

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.

School Construction Fund revenues are obtained principally from the sale of timber and investment earnings. This fund provides financing to local school districts and higher education for construction of 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, 2007

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services
Assets:					
Cash and pooled investments	\$ 650,428	\$ 147,282	\$ 125,750	\$ 1,317,895	\$ 614,595
Investments	175	-	-	3,383	16,644
Taxes receivable (net of allowance)	98,340	3	-	4,099	17,821
Other receivables (net of allowance)	30,482	4,190	37,266	64,292	301,076
Due from other funds	129,415	12,380	81,042	90,860	38,323
Due from other governments	90,237	36,983	62	25,862	186,053
Inventories	34,983	182	-	142	20
Total Assets	\$ 1,034,060	\$ 201,020	\$ 244,120	\$ 1,506,533	\$ 1,174,532
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	\$ 170,343	\$ 25,254	\$ 279	\$ 25,962	\$ 62,342
Contracts and retainages payable	23,831	3,915	6,632	2,805	5,499
Accrued liabilities	36,488	1,749	60	5,439	16,505
Obligations under security lending agreements	27,977	6,760	5,601	4,690	24,544
Due to other funds	128,626	10,021	11,087	30,408	32,495
Due to other governments	49,913	13,660	1,903	10,737	3,519
Deferred revenues	22,610	5,151	31,567	100,857	356,919
Claims and judgments payable	-	-	-	8,782	-
Total Liabilities	459,788	66,510	57,129	189,680	501,823
Fund Balances:					
Reserved for:					
Encumbrances	-	-	-	62	-
Inventories	34,983	182	-	142	20
Other specific purposes	1,344	1,569	-	302,835	47,416
Unreserved, designated for, reported in:					
Special revenue funds	-	-	-	-	125
Unreserved, undesignated	537,945	132,759	186,991	1,013,814	625,148
Total Fund Balances	574,272	134,510	186,991	1,316,853	672,709
Total Liabilities and Fund Balances	\$ 1,034,060	\$ 201,020	\$ 244,120	\$ 1,506,533	\$ 1,174,532

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 498,148	\$ 221,985	\$ 3,576,083
9,605	-	29,807
1,207	164	121,634
62,412	8,222	507,940
63,581	14,647	430,248
553,447	1,064,957	1,957,601
373	-	35,700
\$ 1,188,773	\$ 1,309,975	\$ 6,659,013
\$ 26,129	\$ 14,305	\$ 324,614
22,285	61	65,028
8,128	18,932	87,301
11,281	9,429	90,282
44,539	11,207	268,383
11,589	101	91,422
56,251	13,005	586,360
-	-	8,782
180,202	67,040	1,522,172
159,638	6,401	166,101
373	-	35,700
516,328	1,025,291	1,894,783
-	96	221
332,232	211,147	3,040,036
1,008,571	1,242,935	5,136,841
\$ 1,188,773	\$ 1,309,975	\$ 6,659,013

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Special Revenue Funds

For the Fiscal Year Ended June 30, 2007
(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services
Revenues:					
Retail sales and use taxes	\$ -	\$ 60,807	\$ -	\$ 20,249	\$ 163
Business and occupation taxes	-	-	-	-	71,577
Property taxes	-	-	-	246,582	-
Excise taxes	-	24	-	-	27,622
Motor vehicle and fuel taxes	1,120,768	2,646	-	-	-
Other taxes	23	-	-	116,905	414,458
Licenses, permits, and fees	369,136	135,269	-	97,424	55,451
Timber sales	-	-	72,162	5,701	-
Other contracts and grants	6,286	25	-	2,602	5,285
Federal grants-in-aid	518,635	226,979	-	83,316	178,987
Charges for services	183,761	49,714	-	53,021	178,141
Investment income (loss)	27,111	5,674	2,634	47,493	17,573
Miscellaneous revenue	16,385	24,778	18,059	22,374	162,537
Total Revenues	2,242,105	505,916	92,855	695,667	1,111,794
Expenditures:					
Current:					
General government	7,657	101	-	244,881	117,088
Human services	-	-	1,257	67,798	971,935
Natural resources and recreation	775	-	-	8,975	1,456
Transportation	1,160,728	395,609	-	30,692	7,370
Education	-	-	196,512	402,271	51,303
Intergovernmental	247,121	2,078	-	98,482	1,077
Capital outlays	1,240,414	82,570	6,701	8,272	3,621
Debt service:					
Principal	245	194	-	850	294
Interest	578	175	-	1,082	214
Total Expenditures	2,657,518	480,727	204,470	863,303	1,154,358
Excess of Revenues Over (Under) Expenditures	(415,413)	25,189	(111,615)	(167,636)	(42,564)
Other Financing Sources (Uses):					
Bonds issued	594,591	15,420	-	-	-
Other debt issued	-	-	-	-	71
Bond issue premium	12,157	1,031	-	-	-
Transfers in	106,384	45,240	268,657	619,115	268,969
Transfers (out)	(336,360)	(41,222)	(76,484)	(43,547)	(126,334)
Total Other Financing Sources (Uses)	376,772	20,469	192,173	575,568	142,706
Net change in fund balances	(38,641)	45,658	80,558	407,932	100,142
Fund Balances - Beginning, as restated	612,913	88,852	106,433	908,921	572,567
Fund Balances - Ending	\$ 574,272	\$ 134,510	\$ 186,991	\$ 1,316,853	\$ 672,709

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 27	\$ -	\$ 81,246
-	-	71,577
-	-	246,582
-	64,570	92,216
11,208	-	1,134,622
137,826	44,100	713,312
112,459	454	770,193
68,870	-	146,733
3,750	-	17,948
43,134	-	1,051,051
3,266	-	467,903
19,076	16,562	136,123
84,609	1,589	330,331
<u>484,225</u>	<u>127,275</u>	<u>5,259,837</u>
15,311	25,669	410,707
4,139	-	1,045,129
449,537	17,718	478,461
1,400	-	1,595,799
2,069	-	652,155
94	-	348,852
22,736	455	1,364,769
647	-	2,230
3,378	-	5,427
<u>499,311</u>	<u>43,842</u>	<u>5,903,529</u>
(15,086)	83,433	(643,692)
15,025	12,508	637,544
2,980	-	3,051
150	144	13,482
44,852	4,156	1,357,373
(16,279)	(4,156)	(644,382)
<u>46,728</u>	<u>12,652</u>	<u>1,367,068</u>
31,642	96,085	723,376
976,929	1,146,850	4,413,465
<u>\$ 1,008,571</u>	<u>\$ 1,242,935</u>	<u>\$ 5,136,841</u>

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

Nonmajor Special Revenue Funds

For the Biennium Ended June 30, 2007

(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	1,657,548	1,655,075	(2,473)
Licenses, permits, and fees	651,094	721,780	725,136	3,356
Other contracts and grants	-	9,676	10,308	632
Timber sales	3	90	78	(12)
Federal grants-in-aid	723,616	902,180	888,254	(13,926)
Charges for services	348,158	324,593	343,957	19,364
Interest income	10,726	42,513	45,126	2,613
Miscellaneous revenue	19,417	68,150	39,342	(28,808)
Transfers from other funds	272,792	665,937	230,634	(435,303)
Total Resources	4,119,194	4,760,693	4,306,136	(454,557)
Charges to appropriations:				
General government	32,940	17,751	10,652	7,099
Human services	-	-	-	-
Natural resources and recreation	1,305	1,306	1,304	2
Transportation	1,369,892	1,429,957	1,416,582	13,375
Education	-	-	-	-
Capital outlays	3,579,456	3,541,937	2,900,647	641,290
Transfers to other funds	550,615	673,323	641,274	32,049
Total Charges to appropriations	5,534,208	5,664,274	4,970,459	693,815
Excess available for appropriation				
Over (Under) charges to appropriations	(1,415,014)	(903,581)	(664,323)	239,258
Reconciling Items:				
Bond sale proceeds	1,627,566	920,492	1,161,593	241,101
Bond issue premium	8,364	32,409	44,566	12,157
Changes in reserves (net)	-	-	(5,791)	(5,791)
Entity adjustments (net)	-	-	1,900	1,900
Total Reconciling Items	1,635,930	952,901	1,202,268	249,367
Budgetary Fund Balance, June 30	\$ 220,916	\$ 49,320	\$ 537,945	\$ 488,625

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	122,890	123,514	624	-	-	-	-
121,691	218,797	226,313	7,516	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	474,831	195,822	132,310	(63,512)
25,967	36,918	29,291	(7,627)	261	-	-	-
1,028	-	152	152	-	-	-	-
1,712	6,811	6,795	(16)	4,040	4,861	4,621	(240)
25,304	32,538	26,946	(5,592)	24,090	34,202	36,597	2,395
5,385	43,088	37,800	(5,288)	571,692	597,283	495,511	(101,772)
382,192	544,299	534,068	(10,231)	1,144,587	901,841	738,712	(163,129)
399	425	101	324	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
256,603	274,330	268,325	6,005	-	-	-	-
-	-	-	-	-	-	-	-
136,912	143,967	80,917	63,050	814,853	880,696	533,139	347,557
26,766	80,067	79,363	704	14,886	13,575	18,940	(5,365)
420,680	498,789	428,706	70,083	829,739	894,271	552,079	342,192
(38,488)	45,510	105,362	59,852	314,848	7,570	186,633	179,063
46,038	16,350	15,420	(930)	(8,035)	-	-	-
1,062	-	1,031	1,031	-	-	-	-
-	-	(419)	(419)	-	-	3,605	3,605
-	-	11,365	11,365	-	-	(3,247)	(3,247)
47,100	16,350	27,397	11,047	(8,035)	-	358	358
\$ 8,612	\$ 61,860	\$ 132,759	\$ 70,899	\$ 306,813	\$ 7,570	\$ 186,991	\$ 179,421

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

Nonmajor Special Revenue Funds

For the Biennium Ended June 30, 2007

(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	571,614	529,787	(41,827)
Licenses, permits, and fees	166,135	182,758	115,590	(67,168)
Other contracts and grants	1,843	7,349	2	(7,347)
Timber sales	11,798	9,478	8,630	(848)
Federal grants-in-aid	89,979	90,677	66,923	(23,754)
Charges for services	85,109	87,325	83,933	(3,392)
Interest income	25,803	66,095	68,590	2,495
Miscellaneous revenue	38,422	39,023	24,593	(14,430)
Transfers from other funds	161,475	1,081,358	1,395,954	314,596
Total Resources	1,569,353	2,367,587	2,525,912	158,325
Charges to appropriations:				
General government	293,245	335,720	268,737	66,983
Human services	98,479	110,890	110,374	516
Natural resources and recreation	20,448	21,285	21,122	163
Transportation	49,707	57,503	52,017	5,486
Education	629,356	668,776	668,776	-
Capital outlays	16,192	17,454	12,315	5,139
Transfers to other funds	145,304	104,741	112,902	(8,161)
Total Charges to appropriations	1,252,731	1,316,369	1,246,243	70,126
Excess available for appropriation				
Over (Under) charges to appropriations	316,622	1,051,218	1,279,669	228,451
Reconciling items:				
Bond sale proceeds	2,765	12,000	-	(12,000)
Bond issue premium	473	-	-	-
Changes in reserves (net)	-	-	(292,083)	(292,083)
Entity adjustments (net)	-	-	26,290	26,290
Total Reconciling Items	3,238	12,000	(265,793)	(277,793)
Budgetary Fund Balance, June 30	\$ 319,860	\$ 1,063,218	\$ 1,013,876	\$ (49,342)

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
\$ 338,407	\$ 338,407	\$ 338,407	\$ -	\$ 484,597	\$ 484,597	\$ 484,597	\$ -
944,060	1,021,448	1,011,419	(10,029)	213,365	290,154	294,656	4,502
117,825	109,176	106,980	(2,196)	212,196	220,143	148,528	(71,615)
1,350	6,335	4,223	(2,112)	13,848	8,211	7,027	(1,184)
-	-	-	-	136,727	194,868	135,878	(58,990)
415,930	395,878	245,628	(150,250)	182,845	85,767	76,138	(9,629)
213,916	303,819	222,905	(80,914)	3,713	5,394	5,746	352
13,295	25,476	23,560	(1,916)	25,479	32,758	30,550	(2,208)
444,218	292,221	285,745	(6,476)	300,494	211,219	165,329	(45,890)
298,994	605,582	596,736	(8,846)	48,639	98,998	75,596	(23,402)
2,787,995	3,098,342	2,835,603	(262,739)	1,621,903	1,632,109	1,424,045	(208,064)
203,642	218,562	198,243	20,319	4,969	5,242	5,175	67
1,696,122	1,746,318	1,691,140	55,178	7,123	7,146	7,146	-
2,777	2,788	2,778	10	558,252	572,971	522,085	50,886
18,829	16,163	14,763	1,400	1,544	1,469	1,367	102
2,950	2,950	2,902	48	-	-	-	-
109,291	140,571	62,156	78,415	690,420	780,250	375,926	404,324
326,568	280,206	283,318	(3,112)	55,632	62,560	43,838	18,722
2,360,179	2,407,558	2,255,300	152,258	1,317,940	1,429,638	955,537	474,101
427,816	690,784	580,303	(110,481)	303,963	202,471	468,508	266,037
-	-	-	-	32,000	11,525	23,525	12,000
-	-	-	-	-	-	205	205
-	-	13,583	13,583	-	-	9,246	9,246
-	-	31,387	31,387	-	-	(9,614)	(9,614)
-	-	44,970	44,970	32,000	11,525	23,362	11,837
\$ 427,816	\$ 690,784	\$ 625,273	\$ (65,511)	\$ 335,963	\$ 213,996	\$ 491,870	\$ 277,874

*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 Biennium Ended June 30, 2007

(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	337,871	211,312	(126,559)
Licenses, permits, and fees	416	440	-	(440)
Other contracts and grants	-	-	-	-
Timber sales	-	-	-	-
Federal grants-in-aid	-	-	-	-
Charges for services	-	-	-	-
Interest income	5,189	25,122	30,182	5,060
Miscellaneous revenue	403,272	258,541	165,088	(93,453)
Transfers from other funds	12,812	12,812	12,812	-
Total Resources	781,103	808,046	592,654	(215,392)
Charges to appropriations:				
General government	4,209	4,269	4,194	75
Human services	-	-	-	-
Natural resources and recreation	384	386	377	9
Transportation	-	-	-	-
Education	-	-	-	-
Capital outlays	791,376	801,507	372,205	429,302
Transfers to other funds	21,212	21,212	21,212	-
Total Charges to appropriations	817,181	827,374	397,988	429,386
Excess available for appropriation				
Over (Under) charges to appropriations	(36,078)	(19,328)	194,666	213,994
Reconciling Items:				
Bond sale proceeds	43,674	22,012	22,010	(2)
Bond issue premium	-	-	144	144
Changes in reserves (net)	-	-	1,693	1,693
Entity adjustments (net)	-	-	(869)	(869)
Total Reconciling Items	43,674	22,012	22,978	966
Budgetary Fund Balance, June 30	\$ 7,596	\$ 2,684	\$ 217,644	\$ 214,960