

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 restricted or committed to expenditures for specified purposes.

Debt Service Funds

Debt Service Funds account for the accumulation of resources that are restricted or committed to expenditures 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 financial resources that are restricted or committed to expenditures for the acquisition, construction, or improvement of major state-owned capital facilities (other than highway infrastructure or those financed by proprietary funds).

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, 2014
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and pooled investments	\$ 2,510,512	\$ 307,518	\$ 651,991	\$ 61	\$ 3,470,082
Investments	47,764	-	-	210,836	258,600
Taxes receivable (net of allowance)	126,076	-	-	-	126,076
Other receivables (net of allowance)	861,733	23,712	10,924	716	897,085
Due from other funds	295,343	93,187	21,644	5	410,179
Due from other governments	2,386,047	-	52,952	-	2,438,999
Inventories and prepaids	51,996	-	-	-	51,996
Restricted assets:					
Cash and investments	403,299	38,980	68,070	-	510,349
Receivables	6,184	-	269	-	6,453
Total Assets	\$ 6,688,954	\$ 463,397	\$ 805,850	\$ 211,618	\$ 8,169,819
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 334,693	\$ -	\$ 36,797	\$ -	\$ 371,490
Contracts and retainages payable	93,895	-	21,520	-	115,415
Accrued liabilities	70,619	9,335	3,772	3	83,729
Obligations under security lending agreements	57,502	8,131	750	-	66,383
Due to other funds	365,814	243	329,406	705	696,168
Due to other governments	162,296	-	17,489	-	179,785
Unearned revenue	60,184	-	13,816	-	74,000
Claims and judgments payable	9,956	-	-	-	9,956
Total Liabilities	1,154,959	17,709	423,550	708	1,596,926
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	996,430	-	5,403	-	1,001,833
Total Deferred Inflows of Resources	996,430	-	5,403	-	1,001,833
FUND BALANCES					
Nonspendable fund balance	44,555	-	-	203,756	248,311
Restricted fund balance	2,350,525	70,973	316,790	7,154	2,745,442
Committed fund balance	2,142,485	374,715	60,107	-	2,577,307
Total Fund Balances	4,537,565	445,688	376,897	210,910	5,571,060
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,688,954	\$ 463,397	\$ 805,850	\$ 211,618	\$ 8,169,819

State of Washington

NONMAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances - by Fund Type**
 For the Fiscal Year Ended June 30, 2014
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 89,210	\$ -	\$ -	\$ -	\$ 89,210
Business and occupation taxes	5,518	-	-	-	5,518
Excise taxes	39,286	-	-	-	39,286
Motor vehicle and fuel taxes	1,215,398	-	-	-	1,215,398
Other taxes	305,623	-	-	-	305,623
Licenses, permits, and fees	1,518,323	-	-	-	1,518,323
Timber sales	136,887	-	7,957	-	144,844
Other contracts and grants	110,644	-	2,817	-	113,461
Federal grants-in-aid	1,463,379	-	695	-	1,464,074
Charges for services	541,925	23,861	73,220	-	639,006
Investment income (loss)	61,377	2,349	1,162	19,483	84,371
Miscellaneous revenue	370,137	74,266	55,888	776	501,067
Total Revenues	5,857,707	100,476	141,739	20,259	6,120,181
EXPENDITURES					
Current:					
General government	320,577	1,919	124,584	35	447,115
Human services	806,338	-	7,309	-	813,647
Natural resources and recreation	538,066	-	90,469	-	628,535
Transportation	1,774,743	-	-	-	1,774,743
Education	294,575	-	241,678	-	536,253
Intergovernmental	341,553	-	-	-	341,553
Capital outlays	1,608,243	-	442,220	-	2,050,463
Debt service:					
Principal	15,006	820,112	3,277	-	838,395
Interest	1,604	916,358	3,681	-	921,643
Total Expenditures	5,700,705	1,738,389	913,218	35	8,352,347
Excess of Revenues Over (Under) Expenditures	157,002	(1,637,913)	(771,479)	20,224	(2,232,166)
OTHER FINANCING SOURCES (USES)					
Bonds issued	838,095	-	861,666	-	1,699,761
Refunding bonds issued	-	558,580	-	-	558,580
Payments to escrow agents for refunded bond debt	-	(633,580)	-	-	(633,580)
Issuance premiums	97,522	52,949	92,586	-	243,057
Other debt issued	2,399	-	38,301	-	40,700
Transfers in	371,134	1,573,036	176,861	-	2,121,031
Transfers out	(1,388,679)	(41,274)	(88,733)	(8,546)	(1,527,232)
Total Other Financing Sources (Uses)	(79,529)	1,509,711	1,080,681	(8,546)	2,502,317
Net Change in Fund Balances	77,473	(128,202)	309,202	11,678	270,151
Fund Balances - Beginning, as restated	4,460,092	573,890	67,695	199,232	5,300,909
Fund Balances - Ending	\$ 4,537,565	\$ 445,688	\$ 376,897	\$ 210,910	\$ 5,571,060

This page intentionally left blank.

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 restricted or committed to expenditures for specified purposes. The Nonmajor Special Revenue Funds are described below:

Motor Vehicle Fund

The Motor Vehicle Fund accounts for highway activities of the Washington State Patrol; operations of the state ferry system; completion and preservation of the interstate system; other transportation improvements; and maintenance of non-interstate highways and bridges.

Multimodal Transportation Fund

The Multimodal Transportation Fund accounts for activities relating to drivers' licensing; driver improvement and financial responsibility; maintenance of driving records, charges for transportation services; and other highway and non-highway operations and capital improvements.

Central Administrative & Regulatory Fund

The Central Administrative and Regulatory Fund accounts for the operating expenditures of certain administrative and regulatory agencies.

Human Services Fund

The Human Services Fund accounts for activities related to safe and reliable drinking water; life sciences research; housing for persons and families with special housing needs; community awareness and support, and the collection of tobacco settlement monies.

Wildlife and Natural Resources Fund

The Wildlife and Natural Resources Fund accounts for the protection, management and remediation 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, 2014

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
ASSETS				
Cash and pooled investments	\$ 744,064	\$ 225,237	\$ 261,020	\$ 390,677
Investments	-	-	1,339	46,425
Taxes receivable (net of allowance)	120,589	3	5,333	2
Other receivables (net of allowance)	57,943	35,088	97,738	539,510
Due from other funds	150,026	11,699	15,794	26,672
Due from other governments	72,636	110,784	28,884	378,372
Inventories and prepaids	42,310	837	8,285	15
Restricted assets:				
Cash and investments	185,379	212,632	4,773	-
Receivables	6,179	-	5	-
Total Assets	\$ 1,379,126	\$ 596,280	\$ 423,171	\$ 1,381,673
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 144,741	\$ 98,913	\$ 8,817	\$ 65,395
Contracts and retainages payable	45,437	20,751	1,355	3,017
Accrued liabilities	33,206	4,215	4,220	15,362
Obligations under security lending agreements	24,641	11,597	1,649	5,540
Due to other funds	141,257	26,636	21,454	139,086
Due to other governments	68,208	56,211	8,657	4,308
Unearned revenue	3,890	18,597	18,544	5,190
Claims and judgments payable	-	-	9,956	-
Total Liabilities	461,380	236,920	74,652	237,898
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	32,794	11,413	85,479	517,140
Total Deferred Inflows of Resources	32,794	11,413	85,479	517,140
FUND BALANCES				
Nonspendable fund balance	42,607	882	291	171
Restricted fund balance	739,820	208,206	9,322	332,717
Committed fund balance	102,525	138,859	253,427	293,747
Total Fund Balances	884,952	347,947	263,040	626,635
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,379,126	\$ 596,280	\$ 423,171	\$ 1,381,673

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 806,090	\$ 83,424	\$ 2,510,512
-	-	47,764
-	149	126,076
93,041	38,413	861,733
88,949	2,203	295,343
687,974	1,107,397	2,386,047
549	-	51,996
515	-	403,299
-	-	6,184
\$ 1,677,118	\$ 1,231,586	\$ 6,688,954

\$ 16,083	\$ 744	\$ 334,693
17,907	5,428	93,895
13,574	42	70,619
11,710	2,365	57,502
37,155	226	365,814
19,494	5,418	162,296
13,963	-	60,184
-	-	9,956
129,886	14,223	1,154,959

56,714	292,890	996,430
56,714	292,890	996,430

604	-	44,555
1,008,317	52,143	2,350,525
481,597	872,330	2,142,485
1,490,518	924,473	4,537,565

\$ 1,677,118	\$ 1,231,586	\$ 6,688,954
---------------------	---------------------	---------------------

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2014
(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
REVENUES				
Retail sales and use taxes	\$ -	\$ 64,234	\$ 24,933	\$ -
Business and occupation taxes	-	-	-	384
Excise taxes	-	35	176	26,208
Motor vehicle and fuel taxes	1,199,695	2,777	-	-
Other taxes	26	-	102,367	4,209
Licenses, permits, and fees	443,020	178,998	263,322	480,480
Timber sales	6	-	4,556	-
Other contracts and grants	13,675	19,428	4,058	71,432
Federal grants-in-aid	614,919	452,504	104,822	257,056
Charges for services	233,361	62,235	72,628	164,882
Investment income (loss)	5,324	2,280	18,438	11,492
Miscellaneous revenue	45,418	20,420	45,350	96,875
Total Revenues	2,555,444	802,911	640,650	1,113,018
EXPENDITURES				
Current:				
General government	5,602	883	280,387	29,213
Human services	-	-	5,436	798,328
Natural resources and recreation	872	-	7,124	899
Transportation	1,182,276	554,315	29,172	8,148
Education	-	-	44,314	58,077
Intergovernmental	241,850	2,038	96,177	1,421
Capital outlays	1,150,450	445,108	1,123	2,545
Debt service:				
Principal	6,541	335	778	62
Interest	865	88	96	59
Total Expenditures	2,588,456	1,002,767	464,607	898,752
Excess of Revenues				
Over (Under) Expenditures	(33,012)	(199,856)	176,043	214,266
OTHER FINANCING SOURCES (USES)				
Bonds issued	542,180	295,915	-	-
Issuance premiums	59,402	37,969	90	-
Other debt issued	-	-	1,155	-
Transfers in	166,356	50,788	25,223	35,207
Transfers out	(659,181)	(161,413)	(175,059)	(147,087)
Total Other Financing Sources (Uses)	108,757	223,259	(148,591)	(111,880)
Net Change in Fund Balances	75,745	23,403	27,452	102,386
Fund Balances - Beginning, as restated	809,207	324,544	235,588	524,249
Fund Balances - Ending	\$ 884,952	\$ 347,947	\$ 263,040	\$ 626,635

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 43	\$ -	\$ 89,210
5,134	-	5,518
-	12,867	39,286
12,926	-	1,215,398
199,021	-	305,623
152,427	76	1,518,323
61,157	71,168	136,887
2,051	-	110,644
34,078	-	1,463,379
8,819	-	541,925
15,226	8,617	61,377
127,524	34,550	370,137
<u>618,406</u>	<u>127,278</u>	<u>5,857,707</u>
1,051	3,441	320,577
2,574	-	806,338
529,074	97	538,066
832	-	1,774,743
1,281	190,903	294,575
67	-	341,553
9,017	-	1,608,243
7,290	-	15,006
496	-	1,604
<u>551,682</u>	<u>194,441</u>	<u>5,700,705</u>
<u>66,724</u>	<u>(67,163)</u>	<u>157,002</u>
-	-	838,095
61	-	97,522
1,244	-	2,399
84,827	8,733	371,134
(101,014)	(144,925)	(1,388,679)
<u>(14,882)</u>	<u>(136,192)</u>	<u>(79,529)</u>
51,842	(203,355)	77,473
<u>1,438,676</u>	<u>1,127,828</u>	<u>4,460,092</u>
<u>\$ 1,490,518</u>	<u>\$ 924,473</u>	<u>\$ 4,537,565</u>

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

For the Fiscal Year Ended June 30, 2014

(expressed in thousands)

	Motor Vehicle			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 767,519	\$ 767,519	\$ 767,519	\$ -
Resources				
Taxes	2,365,762	2,359,323	957,870	(1,401,453)
Licenses, permits, and fees	847,784	864,133	442,367	(421,766)
Other contracts and grants	177,940	185,183	13,675	(171,508)
Timber sales	-	-	6	6
Federal grants-in-aid	1,200,103	1,305,493	614,390	(691,103)
Charges for services	465,311	466,119	233,361	(232,758)
Investment income (loss)	13,555	2,499	2,147	(352)
Miscellaneous revenue	66,963	62,640	42,056	(20,584)
Dividend income	-	-	-	-
Transfers from other funds	197,035	212,711	166,105	(46,606)
Total Resources	6,101,972	6,225,620	3,239,496	(2,986,124)
Charges To Appropriations				
General government	22,625	13,332	5,853	7,479
Human services	-	-	-	-
Natural resources and recreation	2,489	2,484	872	1,612
Transportation	1,753,050	1,749,723	833,716	916,007
Education	-	-	-	-
Capital outlays	3,274,879	3,906,440	1,501,079	2,405,361
Transfers to other funds	1,240,659	1,304,048	658,679	645,369
Total Charges To Appropriations	6,293,702	6,976,027	3,000,199	3,975,828
Excess Available For Appropriation Over (Under) Charges To Appropriations	(191,730)	(750,407)	239,297	989,704
Reconciling Items				
Bond sale proceeds	1,669,424	1,486,008	542,180	(943,828)
Issuance premiums	-	-	59,402	59,402
Entity adjustments (net)	-	-	2,384	2,384
Changes in reserves (net)	-	-	(918)	(918)
Total Reconciling Items	1,669,424	1,486,008	603,048	(882,960)
Budgetary Fund Balance, June 30	\$ 1,477,694	\$ 735,601	\$ 842,345	\$ 106,744

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 323,427	\$ 323,427	\$ 323,427	\$ -	\$ 234,384	\$ 234,384	\$ 234,384	\$ -
126,689	133,718	67,046	(66,672)	54,869	54,607	2,039	(52,568)
377,467	361,870	176,460	(185,410)	491,382	493,728	220,953	(272,775)
1,470	1,947	176	(1,771)	6,484	2,722	2	(2,720)
-	-	-	-	7,661	6,844	4,556	(2,288)
687,211	780,240	162,707	(617,533)	69,443	88,206	50,318	(37,888)
256,071	138,716	62,222	(76,494)	113,993	118,943	16,145	(102,798)
1,809	1,575	717	(858)	38,856	37,728	17,885	(19,843)
55,049	24,468	11,752	(12,716)	43,567	59,832	26,778	(33,054)
-	-	-	-	-	-	-	-
97,886	111,886	50,788	(61,098)	38,484	38,644	10,618	(28,026)
1,927,079	1,877,847	855,295	(1,022,552)	1,099,123	1,135,638	583,678	(551,960)
4,397	4,397	883	3,514	385,802	399,711	187,687	212,024
-	-	-	-	10,327	11,274	4,025	7,249
-	-	-	-	17,275	17,238	6,576	10,662
432,251	460,641	195,098	265,543	60,462	62,133	26,698	35,435
-	-	-	-	200	200	149	51
1,482,443	1,743,503	495,458	1,248,045	11,405	11,405	1,337	10,068
517,957	244,061	151,413	92,648	260,334	282,409	144,332	138,077
2,437,048	2,452,602	842,852	1,609,750	745,805	784,370	370,804	413,566
(509,969)	(574,755)	12,443	587,198	353,318	351,268	212,874	(138,394)
603,855	700,880	295,915	(404,965)	-	-	-	-
-	-	37,969	37,969	-	-	-	-
-	-	(1,199)	(1,199)	-	-	49,377	49,377
-	-	1,937	1,937	-	-	498	498
603,855	700,880	334,622	(366,258)	-	-	49,875	49,875
\$ 93,886	\$ 126,125	\$ 347,065	\$ 220,940	\$ 353,318	\$ 351,268	\$ 262,749	\$ (88,519)

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

For the Fiscal Year Ended June 30, 2014

(expressed in thousands)

	Human Services			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 523,818	\$ 523,818	\$ 523,818	\$ -
Resources				
Taxes	67,278	82,097	30,224	(51,873)
Licenses, permits, and fees	806,229	952,750	476,735	(476,015)
Other contracts and grants	7,538	134,645	1,334	(133,311)
Timber sales	-	-	-	-
Federal grants-in-aid	589,562	597,113	201,307	(395,806)
Charges for services	332,573	322,070	144,222	(177,848)
Investment income (loss)	531	7,182	4,690	(2,492)
Miscellaneous revenue	349,704	412,096	93,214	(318,882)
Dividend income	-	-	-	-
Transfers from other funds	40,766	40,997	18,403	(22,594)
Total Resources	2,717,999	3,072,768	1,493,947	(1,578,821)
Charges To Appropriations				
General government	125,532	132,077	52,783	79,294
Human services	1,419,053	1,459,772	656,981	802,791
Natural resources and recreation	1,701	1,690	901	789
Transportation	23,233	23,179	8,558	14,621
Education	180	180	41	139
Capital outlays	456,181	456,181	82,843	373,338
Transfers to other funds	274,742	288,280	143,316	144,964
Total Charges To Appropriations	2,300,622	2,361,359	945,423	1,415,936
Excess Available For Appropriation Over (Under) Charges To Appropriations	417,377	711,409	548,524	(162,885)
Reconciling Items				
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Entity adjustments (net)	-	-	10,346	10,346
Changes in reserves (net)	-	-	67,594	67,594
Total Reconciling Items	-	-	77,940	77,940
Budgetary Fund Balance, June 30	\$ 417,377	\$ 711,409	\$ 626,464	\$ (84,945)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 1,437,443	\$ 1,437,443	\$ 1,437,443	\$ -	\$ 1,127,828	\$ 1,127,828	\$ 1,127,828	\$ -
410,755	436,299	217,030	(219,269)	24,879	24,508	12,867	(11,641)
290,490	295,252	99,628	(195,624)	446	405	-	(405)
8,968	8,799	2,051	(6,748)	-	-	-	-
138,222	142,252	42,376	(99,876)	130,857	130,171	71,168	(59,003)
176,559	155,519	33,060	(122,459)	-	-	-	-
16,850	19,074	8,813	(10,261)	-	-	-	-
1,225	1,059	13,510	12,451	629	581	7,754	7,173
371,106	592,732	143,448	(449,284)	1,204,066	869,459	141,588	(727,871)
-	-	-	-	-	-	-	-
183,680	184,337	80,521	(103,816)	20,097	14,981	8,733	(6,248)
3,035,298	3,272,766	2,077,880	(1,194,886)	2,508,802	2,167,933	1,369,938	(797,995)
93	92	45	47	3,794	3,765	1,733	2,032
5,981	5,945	2,578	3,367	-	-	-	-
735,391	748,211	317,965	430,246	-	-	-	-
1,518	1,497	833	664	-	-	-	-
2,210	2,210	478	1,732	-	-	-	-
1,121,863	1,121,863	186,742	935,121	931,221	931,221	196,425	734,796
193,102	194,991	94,101	100,890	283,790	290,093	144,925	145,168
2,060,158	2,074,809	602,742	1,472,067	1,218,805	1,225,079	343,083	881,996
975,140	1,197,957	1,475,138	277,181	1,289,997	942,854	1,026,855	84,001
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	4,157	4,157	-	-	872	872
-	-	10,104	10,104	-	-	(103,254)	(103,254)
-	-	14,261	14,261	-	-	(102,382)	(102,382)
\$ 975,140	\$ 1,197,957	\$ 1,489,399	\$ 291,442	\$ 1,289,997	\$ 942,854	\$ 924,473	\$ (18,381)

This page intentionally left blank.

Nonmajor Debt Service Funds

Debt Service Funds account for the accumulation of resources that are restricted or committed to expenditures 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

the 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.

Transportation Revenue Bond Fund

The Transportation Revenue Bond Fund accounts for the accumulation of resources for, and the payment of, revenue transportation bond principal and interest.

NONMAJOR DEBT SERVICE FUNDS

Combining Balance Sheet

June 30, 2014

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS					
Cash and pooled investments	\$ 43,953	\$ 252,881	\$ 8,425	\$ 2,259	\$ 307,518
Other receivables (net of allowance)	-	2,326	21,386	-	23,712
Due from other funds	93,009	178	-	-	93,187
Restricted assets:					
Cash and investments	6,981	-	31,999	-	38,980
Total Assets	\$ 143,943	\$ 255,385	\$ 61,810	\$ 2,259	\$ 463,397
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ 4,200	\$ 5,120	\$ 15	\$ -	\$ 9,335
Obligations under security lending agreements	1,118	6,951	-	62	8,131
Due to other funds	-	243	-	-	243
Total Liabilities	5,318	12,314	15	62	17,709
FUND BALANCES					
Restricted fund balance	6,981	-	61,795	2,197	70,973
Committed fund balance	131,644	243,071	-	-	374,715
Total Fund Balances	138,625	243,071	61,795	2,197	445,688
Total Liabilities and Fund Balances	\$ 143,943	\$ 255,385	\$ 61,810	\$ 2,259	\$ 463,397

NONMAJOR DEBT SERVICE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2014

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Charges for services	\$ 23,861	\$ -	\$ -	\$ -	\$ 23,861
Investment income (loss)	145	1,038	1,145	21	2,349
Miscellaneous revenue	4	26,068	48,194	-	74,266
Total Revenues	24,010	27,106	49,339	21	100,476
EXPENDITURES					
Current:					
General government	-	-	1,919	-	1,919
Debt service:					
Principal	558,424	232,893	28,795	-	820,112
Interest	534,290	311,545	13,681	56,842	916,358
Total Expenditures	1,092,714	544,438	44,395	56,842	1,738,389
Excess of Revenues Over (Under) Expenditures	(1,068,704)	(517,332)	4,944	(56,821)	(1,637,913)
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	117,905	105,975	334,700	-	558,580
Payments to escrow agents for refunded bond debt	(133,016)	(119,406)	(381,158)	-	(633,580)
Issuance premiums	15,231	13,670	24,048	-	52,949
Transfers in	979,809	536,385	-	56,842	1,573,036
Transfers out	(41,274)	-	-	-	(41,274)
Total Other Financing Sources (Uses)	938,655	536,624	(22,410)	56,842	1,509,711
Net Change in Fund Balances	(130,049)	19,292	(17,466)	21	(128,202)
Fund Balances - Beginning	268,674	223,779	79,261	2,176	573,890
Fund Balances - Ending	\$ 138,625	\$ 243,071	\$ 61,795	\$ 2,197	\$ 445,688

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

For the Fiscal Year Ended June 30, 2014

(expressed in thousands)

	General Obligation Bond			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 268,674	\$ 268,674	\$ 268,674	\$ -
Resources				
Charges for services	44,991	34,876	-	(34,876)
Investment income (loss)	53	62	-	(62)
Miscellaneous revenue	-	-	-	-
Transfers from other funds	197,558	218,111	83,507	(134,604)
Total Resources	511,276	521,723	352,181	(169,542)
Charges To Appropriations				
General government	168,360	168,098	227,847	(59,749)
Transfers to other funds	59,364	56,085	-	56,085
Total Charges To Appropriations	227,724	224,183	227,847	(3,664)
Excess Available For Appropriation				
Over (Under) Charges To Appropriations	283,552	297,540	124,334	(173,206)
Reconciling Items				
Debt service	-	-	(121)	(121)
Bond sale proceeds	-	-	-	-
Proceeds of refunding bonds	-	-	117,905	117,905
Payments to escrow agents for refunded bond debt	-	-	(133,016)	(133,016)
Issuance premiums	-	-	15,231	15,231
Entity adjustments (net)	-	-	14,292	14,292
Total Reconciling Items	-	-	14,291	14,291
Budgetary Fund Balance, June 30	\$ 283,552	\$ 297,540	\$ 138,625	\$ (158,915)

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 223,779	\$ 223,779	\$ 223,779	\$ -	\$ 2,176	\$ 2,176	\$ 2,176	\$ -
-	-	-	-	-	-	-	-
218	228	186	(42)	12	17	12	(5)
56,638	-	26,068	26,068	-	-	-	-
1,134,142	1,193,786	536,385	(657,401)	276,680	52,050	56,842	4,792
1,414,777	1,417,793	786,418	(631,375)	278,868	54,243	59,030	4,787
1,122,671	1,134,893	544,199	590,694	117,032	121,963	56,842	65,121
-	-	-	-	-	-	-	-
1,122,671	1,134,893	544,199	590,694	117,032	121,963	56,842	65,121
292,106	282,900	242,219	(40,681)	161,836	(67,720)	2,188	69,908
-	-	(238)	(238)	-	-	-	-
-	-	-	-	-	69,913	-	(69,913)
-	-	105,975	105,975	-	-	-	-
-	-	(119,406)	(119,406)	-	-	-	-
-	-	13,670	13,670	-	-	-	-
-	-	851	851	-	-	9	9
-	-	852	852	-	69,913	9	(69,904)
\$ 292,106	\$ 282,900	\$ 243,071	\$ (39,829)	\$ 161,836	\$ 2,193	\$ 2,197	\$ 4

This page intentionally left blank.

Nonmajor Capital Projects Funds

Capital Projects Funds account for financial resources that are restricted or committed to expenditures for the acquisition, construction, or improvement of major state-owned capital facilities (other than highway infrastructure or those financed by proprietary funds). The Capital Projects Funds are as follows:

State Facilities Fund

The State Facilities Fund accounts for the acquisition, construction, and remodeling of state 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, 2014

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and pooled investments	\$ 251,491	\$ 400,500	\$ 651,991
Other receivables (net of allowance)	7,680	3,244	10,924
Due from other funds	17,983	3,661	21,644
Due from other governments	1,244	51,708	52,952
Restricted assets:			
Cash and investments	4,253	63,817	68,070
Receivables	-	269	269
Total Assets	\$ 282,651	\$ 523,199	\$ 805,850
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 20,829	\$ 15,968	\$ 36,797
Contracts and retainages payable	17,427	4,093	21,520
Accrued liabilities	935	2,837	3,772
Obligations under security lending agreements	116	634	750
Due to other funds	23,117	306,289	329,406
Due to other governments	17,489	-	17,489
Unearned revenue	1,127	12,689	13,816
Total Liabilities	81,040	342,510	423,550
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	5,403	-	5,403
Total Deferred Inflows of Resources	5,403	-	5,403
FUND BALANCES			
Restricted fund balance	188,198	128,592	316,790
Committed fund balance	8,010	52,097	60,107
Total Fund Balances	196,208	180,689	376,897
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 282,651	\$ 523,199	\$ 805,850

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2014

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Timber sales	\$ 6,499	\$ 1,458	\$ 7,957
Other contracts and grants	-	2,817	2,817
Federal grants-in-aid	-	695	695
Charges for services	-	73,220	73,220
Investment income (loss)	(1)	1,163	1,162
Miscellaneous revenue	5,467	50,421	55,888
Total Revenues	11,965	129,774	141,739
EXPENDITURES			
Current:			
General government	124,584	-	124,584
Human services	7,309	-	7,309
Natural resources and recreation	90,469	-	90,469
Education	161,761	79,917	241,678
Capital outlays	290,884	151,336	442,220
Debt service:			
Principal	-	3,277	3,277
Interest	-	3,681	3,681
Total Expenditures	675,007	238,211	913,218
Excess of Revenues			
Over (Under) Expenditures	(663,042)	(108,437)	(771,479)
OTHER FINANCING SOURCES (USES)			
Bonds issued	855,227	6,439	861,666
Issuance premiums	90,405	2,181	92,586
Other debt issued	-	38,301	38,301
Transfers in	2,479	174,382	176,861
Transfers out	(9,534)	(79,199)	(88,733)
Total Other Financing Sources (Uses)	938,577	142,104	1,080,681
Net Change in Fund Balances	275,535	33,667	309,202
Fund Balances - Beginning	(79,327)	147,022	67,695
Fund Balances - Ending	\$ 196,208	\$ 180,689	\$ 376,897

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

For the Fiscal Year Ended June 30, 2014

(expressed in thousands)

	State Facilities			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ (79,327)	\$ (79,327)	\$ (79,327)	\$ -
Resources				
Timber sales	12,794	13,896	6,499	(7,397)
Charges for services	-	-	-	-
Investment income (loss)	11	-	2	2
Miscellaneous revenue	12,306	608,680	5,440	(603,240)
Transfers from other funds	3,479	3,408	2,479	(929)
Total Resources	(50,737)	546,657	(64,907)	(611,564)
Charges To Appropriations				
General government	5,164	10,320	2,966	7,354
Education	-	-	-	-
Capital outlays	2,216,167	2,256,218	672,041	1,584,177
Transfers to other funds	63,208	57,439	9,534	47,905
Total Charges To Appropriations	2,284,539	2,323,977	684,541	1,639,436
Excess Available For Appropriation				
Over (Under) Charges To Appropriations	(2,335,276)	(1,777,320)	(749,448)	1,027,872
Reconciling Items				
Bond sale proceeds	2,511,225	1,839,480	855,227	(984,253)
Issuance premiums	-	48,867	90,405	41,538
Entity adjustments (net)	-	-	24	24
Total Reconciling Items	2,511,225	1,888,347	945,656	(942,691)
Budgetary Fund Balance, June 30	\$ 175,949	\$ 111,027	\$ 196,208	\$ 85,181

Higher Education Facilities			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 147,022	\$ 147,022	\$ 147,022	\$ -
125	125	1,458	1,333
161,003	146,772	73,220	(73,552)
99	85	346	261
220	327	244	(83)
53,425	108,197	47,534	(60,663)
<u>361,894</u>	<u>402,528</u>	<u>269,824</u>	<u>(132,704)</u>
-	-	-	-
17,548	17,548	8,380	9,168
268,346	268,570	106,919	161,651
5,261	5,261	5,270	(9)
<u>291,155</u>	<u>291,379</u>	<u>120,569</u>	<u>170,810</u>
<u>70,739</u>	<u>111,149</u>	<u>149,255</u>	<u>38,106</u>
-	-	6,439	6,439
-	-	2,181	2,181
-	-	22,814	22,814
<u>-</u>	<u>-</u>	<u>31,434</u>	<u>31,434</u>
<u>\$ 70,739</u>	<u>\$ 111,149</u>	<u>\$ 180,689</u>	<u>\$ 69,540</u>

This page intentionally left blank.