

## **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, 2013  
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
<b>ASSETS</b>					
Cash and pooled investments	\$ 2,636,175	\$ 277,408	\$ 365,815	\$ 66	\$ 3,279,464
Investments	39,086	-	949	199,150	239,185
Taxes receivable (net of allowance)	118,308	-	-	-	118,308
Other receivables (net of allowance)	795,572	21,565	15,357	631	833,125
Due from other funds	253,041	236,966	13,424	-	503,431
Due from other governments	2,315,075	-	7,161	1	2,322,237
Inventories and prepaids	50,994	-	-	-	50,994
Restricted assets:					
Cash and investments	375,615	52,387	107,734	-	535,736
Receivables	10,658	-	117	-	10,775
<b>Total Assets</b>	<b>\$ 6,594,524</b>	<b>\$ 588,326</b>	<b>\$ 510,557</b>	<b>\$ 199,848</b>	<b>\$ 7,893,255</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 451,049	\$ -	\$ 40,419	\$ -	\$ 491,468
Contracts and retainages payable	130,373	-	21,472	-	151,845
Accrued liabilities	56,175	3,110	4,593	3	63,881
Obligations under security lending agreements	89,188	10,895	1,213	-	101,296
Due to other funds	279,310	431	336,574	613	616,928
Due to other governments	160,184	-	17,258	-	177,442
Unearned revenue	66,698	-	13,567	-	80,265
Claims and judgments payable	7,994	-	-	-	7,994
<b>Total Liabilities</b>	<b>1,240,971</b>	<b>14,436</b>	<b>435,096</b>	<b>616</b>	<b>1,691,119</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	893,410	-	7,766	-	901,176
<b>Total Deferred Inflows of Resources</b>	<b>893,410</b>	<b>-</b>	<b>7,766</b>	<b>-</b>	<b>901,176</b>
<b>Fund Balances (Deficits):</b>					
Nonspendable fund balance	45,159	-	-	192,070	237,229
Restricted fund balance	2,314,723	88,417	97,689	7,162	2,507,991
Committed fund balance	2,100,221	485,473	49,333	-	2,635,027
Assigned fund balance	40	-	-	-	40
Unassigned fund balance	-	-	(79,327)	-	(79,327)
<b>Total Fund Balances (Deficits)</b>	<b>4,460,143</b>	<b>573,890</b>	<b>67,695</b>	<b>199,232</b>	<b>5,300,960</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$ 6,594,524</b>	<b>\$ 588,326</b>	<b>\$ 510,557</b>	<b>\$ 199,848</b>	<b>\$ 7,893,255</b>

NONMAJOR GOVERNMENTAL FUNDS  
**Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - by Fund Type**  
 For the Fiscal Year Ended June 30, 2013  
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
<b>REVENUES</b>					
Retail sales and use taxes	\$ 81,393	\$ -	\$ -	\$ -	\$ 81,393
Business and occupation taxes	3,340	-	-	-	3,340
Excise taxes	69,597	-	-	-	69,597
Motor vehicle and fuel taxes	1,194,910	-	-	-	1,194,910
Other taxes	298,583	-	-	-	298,583
Licenses, permits, and fees	1,493,238	-	-	-	1,493,238
Timber sales	101,162	-	3,735	-	104,897
Other contracts and grants	70,588	-	6,177	-	76,765
Federal grants-in-aid	1,371,144	-	1,992	79	1,373,215
Charges for services	535,904	16,738	75,930	-	628,572
Investment income (loss)	52,934	(1,109)	404	7,888	60,117
Miscellaneous revenue	329,005	72,448	16,074	612	418,139
<b>Total Revenues</b>	<b>5,601,798</b>	<b>88,077</b>	<b>104,312</b>	<b>8,579</b>	<b>5,802,766</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	365,517	483	74,813	29	440,842
Human services	712,332	-	8,830	-	721,162
Natural resources and recreation	522,917	-	100,047	-	622,964
Transportation	1,749,847	-	155	-	1,750,002
Education	147,668	-	384,206	-	531,874
Intergovernmental	331,455	-	-	-	331,455
<b>Capital outlays</b>	<b>1,719,753</b>	<b>-</b>	<b>462,734</b>	<b>-</b>	<b>2,182,487</b>
<b>Debt service:</b>					
Principal	4,656	722,732	3,095	-	730,483
Interest	5,174	896,835	6,862	-	908,871
<b>Total Expenditures</b>	<b>5,559,319</b>	<b>1,620,050</b>	<b>1,040,742</b>	<b>29</b>	<b>8,220,140</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>42,479</b>	<b>(1,531,973)</b>	<b>(936,430)</b>	<b>8,550</b>	<b>(2,417,374)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bonds issued	577,930	-	461,456	-	1,039,386
Refunding bonds issued	-	1,636,990	-	-	1,636,990
Payments to escrow agents for refunded bond debt	-	(1,893,883)	-	-	(1,893,883)
Issuance premiums	55,880	264,980	62,568	-	383,428
Other debt issued	44,135	-	-	-	44,135
Transfers in	330,230	1,855,884	149,760	-	2,335,874
Transfers out	(1,262,729)	(39,066)	(84,234)	(7,509)	(1,393,538)
<b>Total Other Financing Sources (Uses)</b>	<b>(254,554)</b>	<b>1,824,905</b>	<b>589,550</b>	<b>(7,509)</b>	<b>2,152,392</b>
<b>Net Change in Fund Balances</b>	<b>(212,075)</b>	<b>292,932</b>	<b>(346,880)</b>	<b>1,041</b>	<b>(264,982)</b>
<b>Fund Balances - Beginning, as restated</b>	<b>4,672,218</b>	<b>280,958</b>	<b>414,575</b>	<b>198,191</b>	<b>5,565,942</b>
<b>Fund Balances - Ending</b>	<b>\$ 4,460,143</b>	<b>\$ 573,890</b>	<b>\$ 67,695</b>	<b>\$ 199,232</b>	<b>\$ 5,300,960</b>

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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 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; and the collection of tobacco settlement monies.

### **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, 2013

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
<b>ASSETS</b>					
Cash and pooled investments	\$ 773,863	\$ 237,889	\$ 240,082	\$ 388,604	\$ 784,961
Investments	-	-	1,030	38,056	-
Taxes receivable (net of allowance)	107,968	-	9,830	-	-
Other receivables (net of allowance)	47,315	35,005	95,408	501,402	79,447
Due from other funds	127,343	11,903	14,498	11,855	84,407
Due from other governments	79,448	67,698	25,497	314,686	671,252
Inventories and prepaids	41,836	1,074	7,395	26	663
Restricted assets:					
Cash and investments	154,257	214,282	6,452	-	624
Receivables	10,658	-	-	-	-
<b>Total Assets</b>	<b>\$ 1,342,688</b>	<b>\$ 567,851</b>	<b>\$ 400,192</b>	<b>\$ 1,254,629</b>	<b>\$ 1,621,354</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 170,602	\$ 103,988	\$ 7,645	\$ 120,411	\$ 18,496
Contracts and retainages payable	76,815	19,410	2,524	3,686	22,663
Accrued liabilities	31,792	2,213	4,899	5,436	11,774
Obligations under security lending agreements	35,473	17,834	2,012	8,530	16,623
Due to other funds	127,445	19,084	24,971	64,251	42,821
Due to other governments	64,180	49,077	8,188	3,914	21,973
Unearned revenue	9,857	23,036	19,864	7,371	6,570
Claims and judgments payable	-	-	7,994	-	-
<b>Total Liabilities</b>	<b>516,164</b>	<b>234,642</b>	<b>78,097</b>	<b>213,599</b>	<b>140,920</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	17,317	8,665	86,456	516,781	41,758
<b>Total Deferred Inflows of Resources</b>	<b>17,317</b>	<b>8,665</b>	<b>86,456</b>	<b>516,781</b>	<b>41,758</b>
<b>Fund Balances:</b>					
Nonspendable fund balance	41,688	1,117	1,205	431	718
Restricted fund balance	740,652	193,369	9,936	251,274	976,011
Committed fund balance	26,867	130,058	224,458	272,544	461,947
Assigned fund balance	-	-	40	-	-
<b>Total Fund Balances</b>	<b>809,207</b>	<b>324,544</b>	<b>235,639</b>	<b>524,249</b>	<b>1,438,676</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,342,688</b>	<b>\$ 567,851</b>	<b>\$ 400,192</b>	<b>\$ 1,254,629</b>	<b>\$ 1,621,354</b>

Local Construction and Loan	Total
\$ 210,776	\$ 2,636,175
-	39,086
510	118,308
36,995	795,572
3,035	253,041
1,156,494	2,315,075
-	50,994
-	375,615
-	10,658
<u>\$ 1,407,810</u>	<u>\$ 6,594,524</u>

\$ 29,907	\$ 451,049
5,275	130,373
61	56,175
8,716	89,188
738	279,310
12,852	160,184
-	66,698
-	7,994
<u>57,549</u>	<u>1,240,971</u>

222,433	893,410
<u>222,433</u>	<u>893,410</u>

-	45,159
143,481	2,314,723
984,347	2,100,221
-	40
<u>1,127,828</u>	<u>4,460,143</u>
<u>\$ 1,407,810</u>	<u>\$ 6,594,524</u>

NONMAJOR SPECIAL REVENUE FUNDS  
**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances**  
For the Fiscal Year Ended June 30, 2013  
*(expressed in thousands)*

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
<b>REVENUES</b>					
Retail sales and use taxes	\$ -	\$ 57,501	\$ 23,774	\$ 73	\$ 45
Business and occupation taxes	-	-	-	360	2,980
Excise taxes	-	28	61	33,758	-
Motor vehicle and fuel taxes	1,179,125	2,657	-	-	13,128
Other taxes	26	-	74,629	3,853	204,985
Licenses, permits, and fees	420,583	165,097	369,229	393,799	144,409
Timber sales	-	-	4,113	-	61,379
Other contracts and grants	41,357	14,692	3,019	8,936	2,584
Federal grants-in-aid	656,372	320,356	93,871	247,471	53,074
Charges for services	223,461	57,086	66,422	181,322	7,613
Investment income (loss)	(1,755)	(1,379)	30,035	6,472	12,544
Miscellaneous revenue	43,525	23,384	24,163	91,437	114,786
<b>Total Revenues</b>	<b>2,562,694</b>	<b>639,422</b>	<b>689,316</b>	<b>967,481</b>	<b>617,527</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	10,404	941	307,263	40,831	1,212
Human services	-	-	6,913	702,497	2,922
Natural resources and recreation	1,157	-	5,757	826	515,167
Transportation	1,214,572	500,133	28,146	6,302	694
Education	-	-	39,490	55,776	674
Intergovernmental	237,196	1,954	90,858	1,381	66
<b>Capital outlays</b>	<b>1,264,294</b>	<b>436,143</b>	<b>2,263</b>	<b>3,395</b>	<b>13,658</b>
<b>Debt service:</b>					
Principal	382	315	3,336	73	550
Interest	324	101	891	62	3,796
<b>Total Expenditures</b>	<b>2,728,329</b>	<b>939,587</b>	<b>484,917</b>	<b>811,143</b>	<b>538,739</b>
<b>Excess of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>(165,635)</b>	<b>(300,165)</b>	<b>204,399</b>	<b>156,338</b>	<b>78,788</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bonds issued	542,350	35,580	-	-	-
Issuance premiums	51,520	4,241	-	-	119
Other debt issued	43,073	-	-	-	1,062
Transfers in	146,316	62,159	23,836	33,663	52,141
Transfers out	(611,477)	(143,625)	(269,186)	(126,898)	(50,033)
<b>Total Other Financing Sources (Uses)</b>	<b>171,782</b>	<b>(41,645)</b>	<b>(245,350)</b>	<b>(93,235)</b>	<b>3,289</b>
<b>Net Change in Fund Balances</b>	<b>6,147</b>	<b>(341,810)</b>	<b>(40,951)</b>	<b>63,103</b>	<b>82,077</b>
<b>Fund Balances - Beginning, as restated</b>	<b>803,060</b>	<b>666,354</b>	<b>276,590</b>	<b>461,146</b>	<b>1,356,599</b>
<b>Fund Balances - Ending</b>	<b>\$ 809,207</b>	<b>\$ 324,544</b>	<b>\$ 235,639</b>	<b>\$ 524,249</b>	<b>\$ 1,438,676</b>

	<b>Local Construction and Loan</b>		<b>Total</b>
	\$ -	\$	81,393
	-		3,340
	35,750		69,597
	-		1,194,910
	15,090		298,583
	121		1,493,238
	35,670		101,162
	-		70,588
	-		1,371,144
	-		535,904
	7,017		52,934
	31,710		329,005
	<u>125,358</u>		<u>5,601,798</u>
	4,866		365,517
	-		712,332
	10		522,917
	-		1,749,847
	51,728		147,668
	-		331,455
	-		1,719,753
	-		4,656
	-		5,174
	<u>56,604</u>		<u>5,559,319</u>
	<u>68,754</u>		<u>42,479</u>
	-		577,930
	-		55,880
	-		44,135
	12,115		330,230
	<u>(61,510)</u>		<u>(1,262,729)</u>
	<u>(49,395)</u>		<u>(254,554)</u>
	19,359		(212,075)
	<u>1,108,469</u>		<u>4,672,218</u>
	<u>\$ 1,127,828</u>	\$	<u>4,460,143</u>

NONMAJOR SPECIAL REVENUE FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Biennium Ended June 30, 2013  
*(expressed in thousands)*

	Motor Vehicle			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 783,363	\$ 783,363	\$ 783,363	\$ -
<b>Resources</b>				
Taxes	1,934,323	2,024,716	1,869,975	(154,741)
Licenses, permits, and fees	775,333	789,451	802,875	13,424
Other contracts and grants	74,801	110,174	67,723	(42,451)
Timber sales	-	-	-	-
Federal grants-in-aid	1,199,009	1,398,901	1,244,945	(153,956)
Charges for services	402,248	414,766	425,224	10,458
Investment income (loss)	17,776	13,618	10,036	(3,582)
Miscellaneous revenue	50,541	51,889	79,402	27,513
Dividend income	-	-	-	-
Transfers from other funds	276,574	249,007	305,082	56,075
<b>Total Resources</b>	<b>5,513,968</b>	<b>5,835,885</b>	<b>5,588,625</b>	<b>(247,260)</b>
<b>Charges To Appropriations</b>				
General government	18,008	17,918	17,127	791
Human services	-	-	-	-
Natural resources and recreation	2,171	2,171	2,166	5
Transportation	1,682,533	1,676,612	1,625,158	51,454
Education	-	-	-	-
Capital outlays	4,357,732	4,173,403	3,205,330	968,073
Transfers to other funds	1,094,904	1,017,057	1,142,163	(125,106)
<b>Total Charges To Appropriations</b>	<b>7,155,348</b>	<b>6,887,161</b>	<b>5,991,944</b>	<b>895,217</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>(1,641,380)</b>	<b>(1,051,276)</b>	<b>(403,319)</b>	<b>647,957</b>
<b>Reconciling Items</b>				
Debt service	-	-	-	-
Bond sale proceeds	1,991,328	1,235,090	1,071,140	(163,950)
Issuance premiums	-	-	88,982	88,982
Refunding COPs Issued	-	-	-	-
Payments to refunded COP escrow agents	-	-	-	-
Entity adjustments (net)	-	-	11,497	11,497
Changes in reserves (net)	-	-	(781)	(781)
<b>Total Reconciling Items</b>	<b>1,991,328</b>	<b>1,235,090</b>	<b>1,170,838</b>	<b>(64,252)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 349,948</b>	<b>\$ 183,814</b>	<b>\$ 767,519</b>	<b>\$ 583,705</b>

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ (58,292)	\$ (58,292)	\$ (58,292)	\$ -	\$ 221,811	\$ 221,811	\$ 221,811	\$ -
115,858	115,896	116,549	653	58,865	10,848	19,491	8,643
284,117	305,773	300,469	(5,304)	232,285	470,041	149,137	(320,904)
6,461	2,917	1,609	(1,308)	4,002	3,272	-	(3,272)
-	-	-	-	10,712	7,802	8,135	333
417,209	459,212	111,285	(347,927)	93,899	123,122	77,979	(45,143)
118,719	118,720	85,514	(33,206)	111,796	115,257	30,415	(84,842)
1,539	701	1,604	903	47,407	58,753	58,533	(220)
42,066	43,198	40,471	(2,727)	521,636	275,337	23,672	(251,665)
-	-	-	-	-	4	-	(4)
86,354	93,986	86,059	(7,927)	47,044	51,792	27,350	(24,442)
1,014,031	1,082,111	685,268	(396,843)	1,349,457	1,338,039	616,523	(721,516)
1,307	7,137	4,865	2,272	494,954	527,860	463,902	63,958
-	-	-	-	13,895	14,261	11,628	2,633
-	-	-	-	17,242	15,551	14,476	1,075
394,070	388,984	362,839	26,145	54,932	56,678	50,125	6,553
-	-	-	-	9,427	9,352	9,351	1
1,528,607	1,513,707	967,463	546,244	7,684	3,876	3,202	674
185,729	228,314	235,715	(7,401)	295,072	414,845	77,483	337,362
2,109,713	2,138,142	1,570,882	567,260	893,206	1,042,423	630,167	412,256
(1,095,682)	(1,056,031)	(885,614)	170,417	456,251	295,616	(13,644)	(309,260)
-	-	-	-	-	-	(33)	(33)
1,187,949	1,398,660	1,054,755	(343,905)	-	-	-	-
-	69,910	154,091	84,181	-	-	133	133
-	-	-	-	-	-	3,749	3,749
-	-	-	-	-	-	(3,846)	(3,846)
-	-	(2,911)	(2,911)	-	-	242,246	242,246
-	-	3,106	3,106	-	-	5,829	5,829
1,187,949	1,468,570	1,209,041	(259,529)	-	-	248,078	248,078
\$ 92,267	\$ 412,539	\$ 323,427	\$ (89,112)	\$ 456,251	\$ 295,616	\$ 234,434	\$ (61,182)

NONMAJOR SPECIAL REVENUE FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Biennium Ended June 30, 2013  
*(expressed in thousands)*

	Human Services			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 331,843	\$ 331,843	\$ 331,843	\$ -
<b>Resources</b>				
Taxes	71,246	69,660	60,745	(8,915)
Licenses, permits, and fees	745,995	787,607	684,015	(103,592)
Other contracts and grants	4,504	6,756	2,951	(3,805)
Timber sales	-	-	-	-
Federal grants-in-aid	532,641	547,976	384,291	(163,685)
Charges for services	160,382	372,682	270,050	(102,632)
Investment income (loss)	2,549	1,569	9,113	7,544
Miscellaneous revenue	354,480	184,111	146,927	(37,184)
Dividend income	808	404	-	(404)
Transfers from other funds	74,845	62,892	46,024	(16,868)
<b>Total Resources</b>	<b>2,279,293</b>	<b>2,365,500</b>	<b>1,935,959</b>	<b>(429,541)</b>
<b>Charges To Appropriations</b>				
General government	110,139	113,273	84,227	29,046
Human services	1,159,132	1,206,167	1,128,470	77,697
Natural resources and recreation	1,668	1,655	1,613	42
Transportation	14,582	14,923	12,598	2,325
Education	-	142	34	108
Capital outlays	230,134	291,610	68,653	222,957
Transfers to other funds	254,208	253,347	245,140	8,207
<b>Total Charges To Appropriations</b>	<b>1,769,863</b>	<b>1,881,117</b>	<b>1,540,735</b>	<b>340,382</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>509,430</b>	<b>484,383</b>	<b>395,224</b>	<b>(89,159)</b>
<b>Reconciling Items</b>				
Debt service	-	-	-	-
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Refunding COPs Issued	-	-	-	-
Payments to refunded COP escrow agents	-	-	-	-
Entity adjustments (net)	-	-	(4,677)	(4,677)
Changes in reserves (net)	-	-	133,271	133,271
<b>Total Reconciling Items</b>	<b>-</b>	<b>-</b>	<b>128,594</b>	<b>128,594</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 509,430</b>	<b>\$ 484,383</b>	<b>\$ 523,818</b>	<b>\$ 39,435</b>

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ 591,536	\$ 591,536	\$ 591,536	\$ -	\$ 111,597	\$ 111,597	\$ 111,597	\$ -
342,573	434,896	436,693	1,797	164,246	88,980	88,283	(697)
277,683	275,892	187,036	(88,856)	397	397	-	(397)
2,805	8,145	3,825	(4,320)	-	-	-	-
131,755	122,076	82,739	(39,337)	143,469	62,152	68,536	6,384
124,863	62,252	106,823	44,571	-	-	-	-
23,784	17,712	15,542	(2,170)	-	-	-	-
4,661	2,552	26,343	23,791	923	1,230	17,770	16,540
311,955	338,843	273,219	(65,624)	624,212	1,106,008	271,810	(834,198)
-	-	-	-	-	-	-	-
101,252	109,187	94,809	(14,378)	14,405	68,266	73,141	4,875
1,912,867	1,963,091	1,818,565	(144,526)	1,059,249	1,438,630	631,137	(807,493)
208	208	207	1	3,522	3,487	3,465	22
5,420	5,463	5,268	195	-	-	-	-
634,717	669,664	599,027	70,637	-	-	-	-
1,417	1,414	1,325	89	-	-	-	-
450	450	450	-	-	-	-	-
764,641	870,809	339,760	531,049	872,901	1,045,060	295,696	749,364
85,903	89,065	88,118	947	92,914	122,915	124,951	(2,036)
1,492,756	1,637,073	1,034,155	602,918	969,337	1,171,462	424,112	747,350
420,111	326,018	784,410	458,392	89,912	267,168	207,025	(60,143)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(35,896)	(35,896)	-	-	(939)	(939)
-	-	688,929	688,929	-	-	921,742	921,742
-	-	653,033	653,033	-	-	920,803	920,803
\$ 420,111	\$ 326,018	\$ 1,437,443	\$ 1,111,425	\$ 89,912	\$ 267,168	\$ 1,127,828	\$ 860,660

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## 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

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, 2013  
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
<b>ASSETS</b>					
Cash and pooled investments	\$ 29,423	\$ 233,241	\$ 12,475	\$ 2,269	\$ 277,408
Other receivables (net of allowance)	1	238	21,326	-	21,565
Due from other funds	236,778	188	-	-	236,966
Restricted assets:					
Cash and investments	6,853	-	45,534	-	52,387
<b>Total Assets</b>	<b>\$ 273,055</b>	<b>\$ 233,667</b>	<b>\$ 79,335</b>	<b>\$ 2,269</b>	<b>\$ 588,326</b>
<b>LIABILITIES</b>					
Accrued liabilities	\$ 3,018	\$ 18	\$ 74	\$ -	\$ 3,110
Obligations under security lending agreements	1,209	9,593	-	93	10,895
Due to other funds	154	277	-	-	431
<b>Total Liabilities</b>	<b>4,381</b>	<b>9,888</b>	<b>74</b>	<b>93</b>	<b>14,436</b>
<b>Fund Balances:</b>					
Restricted fund balance	6,980	-	79,261	2,176	88,417
Committed fund balance	261,694	223,779	-	-	485,473
<b>Total Fund Balances</b>	<b>268,674</b>	<b>223,779</b>	<b>79,261</b>	<b>2,176</b>	<b>573,890</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 273,055</b>	<b>\$ 233,667</b>	<b>\$ 79,335</b>	<b>\$ 2,269</b>	<b>\$ 588,326</b>

NONMAJOR DEBT SERVICE FUNDS  
**Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances**  
 For the Fiscal Year Ended June 30, 2013  
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
<b>REVENUES</b>					
Investment income (loss)	\$ (97)	\$ (1,055)	\$ 39	\$ 4	\$ (1,109)
Charges for services	16,738	-	-	-	16,738
Miscellaneous revenue	-	28,319	44,129	-	72,448
<b>Total Revenues</b>	<b>16,641</b>	<b>27,264</b>	<b>44,168</b>	<b>4</b>	<b>88,077</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	-	-	483	-	483
<b>Debt service:</b>					
Principal	526,982	176,875	18,875	-	722,732
Interest	535,640	291,395	25,493	44,307	896,835
<b>Total Expenditures</b>	<b>1,062,622</b>	<b>468,270</b>	<b>44,851</b>	<b>44,307</b>	<b>1,620,050</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,045,981)</b>	<b>(441,006)</b>	<b>(683)</b>	<b>(44,303)</b>	<b>(1,531,973)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Refunding bonds issued	1,097,195	539,795	-	-	1,636,990
Payments to escrow agents for refunded bond debt	(1,270,493)	(623,390)	-	-	(1,893,883)
Issuance premiums	178,697	86,283	-	-	264,980
Transfers in	1,318,124	493,453	-	44,307	1,855,884
Transfers out	(39,066)	-	-	-	(39,066)
<b>Total Other Financing Sources (Uses)</b>	<b>1,284,457</b>	<b>496,141</b>	<b>-</b>	<b>44,307</b>	<b>1,824,905</b>
<b>Net Change in Fund Balances</b>	<b>238,476</b>	<b>55,135</b>	<b>(683)</b>	<b>4</b>	<b>292,932</b>
<b>Fund Balances - Beginning</b>	<b>30,198</b>	<b>168,644</b>	<b>79,944</b>	<b>2,172</b>	<b>280,958</b>
<b>Fund Balances - Ending</b>	<b>\$ 268,674</b>	<b>\$ 223,779</b>	<b>\$ 79,261</b>	<b>\$ 2,176</b>	<b>\$ 573,890</b>

NONMAJOR DEBT SERVICE FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Biennium Ended June 30, 2013  
*(expressed in thousands)*

	General Obligation Bond			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 24,011	\$ 24,011	\$ 24,011	\$ -
<b>Resources</b>				
Charges for services	10,770	34,910	-	(34,910)
Investment income (loss)	269	112	-	(112)
Miscellaneous revenue	5	92	-	(92)
Transfers from other funds	203,942	222,080	163,551	(58,529)
<b>Total Resources</b>	<b>238,997</b>	<b>281,205</b>	<b>187,562</b>	<b>(93,643)</b>
<b>Charges To Appropriations</b>				
General government	167,917	161,467	(73,898)	235,365
Transfers to other funds	35,208	63,973	2,086	61,887
<b>Total Charges To Appropriations</b>	<b>203,125</b>	<b>225,440</b>	<b>(71,812)</b>	<b>297,252</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>35,872</b>	<b>55,765</b>	<b>259,374</b>	<b>203,609</b>
<b>Reconciling Items</b>				
Debt service	-	-	(9,399)	(9,399)
Proceeds of refunding bonds	-	-	2,292,280	2,292,280
Payments to escrow agents for refunded bond debt	-	-	(2,661,948)	(2,661,948)
Issuance premiums	-	-	379,068	379,068
Entity adjustments (net)	-	-	9,299	9,299
<b>Total Reconciling Items</b>	<b>-</b>	<b>-</b>	<b>9,300</b>	<b>9,300</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 35,872</b>	<b>\$ 55,765</b>	<b>\$ 268,674</b>	<b>\$ 212,909</b>

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ 161,407	\$ 161,407	\$ 161,407	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,048	383	517	134	-	3	18	15
-	-	56,639	56,639	-	-	-	-
899,637	929,285	914,611	(14,674)	50,000	59,561	61,729	2,168
1,062,092	1,091,075	1,133,174	42,099	50,000	59,564	61,747	2,183
968,905	911,111	908,525	2,586	48,441	59,562	59,561	1
-	-	-	-	-	-	-	-
968,905	911,111	908,525	2,586	48,441	59,562	59,561	1
93,187	179,964	224,649	44,685	1,559	2	2,186	2,184
-	-	(4,128)	(4,128)	-	-	-	-
-	-	853,180	853,180	-	-	-	-
-	-	(991,393)	(991,393)	-	-	-	-
-	-	142,341	142,341	-	-	-	-
-	-	(870)	(870)	-	-	(10)	(10)
-	-	(870)	(870)	-	-	(10)	(10)
\$ 93,187	\$ 179,964	\$ 223,779	\$ 43,815	\$ 1,559	\$ 2	\$ 2,176	\$ 2,174

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## **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, 2013

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
<b>ASSETS</b>			
Cash and pooled investments	\$ -	\$ 365,815	\$ 365,815
Investments	-	949	949
Other receivables (net of allowance)	7,504	7,853	15,357
Due from other funds	8,525	4,899	13,424
Due from other governments	1,423	5,738	7,161
Restricted assets:			
Cash and investments	4,552	103,182	107,734
Receivables	-	117	117
<b>Total Assets</b>	<b>\$ 22,004</b>	<b>\$ 488,553</b>	<b>\$ 510,557</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 25,894	\$ 14,525	\$ 40,419
Contracts and retainages payable	17,331	4,141	21,472
Accrued liabilities	2,334	2,259	4,593
Obligations under security lending agreements	-	1,213	1,213
Due to other funds	31,991	304,583	336,574
Due to other governments	17,258	-	17,258
Unearned revenue	742	12,825	13,567
<b>Total Liabilities</b>	<b>95,550</b>	<b>339,546</b>	<b>435,096</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	5,781	1,985	7,766
<b>Total Deferred Inflows of Resources</b>	<b>5,781</b>	<b>1,985</b>	<b>7,766</b>
<b>Fund Balances (Deficits):</b>			
Restricted fund balance	-	97,689	97,689
Committed fund balance	-	49,333	49,333
Unassigned fund balance	(79,327)	-	(79,327)
<b>Total Fund Balances (Deficits)</b>	<b>(79,327)</b>	<b>147,022</b>	<b>67,695</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$ 22,004</b>	<b>\$ 488,553</b>	<b>\$ 510,557</b>

NONMAJOR CAPITAL PROJECTS FUNDS  
**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances**  
For the Fiscal Year Ended June 30, 2013  
*(expressed in thousands)*

	State Facilities	Higher Education Facilities	Total
<b>REVENUES</b>			
Timber sales	\$ 3,414	\$ 321	\$ 3,735
Other contracts and grants	-	6,177	6,177
Federal grants-in-aid	-	1,992	1,992
Charges for services	-	75,930	75,930
Investment income (loss)	(16)	420	404
Miscellaneous revenue	6,819	9,255	16,074
<b>Total Revenues</b>	<b>10,217</b>	<b>94,095</b>	<b>104,312</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
General government	74,813	-	74,813
Human services	8,830	-	8,830
Natural resources and recreation	100,047	-	100,047
Transportation	155	-	155
Education	292,844	91,362	384,206
<b>Capital outlays</b>	<b>319,432</b>	<b>143,302</b>	<b>462,734</b>
<b>Debt service:</b>			
Principal	-	3,095	3,095
Interest	-	6,862	6,862
<b>Total Expenditures</b>	<b>796,121</b>	<b>244,621</b>	<b>1,040,742</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(785,904)</b>	<b>(150,526)</b>	<b>(936,430)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bonds issued	392,461	68,995	461,456
Issuance premiums	55,282	7,286	62,568
Transfers in	658	149,102	149,760
Transfers out	(12,142)	(72,092)	(84,234)
<b>Total Other Financing Sources (Uses)</b>	<b>436,259</b>	<b>153,291</b>	<b>589,550</b>
<b>Net Change in Fund Balances</b>	<b>(349,645)</b>	<b>2,765</b>	<b>(346,880)</b>
<b>Fund Balances - Beginning</b>	<b>270,318</b>	<b>144,257</b>	<b>414,575</b>
<b>Fund Balances (Deficit) - Ending</b>	<b>\$ (79,327)</b>	<b>\$ 147,022</b>	<b>\$ 67,695</b>

NONMAJOR CAPITAL PROJECTS FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Biennium Ended June 30, 2013  
*(expressed in thousands)*

	State Facilities			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 78,342	\$ 78,342	\$ 78,342	\$ -
<b>Resources</b>				
Timber sales	16,430	11,830	11,628	(202)
Charges for services	-	-	-	-
Investment income (loss)	34	21	10	(11)
Miscellaneous revenue	9,502	9,108	10,766	1,658
Transfers from other funds	494	943	1,609	666
<b>Total Resources</b>	<b>104,802</b>	<b>100,244</b>	<b>102,355</b>	<b>2,111</b>
<b>Charges To Appropriations</b>				
General government	2,862	5,777	5,390	387
Education	-	-	-	-
Capital outlays	1,618,142	2,037,147	1,385,192	651,955
Transfers to other funds	81,664	81,589	24,171	57,418
<b>Total Charges To Appropriations</b>	<b>1,702,668</b>	<b>2,124,513</b>	<b>1,414,753</b>	<b>709,760</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>(1,597,866)</b>	<b>(2,024,269)</b>	<b>(1,312,398)</b>	<b>711,871</b>
<b>Reconciling Items</b>				
Bond sale proceeds	1,603,915	2,162,403	1,094,050	(1,068,353)
Issuance premiums	-	-	136,370	136,370
Changes in reserves (net)	-	-	5,664	5,664
Entity adjustments (net)	-	-	(3,013)	(3,013)
<b>Total Reconciling Items</b>	<b>1,603,915</b>	<b>2,162,403</b>	<b>1,233,071</b>	<b>(929,332)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 6,049</b>	<b>\$ 138,134</b>	<b>\$ (79,327)</b>	<b>\$ (217,461)</b>

Higher Education Facilities			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ 116,380	\$ 116,380	\$ 116,380	\$ -
500	321	321	-
131,153	135,722	139,416	3,694
463	201	2	(199)
1,107	9,395	1,561	(7,834)
88,544	98,948	82,614	(16,334)
338,147	360,967	340,294	(20,673)
2	26	26	-
13,640	12,793	12,023	770
233,891	254,327	197,276	57,051
5,298	5,298	12,522	(7,224)
252,831	272,444	221,847	50,597
85,316	88,523	118,447	29,924
4,260	6,790	6,790	-
-	787	788	1
-	-	-	-
-	-	20,997	20,997
4,260	7,577	28,575	20,998
\$ 89,576	\$ 96,100	\$ 147,022	\$ 50,922

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