

**Nonmajor Funds**  
**Combining and Individual Fund Financial Statements**

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## **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 legally restricted to expenditures for specified purposes.

### **Debt Service Funds**

Debt Service Funds account for the accumulation of resources 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 the acquisition, construction, or improvement of major capital facilities including higher education facilities (other than those financed by proprietary funds for individuals, private organizations, or other governments).

### **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, 2008  
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
<b>ASSETS</b>					
Cash and pooled investments	\$ 3,473,986	\$ 340,903	\$ 595,458	\$ 31,685	\$ 4,442,032
Investments	31,968	8,323	25,336	175,636	241,263
Taxes receivable (net of allowance)	97,928	-	-	-	97,928
Other receivables (net of allowance)	570,195	26,291	20,208	1,678	618,372
Due from other funds	349,383	1,674	41,050	-	392,107
Due from other governments	2,115,646	-	3,423	-	2,119,069
Inventories	38,807	-	-	-	38,807
<b>Total Assets</b>	<b>\$ 6,677,913</b>	<b>\$ 377,191</b>	<b>\$ 685,475</b>	<b>\$ 208,999</b>	<b>\$ 7,949,578</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 292,416	\$ -	\$ 42,598	\$ 82	\$ 335,096
Contracts and retainages payable	77,783	-	25,164	-	102,947
Accrued liabilities	115,936	2,442	1,988	1	120,367
Obligations under security lending agreements	148,252	12,274	4,652	32,748	197,926
Due to other funds	305,443	353	28,260	568	334,624
Due to other governments	99,436	-	4,488	-	103,924
Deferred revenues	646,066	-	48,128	-	694,194
Claims and judgments payable	10,396	-	-	-	10,396
<b>Total Liabilities</b>	<b>1,695,728</b>	<b>15,069</b>	<b>155,278</b>	<b>33,399</b>	<b>1,899,474</b>
<b>Fund Balances:</b>					
Reserved for:					
Encumbrances	488,842	-	422,222	-	911,064
Inventories	38,807	-	-	-	38,807
Permanent funds	-	-	-	175,600	175,600
Other specific purposes	2,022,204	-	1,234	-	2,023,438
Unreserved, designated for, reported in:					
Special revenue funds	220	-	-	-	220
Debt service funds	-	362,122	-	-	362,122
Unreserved, undesignated reported in:					
Special revenue funds	2,432,112	-	-	-	2,432,112
Capital project funds	-	-	106,741	-	106,741
<b>Total Fund Balances</b>	<b>4,982,185</b>	<b>362,122</b>	<b>530,197</b>	<b>175,600</b>	<b>6,050,104</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 6,677,913</b>	<b>\$ 377,191</b>	<b>\$ 685,475</b>	<b>\$ 208,999</b>	<b>\$ 7,949,578</b>

NONMAJOR GOVERNMENTAL FUNDS  
**Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - by Fund Type**  
 For the Fiscal Year Ended June 30, 2008  
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
<b>REVENUES</b>					
Retail sales and use taxes	\$ 84,712	\$ -	\$ -	\$ -	\$ 84,712
Business and occupation taxes	90,123	-	-	-	90,123
Property taxes	247,197	-	-	-	247,197
Excise taxes	73,681	-	-	-	73,681
Motor vehicle and fuel taxes	1,169,900	-	-	-	1,169,900
Other taxes	724,630	-	-	-	724,630
Licenses, permits, and fees	812,543	-	-	-	812,543
Timber sales	101,591	-	4,789	-	106,380
Other contracts and grants	18,713	-	6,797	-	25,510
Federal grants-in-aid	1,115,237	-	5,717	-	1,120,954
Charges for services	495,571	-	42,970	-	538,541
Investment income (loss)	150,835	6,773	4,010	11,705	173,323
Miscellaneous revenue	406,965	64,910	24,421	1,837	498,133
<b>Total Revenues</b>	<b>5,491,698</b>	<b>71,683</b>	<b>88,704</b>	<b>13,542</b>	<b>5,665,627</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	421,420	116	169,321	-	590,857
Human services	1,179,967	-	13,843	-	1,193,810
Natural resources and recreation	491,719	-	69,443	-	561,162
Transportation	1,758,839	-	21	-	1,758,860
Education	896,433	-	156,995	-	1,053,428
<b>Intergovernmental</b>	<b>348,524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>348,524</b>
<b>Capital outlays</b>	<b>1,377,869</b>	<b>-</b>	<b>678,632</b>	<b>-</b>	<b>2,056,501</b>
<b>Debt service:</b>					
Principal	2,371	558,872	21	-	561,264
Interest	5,096	575,297	117	-	580,510
<b>Total Expenditures</b>	<b>6,482,238</b>	<b>1,134,285</b>	<b>1,088,393</b>	<b>-</b>	<b>8,704,916</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(990,540)</b>	<b>(1,062,602)</b>	<b>(999,689)</b>	<b>13,542</b>	<b>(3,039,289)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bonds issued	819,103	-	1,072,047	-	1,891,150
Payments to refunded bond escrow agents	-	-	(58,125)	-	(58,125)
Other debt issued	867	-	-	-	867
Bond issue premium	51,802	-	71,685	-	123,487
Transfers in	877,588	1,231,232	140,877	-	2,249,697
Transfers (out)	(883,574)	(26,982)	(22,620)	(7,370)	(940,546)
<b>Total Other Financing Sources (Uses)</b>	<b>865,786</b>	<b>1,204,250</b>	<b>1,203,864</b>	<b>(7,370)</b>	<b>3,266,530</b>
<b>Net Change in Fund Balances</b>	<b>(124,754)</b>	<b>141,648</b>	<b>204,175</b>	<b>6,172</b>	<b>227,241</b>
<b>Fund Balances - Beginning, as restated</b>	<b>5,106,939</b>	<b>220,474</b>	<b>326,022</b>	<b>169,428</b>	<b>5,822,863</b>
<b>Fund Balances - Ending</b>	<b>\$ 4,982,185</b>	<b>\$ 362,122</b>	<b>\$ 530,197</b>	<b>\$ 175,600</b>	<b>\$ 6,050,104</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 legally restricted to expenditures for specified purposes. The nonmajor Special Revenue Funds are described below:

### **Motor Vehicle Fund**

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**

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**

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.

### **Central Administrative & Regulatory Fund**

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

### **Human Services Fund**

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.

### **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, 2008

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services
<b>ASSETS</b>					
Cash and pooled investments	\$ 828,647	\$ 135,164	\$ 115,446	\$ 1,060,236	\$ 599,361
Investments	175	-	-	3,698	19,908
Taxes receivable (net of allowance)	79,858	1	-	3,617	13,288
Other receivables (net of allowance)	27,788	4,563	49,919	74,972	318,339
Due from other funds	127,477	8,625	74,971	29,713	33,975
Due from other governments	81,962	35,650	61	29,479	225,158
Inventories	38,089	224	-	137	21
<b>Total Assets</b>	<b>\$ 1,183,996</b>	<b>\$ 184,227</b>	<b>\$ 240,397</b>	<b>\$ 1,201,852</b>	<b>\$ 1,210,050</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 167,487	\$ 18,561	\$ 1,638	\$ 19,469	\$ 56,166
Contracts and retainages payable	35,829	4,080	7,001	9,036	2,301
Accrued liabilities	45,347	4,387	70	8,453	23,454
Obligations under security lending agreements	59,337	11,171	6,987	9,328	31,499
Due to other funds	128,681	16,616	10,588	35,188	56,744
Due to other governments	46,722	21,050	41	10,372	4,360
Deferred revenues	25,471	4,765	43,098	93,057	395,848
Claims and judgments payable	-	-	-	10,396	-
<b>Total Liabilities</b>	<b>508,874</b>	<b>80,630</b>	<b>69,423</b>	<b>195,299</b>	<b>570,372</b>
<b>Fund Balances:</b>					
Reserved for:					
Encumbrances	4,018	1,713	170,974	14,606	48,320
Inventories	38,089	224	-	137	21
Other specific purposes	853	571	-	312,281	58,949
Unreserved, designated for, reported in:					
Special revenue funds	-	-	-	-	124
Unreserved, undesignated	632,162	101,089	-	679,529	532,264
<b>Total Fund Balances</b>	<b>675,122</b>	<b>103,597</b>	<b>170,974</b>	<b>1,006,553</b>	<b>639,678</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,183,996</b>	<b>\$ 184,227</b>	<b>\$ 240,397</b>	<b>\$ 1,201,852</b>	<b>\$ 1,210,050</b>

State of Washington

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Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 499,792	\$ 235,340	\$ 3,473,986
8,187	-	31,968
849	315	97,928
84,652	9,962	570,195
63,202	11,420	349,383
586,541	1,156,795	2,115,646
336	-	38,807
<u>\$ 1,243,559</u>	<u>\$ 1,413,832</u>	<u>\$ 6,677,913</u>

\$ 27,444	\$ 1,651	\$ 292,416
18,669	867	77,783
12,656	21,569	115,936
16,764	13,166	148,252
36,083	21,543	305,443
9,817	7,074	99,436
71,369	12,458	646,066
-	-	10,396
<u>192,802</u>	<u>78,328</u>	<u>1,695,728</u>

234,699	14,512	488,842
336	-	38,807
541,699	1,107,851	2,022,204
-	96	220
274,023	213,045	2,432,112
<u>1,050,757</u>	<u>1,335,504</u>	<u>4,982,185</u>
<u>\$ 1,243,559</u>	<u>\$ 1,413,832</u>	<u>\$ 6,677,913</u>

NONMAJOR SPECIAL REVENUE FUNDS  
**Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances**  
 For the Fiscal Year Ended June 30, 2008  
*(expressed in thousands)*

	Motor Vehicle	Multimodal Transportation	School Construction	Central Administrative and Regulatory	Human Services
<b>REVENUES</b>					
Retail sales and use taxes	\$ -	\$ 59,411	\$ -	\$ 25,132	\$ 131
Business and occupation taxes	-	-	-	-	86,363
Property taxes	-	-	-	247,197	-
Excise taxes	-	30	-	-	29,605
Motor vehicle and fuel taxes	1,155,171	3,083	-	-	-
Other taxes	27	-	-	103,505	418,753
Licenses, permits, and fees	400,677	133,484	-	107,670	58,263
Timber sales	5	-	40,396	2,533	-
Other contracts and grants	2,411	27	-	4,286	7,666
Federal grants-in-aid	507,857	254,644	-	102,706	214,129
Charges for services	214,836	32,100	-	55,537	190,171
Investment income (loss)	33,088	5,505	3,723	56,787	19,039
Miscellaneous revenue	31,908	23,577	19,429	36,350	185,841
<b>Total Revenues</b>	<b>2,345,980</b>	<b>511,861</b>	<b>63,548</b>	<b>741,703</b>	<b>1,209,961</b>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General government	6,384	266	-	278,854	110,994
Human services	-	-	-	73,115	1,103,433
Natural resources and recreation	593	-	-	13,815	1,589
Transportation	1,293,714	423,347	-	33,389	7,588
Education	-	-	239,378	604,147	52,760
<b>Intergovernmental</b>	<b>246,924</b>	<b>1,811</b>	<b>-</b>	<b>98,573</b>	<b>1,153</b>
<b>Capital outlays</b>	<b>1,295,633</b>	<b>44,797</b>	<b>12,962</b>	<b>8,784</b>	<b>3,893</b>
<b>Debt service:</b>					
Principal	356	216	-	875	309
Interest	271	150	-	871	219
<b>Total Expenditures</b>	<b>2,843,875</b>	<b>470,587</b>	<b>252,340</b>	<b>1,112,423</b>	<b>1,281,938</b>
<b>Excess of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>(497,895)</b>	<b>41,274</b>	<b>(188,792)</b>	<b>(370,720)</b>	<b>(71,977)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bonds issued	762,000	-	-	-	-
Other debt issued	215	-	-	248	157
Bond issue premium	51,649	-	-	-	-
Transfers in	113,654	35,920	298,841	153,000	197,802
Transfers (out)	(328,773)	(108,107)	(126,066)	(94,077)	(159,013)
<b>Total Other Financing Sources (Uses)</b>	<b>598,745</b>	<b>(72,187)</b>	<b>172,775</b>	<b>59,171</b>	<b>38,946</b>
<b>Net Change in Fund Balances</b>	<b>100,850</b>	<b>(30,913)</b>	<b>(16,017)</b>	<b>(311,549)</b>	<b>(33,031)</b>
<b>Fund Balances - Beginning, as restated</b>	<b>574,272</b>	<b>134,510</b>	<b>186,991</b>	<b>1,318,102</b>	<b>672,709</b>
<b>Fund Balances - Ending</b>	<b>\$ 675,122</b>	<b>\$ 103,597</b>	<b>\$ 170,974</b>	<b>\$ 1,006,553</b>	<b>\$ 639,678</b>

State of Washington

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Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 38	\$ -	\$ 84,712
3,760	-	90,123
-	-	247,197
-	44,046	73,681
11,646	-	1,169,900
156,867	45,478	724,630
112,283	166	812,543
58,657	-	101,591
4,323	-	18,713
35,901	-	1,115,237
2,927	-	495,571
15,739	16,954	150,835
108,524	1,336	406,965
<u>510,665</u>	<u>107,980</u>	<u>5,491,698</u>
373	24,549	421,420
3,419	-	1,179,967
446,655	29,067	491,719
801	-	1,758,839
148	-	896,433
63	-	348,524
11,227	573	1,377,869
615	-	2,371
3,585	-	5,096
<u>466,886</u>	<u>54,189</u>	<u>6,482,238</u>
<u>43,779</u>	<u>53,791</u>	<u>(990,540)</u>
28,605	28,498	819,103
247	-	867
19	134	51,802
33,747	44,624	877,588
(33,060)	(34,478)	(883,574)
<u>29,558</u>	<u>38,778</u>	<u>865,786</u>
73,337	92,569	(124,754)
<u>977,420</u>	<u>1,242,935</u>	<u>5,106,939</u>
<u>\$ 1,050,757</u>	<u>\$ 1,335,504</u>	<u>\$ 4,982,185</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, 2008  
*(expressed in thousands)*

	Motor Vehicle			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
<b>Budgetary fund balance, July 1</b>	\$ 537,945	\$ 537,945	\$ 537,945	\$ -
<b>RESOURCES</b>				
Taxes	2,044,820	1,963,411	908,227	(1,055,184)
Licenses, permits, and fees	790,682	792,552	399,996	(392,556)
Other contracts and grants	8,768	2,177	2,411	234
Timber sales	-	-	6	6
Federal grants-in-aid	1,011,624	1,090,315	502,981	(587,334)
Charges for services	443,558	473,535	214,836	(258,699)
Interest income	44,005	56,528	30,928	(25,600)
Miscellaneous revenue	68,860	51,360	29,669	(21,691)
Dividend income	-	-	-	-
Transfers from other funds	1,816,791	593,840	113,654	(480,186)
<b>Total Resources</b>	<b>6,767,053</b>	<b>5,561,663</b>	<b>2,740,653</b>	<b>(2,821,010)</b>
<b>CHARGES TO APPROPRIATIONS</b>				
General government	26,882	14,733	6,384	8,349
Human services	-	-	-	-
Natural resources and recreation	2,343	2,338	737	1,601
Transportation	1,604,930	1,629,111	817,121	811,990
Education	-	-	-	-
Capital outlays	4,513,209	4,402,323	1,767,472	2,634,851
Transfers to other funds	2,401,243	1,086,440	328,274	758,166
<b>Total Charges To Appropriations</b>	<b>8,548,607</b>	<b>7,134,945</b>	<b>2,919,988</b>	<b>4,214,957</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>(1,781,554)</b>	<b>(1,573,282)</b>	<b>(179,335)</b>	<b>1,393,947</b>
<b>RECONCILING ITEMS</b>				
Bond sale proceeds	1,902,157	1,889,282	762,000	(1,127,282)
Bond issue premium	-	-	51,648	51,648
Changes in reserves (net)	-	-	(2,615)	(2,615)
Entity adjustments (net)	-	-	4,482	4,482
<b>Total Reconciling Items</b>	<b>1,902,157</b>	<b>1,889,282</b>	<b>815,515</b>	<b>(1,073,767)</b>
<b>Budgetary fund balance, June 30</b>	<b>\$ 120,603</b>	<b>\$ 316,000</b>	<b>\$ 636,180</b>	<b>\$ 320,180</b>

State of Washington

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Multimodal Transportation				School Construction			
Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 132,759	\$ 132,759	\$ 132,759	\$ -	\$ 186,991	\$ 186,991	\$ 186,991	\$ -
132,954	127,460	62,524	(64,936)	-	-	-	-
270,611	262,065	132,035	(130,030)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	335,224	308,719	40,396	(268,323)
57,604	148,636	14,841	(133,795)	-	-	-	-
1,439	4,728	295	(4,433)	-	-	-	-
8,011	8,158	4,929	(3,229)	4,782	4,219	3,387	(832)
43,491	41,447	13,104	(28,343)	165,785	152,500	19,429	(133,071)
-	-	-	-	-	-	-	-
342,626	74,073	35,920	(38,153)	654,718	727,870	298,841	(429,029)
989,495	799,326	396,407	(402,919)	1,347,500	1,380,299	549,044	(831,255)
1,712	1,449	266	1,183	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
351,418	357,051	146,803	210,248	-	-	-	-
-	-	-	-	-	-	-	-
376,059	365,448	44,109	321,339	1,115,081	1,117,877	252,340	865,537
398,720	146,155	83,107	63,048	211,628	253,980	126,066	127,914
1,127,909	870,103	274,285	595,818	1,326,709	1,371,857	378,406	993,451
(138,414)	(70,777)	122,122	192,899	20,791	8,442	170,638	162,196
155,399	149,966	-	(149,966)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	957	957	-	-	-	-
-	-	(20,277)	(20,277)	-	-	336	336
155,399	149,966	(19,320)	(169,286)	-	-	336	336
\$ 16,985	\$ 79,189	\$ 102,802	\$ 23,613	\$ 20,791	\$ 8,442	\$ 170,974	\$ 162,532

NONMAJOR SPECIAL REVENUE FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Fiscal Year Ended June 30, 2008  
*(expressed in thousands)*

	Central Administrative and Regulatory			
	Original Budget 2007-09 Biennium *	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
<b>Budgetary fund balance, July 1</b>	\$ 1,015,124	\$ 1,015,124	\$ 1,015,124	\$ -
<b>RESOURCES</b>				
Taxes	571,381	569,098	248,493	(320,605)
Licenses, permits, and fees	199,499	219,570	66,579	(152,991)
Other contracts and grants	7,679	5,774	-	(5,774)
Timber sales	11,610	10,564	2,533	(8,031)
Federal grants-in-aid	97,460	121,829	59,260	(62,569)
Charges for services	99,253	100,501	42,435	(58,066)
Interest income	50,506	66,927	54,209	(12,718)
Miscellaneous revenue	40,205	37,111	14,867	(22,244)
Dividend income	-	-	-	-
Transfers from other funds	462,982	480,928	123,361	(357,567)
<b>Total Resources</b>	<b>2,555,699</b>	<b>2,627,426</b>	<b>1,626,861</b>	<b>(1,000,565)</b>
<b>CHARGES TO APPROPRIATIONS</b>				
General government	378,517	426,471	187,163	239,308
Human services	150,395	146,661	67,421	79,240
Natural resources and recreation	25,111	25,014	13,694	11,320
Transportation	66,547	76,053	32,044	44,009
Education	1,272,733	1,271,301	589,138	682,163
Capital outlays	21,367	27,322	8,167	19,155
Transfers to other funds	288,306	142,010	45,119	96,891
<b>Total Charges To Appropriations</b>	<b>2,202,976</b>	<b>2,114,832</b>	<b>942,746</b>	<b>1,172,086</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>352,723</b>	<b>512,594</b>	<b>684,115</b>	<b>171,521</b>
<b>RECONCILING ITEMS</b>				
Bond sale proceeds	-	-	-	-
Bond issue premium	-	-	-	-
Changes in reserves (net)	-	-	(9,340)	(9,340)
Entity adjustments (net)	-	-	19,360	19,360
<b>Total Reconciling Items</b>	<b>-</b>	<b>-</b>	<b>10,020</b>	<b>10,020</b>
<b>Budgetary fund balance, June 30</b>	<b>\$ 352,723</b>	<b>\$ 512,594</b>	<b>\$ 694,135</b>	<b>\$ 181,541</b>

\*Amount changed due to fund reclassification.

State of Washington

Continued

Human Services				Wildlife and Natural Resources			
Original Budget 2007-09 Biennium *	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 625,273	\$ 625,273	\$ 625,273	\$ -	\$ 460,719	\$ 460,719	\$ 460,719	\$ -
1,053,134	1,056,738	524,490	(532,248)	307,352	339,666	172,237	(167,429)
146,524	149,962	55,979	(93,983)	226,923	245,259	74,686	(170,573)
3,898	5,020	1,523	(3,497)	8,583	16,951	4,323	(12,628)
-	-	-	-	187,733	142,568	46,711	(95,857)
502,298	530,917	164,322	(366,595)	171,881	173,820	35,901	(137,919)
378,279	379,769	143,680	(236,089)	5,558	5,658	2,922	(2,736)
26,592	22,677	17,075	(5,602)	33,013	32,169	13,808	(18,361)
352,828	377,733	175,134	(202,599)	268,210	329,669	97,368	(232,301)
275	275	2	(273)	-	-	-	-
615,842	346,466	156,933	(189,533)	276,135	171,948	27,477	(144,471)
3,704,943	3,494,830	1,864,411	(1,630,419)	1,946,107	1,918,427	936,152	(982,275)
257,078	250,692	101,246	149,446	40,177	37,321	22,908	14,413
2,075,575	2,192,130	1,009,886	1,182,244	8,003	8,018	3,442	4,576
2,909	2,885	1,621	1,264	656,672	661,525	280,901	380,624
17,026	18,425	8,072	10,353	1,430	1,410	642	768
-	2,950	-	2,950	-	-	-	-
165,451	190,525	50,648	139,877	784,917	834,385	139,669	694,716
644,140	312,242	157,532	154,710	200,747	38,072	8,747	29,325
3,162,179	2,969,849	1,329,005	1,640,844	1,691,946	1,580,731	456,309	1,124,422
542,764	524,981	535,406	10,425	254,161	337,696	479,843	142,147
-	-	-	-	19,965	51,796	28,605	(23,191)
-	-	-	-	-	-	19	19
-	-	(18)	(18)	-	-	(12,549)	(12,549)
-	-	45,320	45,320	-	-	12,804	12,804
-	-	45,302	45,302	19,965	51,796	28,879	(22,917)
\$ 542,764	\$ 524,981	\$ 580,708	\$ 55,727	\$ 274,126	\$ 389,492	\$ 508,722	\$ 119,230

\*Amount changed due to fund reclassification.

NONMAJOR SPECIAL REVENUE FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Fiscal Year Ended June 30, 2008  
*(expressed in thousands)*

Concluded

	Local Construction and Loan			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
<b>Budgetary fund balance, July 1</b>	\$ 217,644	\$ 217,644	\$ 217,644	\$ -
<b>RESOURCES</b>				
Taxes	288,760	288,878	89,523	(199,355)
Licenses, permits, and fees	482	603	-	(603)
Other contracts and grants	-	-	-	-
Timber sales	-	-	-	-
Federal grants-in-aid	-	-	-	-
Charges for services	-	-	-	-
Interest income	33,485	45,338	16,335	(29,003)
Miscellaneous revenue	323,787	321,735	94,130	(227,605)
Dividend income	-	-	-	-
Transfers from other funds	181,726	190,320	44,624	(145,696)
<b>Total Resources</b>	<b>1,045,884</b>	<b>1,064,518</b>	<b>462,256</b>	<b>(602,262)</b>
<b>CHARGES TO APPROPRIATIONS</b>				
General government	3,988	3,962	1,750	2,212
Human services	-	-	-	-
Natural resources and recreation	425	421	224	197
Transportation	-	-	-	-
Education	-	-	-	-
Capital outlays	878,750	878,492	227,026	651,466
Transfers to other funds	117,299	106,904	34,478	72,426
<b>Total Charges To Appropriations</b>	<b>1,000,462</b>	<b>989,779</b>	<b>263,478</b>	<b>726,301</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>45,422</b>	<b>74,739</b>	<b>198,778</b>	<b>124,039</b>
<b>RECONCILING ITEMS</b>				
Bond sale proceeds	3,910	3,910	28,498	24,588
Bond issue premium	-	-	134	134
Changes in reserves (net)	-	-	15	15
Entity adjustments (net)	-	-	228	228
<b>Total Reconciling Items</b>	<b>3,910</b>	<b>3,910</b>	<b>28,875</b>	<b>24,965</b>
<b>Budgetary fund balance, June 30</b>	<b>\$ 49,332</b>	<b>\$ 78,649</b>	<b>\$ 227,653</b>	<b>\$ 149,004</b>

## **Nonmajor**

### **Debt Service Funds**

Debt Service Funds account for the accumulation of resources 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.

NONMAJOR DEBT SERVICE FUNDS

**Combining Balance Sheet**

June 30, 2008

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
<b>ASSETS</b>				
Cash and pooled investments	\$ 124,467	\$ 155,039	\$ 61,397	\$ 340,903
Investments	8,323	-	-	8,323
Other receivables (net of allowance)	1,278	930	24,083	26,291
Due from other funds	1,371	303	-	1,674
<b>Total Assets</b>	<b>\$ 135,439</b>	<b>\$ 156,272</b>	<b>\$ 85,480</b>	<b>\$ 377,191</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accrued liabilities	\$ -	\$ 2,427	\$ 15	\$ 2,442
Obligations under security lending agreements	1,822	10,452	-	12,274
Due to other funds	-	353	-	353
<b>Total Liabilities</b>	<b>1,822</b>	<b>13,232</b>	<b>15</b>	<b>15,069</b>
<b>Fund Balances:</b>				
Unreserved, undesignated	133,617	143,040	85,465	362,122
<b>Total Fund Balances</b>	<b>133,617</b>	<b>143,040</b>	<b>85,465</b>	<b>362,122</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 135,439</b>	<b>\$ 156,272</b>	<b>\$ 85,480</b>	<b>\$ 377,191</b>

NONMAJOR DEBT SERVICE FUNDS  
**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances**  
For the Fiscal Year Ended June 30, 2008  
*(expressed in thousands)*

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
<b>REVENUES</b>				
Investment income (loss)	\$ 1,230	\$ 2,810	\$ 2,733	\$ 6,773
Miscellaneous revenue	10,431	-	54,479	64,910
<b>Total Revenues</b>	<b>11,661</b>	<b>2,810</b>	<b>57,212</b>	<b>71,683</b>
<b>EXPENDITURES</b>				
<b>Current:</b>				
General government	-	-	116	116
<b>Debt service:</b>				
Principal	410,200	126,052	22,620	558,872
Interest	408,950	134,900	31,447	575,297
<b>Total Expenditures</b>	<b>819,150</b>	<b>260,952</b>	<b>54,183</b>	<b>1,134,285</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(807,489)</b>	<b>(258,142)</b>	<b>3,029</b>	<b>(1,062,602)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	944,483	286,749	-	1,231,232
Transfers (out)	(26,982)	-	-	(26,982)
<b>Total Other Financing Sources (Uses)</b>	<b>917,501</b>	<b>286,749</b>	<b>-</b>	<b>1,204,250</b>
<b>Net Change in Fund Balances</b>	<b>110,012</b>	<b>28,607</b>	<b>3,029</b>	<b>141,648</b>
<b>Fund Balances - Beginning</b>	<b>23,605</b>	<b>114,433</b>	<b>82,436</b>	<b>220,474</b>
<b>Fund Balances - Ending</b>	<b>\$ 133,617</b>	<b>\$ 143,040</b>	<b>\$ 85,465</b>	<b>\$ 362,122</b>

NONMAJOR DEBT SERVICE FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Fiscal Year Ended June 30, 2008  
*(expressed in thousands)*

	General Obligation Bond			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 23,605	\$ 23,605	\$ 23,605	\$ -
<b>RESOURCES</b>				
Charges for services	16,524	28,524	-	(28,524)
Interest income	641	872	-	(872)
Miscellaneous revenue	29	88	-	(88)
Transfers from other funds	240,773	208,598	174,819	(33,779)
<b>Total Resources</b>	<b>281,572</b>	<b>261,687</b>	<b>198,424</b>	<b>(63,263)</b>
<b>CHARGES TO APPROPRIATIONS</b>				
General government	158,315	151,615	71,923	79,692
Transfers to other funds	88,252	77,544	-	77,544
<b>Total Charges To Appropriations</b>	<b>246,567</b>	<b>229,159</b>	<b>71,923</b>	<b>157,236</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>35,005</b>	<b>32,528</b>	<b>126,501</b>	<b>93,973</b>
<b>RECONCILING ITEMS</b>				
Entity adjustments (net)	-	-	7,116	7,116
<b>Total Reconciling Items</b>	<b>-</b>	<b>-</b>	<b>7,116</b>	<b>7,116</b>
<b>Budgetary fund balance, June 30</b>	<b>\$ 35,005</b>	<b>\$ 32,528</b>	<b>\$ 133,617</b>	<b>\$ 101,089</b>

Transportation General Obligation Bond			
Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 114,433	\$ 114,433	\$ 114,433	\$ -
-	-	-	-
3,331	4,549	2,466	(2,083)
-	-	-	-
709,717	643,081	286,749	(356,332)
827,481	762,063	403,648	(358,415)
635,838	608,263	260,952	347,311
30,200	47,964	-	47,964
666,038	656,227	260,952	395,275
161,443	105,836	142,696	36,860
-	-	344	344
-	-	344	344
\$ 161,443	\$ 105,836	\$ 143,040	\$ 37,204

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## **Nonmajor Capital Projects Funds**

Capital Projects Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds for individuals, private organizations, or other governments). The Capital Projects Funds are as follows:

### **State Facilities Fund**

The State Facilities Fund accounts for the construction and remodeling of public 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, 2008

*(expressed in thousands)*

	State Facilities	Higher Education Facilities	Total
<b>ASSETS</b>			
Cash and pooled investments	\$ 372,676	\$ 222,782	\$ 595,458
Investments	-	25,336	25,336
Other receivables (net of allowance)	14,686	5,522	20,208
Due from other funds	38,390	2,660	41,050
Due from other governments	1,740	1,683	3,423
<b>Total Assets</b>	<b>\$ 427,492</b>	<b>\$ 257,983</b>	<b>\$ 685,475</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 21,557	\$ 21,041	\$ 42,598
Contracts and retainages payable	24,180	984	25,164
Accrued liabilities	1,938	50	1,988
Obligations under security lending agreements	-	4,652	4,652
Due to other funds	14,500	13,760	28,260
Due to other governments	4,486	2	4,488
Deferred revenues	11,942	36,186	48,128
<b>Total Liabilities</b>	<b>78,603</b>	<b>76,675</b>	<b>155,278</b>
<b>Fund Balances:</b>			
Reserved for:			
Encumbrances	347,655	74,567	422,222
Other specific purposes	1,234	-	1,234
Unreserved, undesignated	-	106,741	106,741
<b>Total Fund Balances</b>	<b>348,889</b>	<b>181,308</b>	<b>530,197</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 427,492</b>	<b>\$ 257,983</b>	<b>\$ 685,475</b>

NONMAJOR CAPITAL PROJECTS FUNDS  
**Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances**  
For the Fiscal Year Ended June 30, 2008  
*(expressed in thousands)*

	State Facilities	Higher Education Facilities	Total
<b>REVENUES</b>			
Timber sales	\$ 4,703	\$ 86	\$ 4,789
Other contracts and grants	-	6,797	6,797
Federal grants-in-aid	-	5,717	5,717
Charges for services	-	42,970	42,970
Investment income (loss)	-	4,010	4,010
Miscellaneous revenue	8,770	15,651	24,421
<b>Total Revenues</b>	<b>13,473</b>	<b>75,231</b>	<b>88,704</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
General government	168,747	574	169,321
Human services	13,843	-	13,843
Natural resources and recreation	69,443	-	69,443
Transportation	21	-	21
Education	96,978	60,017	156,995
<b>Capital outlays</b>	<b>443,169</b>	<b>235,463</b>	<b>678,632</b>
<b>Debt service:</b>			
Principal	-	21	21
Interest	44	73	117
<b>Total Expenditures</b>	<b>792,245</b>	<b>296,148</b>	<b>1,088,393</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(778,772)</b>	<b>(220,917)</b>	<b>(999,689)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bonds issued	917,047	155,000	1,072,047
Payments to refunded bond escrow agents	-	(58,125)	(58,125)
Bond issue premium	61,176	10,509	71,685
Transfers in	864	140,013	140,877
Transfers (out)	(9,340)	(13,280)	(22,620)
<b>Total Other Financing Sources (Uses)</b>	<b>969,747</b>	<b>234,117</b>	<b>1,203,864</b>
<b>Net Change in Fund Balances</b>	<b>190,975</b>	<b>13,200</b>	<b>204,175</b>
<b>Fund Balances - Beginning</b>	<b>157,914</b>	<b>168,108</b>	<b>326,022</b>
<b>Fund Balances - Ending</b>	<b>\$ 348,889</b>	<b>\$ 181,308</b>	<b>\$ 530,197</b>

NONMAJOR CAPITAL PROJECTS FUNDS  
**Combining Schedule of Revenues, Expenditures, and  
 Other Financing Sources (Uses) - Budget and Actual**  
 For the Fiscal Year Ended June 30, 2008  
*(expressed in thousands)*

	State Facilities			
	Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
Budgetary fund balance, July 1	\$ 156,673	\$ 156,673	\$ 156,673	\$ -
<b>RESOURCES</b>				
Timber sales	24,454	15,692	4,703	(10,989)
Charges for services	-	-	-	-
Interest income	110	85	-	(85)
Miscellaneous revenue	28,024	27,335	8,447	(18,888)
Transfers from other funds	7,178	8,020	864	(7,156)
<b>Total Resources</b>	<b>216,439</b>	<b>207,805</b>	<b>170,687</b>	<b>(37,118)</b>
<b>CHARGES TO APPROPRIATIONS</b>				
General government	10,806	14,151	1,936	12,215
Capital outlays	2,416,401	2,539,041	790,264	1,748,777
Transfers to other funds	89,749	111,540	9,340	102,200
<b>Total Charges To Appropriations</b>	<b>2,516,956</b>	<b>2,664,732</b>	<b>801,540</b>	<b>1,863,192</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>(2,300,517)</b>	<b>(2,456,927)</b>	<b>(630,853)</b>	<b>1,826,074</b>
<b>RECONCILING ITEMS</b>				
Bond sale proceeds	2,453,393	2,489,053	917,046	(1,572,007)
Bond issue premium	-	-	61,176	61,176
Changes in reserves (net)	-	-	(2)	(2)
Entity adjustments (net)	-	-	288	288
<b>Total Reconciling Items</b>	<b>2,453,393</b>	<b>2,489,053</b>	<b>978,508</b>	<b>(1,510,545)</b>
<b>Budgetary fund balance, June 30</b>	<b>\$ 152,876</b>	<b>\$ 32,126</b>	<b>\$ 347,655</b>	<b>\$ 315,529</b>

Higher Education Facilities			
Original Budget 2007-09 Biennium	Final Budget 2007-09 Biennium	Actual 2007-09 Biennium	Variance with Final Budget
\$ 168,108	\$ 168,108	\$ 168,108	\$ -
915	431	86	(345)
95,792	101,141	42,970	(58,171)
3,189	3,233	2,166	(1,067)
32,177	43,427	104	(43,323)
77,758	80,188	37,832	(42,356)
377,939	396,528	251,266	(145,262)
2,242	2,354	293	2,061
554,392	558,461	217,556	340,905
15,391	13,750	7,502	6,248
572,025	574,565	225,351	349,214
(194,086)	(178,037)	25,915	203,952
317,624	311,357	155,000	(156,357)
-	-	10,509	10,509
-	-	-	-
-	-	(10,116)	(10,116)
317,624	311,357	155,393	(155,964)
\$ 123,538	\$ 133,320	\$ 181,308	\$ 47,988

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