

Individual Fund Schedules

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

Balance Sheet

June 30, 2018

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
ASSETS			
Cash and cash equivalents	\$ 1,732,755	\$ 1,875,333	\$ 3,608,088
Investments	5,163	73,510	78,673
Taxes receivable (net of allowance)	4,566,740	—	4,566,740
Receivables (net of allowance)	707,059	14,670	721,729
Due from other funds	543,174	17,525	560,699
Due from other governments	1,526,426	1,742	1,528,168
Inventories and prepaids	13,743	—	13,743
Restricted cash and investments	2,687	26,047	28,734
Restricted receivables	20,189	—	20,189
Total Assets	\$ 9,117,936	\$ 2,008,827	\$ 11,126,763
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,531,726	\$ 64,674	\$ 1,596,400
Accrued liabilities	291,561	23,429	314,990
Due to other funds	136,723	60,140	196,863
Due to other governments	1,215,643	833	1,216,476
Unearned revenue	141,493	56	141,549
Claims and judgments payable	54,160	—	54,160
Total Liabilities	3,371,306	149,132	3,520,438
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	2,171,602	4,659	2,176,261
Total Deferred Inflows of Resources	2,171,602	4,659	2,176,261
FUND BALANCES			
Nonspendable fund balance	45,400	—	45,400
Restricted fund balance	—	1,476,149	1,476,149
Committed fund balance	—	387,930	387,930
Assigned fund balance	1,513,952	—	1,513,952
Unassigned fund balance	2,015,676	(9,043)	2,006,633
Total Fund Balances	3,575,028	1,855,036	5,430,064
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 9,117,936	\$ 2,008,827	\$ 11,126,763

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS
Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2018
(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
REVENUES			
Retail sales and use taxes	\$ 11,003,465	\$ —	\$ 11,003,465
Business and occupation taxes	4,176,893	—	4,176,893
Property taxes	2,769,520	—	2,769,520
Excise taxes	1,139,260	—	1,139,260
Other taxes	2,155,410	—	2,155,410
Licenses, permits, and fees	123,550	817	124,367
Other contracts and grants	330,330	51	330,381
Timber sales	1,924	—	1,924
Federal grants-in-aid	13,012,925	516	13,013,441
Charges for services	48,367	—	48,367
Investment income (loss)	(9,823)	10,479	656
Miscellaneous revenue	297,967	16,582	314,549
Unclaimed property	100,139	—	100,139
Total Revenues	35,149,927	28,445	35,178,372
EXPENDITURES			
Current:			
General government	785,408	78,962	864,370
Human services	18,555,068	131,004	18,686,072
Natural resources and recreation	394,897	70,055	464,952
Transportation	48,452	8,925	57,377
Education	12,581,797	485,103	13,066,900
Intergovernmental	24,743	77,079	101,822
Capital outlays	78,391	539	78,930
Debt service:			
Principal	14,240	167	14,407
Interest	3,509	16	3,525
Total Expenditures	32,486,505	851,850	33,338,355
Excess of Revenues Over (Under) Expenditures	2,663,422	(823,405)	1,840,017
OTHER FINANCING SOURCES (USES)			
Bonds issued	—	59,590	59,590
Issuance premiums	215	717	932
Other debt issued	1,976	—	1,976
Transfers in	499,842	186,246	686,088
Transfers out	(1,991,853)	632,222	(1,359,631)
Total Other Financing Sources (Uses)	(1,489,820)	878,775	(611,045)
Net Change in Fund Balances	1,173,602	55,370	1,228,972
Fund Balances - Beginning	2,401,426	1,799,666	4,201,092
Fund Balances - Ending	\$ 3,575,028	\$ 1,855,036	\$ 5,430,064

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

For the Fiscal Year Ended June 30, 2018
 (expressed in thousands)

	General Fund Basic Account			
	Original Budget	Final Budget	Actual	Variance with Final Budget
	2017-19 Biennium	2017-19 Biennium	2017-19 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ 1,100,552	\$ 1,100,552	\$ 1,100,552	\$ —
Resources				
Taxes	42,053,351	42,265,579	21,219,806	(21,045,773)
Licenses, permits, and fees	221,908	226,880	123,550	(103,330)
Other contracts and grants	735,270	840,501	330,327	(510,174)
Timber sales	6,294	5,878	1,924	(3,954)
Federal grants-in-aid	23,762,662	24,466,096	11,618,774	(12,847,322)
Charges for services	96,731	96,335	48,367	(47,968)
Investment income (loss)	25,413	19,257	10,731	(8,526)
Miscellaneous revenue	410,560	435,606	289,339	(146,267)
Unclaimed property	131,846	171,914	98,822	(73,092)
Transfers from other funds	855,941	877,445	513,297	(364,148)
Total Resources	69,400,528	70,506,043	35,355,489	(35,150,554)
Charges To Appropriations				
General government	3,701,116	4,165,167	1,976,561	2,188,606
Human services	35,560,442	35,880,065	17,202,827	18,677,238
Natural resources and recreation	711,429	761,908	360,555	401,353
Transportation	113,315	113,635	50,163	63,472
Education	27,060,076	27,472,899	12,818,209	14,654,690
Capital outlays	154,106	439,758	52,229	387,529
Transfers to other funds	712,225	881,567	672,634	208,933
Total Charges To Appropriations	68,012,709	69,714,999	33,133,178	36,581,821
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,387,819	791,044	2,222,311	1,431,267
Reconciling Items				
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	—	—
Assumed reversions	216,868	216,000	—	(216,000)
Working capital adjustment	—	—	(256,000)	(256,000)
Noncash activity (net)	—	—	51,995	51,995
Nonappropriated fund balances	—	—	—	—
Changes in reserves (net)	—	—	(2,630)	(2,630)
Total Reconciling Items	216,868	216,000	(206,635)	(422,635)
Budgetary Fund Balance, June 30	\$ 1,604,687	\$ 1,007,044	\$ 2,015,676	\$ 1,008,632

State of Washington

Administrative Accounts in the General Fund

Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget
\$ 1,700,407	\$ 1,700,407	\$ 1,700,407	—
(176,334)	(151,085)	(77,079)	74,006
1,689	2,671	814	(1,857)
2	2	—	(2)
—	—	—	—
1,050	1,050	—	(1,050)
20	20	—	(20)
18,173	14,995	18,662	3,667
35,050	124,505	(5,279)	(129,784)
—	—	—	—
2,159,146	4,060,752	1,023,862	(3,036,890)
3,739,203	5,753,317	2,661,387	(3,091,930)
518,367	98,065	22,745	75,320
53,687	300,272	128,694	171,578
7,556	42,653	29,424	13,229
5,276	11,312	7,329	3,983
231,084	494,165	205,405	288,760
160,672	500,182	88,675	411,507
1,162,800	2,945,222	497,936	2,447,286
2,139,442	4,391,871	980,208	3,411,663
1,599,761	1,361,446	1,681,179	319,733
188,943	301,811	59,590	(242,221)
—	—	717	717
—	—	—	—
—	—	—	—
—	—	(1,830)	(1,830)
—	—	116,024	116,024
—	—	(644)	(644)
188,943	301,811	173,857	(127,954)
\$ 1,788,704	\$ 1,663,257	\$ 1,855,036	\$ 191,779