

Nonmajor Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specified purposes. The non-major Special Revenue Funds are described below:

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

Multimodal Transportation Fund revenues are derived principally from motor vehicle operators. This fund accounts for activities relating to drivers' licensing, driver improvement, financial responsibility, maintenance of driving records, and other non-highway transportation improvements.

Common School Construction Fund revenues are obtained principally from the sale of timber and investment earnings. This fund provides financing to local school districts under the control of the State Board of Education for construction of common school facilities.

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

The Human Services Fund accounts for the following: (1) funds provided to local governments for the construction or substantial remodeling of detention and correctional facilities; and (2) defraying the cost of administering unemployment compensation.

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.

The Local Construction and Loan Fund accounts for construction and loan programs for local public works projects.

Combining Balance Sheet Nonmajor Special Revenue Funds

June 30, 2005

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Administrative and Regulatory	Human Services
Assets:					
Cash and pooled investments	\$ 499,464	\$ 115,761	\$ 21,896	\$ 328,251	\$ 385,343
Investments	175	-	-	2,884	11,030
Taxes receivable (net of allowance)	83,140	-	-	3,532	13,200
Other receivables (net of allowance)	19,219	3,980	51,373	52,229	242,455
Due from other funds	66,055	10,104	64,633	17,312	52,625
Due from other governments	59,408	35,142	3,613	25,158	130,707
Inventories	29,428	228	-	126	2,886
Total Assets	\$ 756,889	\$ 165,215	\$ 141,515	\$ 429,492	\$ 838,246
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 132,245	\$ 18,668	\$ 924	\$ 14,477	\$ 58,374
Contracts and retainages payable	13,549	1,435	9,017	3,232	491
Accrued liabilities	25,050	1,563	83	4,520	24,306
Obligations under security lending agreements	54,837	13,885	3,184	15,971	34,925
Due to other funds	69,627	13,052	6,147	15,550	53,482
Due to other governments	52,714	25,697	2,745	7,294	905
Deferred revenues	9,393	6,326	46,137	119,877	276,166
Claims and judgments payable	-	-	-	7,211	-
Total Liabilities	357,415	80,626	68,237	188,132	448,649
Fund Balances:					
Reserved for:					
Encumbrances	-	-	82,134	-	-
Inventories	29,428	228	-	126	2,886
Other specific purposes	1,820	1,104	3,605	9,324	48,905
Unreserved, designated for, reported in:					
Special revenue funds	-	-	-	-	69
Unreserved, undesignated	368,226	83,257	(12,461)	231,910	337,737
Total Fund Balances	399,474	84,589	73,278	241,360	389,597
Total Liabilities and Fund Balances	\$ 756,889	\$ 165,215	\$ 141,515	\$ 429,492	\$ 838,246

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 543,762	\$ 172,170	\$ 2,066,647
8,756	-	22,845
871	7,250	107,993
66,482	8,052	443,790
33,121	7,725	251,575
413,446	915,236	1,582,710
250	-	32,918
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\$ 1,066,688	\$ 1,110,433	\$ 4,508,478
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\$ 14,478	\$ 13,747	\$ 252,913
12,961	9	40,694
7,464	17,913	80,899
34,741	3,055	160,598
45,876	7,935	211,669
11,192	143	100,690
59,170	14,353	531,422
-	-	7,211
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185,882	57,155	1,386,096
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125,320	12,647	220,101
250	-	32,918
395,959	880,018	1,340,735
-	96	165
359,277	160,517	1,528,463
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880,806	1,053,278	3,122,382
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\$ 1,066,688	\$ 1,110,433	\$ 4,508,478
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Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2005

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Administrative and Regulatory	Human Services
Revenues:					
Retail sales and use taxes	\$ -	\$ 55,168	\$ -	\$ 6,497	\$ 112
Business and occupation taxes	-	-	-	-	63,033
Property taxes	-	-	-	195,512	-
Excise taxes	859	38	-	-	28,413
Motor vehicle and fuel taxes	917,734	2,430	-	-	-
Other taxes	28	-	-	106,332	395,101
Licenses, permits, and fees	326,772	58,938	-	88,884	58,229
Timber sales	57	-	70,057	4,964	-
Other contracts and grants	5,718	32	-	1,648	1,552
Federal grants-in-aid	430,140	217,950	-	66,555	186,128
Charges for services	153,816	51,611	-	46,391	149,625
Investment income (loss)	9,525	1,900	(323)	17,210	7,646
Miscellaneous revenue	14,728	21,973	15,614	27,744	191,054
Total Revenues	1,859,377	410,040	85,348	561,737	1,080,893
Expenditures:					
Current:					
General government	3,686	90	3,080	199,286	91,513
Human services	10	-	-	57,864	893,005
Natural resources and recreation	593	-	-	7,336	1,670
Transportation	1,045,190	370,524	-	22,259	17,184
Education	-	-	169,273	209,988	56,692
Intergovernmental	219,522	1,580	-	84,967	941
Capital outlays	804,088	68,056	14,837	11,557	4,401
Debt service:					
Principal	2,952	197	-	757	295
Interest	469	209	-	461	138
Total Expenditures	2,076,510	440,656	187,190	594,475	1,065,839
Excess of Revenues Over (Under) Expenditures	(217,133)	(30,616)	(101,842)	(32,738)	15,054
Other Financing Sources (Uses):					
Bonds issued	368,703	20,465	-	5,705	-
Notes issued	286	-	-	727	-
Bond issue premium (discount)	11,461	1,243	-	198	-
Transfers in	71,176	23,333	160,436	341,718	416,275
Transfers (out)	(242,998)	(22,213)	(20,931)	(326,545)	(438,469)
Total Other Financing Sources (Uses)	208,628	22,828	139,505	21,803	(22,194)
Net change in fund balances	(8,505)	(7,788)	37,663	(10,935)	(7,140)
Fund Balances - Beginning, as restated	407,979	92,377	35,615	252,295	396,737
Fund Balances - Ending	\$ 399,474	\$ 84,589	\$ 73,278	\$ 241,360	\$ 389,597

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 28	\$ -	\$ 61,805
-	-	63,033
-	-	195,512
-	64,453	93,763
10,811	-	930,975
107,211	39,243	647,915
94,220	197	627,240
71,788	-	146,866
3,255	-	12,205
41,657	-	942,430
2,437	-	403,880
10,815	9,855	56,628
84,474	1,784	357,371
<u>426,696</u>	<u>115,532</u>	<u>4,539,623</u>
2,832	341	300,828
3,276	-	954,155
370,418	16,228	396,245
1,103	-	1,456,260
-	-	435,953
87	-	307,097
28,391	13	931,343
782	-	4,983
1,616	2	2,895
<u>408,505</u>	<u>16,584</u>	<u>4,789,759</u>
<u>18,191</u>	<u>98,948</u>	<u>(250,136)</u>
15,000	8,997	418,870
239	-	1,252
-	-	12,902
25,898	4,156	1,042,992
(9,154)	(4,158)	(1,064,468)
<u>31,983</u>	<u>8,995</u>	<u>411,548</u>
50,174	107,943	161,412
<u>830,632</u>	<u>945,335</u>	<u>2,960,970</u>
<u>\$ 880,806</u>	<u>\$ 1,053,278</u>	<u>\$ 3,122,382</u>

Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2005
(expressed in thousands)

	Motor Vehicle			
	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 256,631	\$ 256,631	\$ 256,631	\$ -
Resources:				
Taxes	1,314,084	1,316,096	1,389,469	73,373
Licenses, permits, and fees	641,226	631,665	634,868	3,203
Other contracts and grants	1,574	4,058	8,468	4,410
Timber sales	-	-	59	59
Federal grants-in-aid	734,474	742,497	685,888	(56,609)
Charges for services	287,412	289,171	312,646	23,475
Interest income	24,692	24,692	16,004	(8,688)
Miscellaneous revenue	17,377	41,447	11,229	(30,218)
Transfers from other funds	218,998	212,498	165,608	(46,890)
Total Resources	3,496,468	3,518,755	3,480,870	(37,885)
Charges to appropriations:				
General government	11,037	13,267	8,886	4,381
Human services	-	-	-	-
Natural resources and recreation	1,137	1,137	1,092	45
Transportation	1,269,829	1,278,212	1,266,696	11,516
Education	-	-	-	-
Capital outlays	2,784,360	2,892,027	2,229,474	662,553
Transfers to other funds	453,299	449,895	454,087	(4,192)
Total Charges to appropriations	4,519,662	4,634,538	3,960,235	674,303
Excess available for appropriation				
Over (Under) charges to appropriations	(1,023,194)	(1,115,783)	(479,365)	636,418
Reconciling Items:				
Bond sale proceeds	871,050	871,050	827,537	(43,513)
Bond issue premium (discount)	-	-	20,464	20,464
Changes in reserves (net)	-	-	469	469
Entity adjustments (net)	-	-	(879)	(879)
Accounting and reporting changes (net)	-	-	-	-
Total Reconciling Items	871,050	871,050	847,591	(23,459)
Budgetary Fund Balance, June 30	\$ (152,144)	\$ (244,733)	\$ 368,226	\$ 612,959

Continued

Multimodal Transportation				Common School Construction			
Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
\$ 65,333	\$ 65,333	\$ 65,333	\$ -	\$ 163,670	\$ 163,670	\$ 163,670	\$ -
108,720	113,739	114,103	364	-	-	-	-
124,310	116,300	119,305	3,005	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	72,953	70,020	123,853	53,833
35,464	34,920	21,011	(13,909)	3,000	3,000	261	(2,739)
155	155	2,499	2,344	-	-	-	-
4,723	4,723	2,244	(2,479)	12,399	12,399	380	(12,019)
25,906	37,771	24,979	(12,792)	24,176	23,191	29,370	6,179
-	-	10,333	10,333	378,875	382,057	304,109	(77,948)
364,611	372,941	359,807	(13,134)	655,073	654,337	621,643	(32,694)
477	477	193	284	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
225,213	230,110	219,845	10,265	-	-	-	-
-	-	-	-	-	-	-	-
93,843	103,522	60,568	42,954	783,872	781,259	538,717	242,542
24,900	24,900	33,597	(8,697)	14,817	14,817	13,259	1,558
344,433	359,009	314,203	44,806	798,689	796,076	551,976	244,100
20,178	13,932	45,604	31,672	(143,616)	(141,739)	69,667	211,406
48,060	48,060	40,465	(7,595)	-	-	-	-
-	-	2,305	2,305	-	-	-	-
-	-	551	551	-	-	886	886
-	-	(5,668)	(5,668)	-	-	(880)	(880)
-	-	-	-	-	-	-	-
48,060	48,060	37,653	(10,407)	-	-	6	6
\$ 68,238	\$ 61,992	\$ 83,257	\$ 21,265	\$ (143,616)	\$ (141,739)	\$ 69,673	\$ 211,412

Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2005
(expressed in thousands)

	Central Administrative and Regulatory			
	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 255,581	\$ 255,581	\$ 255,581	\$ -
Resources:				
Taxes	371,220	384,936	376,647	(8,289)
Licenses, permits, and fees	87,142	90,116	104,091	13,975
Other contracts and grants	-	-	-	-
Timber sales	8,123	7,879	10,305	2,426
Federal grants-in-aid	62,917	56,904	54,598	(2,306)
Charges for services	73,491	79,104	82,392	3,288
Interest income	25,536	25,536	29,870	4,334
Miscellaneous revenue	19,246	19,714	21,400	1,686
Transfers from other funds	195,876	458,124	466,057	7,933
Total Resources	1,099,132	1,377,894	1,400,941	23,047
Charges to appropriations:				
General government	252,393	272,599	228,764	43,835
Human services	95,180	100,405	99,677	728
Natural resources and recreation	21,373	21,359	21,005	354
Transportation	35,318	39,388	37,004	2,384
Education	398,203	409,619	409,610	9
Capital outlays	29,629	31,575	22,225	9,350
Transfers to other funds	102,551	361,236	369,543	(8,307)
Total Charges to appropriations	934,647	1,236,181	1,187,828	48,353
Excess available for appropriation				
Over (Under) charges to appropriations	164,485	141,713	213,113	71,400
Reconciling Items:				
Bond sale proceeds	-	-	-	-
Bond issue premium (discount)	-	-	-	-
Changes in reserves (net)	-	-	416	416
Entity adjustments (net)	-	-	19,405	19,405
Accounting and reporting changes (net)	-	-	(1,024)	(1,024)
Total Reconciling Items	-	-	18,797	18,797
Budgetary Fund Balance, June 30	\$ 164,485	\$ 141,713	\$ 231,910	\$ 90,197

Continued

Human Services				Wildlife and Natural Resources			
Original Budget 2003-05 Biennium *	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
\$ 234,046	\$ 234,046	\$ 234,046	\$ -	\$ 467,259	\$ 467,259	\$ 467,259	\$ -
893,873	922,037	940,819	18,782	170,005	217,813	223,999	6,186
111,197	110,834	112,539	1,705	116,810	125,052	122,796	(2,256)
2,004	-	-	-	12,323	9,813	6,237	(3,576)
-	-	-	-	109,699	102,396	130,749	28,353
262,620	323,378	249,427	(73,951)	104,748	105,053	81,883	(23,170)
16,004	16,004	208,320	192,316	4,172	4,172	4,636	464
42,491	42,491	11,582	(30,909)	33,265	32,911	19,937	(12,974)
709,808	657,562	414,681	(242,881)	135,627	139,532	172,327	32,795
268,940	551,057	547,892	(3,165)	40,845	52,686	50,061	(2,625)
2,540,983	2,857,409	2,719,306	(138,103)	1,194,753	1,256,687	1,279,884	23,197
174,575	181,238	174,520	6,718	4,338	4,472	4,469	3
1,753,698	1,683,322	1,647,951	35,371	6,177	6,173	6,173	-
3,996	3,994	3,600	394	508,151	504,029	440,242	63,787
33,566	34,668	32,832	1,836	1,165	1,199	1,173	26
3,461	6,700	6,675	25	-	-	-	-
58,756	96,805	33,721	63,084	574,826	717,443	346,787	370,656
236,947	548,138	554,351	(6,213)	38,150	40,769	38,924	1,845
2,264,999	2,554,865	2,453,650	101,215	1,132,807	1,274,085	837,768	436,317
275,984	302,544	265,656	(36,888)	61,946	(17,398)	442,116	459,514
-	-	-	-	42,500	42,500	32,000	(10,500)
-	-	-	-	-	-	-	-
-	-	(2,745)	(2,745)	-	-	4,587	4,587
-	-	29,712	29,712	-	-	5,894	5,894
-	-	45,183	45,183	-	-	-	-
-	-	72,150	72,150	42,500	42,500	42,481	(19)
\$ 275,984	\$ 302,544	\$ 337,806	\$ 35,262	\$ 104,446	\$ 25,102	\$ 484,597	\$ 459,495

*Amount changed due to fund reclassification.

Combining Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

Nonmajor Special Revenue Funds

Concluded

For the Fiscal Year Ended June 30, 2005

(expressed in thousands)

	Local Construction and Loan Fund			
	Original Budget 2003-05 Biennium	Final Budget 2003-05 Biennium	Actual 2003-05 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 97,370	\$ 97,370	\$ 97,370	\$ -
Resources:				
Taxes	157,109	187,700	190,853	3,153
Licenses, permits, and fees	-	-	-	-
Other contracts and grants	-	-	-	-
Timber sales	-	-	-	-
Federal grants-in-aid	-	-	-	-
Charges for services	-	-	-	-
Interest income	3,154	3,154	10,751	7,597
Miscellaneous revenue	130,457	130,443	159,497	29,054
Transfers from other funds	16,624	17,124	8,812	(8,312)
Total Resources	404,714	435,791	467,283	31,492
Charges to appropriations:				
General government	2,556	2,729	2,691	38
Human services	-	-	-	-
Natural resources and recreation	599	598	465	133
Transportation	-	-	-	-
Education	-	-	-	-
Capital outlays	591,072	801,580	288,714	512,866
Transfers to other funds	33,398	33,398	16,699	16,699
Total Charges to appropriations	627,625	838,305	308,569	529,736
Excess available for appropriation				
Over (Under) charges to appropriations	(222,911)	(402,514)	158,714	561,228
Reconciling Items:				
Bond sale proceeds	43,786	43,786	29,897	(13,889)
Bond issue premium (discount)	-	-	-	-
Changes in reserves (net)	-	-	(13,414)	(13,414)
Entity adjustments (net)	-	-	(1,937)	(1,937)
Accounting and reporting changes (net)	-	-	-	-
Total Reconciling Items	43,786	43,786	14,546	(29,240)
Budgetary Fund Balance, June 30	\$ (179,125)	\$ (358,728)	\$ 173,260	\$ 531,988