999,686	\$ 999,686	\$ 999,686	\$ —
Resources				
Taxes	49,024,777	44,848,578	23,435,809	(21,412,769)
Licenses, permits, and fees	241,724	251,516	136,143	(115,373)
Other contracts and grants	903,905	876,284	325,895	(550,389)
Timber sales	7,740	8,241	4,559	(3,682)
Federal grants-in-aid	25,740,835	26,619,334	12,456,043	(14,163,291)
Charges for services	111,396	111,197	50,340	(60,857)
Investment income (loss)	18,603	3,888	4,609	721
Miscellaneous revenue	423,032	395,949	201,553	(194,396)
Unclaimed property	178,743	208,584	110,410	(98,174)
Transfers from other funds	853,520	867,037	508,550	(358,487)
Total Resources	78,503,961	75,190,294	38,233,597	(36,956,697)
Charges To Appropriations				
General government	4,541,865	4,729,940	2,242,299	2,487,641
Human services	39,772,486	41,209,182	19,309,947	21,899,235
Natural resources and recreation	879,733	945,835	413,515	532,320
Transportation	140,659	145,899	63,508	82,391
Education	31,375,549	30,744,546	14,714,673	16,029,873
Capital outlays	469,230	469,839	55,188	414,651
Transfers to other funds	825,916	842,439	512,755	329,684
Total Charges To Appropriations	78,005,438	79,087,680	37,311,885	41,775,795
Excess Available For Appropriation Over (Under) Charges To Appropriations	498,523	(3,897,386)	921,712	4,819,098
Reconciling Items				
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	—	—
Assumed reversions	353,704	420,086	—	(420,086)
Working capital adjustment	—	—	(447,000)	(447,000)
Noncash activity (net)	—	—	58,477	58,477
Nonappropriated fund balances	—	—	—	—
Changes in reserves (net)	—	—	119,695	119,695
Total Reconciling Items	353,704	420,086	(268,828)	(688,914)
Budgetary Fund Balance, June 30	\$ 852,227	\$ (3,477,300)	\$ 652,884	\$ 4,130,184

State of Washington

Administrative Accounts in the General Fund				
Original Budget	Final Budget	Actual	Variance with	
2019-21	2019-21	2019-21	Final Budget	
Biennium	Biennium	Biennium		
\$ 2,265,474	\$ 2,265,474	\$ 2,265,474	\$ —	
(143,342)	(145,631)	(69,573)	76,058	
3,370	3,370	995	(2,375)	
—	—	—	—	
—	—	—	—	
—	—	—	—	
73,706	63,633	34,635	(28,998)	
81,488	88,873	(5,610)	(94,483)	
—	—	—	—	
1,233,653	1,249,389	500,136	(749,253)	
3,514,349	3,525,108	2,726,057	(799,051)	
124,531	325,738	230,075	95,663	
340,452	344,952	169,604	175,348	
22,985	22,999	11,226	11,773	
9,583	9,590	3,636	5,954	
382,006	377,970	170,280	207,690	
581,592	591,956	103,594	488,362	
25,900	25,900	9,470	16,430	
1,487,049	1,699,105	697,885	1,001,220	
2,027,300	1,826,003	2,028,172	202,169	
375,491	379,030	97,409	(281,621)	
—	—	1,272	1,272	
—	—	—	—	
—	—	—	—	
—	—	22,815	22,815	
—	—	184,581	184,581	
—	—	(1,375)	(1,375)	
375,491	379,030	304,702	(74,328)	
\$ 2,402,791	\$ 2,205,033	\$ 2,332,874	\$ 127,841	