

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.

NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - by Fund Type
 June 30, 2012
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and pooled investments	\$ 1,895,658	\$ 248,536	\$ 365,200	\$ 233	\$ 2,509,627
Investments	41,355	7,458	29,333	197,946	276,092
Taxes receivable (net of allowance)	111,482	-	-	-	111,482
Other receivables (net of allowance)	698,151	23,347	11,673	489	733,660
Due from other funds	824,410	3,330	304,201	-	1,131,941
Due from other governments	2,310,986	-	15,284	2	2,326,272
Inventories and prepaids	51,230	-	-	-	51,230
Restricted assets:					
Cash and investments	613,027	-	70,007	-	683,034
Receivables	3	-	2,729	-	2,732
Total Assets	\$ 6,546,302	\$ 282,671	\$ 798,427	\$ 198,670	\$ 7,826,070
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 325,947	\$ -	\$ 30,508	\$ -	\$ 356,455
Contracts and retainages payable	118,708	-	15,211	-	133,919
Accrued liabilities	62,951	1,469	2,912	-	67,332
Due to other funds	314,256	244	294,917	479	609,896
Due to other governments	157,036	-	17,793	-	174,829
Deferred and unearned revenue	936,267	-	22,511	-	958,778
Claims and judgments payable	6,077	-	-	-	6,077
Total Liabilities	1,921,242	1,713	383,852	479	2,307,286
Fund Balances:					
Nonspendable fund balance	44,990	-	-	192,446	237,436
Restricted fund balance	2,589,505	89,093	351,749	5,745	3,036,092
Committed fund balance	1,990,521	191,865	62,826	-	2,245,212
Assigned fund balance	44	-	-	-	44
Total Fund Balances	4,625,060	280,958	414,575	198,191	5,518,784
Total Liabilities and Fund Balances	\$ 6,546,302	\$ 282,671	\$ 798,427	\$ 198,670	\$ 7,826,070

NONMAJOR GOVERNMENTAL FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances - by Fund Type**
 For the Fiscal Year Ended June 30, 2012
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 75,729	\$ -	\$ -	\$ -	\$ 75,729
Business and occupation taxes	4,866	-	-	-	4,866
Excise taxes	60,989	-	-	-	60,989
Motor vehicle and fuel taxes	1,177,987	-	-	-	1,177,987
Other taxes	289,055	-	-	-	289,055
Licenses, permits, and fees	1,144,402	-	-	-	1,144,402
Timber sales	100,644	-	8,213	-	108,857
Other contracts and grants	49,644	-	1,660	-	51,304
Federal grants-in-aid	1,325,290	-	78	28	1,325,396
Charges for services	474,514	61,602	63,486	-	599,602
Investment income (loss)	69,867	907	957	13,232	84,963
Miscellaneous revenue	327,781	28,322	8,037	574	364,714
Total Revenues	5,100,768	90,831	82,431	13,834	5,287,864
EXPENDITURES					
Current:					
General government	330,062	399	92,105	33	422,599
Human services	686,689	-	6,151	-	692,840
Natural resources and recreation	470,734	-	76,163	-	546,897
Transportation	1,746,289	-	65	-	1,746,354
Education	141,715	-	281,121	-	422,836
Intergovernmental	294,306	-	-	-	294,306
Capital outlays	1,661,619	-	290,396	-	1,952,015
Debt service:					
Principal	1,912	668,820	2,146	-	672,878
Interest	4,388	865,247	3,083	-	872,718
Total Expenditures	5,337,714	1,534,466	751,230	33	7,623,443
Excess of Revenues Over (Under) Expenditures	(236,946)	(1,443,635)	(668,799)	13,801	(2,335,579)
OTHER FINANCING SOURCES (USES)					
Bonds issued	1,547,965	-	782,214	-	2,330,179
Refunding bonds issued	-	1,508,470	-	-	1,508,470
Payments to escrow agents for refunded bond debt	-	(1,759,458)	-	-	(1,759,458)
Issuance premiums	187,845	256,430	92,186	-	536,461
Other debt issued	421	-	2,777	-	3,198
Refunding COPs issued	3,749	-	-	-	3,749
Payments to escrow agents for refunded COP debt	(3,846)	-	-	-	(3,846)
Transfers in	354,581	1,499,838	225,822	-	2,080,241
Transfers out	(933,418)	(46,023)	(219,441)	(6,527)	(1,205,409)
Total Other Financing Sources (Uses)	1,157,297	1,459,257	883,558	(6,527)	3,493,585
Net Change in Fund Balances	920,351	15,622	214,759	7,274	1,158,006
Fund Balances - Beginning, as restated	3,704,709	265,336	199,816	190,917	4,360,778
Fund Balances - Ending	\$ 4,625,060	\$ 280,958	\$ 414,575	\$ 198,191	\$ 5,518,784

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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 of 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.

NONMAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2012

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
ASSETS					
Cash and pooled investments	\$ 844,246	\$ 161,695	\$ 159,449	\$ 194,281	\$ 424,130
Investments	3,131	2,048	1,615	33,164	937
Taxes receivable (net of allowance)	110,911	53	235	-	-
Other receivables (net of allowance)	39,541	12,084	70,345	470,861	71,044
Due from other funds	143,573	13,684	113,850	135,335	339,682
Due from other governments	129,351	71,701	26,176	316,517	642,567
Inventories and prepaids	41,482	1,385	7,228	9	1,126
Restricted assets:					
Cash and investments	4,841	608,186	-	-	-
Receivables	-	-	3	-	-
Total Assets	\$ 1,317,076	\$ 870,836	\$ 378,901	\$ 1,150,167	\$ 1,479,486
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 195,276	\$ 76,185	\$ 6,697	\$ 39,987	\$ 7,619
Contracts and retainages payable	71,761	9,487	1,399	1,973	23,968
Accrued liabilities	32,549	5,601	5,473	7,829	10,644
Due to other funds	131,084	31,067	12,497	111,133	24,751
Due to other governments	65,560	66,719	7,926	1,800	9,464
Deferred and unearned revenue	17,786	15,423	109,400	526,299	46,441
Claims and judgments payable	-	-	6,077	-	-
Total Liabilities	514,016	204,482	149,469	689,021	122,887
Fund Balances:					
Nonspendable fund balance	41,214	1,424	206	966	1,180
Restricted fund balance	741,399	567,472	22,786	202,940	923,549
Committed fund balance	20,447	97,458	206,396	257,240	431,870
Assigned fund balance	-	-	44	-	-
Total Fund Balances	803,060	666,354	229,432	461,146	1,356,599
Total Liabilities and Fund Balances	\$ 1,317,076	\$ 870,836	\$ 378,901	\$ 1,150,167	\$ 1,479,486

Local Construction and Loan	Total
\$ 111,857	\$ 1,895,658
460	41,355
283	111,482
34,276	698,151
78,286	824,410
1,124,674	2,310,986
-	51,230
-	613,027
-	3
<u>\$ 1,349,836</u>	<u>\$ 6,546,302</u>

\$ 183	\$ 325,947
10,120	118,708
855	62,951
3,724	314,256
5,567	157,036
220,918	936,267
-	6,077
<u>241,367</u>	<u>1,921,242</u>

-	44,990
131,359	2,589,505
977,110	1,990,521
-	44
<u>1,108,469</u>	<u>4,625,060</u>
<u>\$ 1,349,836</u>	<u>\$ 6,546,302</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2012
(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services	Wildlife and Natural Resources
REVENUES					
Retail sales and use taxes	\$ -	\$ 53,257	\$ 22,317	\$ 113	\$ 42
Business and occupation taxes	-	-	-	415	4,451
Excise taxes	-	52	158	34,741	-
Motor vehicle and fuel taxes	1,162,312	3,054	-	-	12,621
Other taxes	23	-	75,349	3,635	198,643
Licenses, permits, and fees	383,563	139,952	109,876	376,491	134,377
Timber sales	-	-	4,022	-	63,756
Other contracts and grants	26,366	17,171	1,383	3,483	1,241
Federal grants-in-aid	589,103	335,821	86,424	260,193	53,749
Charges for services	201,764	28,428	62,908	173,474	7,940
Investment income (loss)	8,850	1,268	29,598	7,370	12,864
Miscellaneous revenue	38,709	29,377	25,857	70,886	120,908
Total Revenues	2,410,690	608,380	417,892	930,801	610,592
EXPENDITURES					
Current:					
General government	6,723	3,924	222,481	63,342	10,551
Human services	-	-	5,998	678,345	2,346
Natural resources and recreation	723	-	8,461	762	460,788
Transportation	1,188,685	524,374	26,233	6,158	839
Education	-	-	41,340	54,610	148
Intergovernmental	234,316	2,084	56,393	1,431	82
Capital outlays	1,195,535	449,975	3,203	1,641	11,265
Debt service:					
Principal	437	310	549	89	527
Interest	192	113	746	65	3,272
Total Expenditures	2,626,611	980,780	365,404	806,443	489,818
Excess of Revenues Over (Under) Expenditures	(215,921)	(372,400)	52,488	124,358	120,774
OTHER FINANCING SOURCES (USES)					
Bonds issued	528,790	1,019,175	-	-	-
Issuance premiums	37,840	149,849	140	-	16
Other debt issued	-	-	123	-	298
Refunding COPs issued	-	-	3,749	-	-
Payments to escrow agents for refunded COP debt	-	-	(3,846)	-	-
Transfers in	146,423	33,900	36,465	34,474	42,293
Transfers out	(518,343)	(107,090)	(70,407)	(126,335)	(47,803)
Total Other Financing Sources (Uses)	194,710	1,095,834	(33,776)	(91,861)	(5,196)
Net Change in Fund Balances	(21,211)	723,434	18,712	32,497	115,578
Fund Balances - Beginning, as restated	824,271	(57,080)	210,720	428,649	1,241,021
Fund Balances - Ending	\$ 803,060	\$ 666,354	\$ 229,432	\$ 461,146	\$ 1,356,599

Local Construction and Loan	Total
\$ -	\$ 75,729
-	4,866
26,038	60,989
-	1,177,987
11,405	289,055
143	1,144,402
32,866	100,644
-	49,644
-	1,325,290
-	474,514
9,917	69,867
42,044	327,781
<u>122,413</u>	<u>5,100,768</u>
23,041	330,062
-	686,689
-	470,734
-	1,746,289
45,617	141,715
-	294,306
-	1,661,619
-	1,912
-	4,388
<u>68,658</u>	<u>5,337,714</u>
<u>53,755</u>	<u>(236,946)</u>
-	1,547,965
-	187,845
-	421
-	3,749
-	(3,846)
61,026	354,581
(63,440)	(933,418)
<u>(2,414)</u>	<u>1,157,297</u>
51,341	920,351
<u>1,057,128</u>	<u>3,704,709</u>
<u>\$ 1,108,469</u>	<u>\$ 4,625,060</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, 2012
(expressed in thousands)

	Motor Vehicle			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 783,363	\$ 783,363	\$ 783,363	\$ -
Resources				
Taxes	1,934,323	1,877,383	928,020	(949,363)
Licenses, permits, and fees	775,333	789,434	382,934	(406,500)
Other contracts and grants	74,801	152,618	26,366	(126,252)
Timber sales	-	-	-	-
Federal grants-in-aid	1,199,009	1,461,755	589,009	(872,746)
Charges for services	402,248	404,739	201,764	(202,975)
Investment income (loss)	17,776	16,471	6,908	(9,563)
Miscellaneous revenue	50,541	52,209	37,841	(14,368)
Dividend income	-	-	-	-
Transfers from other funds	276,574	225,046	174,546	(50,500)
Total Resources	5,513,968	5,763,018	3,130,751	(2,632,267)
Charges To Appropriations				
General government	18,008	19,410	6,723	12,687
Human services	-	-	-	-
Natural resources and recreation	2,171	2,171	723	1,448
Transportation	1,682,533	1,689,826	798,511	891,315
Education	-	-	-	-
Capital outlays	4,357,732	4,583,225	1,585,967	2,997,258
Transfers to other funds	1,094,904	1,058,360	546,466	511,894
Total Charges To Appropriations	7,155,348	7,352,992	2,938,390	4,414,602
Excess Available For Appropriation Over (Under) Charges To Appropriations	(1,641,380)	(1,589,974)	192,361	1,782,335
Reconciling Items				
Debt service	-	-	-	-
Bond sale proceeds	1,991,328	1,711,584	528,790	(1,182,794)
Issuance premiums	-	-	37,840	37,840
Refunding COPs Issued	-	-	-	-
Payments to refunded COP escrow agents	-	-	-	-
Entity adjustments (net)	-	-	3,161	3,161
Changes in reserves (net)	-	-	(306)	(306)
Total Reconciling Items	1,991,328	1,711,584	569,485	(1,142,099)
Budgetary Fund Balance, June 30	\$ 349,948	\$ 121,610	\$ 761,846	\$ 640,236

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ (58,292)	\$ (58,292)	\$ (58,292)	\$ -	\$ 204,730	\$ 204,730	\$ 204,730	\$ -
115,858	115,924	56,363	(59,561)	78,848	74,201	14,806	(59,395)
284,117	310,710	137,623	(173,087)	226,400	219,105	71,069	(148,036)
6,461	4,705	938	(3,767)	4,002	4,402	-	(4,402)
-	-	-	-	10,712	10,712	4,022	(6,690)
417,209	289,240	27,380	(261,860)	93,899	145,007	35,183	(109,824)
118,719	118,719	28,428	(90,291)	111,796	116,836	14,360	(102,476)
1,539	1,586	54	(1,532)	47,407	53,578	28,662	(24,916)
42,066	44,407	21,556	(22,851)	36,752	40,616	11,947	(28,669)
-	-	-	-	-	3	-	(3)
86,354	81,000	33,900	(47,100)	47,044	51,103	21,257	(29,846)
1,014,031	907,999	247,950	(660,049)	861,590	920,293	406,036	(514,257)
1,307	5,309	3,924	1,385	318,588	353,613	138,420	215,193
-	-	-	-	13,895	14,425	5,454	8,971
-	-	-	-	17,242	15,551	8,627	6,924
394,070	418,312	166,127	252,185	54,932	56,678	24,096	32,582
-	-	-	-	9,427	9,352	5,045	4,307
1,528,607	2,138,442	478,470	1,659,972	7,684	3,876	1,114	2,762
185,729	234,692	97,090	137,602	123,608	157,261	33,444	123,817
2,109,713	2,796,755	745,611	2,051,144	545,376	610,756	216,200	394,556
(1,095,682)	(1,888,756)	(497,661)	1,391,095	316,214	309,537	189,836	(119,701)
-	-	-	-	-	-	(33)	(33)
1,187,949	1,989,872	1,019,175	(970,697)	-	-	-	-
-	69,910	149,849	79,939	-	-	133	133
-	-	-	-	-	-	3,749	3,749
-	-	-	-	-	-	(3,846)	(3,846)
-	-	(7,353)	(7,353)	-	-	32,900	32,900
-	-	920	920	-	-	6,487	6,487
1,187,949	2,059,782	1,162,591	(897,191)	-	-	39,390	39,390
\$ 92,267	\$ 171,026	\$ 664,930	\$ 493,904	\$ 316,214	\$ 309,537	\$ 229,226	\$ (80,311)

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2012
(expressed in thousands)

	Human Services			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 331,843	\$ 331,843	\$ 331,843	\$ -
Resources				
Taxes	71,246	67,354	30,171	(37,183)
Licenses, permits, and fees	745,995	778,244	339,544	(438,700)
Other contracts and grants	4,504	6,756	1,139	(5,617)
Timber sales	-	-	-	-
Federal grants-in-aid	532,641	558,693	197,143	(361,550)
Charges for services	160,382	155,149	129,727	(25,422)
Investment income (loss)	2,549	1,944	4,877	2,933
Miscellaneous revenue	354,480	388,846	59,622	(329,224)
Dividend income	808	404	-	(404)
Transfers from other funds	74,845	74,872	25,043	(49,829)
Total Resources	2,279,293	2,364,105	1,119,109	(1,244,996)
Charges To Appropriations				
General government	110,139	114,480	39,623	74,857
Human services	1,159,132	1,193,296	563,997	629,299
Natural resources and recreation	1,668	1,655	770	885
Transportation	14,582	14,923	5,776	9,147
Education	-	-	-	-
Capital outlays	230,134	291,610	31,646	259,964
Transfers to other funds	254,208	254,207	122,046	132,161
Total Charges To Appropriations	1,769,863	1,870,171	763,858	1,106,313
Excess Available For Appropriation Over (Under) Charges To Appropriations	509,430	493,934	355,251	(138,683)
Reconciling Items				
Debt service	-	-	-	-
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Refunding COPs Issued	-	-	-	-
Payments to refunded COP escrow agents	-	-	-	-
Entity adjustments (net)	-	-	(1,954)	(1,954)
Changes in reserves (net)	-	-	106,883	106,883
Total Reconciling Items	-	-	104,929	104,929
Budgetary Fund Balance, June 30	\$ 509,430	\$ 493,934	\$ 460,180	\$ (33,754)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ 591,536	\$ 591,536	\$ 591,536	\$ -	\$ 111,597	\$ 111,597	\$ 111,597	\$ -
342,573	389,872	215,673	(174,199)	164,246	83,580	37,443	(46,137)
277,683	280,094	90,704	(189,390)	397	397	-	(397)
2,805	4,989	1,241	(3,748)	-	-	-	-
131,755	131,755	44,550	(87,205)	143,469	143,469	32,866	(110,603)
124,863	154,866	53,749	(101,117)	-	-	-	-
23,784	18,649	7,936	(10,713)	-	-	-	-
4,661	4,002	11,837	7,835	923	855	9,576	8,721
311,955	360,268	144,646	(215,622)	624,212	906,829	134,654	(772,175)
-	-	-	-	-	-	-	-
101,252	144,960	44,102	(100,858)	14,405	14,405	61,026	46,621
1,912,867	2,080,991	1,205,974	(875,017)	1,059,249	1,261,132	387,162	(873,970)
208	208	58	150	3,522	3,487	1,794	1,693
5,420	5,399	2,346	3,053	-	-	-	-
634,717	674,862	278,896	395,966	-	-	-	-
1,417	1,416	682	734	-	-	-	-
450	550	147	403	-	-	-	-
764,641	870,809	154,842	715,967	872,901	1,044,430	100,002	944,428
85,903	120,706	44,417	76,289	92,914	122,914	63,440	59,474
1,492,756	1,673,950	481,388	1,192,562	969,337	1,170,831	165,236	1,005,595
420,111	407,041	724,586	317,545	89,912	90,301	221,926	131,625
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(25,776)	(25,776)	-	-	173	173
-	-	656,094	656,094	-	-	886,370	886,370
-	-	630,318	630,318	-	-	886,543	886,543
\$ 420,111	\$ 407,041	\$ 1,354,904	\$ 947,863	\$ 89,912	\$ 90,301	\$ 1,108,469	\$ 1,018,168

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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.

Transportation Revenue Bond Fund

The Transportation Revenue Bond Fund accounts for the accumulation of resources for, and the payment of, revenue transportation bond principal and interest.

NONMAJOR DEBT SERVICE FUNDS
Combining Balance Sheet
 June 30, 2012
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS					
Cash and pooled investments	\$ 19,185	\$ 168,560	\$ 58,622	\$ 2,169	\$ 248,536
Investments	7,009	446	-	3	7,458
Other receivables (net of allowance)	1,286	626	21,435	-	23,347
Due from other funds	3,218	112	-	-	3,330
Total Assets	\$ 30,698	\$ 169,744	\$ 80,057	\$ 2,172	\$ 282,671
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accrued liabilities	\$ 432	\$ 924	\$ 113	\$ -	\$ 1,469
Due to other funds	68	176	-	-	244
Total Liabilities	500	1,100	113	-	1,713
Fund Balances:					
Restricted fund balance	6,980	-	79,944	2,169	89,093
Committed fund balance	23,218	168,644	-	3	191,865
Total Fund Balances	30,198	168,644	79,944	2,172	280,958
Total Liabilities and Fund Balances	\$ 30,698	\$ 169,744	\$ 80,057	\$ 2,172	\$ 282,671

NONMAJOR DEBT SERVICE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2012
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Investment income (loss)	\$ 139	\$ 703	\$ 61	\$ 4	\$ 907
Charges for services	16,861	-	44,741	-	61,602
Miscellaneous revenue	2	28,320	-	-	28,322
Total Revenues	17,002	29,023	44,802	4	90,831
EXPENDITURES					
Current:					
General government	-	-	399	-	399
Debt service:					
Principal	489,566	161,389	17,865	-	668,820
Interest	540,485	282,996	26,512	15,254	865,247
Total Expenditures	1,030,051	444,385	44,776	15,254	1,534,466
Excess of Revenues Over (Under) Expenditures	(1,013,049)	(415,362)	26	(15,250)	(1,443,635)
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	1,195,085	313,385	-	-	1,508,470
Payments to escrow agents for refunded bond debt	(1,391,455)	(368,003)	-	-	(1,759,458)
Issuance premiums	200,371	56,059	-	-	256,430
Transfers in	1,061,258	421,158	-	17,422	1,499,838
Transfers out	(46,023)	-	-	-	(46,023)
Total Other Financing Sources (Uses)	1,019,236	422,599	-	17,422	1,459,257
Net Change in Fund Balances	6,187	7,237	26	2,172	15,622
Fund Balances - Beginning	24,011	161,407	79,918	-	265,336
Fund Balances - Ending	\$ 30,198	\$ 168,644	\$ 79,944	\$ 2,172	\$ 280,958

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2012
(expressed in thousands)

	General Obligation Bond			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 24,011	\$ 24,011	\$ 24,011	\$ -
Resources				
Charges for services	10,770	10,770	-	(10,770)
Investment income (loss)	269	246	-	(246)
Miscellaneous revenue	5	5	-	(5)
Transfers from other funds	203,942	203,942	84,117	(119,825)
Total Resources	238,997	238,974	108,128	(130,846)
Charges To Appropriations				
General government	167,917	164,904	82,031	82,873
Transfers to other funds	35,208	35,208	-	35,208
Total Charges To Appropriations	203,125	200,112	82,031	118,081
Excess Available For Appropriation Over (Under) Charges To Appropriations	35,872	38,862	26,097	(12,765)
Reconciling Items				
Debt service	-	-	(4,001)	(4,001)
Proceeds of refunding bonds	-	-	1,195,085	1,195,085
Payments to escrow agents for refunded bond debt	-	-	(1,391,455)	(1,391,455)
Issuance premiums	-	-	200,371	200,371
Entity adjustments (net)	-	-	4,101	4,101
Total Reconciling Items	-	-	4,101	4,101
Budgetary Fund Balance, June 30	\$ 35,872	\$ 38,862	\$ 30,198	\$ (8,664)

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ 161,407	\$ 161,407	\$ 161,407	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
1,048	971	317	(654)	-	-	-	-
-	-	28,320	28,320	-	-	1	1
899,637	929,284	421,158	(508,126)	50,000	57,002	17,422	(39,580)
1,062,092	1,091,662	611,202	(480,460)	50,000	57,002	17,423	(39,579)
968,905	927,784	442,943	484,841	48,441	56,307	15,254	41,053
-	-	-	-	-	-	-	-
968,905	927,784	442,943	484,841	48,441	56,307	15,254	41,053
93,187	163,878	168,259	4,381	1,559	695	2,169	1,474
-	-	(1,441)	(1,441)	-	-	-	-
-	-	313,385	313,385	-	-	-	-
-	-	(368,003)	(368,003)	-	-	-	-
-	-	56,059	56,059	-	-	-	-
-	-	385	385	-	-	3	3
-	-	385	385	-	-	3	3
\$ 93,187	\$ 163,878	\$ 168,644	\$ 4,766	\$ 1,559	\$ 695	\$ 2,172	\$ 1,477

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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, 2012

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and pooled investments	\$ 294,196	\$ 71,004	\$ 365,200
Investments	5	29,328	29,333
Other receivables (net of allowance)	8,602	3,071	11,673
Due from other funds	27,612	276,589	304,201
Due from other governments	1,210	14,074	15,284
Restricted assets:			
Cash and investments	-	70,007	70,007
Receivables	-	2,729	2,729
Total Assets	\$ 331,625	\$ 466,802	\$ 798,427
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 12,811	\$ 17,697	\$ 30,508
Contracts and retainages payable	13,432	1,779	15,211
Accrued liabilities	579	2,333	2,912
Due to other funds	11,558	283,359	294,917
Due to other governments	17,793	-	17,793
Deferred and unearned revenue	5,134	17,377	22,511
Total Liabilities	61,307	322,545	383,852
Fund Balances:			
Restricted fund balance	265,148	86,601	351,749
Committed fund balance	5,170	57,656	62,826
Total Fund Balances	270,318	144,257	414,575
Total Liabilities and Fund Balances	\$ 331,625	\$ 466,802	\$ 798,427

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2012
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Timber sales	\$ 8,213	\$ -	\$ 8,213
Other contracts and grants	-	1,660	1,660
Federal grants-in-aid	-	78	78
Charges for services	-	63,486	63,486
Investment income (loss)	28	929	957
Miscellaneous revenue	4,719	3,318	8,037
Total Revenues	12,960	69,471	82,431
EXPENDITURES			
Current:			
General government	92,079	26	92,105
Human services	6,151	-	6,151
Natural resources and recreation	76,163	-	76,163
Transportation	65	-	65
Education	213,820	67,301	281,121
Capital outlays	156,169	134,227	290,396
Debt service:			
Principal	-	2,146	2,146
Interest	-	3,083	3,083
Total Expenditures	544,447	206,783	751,230
Excess of Revenues Over (Under) Expenditures	(531,487)	(137,312)	(668,799)
OTHER FINANCING SOURCES (USES)			
Bonds issued	701,589	80,625	782,214
Issuance premiums	81,088	11,098	92,186
Other debt issued	-	2,777	2,777
Transfers in	951	224,871	225,822
Transfers out	(65,259)	(154,182)	(219,441)
Total Other Financing Sources (Uses)	718,369	165,189	883,558
Net Change in Fund Balances	186,882	27,877	214,759
Fund Balances - Beginning, as restated	83,436	116,380	199,816
Fund Balances - Ending	\$ 270,318	\$ 144,257	\$ 414,575

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2012
(expressed in thousands)

	State Facilities			
	Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 78,342	\$ 78,342	\$ 78,342	\$ -
Resources				
Timber sales	16,430	16,430	8,213	(8,217)
Charges for services	-	-	-	-
Investment income (loss)	34	32	22	(10)
Miscellaneous revenue	9,502	4,970	4,013	(957)
Transfers from other funds	494	494	951	457
Total Resources	104,802	100,268	91,541	(8,727)
Charges To Appropriations				
General government	2,862	4,222	2,528	1,694
Education	-	-	-	-
Capital outlays	1,618,142	2,036,341	591,934	1,444,407
Transfers to other funds	81,664	81,438	12,028	69,410
Total Charges To Appropriations	1,702,668	2,122,001	606,490	1,515,511
Excess Available For Appropriation Over (Under) Charges To Appropriations	(1,597,866)	(2,021,733)	(514,949)	1,506,784
Reconciling Items				
Bond sale proceeds	1,603,915	2,098,312	701,589	(1,396,723)
Issuance premiums	-	-	81,088	81,088
Changes in reserves (net)	-	-	5,664	5,664
Entity adjustments (net)	-	-	(3,074)	(3,074)
Total Reconciling Items	1,603,915	2,098,312	785,267	(1,313,045)
Budgetary Fund Balance, June 30	\$ 6,049	\$ 76,579	\$ 270,318	\$ 193,739

Higher Education Facilities			
Original Budget 2011-13 Biennium	Final Budget 2011-13 Biennium	Actual 2011-13 Biennium	Variance with Final Budget
\$ 116,380	\$ 116,380	\$ 116,380	\$ -
500	500	-	(500)
131,153	131,856	63,486	(68,370)
463	429	163	(266)
1,107	1,106	128	(978)
88,544	88,544	40,518	(48,026)
338,147	338,815	220,675	(118,140)
2	15	26	(11)
13,640	12,793	4,019	8,774
233,891	254,327	79,686	174,641
5,298	5,298	10,350	(5,052)
252,831	272,433	94,081	178,352
85,316	66,382	126,594	60,212
4,260	6,790	6,790	-
-	787	788	1
-	-	-	-
-	-	10,085	10,085
4,260	7,577	17,663	10,086
\$ 89,576	\$ 73,959	\$ 144,257	\$ 70,298

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