

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.

State of Washington

NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - by Fund Type
 June 30, 2011
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and pooled investments	\$ 2,055,178	\$ 235,104	\$ 234,631	\$ 47,097	\$ 2,572,010
Investments	35,338	6,966	6,907	190,850	240,061
Taxes receivable (net of allowance)	112,547	-	-	-	112,547
Other receivables (net of allowance)	681,172	21,119	10,417	941	713,649
Due from other funds	255,084	2,440	324,223	-	581,747
Due from other governments	2,265,103	-	17,438	-	2,282,541
Inventories and prepaids	47,323	-	-	-	47,323
Restricted assets:					
Cash and pooled investments	138,083	-	77,549	-	215,632
Total Assets	\$ 5,589,828	\$ 265,629	\$ 671,165	\$ 238,888	\$ 6,765,510
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 367,757	\$ -	\$ 47,199	\$ -	\$ 414,956
Contracts and retainages payable	100,566	-	16,710	-	117,276
Accrued liabilities	55,973	22	3,566	-	59,561
Obligations under security lending agreements	119	-	-	47,044	47,163
Due to other funds	271,815	271	338,789	927	611,802
Due to other governments	127,693	-	38,886	-	166,579
Deferred revenue	959,558	-	26,199	-	985,757
Claims and judgments payable	8,028	-	-	-	8,028
Total Liabilities	1,891,509	293	471,349	47,971	2,411,122
Fund Balances:					
Nonspendable fund balance	1,736,115	-	5,094	187,445	1,928,654
Restricted fund balance	1,231,247	86,897	143,549	3,472	1,465,165
Committed fund balance	905,384	178,439	51,173	-	1,134,996
Assigned fund balance	45	-	-	-	45
Unassigned fund balance	(174,472)	-	-	-	(174,472)
Total Fund Balances	3,698,319	265,336	199,816	190,917	4,354,388
Total Liabilities and Fund Balances	\$ 5,589,828	\$ 265,629	\$ 671,165	\$ 238,888	\$ 6,765,510

State of Washington

NONMAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances - by Fund Type**
 For the Fiscal Year Ended June 30, 2011
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 74,290	\$ -	\$ -	\$ -	\$ 74,290
Business and occupation taxes	4,672	-	-	-	4,672
Excise taxes	32,707	-	-	-	32,707
Motor vehicle and fuel taxes	1,205,859	-	-	-	1,205,859
Other taxes	225,088	-	-	-	225,088
Licenses, permits, and fees	982,663	-	-	-	982,663
Timber sales	171,734	-	8,129	-	179,863
Other contracts and grants	36,910	-	3,518	-	40,428
Federal grants-in-aid	1,242,123	-	1,265	12	1,243,400
Charges for services	522,760	41,588	55,911	-	620,259
Investment income (loss)	64,532	59	873	9,553	75,017
Miscellaneous revenue	285,737	31,598	23,529	457	341,321
Total Revenues	4,849,075	73,245	93,225	10,022	5,025,567
EXPENDITURES					
Current:					
General government	319,064	121	132,645	34	451,864
Human services	652,684	-	7,845	-	660,529
Natural resources and recreation	447,279	-	131,091	-	578,370
Transportation	1,766,068	-	1,198	-	1,767,266
Education	147,159	-	261,977	-	409,136
Intergovernmental	290,221	-	-	-	290,221
Capital outlays	1,467,933	-	666,450	-	2,134,383
Debt service:					
Principal	2,239	647,737	2,015	-	651,991
Interest	4,756	809,174	2,102	-	816,032
Total Expenditures	5,097,403	1,457,032	1,205,323	34	7,759,792
Excess of Revenues Over (Under) Expenditures	(248,328)	(1,383,787)	(1,112,098)	9,988	(2,734,225)
OTHER FINANCING SOURCES (USES)					
Bonds issued	47,320	-	534,506	-	581,826
Refunding bonds issued	-	1,160,990	-	-	1,160,990
Payments to escrow agents for refunded bond debt	-	(1,339,372)	-	-	(1,339,372)
Bond issue premiums	781	182,168	36,246	-	219,195
Other debt issued	126	-	118,475	-	118,601
Refunding COPs issued	-	9,310	-	-	9,310
Payments to escrow agents for refunded COP debt	-	(11,054)	-	-	(11,054)
Transfers in	376,088	1,448,069	954,344	-	2,778,501
Transfers out	(1,251,486)	(64,337)	(891,986)	(7,143)	(2,214,952)
Total Other Financing Sources (Uses)	(827,171)	1,385,774	751,585	(7,143)	1,303,045
Net Change in Fund Balances	(1,075,499)	1,987	(360,513)	2,845	(1,431,180)
Fund Balances - Beginning, as restated	4,773,818	263,349	560,329	188,072	5,785,568
Fund Balances - Ending	\$ 3,698,319	\$ 265,336	\$ 199,816	\$ 190,917	\$ 4,354,388

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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 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.

State of Washington

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2011

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
ASSETS					
Cash and pooled investments	\$ 780,042	\$ -	\$ 245,003	\$ 352,290	\$ 586,889
Investments	-	-	1,489	28,914	4,935
Taxes receivable (net of allowance)	109,913	-	2,504	-	-
Other receivables (net of allowance)	38,769	9,745	70,672	485,149	52,820
Due from other funds	126,133	10,555	10,411	7,125	88,185
Due from other governments	79,498	52,733	32,556	296,555	653,759
Inventories and prepaids	40,471	137	6,357	45	313
Restricted assets:					
Cash and pooled investments	138,083	-	-	-	-
Total Assets	\$ 1,312,909	\$ 73,170	\$ 368,992	\$ 1,170,078	\$ 1,386,901
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 187,710	\$ 49,148	\$ 6,581	\$ 111,265	\$ 12,476
Contracts and retainages payable	64,139	2,466	2,471	4,565	22,549
Accrued liabilities	32,842	2,082	5,197	7,707	8,095
Obligations under security lending agreements	-	-	-	119	-
Due to other funds	131,060	17,559	13,995	72,701	35,934
Due to other governments	51,107	53,354	5,329	2,912	13,702
Deferred revenue	21,780	10,733	114,666	542,160	56,427
Claims and judgments payable	-	-	8,028	-	-
Total Liabilities	488,638	135,342	156,267	741,429	149,183
Fund Balances:					
Nonspendable fund balance	40,908	1,213	5,990	96,806	645,667
Restricted fund balance	772,924	10,000	18,563	113,683	251,352
Committed fund balance	10,439	101,087	188,127	218,160	340,699
Assigned fund balance	-	-	45	-	-
Unassigned fund balance	-	(174,472)	-	-	-
Total Fund Balances	824,271	(62,172)	212,725	428,649	1,237,718
Total Liabilities and Fund Balances	\$ 1,312,909	\$ 73,170	\$ 368,992	\$ 1,170,078	\$ 1,386,901

State of Washington

Local Construction and Loan	Total
\$ 90,954	\$ 2,055,178
-	35,338
130	112,547
24,017	681,172
12,675	255,084
1,150,002	2,265,103
-	47,323
-	138,083
<u>\$ 1,277,778</u>	<u>\$ 5,589,828</u>

\$ 577	\$ 367,757
4,376	100,566
50	55,973
-	119
566	271,815
1,289	127,693
213,792	959,558
-	8,028
<u>220,650</u>	<u>1,891,509</u>

945,531	1,736,115
64,725	1,231,247
46,872	905,384
-	45
-	(174,472)
<u>1,057,128</u>	<u>3,698,319</u>
<u>\$ 1,277,778</u>	<u>\$ 5,589,828</u>

State of Washington

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2011
 (expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
REVENUES					
Retail sales and use taxes	\$ -	\$ 51,528	\$ 22,611	\$ 116	\$ 35
Business and occupation taxes	-	-	-	459	4,213
Excise taxes	-	29	-	32,678	-
Motor vehicle and fuel taxes	1,190,887	2,426	-	-	12,546
Other taxes	26	-	58,200	3,793	161,362
Licenses, permits, and fees	382,937	140,577	83,726	250,263	124,992
Timber sales	13	-	4,365	-	67,608
Other contracts and grants	1,244	519	2,165	32,529	453
Federal grants-in-aid	512,475	290,137	92,908	291,616	54,987
Charges for services	231,402	32,314	66,710	184,070	8,264
Investment income (loss)	5,155	304	30,470	8,551	10,399
Miscellaneous revenue	34,584	24,415	22,916	74,757	110,811
Total Revenues	2,358,723	542,249	384,071	878,832	555,670
EXPENDITURES					
Current:					
General government	2,814	365	221,859	79,379	9,917
Human services	-	-	5,170	644,282	3,212
Natural resources and recreation	1,041	-	9,001	853	436,374
Transportation	1,241,872	483,356	33,652	6,421	767
Education	-	-	32,379	58,410	160
Intergovernmental	240,462	2,167	46,102	1,421	69
Capital outlays	1,242,155	215,303	2,358	2,291	5,816
Debt service:					
Principal	499	200	628	156	756
Interest	238	208	781	71	3,458
Total Expenditures	2,729,081	701,599	351,930	793,284	460,529
Excess of Revenues Over (Under) Expenditures	(370,358)	(159,350)	32,141	85,548	95,141
OTHER FINANCING SOURCES (USES)					
Bonds issued	-	47,320	-	-	-
Bond issue premiums	-	774	-	-	7
Other debt issued	-	-	-	-	126
Transfers in	181,776	50,803	40,606	35,927	45,113
Transfers out	(569,046)	(85,798)	(126,873)	(138,135)	(169,127)
Total Other Financing Sources (Uses)	(387,270)	13,099	(86,267)	(102,208)	(123,881)
Net Change in Fund Balances	(757,628)	(146,251)	(54,126)	(16,660)	(28,740)
Fund Balances - Beginning, as restated	1,581,899	84,079	266,851	445,309	1,266,458
Fund Balances - Ending	\$ 824,271	\$ (62,172)	\$ 212,725	\$ 428,649	\$ 1,237,718

State of Washington

Local Construction and Loan	Total
\$ -	\$ 74,290
-	4,672
-	32,707
-	1,205,859
1,707	225,088
168	982,663
99,748	171,734
-	36,910
-	1,242,123
-	522,760
9,653	64,532
18,254	285,737
129,530	4,849,075
4,730	319,064
20	652,684
10	447,279
-	1,766,068
56,210	147,159
-	290,221
10	1,467,933
-	2,239
-	4,756
60,980	5,097,403
68,550	(248,328)
-	47,320
-	781
-	126
21,863	376,088
(162,507)	(1,251,486)
(140,644)	(827,171)
(72,094)	(1,075,499)
1,129,222	4,773,818
\$ 1,057,128	\$ 3,698,319

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2011
(expressed in thousands)

	Motor Vehicle			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 314,526	\$ 314,526	\$ 314,526	\$ -
Resources				
Taxes	2,025,279	1,880,352	1,917,145	36,793
Licenses, permits, and fees	778,724	752,612	757,148	4,536
Other contracts and grants	5,269	3,066	2,954	(112)
Timber sales	-	27	40	13
Federal grants-in-aid	1,061,784	1,224,169	1,052,672	(171,497)
Charges for services	509,092	499,224	473,686	(25,538)
Investment income (loss)	15,172	25,921	27,646	1,725
Miscellaneous revenue	52,097	93,449	60,087	(33,362)
Dividend income	-	-	-	-
Transfers from other funds	599,934	438,562	265,907	(172,655)
Total Resources	5,361,877	5,231,908	4,871,811	(360,097)
Charges To Appropriations				
General government	20,780	18,452	17,027	1,425
Human services	-	-	-	-
Natural resources and recreation	2,493	2,483	2,476	7
Transportation	1,603,037	1,662,069	1,602,117	59,952
Education	-	-	-	-
Capital outlays	4,428,611	4,048,639	3,589,411	459,228
Transfers to other funds	1,393,562	1,125,250	968,883	156,367
Debt service	-	18	18	-
Total Charges To Appropriations	7,448,483	6,856,911	6,179,932	676,979
Excess Available For Appropriation Over (Under) Charges To Appropriations	(2,086,606)	(1,625,003)	(1,308,121)	316,882
Reconciling Items				
Bond sale proceeds	2,230,650	2,258,685	2,060,820	(197,865)
Bond issue premiums	-	32,568	32,569	1
Refunding COPs Issued	-	1,710	1,710	-
Payments to refunded COP escrow agents	-	(1,800)	(1,800)	-
Entity adjustments (net)	-	-	(2,452)	(2,452)
Changes in reserves (net)	-	-	637	637
Total Reconciling Items	2,230,650	2,291,163	2,091,484	(199,679)
Budgetary Fund Balance, June 30	\$ 144,044	\$ 666,160	\$ 783,363	\$ 117,203

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 100,839	\$ 100,839	\$ 100,839	\$ -	\$ 307,781	\$ 307,781	\$ 307,781	\$ -
112,685	103,176	104,605	1,429	60,427	71,119	18,945	(52,174)
266,852	271,373	270,261	(1,112)	207,108	211,528	113,126	(98,402)
-	50	610	560	7,001	4,562	-	(4,562)
-	40	40	-	7,815	10,248	9,411	(837)
42,241	164,622	53,212	(111,410)	127,686	134,324	100,267	(34,057)
43,186	39,105	2,617	(36,488)	118,006	108,617	40,218	(68,399)
1,465	3,989	2,975	(1,014)	39,585	54,762	56,830	2,068
33,661	52,014	31,417	(20,597)	37,818	55,938	24,076	(31,862)
-	-	-	-	-	1	-	(1)
72,397	80,140	73,078	(7,062)	98,035	79,994	58,408	(21,586)
<u>673,326</u>	<u>815,348</u>	<u>639,654</u>	<u>(175,694)</u>	<u>1,011,262</u>	<u>1,038,874</u>	<u>729,062</u>	<u>(309,812)</u>
301	2,045	505	1,540	346,261	376,360	299,700	76,660
-	-	-	-	7,424	7,976	7,491	485
-	-	-	-	20,205	22,061	17,265	4,796
406,426	371,726	337,877	33,849	68,823	71,109	58,755	12,354
-	-	-	-	-	-	-	-
261,027	413,739	300,341	113,398	3,398	3,314	2,008	1,306
104,870	131,649	123,443	8,206	142,934	277,710	187,953	89,757
-	22	22	-	-	-	-	-
<u>772,624</u>	<u>919,181</u>	<u>762,188</u>	<u>156,993</u>	<u>589,045</u>	<u>758,530</u>	<u>573,172</u>	<u>185,358</u>
(99,298)	(103,833)	(122,534)	(18,701)	422,217	280,344	155,890	(124,454)
74,422	280,755	61,365	(219,390)	-	-	-	-
-	1,155	1,929	774	-	-	-	-
-	2,150	2,150	-	-	-	-	-
-	(2,262)	(2,262)	-	-	-	-	-
-	-	(4,236)	(4,236)	-	-	50,454	50,454
-	-	203	203	-	-	391	391
74,422	281,798	59,149	(222,649)	-	-	50,845	50,845
<u>\$ (24,876)</u>	<u>\$ 177,965</u>	<u>\$ (63,385)</u>	<u>\$ (241,350)</u>	<u>\$ 422,217</u>	<u>\$ 280,344</u>	<u>\$ 206,735</u>	<u>\$ (73,609)</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2011
(expressed in thousands)

	Human Services			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 371,512	\$ 371,512	\$ 371,512	\$ -
Resources				
Taxes	57,396	59,895	50,242	(9,653)
Licenses, permits, and fees	142,678	319,484	400,207	80,723
Other contracts and grants	4,840	60,246	3,692	(56,554)
Timber sales	-	-	-	-
Federal grants-in-aid	604,842	585,394	422,944	(162,450)
Charges for services	397,448	456,445	262,437	(194,008)
Investment income (loss)	1,848	1,755	10,374	8,619
Miscellaneous revenue	188,620	412,429	135,614	(276,815)
Dividend income	-	375	-	(375)
Transfers from other funds	371,933	144,070	183,352	39,282
Total Resources	2,141,117	2,411,605	1,840,374	(571,231)
Charges To Appropriations				
General government	109,914	114,697	97,352	17,345
Human services	623,802	923,038	876,683	46,355
Natural resources and recreation	1,670	1,663	1,622	41
Transportation	15,328	15,004	12,685	2,319
Education	-	-	-	-
Capital outlays	212,830	230,060	97,621	132,439
Transfers to other funds	598,718	364,029	412,090	(48,061)
Debt service	-	-	-	-
Total Charges To Appropriations	1,562,262	1,648,491	1,498,053	150,438
Excess Available For Appropriation Over (Under) Charges To Appropriations	578,855	763,114	342,321	(420,793)
Reconciling Items				
Bond sale proceeds	-	-	-	-
Bond issue premiums	-	-	-	-
Refunding COPs Issued	-	-	-	-
Payments to refunded COP escrow agents	-	-	-	-
Entity adjustments (net)	-	-	(9,102)	-
Changes in reserves (net)	-	-	(1,376)	(1,376)
Total Reconciling Items	-	-	(10,478)	(1,376)
Budgetary Fund Balance, June 30	\$ 578,855	\$ 763,114	\$ 331,843	\$ (422,169)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 375,179	\$ 375,179	\$ 375,179	\$ -	\$ 246,744	\$ 246,744	\$ 246,744	\$ -
228,480	342,530	365,890	23,360	165,460	73,462	75,189	1,727
277,184	260,207	172,840	(87,367)	468	375	-	(375)
4,360	1,983	773	(1,210)	-	-	-	-
115,675	148,201	110,049	(38,152)	55,292	155,927	130,725	(25,202)
230,040	89,120	98,445	9,325	-	-	-	-
6,185	19,473	17,938	(1,535)	-	-	-	-
2,684	1,665	27,209	25,544	3,838	1,524	22,067	20,543
365,044	463,992	386,567	(77,425)	1,138,505	804,869	263,880	(540,989)
-	-	-	-	-	-	-	-
21,209	27,208	8,273	(18,935)	78,187	164,728	30,101	(134,627)
<u>1,626,040</u>	<u>1,729,558</u>	<u>1,563,163</u>	<u>(166,395)</u>	<u>1,688,494</u>	<u>1,447,629</u>	<u>768,706</u>	<u>(678,923)</u>
108	108	110	(2)	3,745	3,728	3,514	214
5,368	6,114	5,299	815	-	-	-	-
576,872	589,791	521,959	67,832	-	-	-	-
1,426	1,420	1,173	247	-	-	-	-
450	449	299	150	-	-	-	-
404,848	575,842	225,576	350,266	828,740	637,877	173,950	463,927
124,403	245,116	234,117	10,999	398,873	632,377	480,033	152,344
-	-	-	-	-	-	-	-
<u>1,113,475</u>	<u>1,418,840</u>	<u>988,533</u>	<u>430,307</u>	<u>1,231,358</u>	<u>1,273,982</u>	<u>657,497</u>	<u>616,485</u>
512,565	310,718	574,630	263,912	457,136	173,647	111,209	(62,438)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	48,847	48,847	-	-	(1,217)	(1,217)
-	-	(31,426)	(31,426)	-	-	1,605	1,605
-	-	17,421	17,421	-	-	388	388
<u>\$ 512,565</u>	<u>\$ 310,718</u>	<u>\$ 592,051</u>	<u>\$ 281,333</u>	<u>\$ 457,136</u>	<u>\$ 173,647</u>	<u>\$ 111,597</u>	<u>\$ (62,050)</u>

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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.

NONMAJOR DEBT SERVICE FUNDS

Combining Balance Sheet

June 30, 2011

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
ASSETS				
Cash and pooled investments	\$ 14,827	\$ 161,180	\$ 59,097	\$ 235,104
Investments	6,966	-	-	6,966
Other receivables (net of allowance)	-	287	20,832	21,119
Due from other funds	2,231	209	-	2,440
Total Assets	\$ 24,024	\$ 161,676	\$ 79,929	\$ 265,629
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accrued liabilities	\$ 4	\$ 7	\$ 11	\$ 22
Due to other funds	9	262	-	271
Total Liabilities	13	269	11	293
Fund Balances:				
Restricted fund balance	6,979	-	79,918	86,897
Committed fund balance	17,032	161,407	-	178,439
Total Fund Balances	24,011	161,407	79,918	265,336
Total Liabilities and Fund Balances	\$ 24,024	\$ 161,676	\$ 79,929	\$ 265,629

NONMAJOR DEBT SERVICE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2011
(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Total
REVENUES				
Investment income (loss)	\$ 74	\$ (116)	\$ 101	\$ 59
Charges for services	-	-	41,588	41,588
Miscellaneous revenue	14,275	17,323	-	31,598
Total Revenues	14,349	17,207	41,689	73,245
EXPENDITURES				
Current:				
General government	-	-	121	121
Debt service:				
Principal	469,088	162,434	16,215	647,737
Interest	521,486	260,157	27,531	809,174
Total Expenditures	990,574	422,591	43,867	1,457,032
Excess of Revenues Over (Under) Expenditures	(976,225)	(405,384)	(2,178)	(1,383,787)
OTHER FINANCING SOURCES (USES)				
Refunding bonds issued	767,040	393,950	-	1,160,990
Payments to escrow agents for refunded bond debt	(887,753)	(451,619)	-	(1,339,372)
Refunding COPs issued	9,310	-	-	9,310
Payments to escrow agents for refunded COP debt	(11,054)	-	-	(11,054)
Bond issue premiums	123,518	58,650	-	182,168
Transfers in	1,026,778	421,291	-	1,448,069
Transfers out	(64,337)	-	-	(64,337)
Total Other Financing Sources (Uses)	963,502	422,272	-	1,385,774
Net Change in Fund Balances	(12,723)	16,888	(2,178)	1,987
Fund Balances - Beginning	36,734	144,519	82,096	263,349
Fund Balances - Ending	\$ 24,011	\$ 161,407	\$ 79,918	\$ 265,336

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2011
(expressed in thousands)

	General Obligation Bond			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 33,790	\$ 33,790	\$ 33,790	\$ -
Resources				
Timber sales	2,000	-	-	-
Charges for services	22,038	15,041	-	(15,041)
Investment income (loss)	243	185	-	(185)
Miscellaneous revenue	2,026	2	-	(2)
Transfers from other funds	216,268	202,789	157,483	(45,306)
Total Resources	276,365	251,807	191,273	(60,534)
Charges To Appropriations				
General government	162,526	155,334	154,479	855
Transfers to other funds	65,793	50,900	3,004	47,896
Debt service	-	4,211	6,904	(2,693)
Total Charges To Appropriations	228,319	210,445	164,387	46,058
Excess Available For Appropriation Over (Under) Charges To Appropriations	48,046	41,362	26,886	(14,476)
Reconciling Items				
Proceeds of refunding bonds	-	(56,861)	1,368,920	1,425,781
Payments to escrow agents for refunded bond debt	-	-	(1,546,494)	(1,546,494)
Bond issue premium	-	61,072	184,478	123,406
Entity adjustments (net)	-	-	(9,779)	(9,779)
Total Reconciling Items	-	4,211	(2,875)	(7,086)
Budgetary Fund Balance, June 30	\$ 48,046	\$ 45,573	\$ 24,011	\$ (21,562)

State of Washington

Transportation General Obligation Bond

Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 148,976	\$ 148,976	\$ 148,976	\$ -
-	-	-	-
-	-	-	-
1,179	756	1,963	1,207
-	29,226	24,560	(4,666)
915,836	762,837	762,624	(213)
1,065,991	941,795	938,123	(3,672)
798,712	775,697	775,676	21
1,536	4,179	-	4,179
-	559	1,540	(981)
800,248	780,435	777,216	3,219
265,743	161,360	160,907	(453)
-	(12,492)	515,185	527,677
-	-	(585,346)	(585,346)
-	13,051	71,701	58,650
-	-	(1,040)	(1,040)
-	559	500	(59)
\$ 265,743	\$ 161,919	\$ 161,407	\$ (512)

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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, 2011

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and pooled investments	\$ 156,973	\$ 77,658	\$ 234,631
Investments	-	6,907	6,907
Other receivables (net of allowance)	4,544	5,873	10,417
Due from other funds	23,552	300,671	324,223
Due from other governments	5,234	12,204	17,438
Restricted assets:			
Cash and pooled investments	-	77,549	77,549
Total Assets	\$ 190,303	\$ 480,862	\$ 671,165
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 19,416	\$ 27,783	\$ 47,199
Contracts and retainages payable	13,603	3,107	16,710
Accrued liabilities	2,263	1,303	3,566
Due to other funds	28,487	310,302	338,789
Due to other governments	38,885	1	38,886
Deferred revenue	4,213	21,986	26,199
Total Liabilities	106,867	364,482	471,349
Fund Balances:			
Nonspendable fund balance	5,094	-	5,094
Restricted fund balance	73,782	69,767	143,549
Committed fund balance	4,560	46,613	51,173
Total Fund Balances	83,436	116,380	199,816
Total Liabilities and Fund Balances	\$ 190,303	\$ 480,862	\$ 671,165

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2011
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Timber sales	\$ 8,129	\$ -	\$ 8,129
Other contracts and grants	-	3,518	3,518
Federal grants-in-aid	-	1,265	1,265
Charges for services	-	55,911	55,911
Investment income (loss)	18	855	873
Miscellaneous revenue	4,294	19,235	23,529
Total Revenues	12,441	80,784	93,225
EXPENDITURES			
Current:			
General government	132,645	-	132,645
Human services	7,845	-	7,845
Natural resources and recreation	131,091	-	131,091
Transportation	1,198	-	1,198
Education	178,138	83,839	261,977
Capital outlays	363,135	303,315	666,450
Debt service:			
Principal	8	2,007	2,015
Interest	-	2,102	2,102
Total Expenditures	814,060	391,263	1,205,323
Excess of Revenues Over (Under) Expenditures	(801,619)	(310,479)	(1,112,098)
OTHER FINANCING SOURCES (USES)			
Bonds issued	534,506	-	534,506
Bond issue premiums	36,246	-	36,246
Other debt issued	-	118,475	118,475
Transfers in	5,293	949,051	954,344
Transfers out	(31,650)	(860,336)	(891,986)
Total Other Financing Sources (Uses)	544,395	207,190	751,585
Net Change in Fund Balances	(257,224)	(103,289)	(360,513)
Fund Balances - Beginning, as restated	340,660	219,669	560,329
Fund Balances - Ending	\$ 83,436	\$ 116,380	\$ 199,816

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2011
(expressed in thousands)

	State Facilities			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 248,137	\$ 248,137	\$ 248,137	\$ -
Resources				
Timber sales	11,778	15,543	16,417	874
Charges for services	-	-	-	-
Investment income (loss)	-	(52)	(57)	(5)
Miscellaneous revenue	8,938	11,008	10,594	(414)
Transfers from other funds	6,424	8,671	8,782	111
Total Resources	275,277	283,307	283,873	566
Charges To Appropriations				
General government	12,980	12,980	5,044	7,936
Capital outlays	2,449,145	2,377,241	1,714,678	662,563
Capital outlays	95,519	155,025	49,746	105,279
Total Charges To Appropriations	2,557,644	2,545,246	1,769,468	775,778
Excess Available For Appropriation Over (Under) Charges To Appropriations	(2,282,367)	(2,261,939)	(1,485,595)	776,344
Reconciling Items				
Bond sale proceeds	2,501,150	2,432,405	1,451,319	(981,086)
Bond issue premiums	-	76,274	112,520	36,246
Changes in reserves (net)	-	-	51	51
Entity adjustments (net)	-	-	47	47
Total Reconciling Items	2,501,150	2,508,679	1,563,937	(944,742)
Budgetary Fund Balance, June 30	\$ 218,783	\$ 246,740	\$ 78,342	\$ (168,398)

State of Washington

Higher Education Facilities			
Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
\$ 41,046	\$ 41,046	\$ 41,046	\$ -
-	-	(2)	(2)
91,823	108,334	104,722	(3,612)
905	519	1,182	663
6,411	6,944	626	(6,318)
82,096	100,084	111,577	11,493
222,281	256,927	259,151	2,224
278	278	86	192
253,487	303,577	267,039	36,538
7,388	7,642	14,269	(6,627)
261,153	311,497	281,394	30,103
(38,872)	(54,570)	(22,243)	32,327
46,226	56,461	20,085	(36,376)
-	1,520	1,520	-
-	-	-	-
-	-	117,018	117,018
46,226	57,981	138,623	80,642
\$ 7,354	\$ 3,411	\$ 116,380	\$ 112,969

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