

Individual Fund Schedules

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

Balance Sheet

June 30, 2019

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
ASSETS			
Cash and cash equivalents	\$ 981,026	\$ 2,375,179	\$ 3,356,205
Investments	2,436	89,372	91,808
Taxes receivable (net of allowance)	4,845,644	—	4,845,644
Receivables (net of allowance)	684,127	14,687	698,814
Due from other funds	357,067	33,843	390,910
Due from other governments	1,540,709	2,446	1,543,155
Inventories and prepaids	14,375	—	14,375
Restricted cash and investments	1,845	17,038	18,883
Restricted receivables	6,916	—	6,916
Total Assets	\$ 8,434,145	\$ 2,532,565	\$ 10,966,710
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 1,407,282	\$ 50,188	\$ 1,457,470
Accrued liabilities	391,830	24,566	416,396
Due to other funds	218,820	65,390	284,210
Due to other governments	1,393,292	3,601	1,396,893
Unearned revenue	155,931	56	155,987
Claims and judgments payable	51,884	—	51,884
Total Liabilities	3,619,039	143,801	3,762,840
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	2,349,690	4,659	2,354,349
Total Deferred Inflows of Resources	2,349,690	4,659	2,354,349
FUND BALANCES			
Nonspendable fund balance	49,614	—	49,614
Restricted fund balance	—	1,699,486	1,699,486
Committed fund balance	—	684,619	684,619
Assigned fund balance	1,416,952	—	1,416,952
Unassigned fund balance	998,850	—	998,850
Total Fund Balances	2,465,416	2,384,105	4,849,521
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,434,145	\$ 2,532,565	\$ 10,966,710

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS
Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2019
(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
REVENUES			
Retail sales and use taxes	\$ 11,950,570	\$ 1,500	\$ 11,952,070
Business and occupation taxes	4,447,626	—	4,447,626
Property taxes	2,339,469	—	2,339,469
Excise taxes	1,146,348	—	1,146,348
Other taxes	1,915,048	—	1,915,048
Licenses, permits, and fees	128,216	1,954	130,170
Other contracts and grants	295,512	67	295,579
Timber sales	1,715	—	1,715
Federal grants-in-aid	13,295,265	516	13,295,781
Charges for services	50,407	48	50,455
Investment income (loss)	60,152	53,927	114,079
Miscellaneous revenue	281,667	18,575	300,242
Unclaimed property	74,631	—	74,631
Total Revenues	35,986,626	76,587	36,063,213
EXPENDITURES			
Current:			
General government	845,286	103,951	949,237
Human services	19,580,586	173,576	19,754,162
Natural resources and recreation	382,969	98,643	481,612
Transportation	49,729	5,871	55,600
Education	14,170,969	591,465	14,762,434
Intergovernmental	56,550	75,479	132,029
Capital outlays	68,448	5,593	74,041
Debt service:			
Principal	12,996	159	13,155
Interest	3,499	29	3,528
Total Expenditures	35,171,032	1,054,766	36,225,798
Excess of Revenues Over (Under) Expenditures	815,594	(978,179)	(162,585)
OTHER FINANCING SOURCES (USES)			
Bonds issued	—	177,390	177,390
Issuance premiums	222	427	649
Other debt issued	2,228	—	2,228
Transfers in	513,081	217,521	730,602
Transfers out	(2,440,737)	1,111,910	(1,328,827)
Total Other Financing Sources (Uses)	(1,925,206)	1,507,248	(417,958)
Net Change in Fund Balances	(1,109,612)	529,069	(580,543)
Fund Balances - Beginning	3,575,028	1,855,036	5,430,064
Fund Balances - Ending	\$ 2,465,416	\$ 2,384,105	\$ 4,849,521

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

For the Biennium Ended June 30, 2019
 (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	42,711,209	42,962,317	251,108
Licenses, permits, and fees	221,908	239,996	251,766	11,770
Other contracts and grants	735,270	867,362	625,813	(241,549)
Timber sales	6,294	4,158	3,639	(519)
Federal grants-in-aid	23,762,662	24,543,335	23,582,180	(961,155)
Charges for services	96,731	101,042	98,773	(2,269)
Investment income (loss)	25,413	35,832	35,542	(290)
Miscellaneous revenue	410,560	521,151	488,687	(32,464)
Unclaimed property	131,846	177,886	176,173	(1,713)
Transfers from other funds	855,941	2,084,261	2,145,935	61,674
Total Resources	69,400,528	72,386,784	71,471,377	(915,407)
Charges To Appropriations				
General government	3,701,116	4,163,689	4,051,455	112,234
Human services	35,560,442	36,114,008	35,499,019	614,989
Natural resources and recreation	711,429	796,875	704,298	92,577
Transportation	113,315	114,678	102,298	12,380
Education	27,060,076	27,486,210	27,251,653	234,557
Capital outlays	154,106	439,758	98,013	341,745
Transfers to other funds	712,225	2,665,198	2,670,112	(4,914)
Total Charges To Appropriations	68,012,709	71,780,416	70,376,848	1,403,568
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,387,819	606,368	1,094,529	488,161
Reconciling Items				
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	—	—
Assumed reversions	216,868	194,869	—	(194,869)
Working capital adjustment	—	—	97,000	97,000
Noncash activity (net)	—	—	70,205	70,205
Nonappropriated fund balances	—	—	—	—
Changes in reserves (net)	—	—	(262,884)	(262,884)
Total Reconciling Items	216,868	194,869	(95,679)	(290,548)
Budgetary Fund Balance, June 30	\$ 1,604,687	\$ 801,237	\$ 998,850	\$ 197,613

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)	(150,548)	(151,058)	(510)
1,689	3,486	1,841	(1,645)
—	—	—	—
—	—	—	—
1,050	—	—	—
20	156	—	(156)
18,173	41,580	47,709	6,129
35,050	19,152	(10,968)	(30,120)
—	—	—	—
2,159,146	2,120,837	3,631,349	1,510,512
3,739,201	3,735,070	5,219,280	1,484,210
518,367	97,962	48,048	49,914
53,687	300,270	297,982	2,288
7,556	84,995	82,798	2,197
5,276	11,465	11,300	165
231,084	493,459	491,363	2,096
160,672	499,843	187,158	312,685
1,162,800	954,638	2,106,975	(1,152,337)
2,139,442	2,442,632	3,225,624	(782,992)
1,599,759	1,292,438	1,993,656	701,218
188,943	202,047	236,980	34,933
—	716	1,144	428
—	—	—	—
—	—	—	—
—	—	28,916	28,916
—	—	123,121	123,121
—	—	288	288
188,943	202,763	390,449	187,686
\$ 1,788,702	\$ 1,495,201	\$ 2,384,105	\$ 888,904