

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 nonmajor 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, 2006
 (expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Administrative and Regulatory	Human Services
Assets:					
Cash and pooled investments	\$ 647,165	\$ 91,587	\$ 120,524	\$ 1,039,013	\$ 516,533
Investments	175	-	-	3,302	13,796
Taxes receivable (net of allowance)	90,669	1	-	4,783	8,248
Other receivables (net of allowance)	33,555	5,353	51,581	54,302	258,697
Due from other funds	80,011	8,584	36,429	17,044	39,853
Due from other governments	59,555	43,486	3,619	25,106	164,881
Inventories	35,325	201	-	138	1,083
Total Assets	\$ 946,455	\$ 149,212	\$ 212,153	\$ 1,143,688	\$ 1,003,091
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 100,007	\$ 11,233	\$ 153	\$ 10,196	\$ 54,211
Contracts and retainages payable	21,693	3,354	11,442	1,678	386
Accrued liabilities	32,286	1,555	328	4,807	12,797
Obligations under security lending agreements	29,280	5,341	6,709	5,588	21,605
Due to other funds	79,867	14,042	5,798	88,982	27,501
Due to other governments	49,861	17,120	32,677	9,619	964
Deferred revenues	20,048	7,715	48,613	103,787	313,222
Claims and judgments payable	500	-	-	10,110	-
Total Liabilities	333,542	60,360	105,720	234,767	430,686
Fund Balances:					
Reserved for:					
Encumbrances	3,740	958	73,068	7,832	22,235
Inventories	35,325	201	-	138	1,083
Other specific purposes	2,499	952	3,585	10,435	56,632
Unreserved, designated for, reported in:					
Special revenue funds	-	-	-	-	133
Unreserved, undesignated	571,349	86,741	29,780	890,516	492,322
Total Fund Balances	612,913	88,852	106,433	908,921	572,405
Total Liabilities and Fund Balances	\$ 946,455	\$ 149,212	\$ 212,153	\$ 1,143,688	\$ 1,003,091

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 512,946	\$ 197,534	\$ 3,125,302
9,296	-	26,569
899	6,301	110,901
69,470	7,736	480,694
47,274	8,127	237,322
487,163	983,913	1,767,723
307	-	37,054
\$ 1,127,355	\$ 1,203,611	\$ 5,785,565
\$ 11,737	\$ 3,199	\$ 190,736
13,023	1	51,577
7,744	17,949	77,466
12,301	8,521	89,345
37,182	12,448	265,820
8,021	383	118,645
60,418	14,260	568,063
-	-	10,610
150,426	56,761	1,372,262
185,676	9,334	302,843
307	-	37,054
466,349	947,688	1,488,140
-	96	229
324,597	189,732	2,585,037
976,929	1,146,850	4,413,303
\$ 1,127,355	\$ 1,203,611	\$ 5,785,565

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2006
(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Common School Construction	Central Administrative and Regulatory	Human Services
Revenues:					
Retail sales and use taxes	\$ -	\$ 57,577	\$ -	\$ 13,801	\$ 95
Business and occupation taxes	-	-	-	-	71,880
Property taxes	-	-	-	245,204	-
Excise taxes	5	34	-	1,718	26,468
Motor vehicle and fuel taxes	1,016,593	2,427	-	-	-
Other taxes	25	-	-	115,542	417,636
Licenses, permits, and fees	357,327	93,442	-	90,867	56,161
Timber sales	90	-	60,148	2,930	-
Other contracts and grants	4,022	22	-	3,810	5,083
Federal grants-in-aid	403,482	208,036	-	74,281	185,388
Charges for services	160,196	68,261	-	55,052	149,968
Investment income (loss)	18,082	2,336	1,816	25,943	8,279
Miscellaneous revenue	27,496	21,937	15,462	24,595	140,818
Total Revenues	1,987,318	454,072	77,426	653,743	1,061,776
Expenditures:					
Current:					
General government	2,883	-	200	204,921	90,300
Human services	-	-	4,243	45,764	907,635
Natural resources and recreation	430	-	-	11,674	1,208
Transportation	1,059,809	349,004	-	24,509	6,504
Education	-	-	174,729	293,631	49,223
Intergovernmental	235,219	1,595	-	92,893	1,017
Capital outlays	894,631	69,097	993	6,918	1,108
Debt service:					
Principal	398	207	-	834	304
Interest	312	185	-	858	222
Total Expenditures	2,193,682	420,088	180,165	682,002	1,057,521
Excess of Revenues Over (Under) Expenditures	(206,364)	33,984	(102,739)	(28,259)	4,255
Other Financing Sources (Uses):					
Bonds issued	567,002	-	-	-	-
Certificates of participation proceeds	1,897	3,860	-	-	-
Bond issue premium	32,409	-	-	-	-
Transfers in	124,251	17,579	226,854	816,272	345,148
Transfers (out)	(305,756)	(51,160)	(90,960)	(120,452)	(167,042)
Total Other Financing Sources (Uses)	419,803	(29,721)	135,894	695,820	178,106
Net change in fund balances	213,439	4,263	33,155	667,561	182,361
Fund Balances - Beginning, as restated	399,474	84,589	73,278	241,360	390,044
Fund Balances - Ending	\$ 612,913	\$ 88,852	\$ 106,433	\$ 908,921	\$ 572,405

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 617	\$ -	\$ 72,090
-	-	71,880
-	-	245,204
-	62,006	90,231
10,983	-	1,030,003
134,140	40,635	707,978
104,710	147	702,654
88,812	-	151,980
3,302	-	16,239
44,122	-	915,309
2,496	-	435,973
13,832	13,374	83,662
81,145	128	311,581
<u>484,159</u>	<u>116,290</u>	<u>4,834,784</u>
2,658	7,058	308,020
2,996	-	960,638
372,612	16,747	402,671
2,249	-	1,442,075
1,509	-	519,092
46	-	330,770
18,456	15	991,218
663	-	2,406
3,069	-	4,646
<u>404,258</u>	<u>23,820</u>	<u>4,961,536</u>
<u>79,901</u>	<u>92,470</u>	<u>(126,752)</u>
8,500	9,502	585,004
108	-	5,865
-	-	32,409
38,155	8,656	1,576,915
(30,541)	(17,056)	(782,967)
<u>16,222</u>	<u>1,102</u>	<u>1,417,226</u>
96,123	93,572	1,290,474
<u>880,806</u>	<u>1,053,278</u>	<u>3,122,829</u>
<u>\$ 976,929</u>	<u>\$ 1,146,850</u>	<u>\$ 4,413,303</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, 2006
(expressed in thousands)

	Motor Vehicle			
	Original Budget 2005-07 Biennium	Final Budget 2005-07 Biennium	Actual 2005-07 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 368,226	\$ 368,226	\$ 368,226	\$ -
Resources:				
Taxes	1,725,162	2,284,395	781,404	(1,502,991)
Licenses, permits, and fees	651,094	724,811	356,659	(368,152)
Other contracts and grants	-	8,581	4,022	(4,559)
Timber sales	3	-	90	90
Federal grants-in-aid	723,616	906,134	397,023	(509,111)
Charges for services	348,158	357,822	160,196	(197,626)
Interest income	10,726	27,887	18,134	(9,753)
Miscellaneous revenue	19,417	40,936	25,422	(15,514)
Transfers from other funds	272,792	198,344	124,251	(74,093)
Total Resources	4,119,194	4,917,136	2,235,427	(2,681,709)
Charges to appropriations:				
General government	32,940	17,796	2,936	14,860
Human services	-	-	-	-
Natural resources and recreation	1,305	1,306	381	925
Transportation	1,369,892	1,412,922	688,266	724,656
Education	-	-	-	-
Capital outlays	3,579,456	3,600,229	1,257,536	2,342,693
Transfers to other funds	550,615	616,454	305,524	310,930
Total Charges to appropriations	5,534,208	5,648,707	2,254,643	3,394,064
Excess available for appropriation				
Over (Under) charges to appropriations	(1,415,014)	(731,571)	(19,216)	712,355
Reconciling Items:				
Bond sale proceeds	1,627,566	2,170,034	567,002	(1,603,032)
Bond issue premium (discount)	8,364	-	32,409	32,409
Changes in reserves (net)	-	-	(6,308)	(6,308)
Entity adjustments (net)	-	-	1,202	1,202
Total Reconciling Items	1,635,930	2,170,034	594,305	(1,575,729)
Budgetary Fund Balance, June 30	\$ 220,916	\$ 1,438,463	\$ 575,089	\$ (863,374)

Continued

Multimodal Transportation				Common School Construction			
Original Budget 2005-07 Biennium	Final Budget 2005-07 Biennium	Actual 2005-07 Biennium	Variance with Final Budget	Original Budget 2005-07 Biennium	Final Budget 2005-07 Biennium	Actual 2005-07 Biennium	Variance with Final Budget
\$ 83,257	\$ 83,257	\$ 83,257	\$ -	\$ 69,673	\$ 69,673	\$ 69,673	\$ -
117,848	120,331	60,037	(60,294)	-	-	-	-
121,691	225,234	92,249	(132,985)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	474,831	342,645	60,148	(282,497)
25,967	46,751	13,342	(33,409)	261	-	-	-
1,028	8,542	145	(8,397)	-	-	-	-
1,712	3,896	2,272	(1,624)	4,040	3,813	2,020	(1,793)
25,304	31,538	11,771	(19,767)	24,090	31,286	15,464	(15,822)
5,385	47,630	17,579	(30,051)	571,692	571,340	226,854	(344,486)
382,192	567,179	280,652	(286,527)	1,144,587	1,018,757	374,159	(644,598)
399	405	-	405	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
256,603	293,181	115,490	177,691	-	-	-	-
-	-	-	-	-	-	-	-
136,912	166,335	28,676	137,659	814,853	880,696	263,931	616,765
26,766	83,290	38,160	45,130	14,886	13,056	7,194	5,862
420,680	543,211	182,326	360,885	829,739	893,752	271,125	622,627
(38,488)	23,968	98,326	74,358	314,848	125,005	103,034	(21,971)
46,038	49,684	-	(49,684)	(8,035)	-	-	-
1,062	-	-	-	-	-	-	-
-	-	179	179	-	-	20	20
-	-	(10,806)	(10,806)	-	-	(206)	(206)
47,100	49,684	(10,627)	(60,311)	(8,035)	-	(186)	(186)
\$ 8,612	\$ 73,652	\$ 87,699	\$ 14,047	\$ 306,813	\$ 125,005	\$ 102,848	\$ (22,157)

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

For the Fiscal Year Ended June 30, 2006
(expressed in thousands)

	Central Administrative and Regulatory			
	Original Budget 2005-07 Biennium	Final Budget 2005-07 Biennium	Actual 2005-07 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 231,910	\$ 231,910	\$ 231,910	\$ -
Resources:				
Taxes	756,879	566,359	266,973	(299,386)
Licenses, permits, and fees	166,135	214,224	55,777	(158,447)
Other contracts and grants	1,843	2,657	-	(2,657)
Timber sales	1,798	7,933	2,930	(5,003)
Federal grants-in-aid	89,979	89,715	29,979	(59,736)
Charges for services	85,109	83,417	42,511	(40,906)
Interest income	25,803	24,514	23,233	(1,281)
Miscellaneous revenue	38,422	37,396	12,152	(25,244)
Transfers from other funds	161,475	937,818	798,148	(139,670)
Total Resources	1,559,353	2,195,943	1,463,613	(732,330)
Charges to appropriations:				
General government	293,245	322,089	121,625	200,464
Human services	98,479	111,090	44,163	66,927
Natural resources and recreation	20,448	21,285	12,174	9,111
Transportation	49,707	57,460	22,859	34,601
Education	629,356	668,835	280,759	388,076
Capital outlays	16,192	18,204	6,399	11,805
Transfers to other funds	145,304	111,469	94,797	16,672
Total Charges to appropriations	1,252,731	1,310,432	582,776	727,656
Excess available for appropriation				
Over (Under) charges to appropriations	306,622	885,511	880,837	(4,674)
Reconciling Items:				
Bond sale proceeds	2,765	2,765	-	(2,765)
Bond issue premium (discount)	473	473	-	(473)
Changes in reserves (net)	-	-	(396)	(396)
Entity adjustments (net)	-	-	17,907	17,907
Total Reconciling Items	3,238	3,238	17,511	14,273
Budgetary Fund Balance, June 30	\$ 309,860	\$ 888,749	\$ 898,348	\$ 9,599

Continued

Human Services				Wildlife and Natural Resources			
Original Budget 2005-07 Biennium *	Final Budget 2005-07 Biennium	Actual 2005-07 Biennium	Variance with Final Budget	Original Budget 2005-07 Biennium	Final Budget 2005-07 Biennium	Actual 2005-07 Biennium	Variance with Final Budget
\$ 338,253	\$ 338,253	\$ 338,253	\$ -	\$ 484,597	\$ 484,597	\$ 484,597	\$ -
944,060	1,005,718	506,956	(498,762)	213,365	260,405	145,656	(114,749)
117,825	82,590	54,045	(28,545)	212,196	221,308	71,112	(150,196)
1,350	5,006	3,056	(1,950)	13,848	9,144	3,279	(5,865)
-	-	-	-	136,727	194,726	75,264	(119,462)
415,930	407,198	138,263	(268,935)	182,845	192,348	39,226	(153,122)
213,916	316,489	97,935	(218,554)	3,713	4,608	2,483	(2,125)
13,295	14,597	7,635	(6,962)	25,479	95,182	12,548	(82,634)
444,218	298,570	133,292	(165,278)	300,494	211,628	79,108	(132,520)
298,994	518,808	341,086	(177,722)	48,639	88,978	34,810	(54,168)
2,787,841	2,987,229	1,620,521	(1,366,708)	1,621,903	1,762,924	948,083	(814,841)
203,642	218,539	88,183	130,356	4,969	5,240	2,498	2,742
1,696,122	1,761,726	824,088	937,638	7,123	7,145	2,969	4,176
2,777	2,788	1,269	1,519	558,252	573,523	234,988	338,535
18,829	16,150	6,906	9,244	1,544	1,469	620	849
2,950	2,950	996	1,954	-	-	-	-
109,291	140,571	30,508	110,063	690,420	782,750	166,349	616,401
326,568	299,299	162,451	136,848	55,632	86,841	29,105	57,736
2,360,179	2,442,023	1,114,401	1,327,622	1,317,940	1,456,968	436,529	1,020,439
427,662	545,206	506,120	(39,086)	303,963	305,956	511,554	205,598
-	-	-	-	32,000	43,711	8,500	(35,211)
-	-	-	-	-	-	-	-
-	-	(672)	(672)	-	-	(451)	(451)
-	-	9,242	9,242	-	-	(9,330)	(9,330)
-	-	8,570	8,570	32,000	43,711	(1,281)	(44,992)
\$ 427,662	\$ 545,206	\$ 514,690	\$ (30,516)	\$ 335,963	\$ 349,667	\$ 510,273	\$ 160,606

*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, 2006
(expressed in thousands)

	Local Construction and Loan Fund			
	Original Budget 2005-07 Biennium	Final Budget 2005-07 Biennium	Actual 2005-07 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 173,260	\$ 173,260	\$ 173,260	\$ -
Resources:				
Taxes	186,154	193,394	102,641	(90,753)
Licenses, permits, and fees	416	534	-	(534)
Other contracts and grants	-	-	-	-
Timber sales	-	-	-	-
Federal grants-in-aid	-	-	-	-
Charges for services	-	-	-	-
Interest income	5,189	18,383	13,608	(4,775)
Miscellaneous revenue	403,272	158,978	77,984	(80,994)
Transfers from other funds	12,812	12,812	8,656	(4,156)
Total Resources	781,103	557,361	376,149	(181,212)
Charges to appropriations:				
General government	4,209	4,246	2,030	2,216
Human services	-	-	-	-
Natural resources and recreation	384	386	172	214
Transportation	-	-	-	-
Education	-	-	-	-
Capital outlays	791,376	801,507	168,195	633,312
Transfers to other funds	21,212	21,212	17,056	4,156
Total Charges to appropriations	817,181	827,351	187,453	639,898
Excess available for appropriation				
Over (Under) charges to appropriations	(36,078)	(269,990)	188,696	458,686
Reconciling Items:				
Bond sale proceeds	43,674	333,846	9,502	(324,344)
Bond issue premium (discount)	-	-	-	-
Changes in reserves (net)	-	-	1,710	1,710
Entity adjustments (net)	-	-	(746)	(746)
Total Reconciling Items	43,674	333,846	10,466	(323,380)
Budgetary Fund Balance, June 30	\$ 7,596	\$ 63,856	\$ 199,162	\$ 135,306