

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, 2019
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and cash equivalents	\$ 3,098,049	\$ 297,370	\$ 177,359	\$ —	\$ 3,572,778
Investments	49,178	—	—	233,665	282,843
Taxes receivable (net of allowance)	236,485	—	—	—	236,485
Receivables (net of allowance)	894,399	17,239	20,434	618	932,690
Due from other funds	366,206	2,549	36,493	—	405,248
Due from other governments	2,477,016	—	13,807	1	2,490,824
Inventories and prepaids	46,678	—	—	—	46,678
Restricted cash and investments	139,700	36,519	31,835	—	208,054
Restricted receivables	6,015	—	—	—	6,015
Total Assets	\$ 7,313,726	\$ 353,677	\$ 279,928	\$ 234,284	\$ 8,181,615
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 400,014	\$ —	\$ 74,380	\$ —	\$ 474,394
Accrued liabilities	144,890	985	36,758	4	182,637
Due to other funds	556,271	1,107	71,998	661	630,037
Due to other governments	165,161	—	39,430	—	204,591
Unearned revenue	109,899	—	5,462	—	115,361
Claims and judgments payable	145,946	—	—	—	145,946
Total Liabilities	1,522,181	2,092	228,028	665	1,752,966
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	125,484	—	4,742	—	130,226
Deferred inflows on hedging derivatives	667	—	—	—	667
Total Deferred Inflows of Resources	126,151	—	4,742	—	130,893
FUND BALANCES					
Nonspendable fund balance	46,679	—	—	219,338	266,017
Restricted fund balance	2,764,488	62,116	13,661	32,543	2,872,808
Committed fund balance	2,854,227	289,469	37,403	—	3,181,099
Unassigned fund balance	—	—	(3,906)	(18,262)	(22,168)
Total Fund Balances	5,665,394	351,585	47,158	233,619	6,297,756
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,313,726	\$ 353,677	\$ 279,928	\$ 234,284	\$ 8,181,615

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, 2019
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 154,146	\$ —	\$ —	\$ —	\$ 154,146
Business and occupation taxes	4,359	—	—	—	4,359
Excise taxes	440,595	—	—	—	440,595
Motor vehicle and fuel taxes	1,671,195	—	—	—	1,671,195
Other taxes	324,155	—	—	—	324,155
Licenses, permits, and fees	1,894,045	—	—	—	1,894,045
Other contracts and grants	140,891	—	12,055	—	152,946
Timber sales	132,374	—	10,597	—	142,971
Federal grants-in-aid	1,203,339	—	342	2	1,203,683
Charges for services	619,402	25,586	82,431	—	727,419
Investment income (loss)	101,779	7,468	1,081	16,637	126,965
Miscellaneous revenue	485,411	59,190	4,556	1,147	550,304
Total Revenues	7,171,691	92,244	111,062	17,786	7,392,783
EXPENDITURES					
Current:					
General government	426,808	173	179,266	42	606,289
Human services	1,122,909	—	10,066	—	1,132,975
Natural resources and recreation	644,678	—	206,125	—	850,803
Transportation	2,288,971	—	—	—	2,288,971
Education	159,373	—	490,266	—	649,639
Intergovernmental	404,921	—	—	—	404,921
Capital outlays	1,286,747	—	511,193	—	1,797,940
Debt service:					
Principal	17,394	1,099,635	9,955	—	1,126,984
Interest	2,851	1,023,651	11,547	—	1,038,049
Total Expenditures	6,354,652	2,123,459	1,418,418	42	9,896,571
Excess of Revenues Over (Under) Expenditures	817,039	(2,031,215)	(1,307,356)	17,744	(2,503,788)
OTHER FINANCING SOURCES (USES)					
Bonds issued	265,125	—	729,045	—	994,170
Issuance premiums	44,145	—	120,332	—	164,477
Other debt issued	6,338	—	—	—	6,338
Refunding COPs issued	3,265	—	—	—	3,265
Transfers in	664,615	2,071,131	146,245	—	2,881,991
Transfers out	(1,954,558)	(46,871)	(65,137)	(6,968)	(2,073,534)
Total Other Financing Sources (Uses)	(971,070)	2,024,260	930,485	(6,968)	1,976,707
Net Change in Fund Balances	(154,031)	(6,955)	(376,871)	10,776	(527,081)
Fund Balances - Beginning, as restated	5,819,425	358,540	424,029	222,843	6,824,837
Fund Balances - Ending	\$ 5,665,394	\$ 351,585	\$ 47,158	\$ 233,619	\$ 6,297,756

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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; community awareness and support; and the collection of tobacco settlement monies.

Wildlife and Natural Resources Fund

The Wildlife and Natural Resources Fund accounts for the protection, management, and remediation 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, 2019

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
ASSETS				
Cash and cash equivalents	\$ 962,211	\$ 529,703	\$ 354,823	\$ 383,171
Investments	—	—	1,138	48,040
Taxes receivable (net of allowance)	160,188	7,962	16,033	37,439
Receivables (net of allowance)	77,911	22,469	121,620	548,341
Due from other funds	235,173	10,424	15,445	14,078
Due from other governments	126,376	49,485	28,718	592,943
Inventories and prepaids	42,067	169	4,155	—
Restricted cash and investments	5,932	—	133,768	—
Restricted receivables	685	—	5,330	—
Total Assets	\$ 1,610,543	\$ 620,212	\$ 681,030	\$ 1,624,012
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 253,571	\$ 35,371	\$ 15,628	\$ 62,074
Accrued liabilities	64,725	7,287	10,258	15,896
Due to other funds	242,078	24,180	24,558	175,015
Due to other governments	69,775	78,883	1,619	6,172
Unearned revenue	41,163	30,419	18,495	2,647
Claims and judgments payable	—	—	145,946	—
Total Liabilities	671,312	176,140	216,504	261,804
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	28,530	7,794	2,630	56
Deferred inflows on hedging derivatives	667	—	—	—
Total Deferred Inflows of Resources	29,197	7,794	2,630	56
FUND BALANCES				
Nonspendable fund balance	42,067	169	4,155	—
Restricted fund balance	805,395	102,026	6,507	596,178
Committed fund balance	62,572	334,083	451,234	765,974
Total Fund Balances	910,034	436,278	461,896	1,362,152
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,610,543	\$ 620,212	\$ 681,030	\$ 1,624,012

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 724,283	\$ 143,858	\$ 3,098,049
—	—	49,178
14,852	11	236,485
82,181	41,877	894,399
84,795	6,291	366,206
954,967	724,527	2,477,016
287	—	46,678
—	—	139,700
—	—	6,015
<u>\$ 1,861,365</u>	<u>\$ 916,564</u>	<u>\$ 7,313,726</u>

\$ 32,078	\$ 1,292	\$ 400,014
39,305	7,419	144,890
79,338	11,102	556,271
4,514	4,198	165,161
17,175	—	109,899
—	—	145,946
<u>172,410</u>	<u>24,011</u>	<u>1,522,181</u>

55,545	30,929	125,484
—	—	667
<u>55,545</u>	<u>30,929</u>	<u>126,151</u>

288	—	46,679
1,203,842	50,540	2,764,488
429,280	811,084	2,854,227
<u>1,633,410</u>	<u>861,624</u>	<u>5,665,394</u>
<u>\$ 1,861,365</u>	<u>\$ 916,564</u>	<u>\$ 7,313,726</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
REVENUES				
Retail sales and use taxes	\$ —	\$ 87,920	\$ 66,190	\$ —
Business and occupation taxes	—	—	—	455
Excise taxes	—	365	—	416,526
Motor vehicle and fuel taxes	1,647,180	1,438	—	—
Other taxes	14	—	133,394	33,441
Licenses, permits, and fees	583,691	270,260	298,844	567,207
Other contracts and grants	34,005	24,338	3,542	77,009
Timber sales	29	—	1,315	—
Federal grants-in-aid	522,880	365,902	84,348	198,940
Charges for services	310,496	90,851	83,876	120,246
Investment income (loss)	32,364	14,036	30,040	10,052
Miscellaneous revenue	57,004	39,357	64,029	104,549
Total Revenues	3,187,663	894,467	765,578	1,528,425
EXPENDITURES				
Current:				
General government	5,980	867	322,329	86,471
Human services	—	—	12,205	1,107,280
Natural resources and recreation	1,464	—	18,890	757
Transportation	1,549,088	686,747	42,693	9,925
Education	—	—	50,518	57,098
Intergovernmental	262,906	15,152	125,213	1,593
Capital outlays	1,123,014	131,899	11,387	4,732
Debt service:				
Principal	7,085	405	4,517	126
Interest	1,026	17	1,422	29
Total Expenditures	2,950,563	835,087	589,174	1,268,011
Excess of Revenues Over (Under) Expenditures	237,100	59,380	176,404	260,414
OTHER FINANCING SOURCES (USES)				
Bonds issued	265,125	—	—	—
Issuance premiums	42,876	—	981	—
Other debt issued	1,600	—	4,375	—
Refunding COPs issued	—	—	—	—
Transfers in	119,412	199,316	21,305	196,986
Transfers out	(879,447)	(238,929)	(175,629)	(410,149)
Total Other Financing Sources (Uses)	(450,434)	(39,613)	(148,968)	(213,163)
Net Change in Fund Balances	(213,334)	19,767	27,436	47,251
Fund Balances - Beginning as restated	1,123,368	416,511	434,460	1,314,901
Fund Balances - Ending	\$ 910,034	\$ 436,278	\$ 461,896	\$ 1,362,152

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 36	\$ —	\$ 154,146
3,904	—	4,359
—	23,704	440,595
22,577	—	1,671,195
157,306	—	324,155
173,964	79	1,894,045
1,997	—	140,891
92,330	38,700	132,374
31,269	—	1,203,339
13,933	—	619,402
11,037	4,250	101,779
172,146	48,326	485,411
<u>680,499</u>	<u>115,059</u>	<u>7,171,691</u>
837	10,324	426,808
3,424	—	1,122,909
619,865	3,702	644,678
518	—	2,288,971
1,733	50,024	159,373
57	—	404,921
15,710	5	1,286,747
5,261	—	17,394
357	—	2,851
<u>647,762</u>	<u>64,055</u>	<u>6,354,652</u>
<u>32,737</u>	<u>51,004</u>	<u>817,039</u>
—	—	265,125
288	—	44,145
363	—	6,338
3,265	—	3,265
119,732	7,864	664,615
(121,740)	(128,664)	(1,954,558)
<u>1,908</u>	<u>(120,800)</u>	<u>(971,070)</u>
34,645	(69,796)	(154,031)
<u>1,598,765</u>	<u>931,420</u>	<u>5,819,425</u>
<u>\$ 1,633,410</u>	<u>\$ 861,624</u>	<u>\$ 5,665,394</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**

For the Biennium Ended June 30, 2019
 (expressed in thousands)

	Motor Vehicle			
	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	\$ 562,899	\$ 562,899	\$ 562,899	\$ —
Resources				
Taxes	3,690,058	3,412,491	2,826,738	(585,753)
Licenses, permits, and fees	1,101,168	1,165,318	1,567,739	402,421
Other contracts and grants	74,531	106,198	61,001	(45,197)
Timber sales	—	—	60	60
Federal grants-in-aid	1,000,910	1,162,042	1,013,680	(148,362)
Charges for services	603,207	628,601	612,034	(16,567)
Investment income (loss)	25,314	2	31,291	31,289
Miscellaneous revenue	63,605	54,041	102,146	48,105
Transfers from other funds	417,869	214	418,277	418,063
Total Resources	7,539,561	7,091,806	7,195,865	104,059
Charges To Appropriations				
General government	13,529	18,009	11,253	6,756
Human services	—	—	—	—
Natural resources and recreation	2,490	2,569	2,539	30
Transportation	2,025,037	2,104,818	2,054,583	50,235
Education	—	—	—	—
Capital outlays	3,909,863	4,103,761	3,131,081	972,680
Transfers to other funds	1,072,479	—	1,700,121	(1,700,121)
Total Charges To Appropriations	7,023,398	6,229,157	6,899,577	(670,420)
Excess Available For Appropriation Over (Under) Charges To Appropriations	516,163	862,649	296,288	(566,361)
Reconciling Items				
Debt service	—	—	—	—
Bond sale proceeds	981,040	940,829	477,970	(462,859)
Issuance premiums	—	—	79,730	79,730
Refunding COPs issued	—	—	—	—
Noncash activity (net)	—	—	10,885	10,885
Nonappropriated fund balances	—	—	4,066	4,066
Changes in reserves (net)	—	—	(972)	(972)
Total Reconciling Items	981,040	940,829	571,679	(369,150)
Budgetary Fund Balance, June 30	\$ 1,497,203	\$ 1,803,478	\$ 867,967	\$ (935,511)

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget	Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget
\$ 325,552	\$ 325,552	\$ 325,552	\$ —	\$ 254,578	\$ 254,578	\$ 254,578	\$ —
177,432	180,038	153,378	(26,660)	127,079	15,151	2,029	(13,122)
577,457	607,536	577,981	(29,555)	563,287	487,084	487,926	842
1,435	2,205	1,039	(1,166)	2,682	560	—	(560)
—	—	—	—	6,889	5,373	5,230	(143)
38,613	139,589	236,217	96,628	84,214	77,677	85,207	7,530
169,262	190,353	178,308	(12,045)	119,505	113,262	37,522	(75,740)
7,450	—	12,292	12,292	43,809	33,813	49,047	15,234
53,280	61,984	53,057	(8,927)	37,052	47,489	27,364	(20,125)
360,504	—	297,976	297,976	44,320	101,967	84,355	(17,612)
<u>1,710,985</u>	<u>1,507,257</u>	<u>1,835,800</u>	<u>328,543</u>	<u>1,283,415</u>	<u>1,136,954</u>	<u>1,033,258</u>	<u>(103,696)</u>
700	1,620	1,427	193	490,764	473,980	431,612	42,368
—	—	—	—	11,654	13,599	12,041	1,558
—	—	—	—	37,938	38,990	38,610	380
637,608	667,451	603,286	64,165	75,107	83,848	78,912	4,936
—	—	—	—	211	211	165	46
294,849	356,163	250,653	105,510	7,692	16,675	6,302	10,373
457,402	—	582,748	(582,748)	362,150	240,637	268,194	(27,557)
<u>1,390,559</u>	<u>1,025,234</u>	<u>1,438,114</u>	<u>(412,880)</u>	<u>985,516</u>	<u>867,940</u>	<u>835,836</u>	<u>32,104</u>
<u>320,426</u>	<u>482,023</u>	<u>397,686</u>	<u>(84,337)</u>	<u>297,899</u>	<u>269,014</u>	<u>197,422</u>	<u>(71,592)</u>
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	4,479	4,479	—	—	36,716	36,716
—	—	36,206	36,206	—	—	209,082	209,082
—	—	(2,262)	(2,262)	—	—	14,521	14,521
<u>—</u>	<u>—</u>	<u>38,423</u>	<u>38,423</u>	<u>—</u>	<u>—</u>	<u>260,319</u>	<u>260,319</u>
<u>\$ 320,426</u>	<u>\$ 482,023</u>	<u>\$ 436,109</u>	<u>\$ (45,914)</u>	<u>\$ 297,899</u>	<u>\$ 269,014</u>	<u>\$ 457,741</u>	<u>\$ 188,727</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**

For the Biennium Ended June 30, 2019
 (expressed in thousands)

	Human Services			
	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	\$ 1,162,379	\$ 1,162,379	\$ 1,162,379	\$ —
Resources				
Taxes	821,860	940,996	864,373	(76,623)
Licenses, permits, and fees	1,056,319	1,773,864	1,127,154	(646,710)
Other contracts and grants	156,633	3,931	3,890	(41)
Timber sales	—	—	—	—
Federal grants-in-aid	523,337	337,191	280,527	(56,664)
Charges for services	238,416	234,718	231,735	(2,983)
Investment income (loss)	4,056	6,470	3,181	(3,289)
Miscellaneous revenue	218,229	368,418	223,035	(145,383)
Transfers from other funds	496,116	101,923	22,372	(79,551)
Total Resources	4,677,345	4,929,890	3,918,646	(1,011,244)
Charges To Appropriations				
General government	157,226	168,468	154,854	13,614
Human services	1,785,376	1,786,421	1,624,212	162,209
Natural resources and recreation	1,872	1,967	1,526	441
Transportation	18,213	22,131	20,087	2,044
Education	17,085	17,084	15,590	1,494
Capital outlays	39,699	201,489	98,102	103,387
Transfers to other funds	900,030	900,783	819,799	80,984
Total Charges To Appropriations	2,919,501	3,098,343	2,734,170	364,173
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,757,844	1,831,547	1,184,476	(647,071)
Reconciling Items				
Debt service	—	—	—	—
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	—	—
Refunding COPs issued	—	—	—	—
Noncash activity (net)	—	—	50,401	50,401
Nonappropriated fund balances	—	—	107,600	107,600
Changes in reserves (net)	—	—	19,675	19,675
Total Reconciling Items	—	—	177,676	177,676
Budgetary Fund Balance, June 30	\$ 1,757,844	\$ 1,831,547	\$ 1,362,152	\$ (469,395)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget	Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget
\$ 1,380,783	\$ 1,380,783	\$ 1,380,783	\$ —	\$ 1,121,867	\$ 1,121,867	\$ 1,121,867	\$ —
310,279	361,110	358,619	(2,491)	38,398	46,873	47,440	567
342,477	267,807	217,659	(50,148)	358	—	—	—
9,506	10,542	3,553	(6,989)	—	—	—	—
179,029	135,960	107,627	(28,333)	155,680	83,049	74,217	(8,832)
123,157	40,981	54,186	13,205	—	(3,000)	—	3,000
20,615	24,258	25,428	1,170	—	—	—	—
13,492	7,819	8,885	1,066	4,950	4,017	4,876	859
457,698	417,959	437,894	19,935	524,029	287,049	268,807	(18,242)
245,378	242,466	246,388	3,922	15,492	15,203	16,235	1,032
3,082,414	2,889,685	2,841,022	(48,663)	1,860,774	1,555,058	1,533,442	(21,616)
1,140	1,213	1,146	67	8,934	8,927	8,623	304
6,854	6,640	6,303	337	—	—	—	—
841,594	846,235	779,981	66,254	7,620	7,619	6,301	1,318
1,666	1,173	950	223	—	35	—	35
1,947	1,946	1,946	—	—	—	—	—
558,459	888,828	313,840	574,988	262,596	552,010	222,458	329,552
104,336	239,457	256,457	(17,000)	267,578	267,604	266,947	657
1,515,996	1,985,492	1,360,623	624,869	546,728	836,195	504,329	331,866
1,566,418	904,193	1,480,399	576,206	1,314,046	718,863	1,029,113	310,250
—	—	(10)	(10)	—	—	—	—
—	—	—	—	—	—	—	—
—	—	255	255	—	—	—	—
—	—	3,265	3,265	—	—	—	—
—	—	(7,820)	(7,820)	—	—	(6,177)	(6,177)
—	—	82,456	82,456	—	—	5,182	5,182
—	—	74,577	74,577	—	—	(166,494)	(166,494)
—	—	152,723	152,723	—	—	(167,489)	(167,489)
\$ 1,566,418	\$ 904,193	\$ 1,633,122	\$ 728,929	\$ 1,314,046	\$ 718,863	\$ 861,624	\$ 142,761

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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 the

payment of, transportation general obligation 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 revenue 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, transportation revenue bond principal and interest.

NONMAJOR DEBT SERVICE FUNDS

Combining Balance Sheet

June 30, 2019

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS					
Cash and cash equivalents	\$ 2,941	\$ 285,177	\$ 166	\$ 9,086	\$ 297,370
Receivables (net of allowance)	—	845	16,394	—	17,239
Due from other funds	1,565	973	—	11	2,549
Restricted cash and investments	—	—	36,519	—	36,519
Total Assets	\$ 4,506	\$ 286,995	\$ 53,079	\$ 9,097	\$ 353,677
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ —	\$ 977	\$ 8	\$ —	\$ 985
Due to other funds	3	1,104	—	—	1,107
Total Liabilities	3	2,081	8	—	2,092
FUND BALANCES					
Restricted fund balance	—	—	53,071	9,045	62,116
Committed fund balance	4,503	284,914	—	52	289,469
Total Fund Balances	4,503	284,914	53,071	9,097	351,585
Total Liabilities and Fund Balances	\$ 4,506	\$ 286,995	\$ 53,079	\$ 9,097	\$ 353,677

NONMAJOR DEBT SERVICE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Charges for services	\$ 25,586	\$ —	\$ —	\$ —	\$ 25,586
Investment income (loss)	762	5,210	1,031	465	7,468
Miscellaneous revenue	14	24,782	34,394	—	59,190
Total Revenues	26,362	29,992	35,425	465	92,244
EXPENDITURES					
Current:					
General government	—	—	173	—	173
Debt service:					
Principal	672,903	310,697	26,415	89,620	1,099,635
Interest	604,616	343,856	8,967	66,212	1,023,651
Total Expenditures	1,277,519	654,553	35,555	155,832	2,123,459
Excess of Revenues Over (Under) Expenditures	(1,251,157)	(624,561)	(130)	(155,367)	(2,031,215)
OTHER FINANCING SOURCES (USES)					
Transfers in	1,288,634	626,643	—	155,854	2,071,131
Transfers out	(46,871)	—	—	—	(46,871)
Total Other Financing Sources (Uses)	1,241,763	626,643	—	155,854	2,024,260
Net Change in Fund Balances	(9,394)	2,082	(130)	487	(6,955)
Fund Balances - Beginning	13,897	282,832	53,201	8,610	358,540
Fund Balances - Ending	\$ 4,503	\$ 284,914	\$ 53,071	\$ 9,097	\$ 351,585

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**

For the Biennium Ended June 30, 2019
 (expressed in thousands)

	General Obligation Bond			
	Original Budget	Final Budget	Actual	Variance with
	2017-19 Biennium	2017-19 Biennium	2017-19 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ (50)	\$ (50)	\$ (50)	\$ —
Resources				
Charges for services	—	31,430	—	(31,430)
Investment income (loss)	697	507	—	(507)
Miscellaneous revenue	20	10	—	(10)
Transfers from other funds	220,886	262,720	210,092	(52,628)
Total Resources	221,553	294,617	210,042	(84,575)
Charges To Appropriations				
General government	211,728	210,532	210,092	440
Transfers to other funds	—	35,377	—	35,377
Total Charges To Appropriations	211,728	245,909	210,092	35,817
Excess Available For Appropriation Over (Under) Charges To Appropriations	9,825	48,708	(50)	(48,758)
Reconciling Items				
Debt service	—	(1,870)	(2,001)	(131)
Bond sale proceeds	—	31,225	—	(31,225)
Proceeds of refunding bonds	—	(235,374)	1,271,480	1,506,854
Payments to escrow agents for refunded bond debt	—	—	(1,524,297)	(1,524,297)
Issuance premiums	—	242,068	254,818	12,750
Noncash activity (net)	—	—	175	175
Nonappropriated fund balances	—	—	4,378	4,378
Total Reconciling Items	—	36,049	4,553	(31,496)
Budgetary Fund Balance, June 30	\$ 9,825	\$ 84,757	\$ 4,503	\$ (80,254)

State of Washington

Transportation General Obligation Bond			
Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget
\$ 287,988	\$ 287,988	\$ 287,988	\$ —
—	—	—	—
3,538	2,000	3,015	1,015
53,561	37,515	37,297	(218)
1,376,408	1,590,810	1,242,382	(348,428)
1,721,495	1,918,313	1,570,682	(347,631)
1,280,199	1,321,081	1,287,667	33,414
—	—	—	—
1,280,199	1,321,081	1,287,667	33,414
441,296	597,232	283,015	(314,217)
—	—	(44)	(44)
—	—	—	—
—	—	29,305	29,305
—	—	(32,639)	(32,639)
—	—	3,378	3,378
—	—	1,899	1,899
—	—	—	—
—	—	1,899	1,899
\$ 441,296	\$ 597,232	\$ 284,914	\$ (312,318)

Transportation Revenue Bond			
Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget
\$ 8,400	\$ 8,400	\$ 8,400	\$ —
—	—	—	—
233	—	593	593
—	—	—	—
311,811	386,944	311,810	(75,134)
320,444	395,344	320,803	(74,541)
311,766	311,766	311,765	1
—	—	—	—
311,766	311,766	311,765	1
8,678	83,578	9,038	(74,540)
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	59	59
—	—	—	—
—	—	59	59
\$ 8,678	\$ 83,578	\$ 9,097	\$ (74,481)

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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, 2019

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and cash equivalents	\$ 123,415	\$ 53,944	\$ 177,359
Receivables (net of allowance)	12,436	7,998	20,434
Due from other funds	33,791	2,702	36,493
Due from other governments	2,037	11,770	13,807
Restricted cash and investments	3,847	27,988	31,835
Total Assets	\$ 175,526	\$ 104,402	\$ 279,928
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 58,190	\$ 16,190	\$ 74,380
Accrued liabilities	28,892	7,866	36,758
Due to other funds	49,075	22,923	71,998
Due to other governments	39,430	—	39,430
Unearned revenue	426	5,036	5,462
Total Liabilities	176,013	52,015	228,028
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	3,419	1,323	4,742
Total Deferred Inflows of Resources	3,419	1,323	4,742
FUND BALANCES			
Restricted fund balance	—	13,661	13,661
Committed fund balance	—	37,403	37,403
Unassigned fund balance	(3,906)	—	(3,906)
Total Fund Balances	(3,906)	51,064	47,158
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 175,526	\$ 104,402	\$ 279,928

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances

For the Fiscal Year Ended June 30, 2019
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Other contracts and grants	\$ —	\$ 12,055	\$ 12,055
Timber sales	9,526	1,071	10,597
Federal grants-in-aid	—	342	342
Charges for services	—	82,431	82,431
Investment income (loss)	157	924	1,081
Miscellaneous revenue	4,072	484	4,556
Total Revenues	13,755	97,307	111,062
EXPENDITURES			
Current:			
General government	179,266	—	179,266
Human services	10,066	—	10,066
Natural resources and recreation	206,125	—	206,125
Education	378,197	112,069	490,266
Capital outlays	338,251	172,942	511,193
Debt service:			
Principal	16	9,939	9,955
Interest	7	11,540	11,547
Total Expenditures	1,111,928	306,490	1,418,418
Excess of Revenues Over (Under) Expenditures	(1,098,173)	(209,183)	(1,307,356)
OTHER FINANCING SOURCES (USES)			
Bonds issued	697,720	31,325	729,045
Issuance premiums	120,332	—	120,332
Transfers in	676	145,569	146,245
Transfers out	(9,127)	(56,010)	(65,137)
Total Other Financing Sources (Uses)	809,601	120,884	930,485
Net Change in Fund Balances	(288,572)	(88,299)	(376,871)
Fund Balances - Beginning	284,666	139,363	424,029
Fund Balances - Ending	\$ (3,906)	\$ 51,064	\$ 47,158

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**

For the Biennium Ended June 30, 2019
 (expressed in thousands)

	State Facilities			
	Original Budget	Final Budget	Actual	Variance with
	2017-19 Biennium	2017-19 Biennium	2017-19 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ (70,005)	\$ (70,005)	\$ (70,005)	\$ —
Resources				
Timber sales	17,953	13,474	15,440	1,966
Charges for services	—	—	—	—
Investment income (loss)	—	84	114	30
Miscellaneous revenue	2,038,831	2,694,441	9,456	(2,684,985)
Transfers from other funds	492	1,502	1,355	(147)
Total Resources	1,987,271	2,639,496	(43,640)	(2,683,136)
Charges To Appropriations				
General government	8,661	4,609	4,004	605
Education	—	—	—	—
Capital outlays	973,850	3,579,001	1,711,960	1,867,041
Transfers to other funds	27,765	58,800	10,706	48,094
Total Charges To Appropriations	1,010,276	3,642,410	1,726,670	1,915,740
Excess Available For Appropriation Over (Under) Charges To Appropriations	976,995	(1,002,914)	(1,770,310)	(767,396)
Reconciling Items				
Bond sale proceeds	1,289,492	1,350,420	1,498,510	148,090
Issuance premiums	—	144,758	264,740	119,982
Noncash activity (net)	—	—	653	653
Nonappropriated fund balances	—	—	2,501	2,501
Total Reconciling Items	1,289,492	1,495,178	1,766,404	271,226
Budgetary Fund Balance, June 30	\$ 2,266,487	\$ 492,264	\$ (3,906)	\$ (496,170)

State of Washington

Higher Education Facilities				
Original Budget 2017-19 Biennium	Final Budget 2017-19 Biennium	Actual 2017-19 Biennium	Variance with Final Budget	
\$ 23,747	\$ 23,747	\$ 23,747	\$	—
1,000	2,008	2,080		72
168,908	177,660	156,118		(21,542)
836	485	843		358
525	444	283		(161)
83,013	113,524	99,527		(13,997)
278,029	317,868	282,598		(35,270)
—	—	—		—
27,324	25,101	24,026		1,075
22,783	245,570	213,476		32,094
5,173	5,747	7,851		(2,104)
55,280	276,418	245,353		31,065
222,749	41,450	37,245		(4,205)
—	—	—		—
—	—	—		—
—	—	(25)		(25)
—	—	13,844		13,844
—	—	13,819		13,819
\$ 222,749	\$ 41,450	\$ 51,064	\$	9,614