

## **Individual Fund Schedules**

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

**Balance Sheet**

June 30, 2017

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
Cash and cash equivalents	\$ 936,774	\$ 1,877,808	\$ 2,814,582
Investments	3,836	59,187	63,023
Taxes receivable (net of allowance)	3,672,482	-	3,672,482
Receivables (net of allowance)	550,259	11,493	561,752
Due from other funds	378,177	9,445	387,622
Due from other governments	1,064,674	2,979	1,067,653
Inventories and prepaids	13,412	-	13,412
Restricted cash and investments	2,727	31,542	34,269
Restricted receivables	39,499	-	39,499
<b>Total Assets</b>	<b>\$ 6,661,840</b>	<b>\$ 1,992,454</b>	<b>\$ 8,654,294</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 915,396	\$ 67,362	\$ 982,758
Contracts payable	31,108	412	31,520
Accrued liabilities	280,954	30,526	311,480
Obligations under security lending agreements	35,494	30,433	65,927
Due to other funds	265,880	57,111	322,991
Due to other governments	1,100,098	1,891	1,101,989
Unearned revenue	105,104	53	105,157
Claims and judgments payable	60,883	-	60,883
<b>Total Liabilities</b>	<b>2,794,917</b>	<b>187,788</b>	<b>2,982,705</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	1,465,497	5,000	1,470,497
<b>Total Deferred Inflows of Resources</b>	<b>1,465,497</b>	<b>5,000</b>	<b>1,470,497</b>
<b>FUND BALANCES</b>			
Nonspendable fund balance	42,922	-	42,922
Restricted fund balance	-	1,658,761	1,658,761
Committed fund balance	-	140,905	140,905
Assigned fund balance	1,257,952	-	1,257,952
Unassigned fund balance	1,100,552	-	1,100,552
<b>Total Fund Balances</b>	<b>2,401,426</b>	<b>1,799,666</b>	<b>4,201,092</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,661,840</b>	<b>\$ 1,992,454</b>	<b>\$ 8,654,294</b>

State of Washington

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2017

*(expressed in thousands)*

	General Fund Basic Account	Administrative Accounts	Total
<b>REVENUES</b>			
Retail sales and use taxes	\$ 10,220,907	\$ -	\$ 10,220,907
Business and occupation taxes	3,857,209	-	3,857,209
Property taxes	2,097,507	-	2,097,507
Excise taxes	1,055,486	-	1,055,486
Motor vehicle and fuel taxes	2	-	2
Other taxes	2,109,725	-	2,109,725
Licenses, permits, and fees	129,482	522	130,004
Other contracts and grants	243,558	-	243,558
Timber sales	2,521	-	2,521
Federal grants-in-aid	12,679,560	517	12,680,077
Charges for services	44,749	51	44,800
Investment income (loss)	(3,324)	(1,703)	(5,027)
Miscellaneous revenue	623,984	19,593	643,577
Contributions and donations	-	-	-
Unclaimed property	65,709	-	65,709
<b>Total Revenues</b>	<b>33,127,075</b>	<b>18,980</b>	<b>33,146,055</b>
<b>EXPENDITURES</b>			
Current:			
General government	753,480	130,280	883,760
Human services	17,933,913	24,720	17,958,633
Natural resources and recreation	353,250	75,655	428,905
Transportation	43,875	18,044	61,919
Education	11,786,013	389,877	12,175,890
Intergovernmental	39,034	83,680	122,714
Capital outlays	68,486	1,603	70,089
Debt service:			
Principal	11,977	135	12,112
Interest	4,474	21	4,495
<b>Total Expenditures</b>	<b>30,994,502</b>	<b>724,015</b>	<b>31,718,517</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>2,132,573</b>	<b>(705,035)</b>	<b>1,427,538</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bonds issued	-	128,197	128,197
Issuance premiums	82	1,171	1,253
Issuance discounts	-	(396)	(396)
Other debt issued	758	460	1,218
Transfers in	509,025	203,748	712,773
Transfers out	(2,814,832)	1,515,074	(1,299,758)
<b>Total Other Financing Sources (Uses)</b>	<b>(2,304,967)</b>	<b>1,848,254</b>	<b>(456,713)</b>
<b>Net Change in Fund Balances</b>	<b>(172,394)</b>	<b>1,143,219</b>	<b>970,825</b>
<b>Fund Balances - Beginning</b>	<b>2,573,820</b>	<b>656,447</b>	<b>3,230,267</b>
<b>Fund Balances - Ending</b>	<b>\$ 2,401,426</b>	<b>\$ 1,799,666</b>	<b>\$ 4,201,092</b>

GENERAL FUND ACCOUNTS  
**Schedule of Revenues, Expenditures, and  
Other Financing Sources (Uses) - Budget and Actual**

For the Biennium Ended June 30, 2017

(expressed in thousands)

	General Fund Basic Account			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 990,881	\$ 990,881	\$ 990,881	\$ -
<b>Resources</b>				
Taxes	35,910,732	37,328,811	37,452,208	123,397
Licenses, permits, and fees	228,388	234,482	245,498	11,016
Other contracts and grants	550,312	579,568	485,285	(94,283)
Timber sales	6,616	6,501	6,514	13
Federal grants-in-aid	22,719,155	22,957,838	21,768,591	(1,189,247)
Charges for services	76,880	89,583	86,513	(3,070)
Investment income (loss)	9,166	21,404	21,847	443
Miscellaneous revenue	273,740	440,834	687,071	246,237
Unclaimed property	121,876	137,378	133,897	(3,481)
Transfers from other funds	734,394	798,483	871,630	73,147
<b>Total Resources</b>	<b>61,622,140</b>	<b>63,585,763</b>	<b>62,749,935</b>	<b>(835,828)</b>
<b>Charges To Appropriations</b>				
General government	4,037,978	3,987,170	3,772,364	214,806
Human services	32,513,791	32,541,851	32,001,862	539,989
Natural resources and recreation	689,680	683,084	611,489	71,595
Transportation	99,756	102,514	92,087	10,427
Education	22,962,051	23,610,076	23,320,233	289,843
Capital outlays	379,814	351,917	131,769	220,148
Transfers to other funds	698,689	1,737,676	1,691,238	46,438
<b>Total Charges To Appropriations</b>	<b>61,381,759</b>	<b>63,014,288</b>	<b>61,621,042</b>	<b>1,393,246</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>240,381</b>	<b>571,475</b>	<b>1,128,893</b>	<b>557,418</b>
<b>Reconciling Items</b>				
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Bond issuance discount	-	-	-	-
Assumed reversions	172,500	218,768	-	(218,768)
Working capital adjustment	-	-	(243,000)	(243,000)
Noncash activity (net)	-	-	210,264	210,264
Nonappropriated fund balances	-	-	-	-
Changes in reserves (net)	-	-	4,395	4,395
<b>Total Reconciling Items</b>	<b>172,500</b>	<b>218,768</b>	<b>(28,341)</b>	<b>(247,109)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 412,881</b>	<b>\$ 790,243</b>	<b>\$ 1,100,552</b>	<b>\$ 310,309</b>

State of Washington

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**Administrative Accounts in the General Fund**

Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 559,966	\$ 559,966	\$ 559,966	\$ -
(167,215)	(166,123)	(165,457)	666
893	1,296	841	(455)
2	93	-	(93)
-	-	-	-
1,050	1,050	-	(1,050)
30	30	-	(30)
7,291	7,461	8,149	688
11,405	5,682	(8,665)	(14,347)
-	-	-	-
1,240,617	2,420,697	1,875,339	(545,358)
1,654,039	2,830,152	2,270,173	(559,979)
49,216	130,933	87,783	43,150
19,159	26,436	19,831	6,605
6,036	184,418	159,140	25,278
4,975	53,840	41,295	12,545
85,467	282,847	278,154	4,693
379,465	379,465	195,044	184,421
17,189	38,564	15,648	22,916
561,507	1,096,503	796,895	299,608
1,092,532	1,733,649	1,473,278	(260,371)
319,039	158,182	217,316	59,134
-	-	2,533	2,533
-	-	(396)	(396)
-	-	-	-
-	-	-	-
-	-	7,670	7,670
-	-	99,001	99,001
-	-	264	264
319,039	158,182	326,388	168,206
\$ 1,411,571	\$ 1,891,831	\$ 1,799,666	\$ (92,165)

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