

## **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.

State of Washington

NONMAJOR GOVERNMENTAL FUNDS  
**Combining Balance Sheet - by Fund Type**

June 30, 2015

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>ASSETS</b>					
Cash and pooled investments	\$ 2,599,284	\$ 289,646	\$ 186,500	\$ 88	\$ 3,075,518
Investments	38,081	-	-	210,026	248,107
Taxes receivable (net of allowance)	161,902	-	-	-	161,902
Other receivables (net of allowance)	809,356	22,334	12,775	695	845,160
Due from other funds	298,779	1,957	19,919	-	320,655
Due from other governments	2,446,881	-	12,936	25	2,459,842
Inventories and prepaids	52,748	-	-	-	52,748
Restricted cash and investments	72,189	45,881	122,716	-	240,786
Restricted receivables	5,385	-	-	-	5,385
<b>Total Assets</b>	<b>6,484,605</b>	<b>359,818</b>	<b>354,846</b>	<b>210,834</b>	<b>7,410,103</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflows on hedging derivatives	5,008	-	-	-	5,008
<b>Total Deferred Outflows of Resources</b>	<b>5,008</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,008</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 6,489,613</b>	<b>\$ 359,818</b>	<b>\$ 354,846</b>	<b>\$ 210,834</b>	<b>\$ 7,415,111</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 350,761	\$ -	\$ 70,788	\$ -	\$ 421,549
Contracts and retainages payable	92,549	-	33,810	-	126,359
Accrued liabilities	71,713	47	5,546	3	77,309
Obligations under security lending agreements	49,181	7,906	966	-	58,053
Due to other funds	403,190	418	97,540	684	501,832
Due to other governments	171,417	-	37,376	-	208,793
Unearned revenue	70,114	-	5,053	-	75,167
Claims and judgments payable	58,070	-	-	-	58,070
<b>Total Liabilities</b>	<b>1,266,995</b>	<b>8,371</b>	<b>251,079</b>	<b>687</b>	<b>1,527,132</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue	144,664	-	5,890	-	150,554
<b>Total Deferred Inflows of Resources</b>	<b>144,664</b>	<b>-</b>	<b>5,890</b>	<b>-</b>	<b>150,554</b>
<b>FUND BALANCES</b>					
Nonspendable fund balance	43,751	-	-	202,946	246,697
Restricted fund balance	2,259,998	68,912	227,463	7,201	2,563,574
Committed fund balance	2,774,205	282,535	37,770	-	3,094,510
Unassigned fund balance	-	-	(167,356)	-	(167,356)
<b>Total Fund Balances</b>	<b>5,077,954</b>	<b>351,447</b>	<b>97,877</b>	<b>210,147</b>	<b>5,737,425</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 6,489,613</b>	<b>\$ 359,818</b>	<b>\$ 354,846</b>	<b>\$ 210,834</b>	<b>\$ 7,415,111</b>

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, 2015  
*(expressed in thousands)*

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
<b>REVENUES</b>					
Retail sales and use taxes	\$ 97,394	\$ -	\$ -	\$ -	\$ 97,394
Business and occupation taxes	5,137	-	-	-	5,137
Excise taxes	106,330	-	-	-	106,330
Motor vehicle and fuel taxes	1,253,179	-	-	-	1,253,179
Other taxes	276,798	-	-	-	276,798
Licenses, permits, and fees	1,543,323	-	-	-	1,543,323
Other contracts and grants	260,258	-	4,657	-	264,915
Timber sales	96,272	-	5,051	-	101,323
Federal grants-in-aid	1,209,466	-	1,019	1	1,210,486
Charges for services	527,943	22,422	75,262	-	625,627
Investment income (loss)	55,906	1,006	1,166	6,119	64,197
Miscellaneous revenue	421,885	73,708	32,986	1,454	530,033
<b>Total Revenues</b>	<b>5,853,891</b>	<b>97,136</b>	<b>120,141</b>	<b>7,574</b>	<b>6,078,742</b>
<b>EXPENDITURES</b>					
Current:					
General government	348,093	1,170	135,138	34	484,435
Human services	761,411	-	10,981	-	772,392
Natural resources and recreation	639,530	-	154,601	-	794,131
Transportation	1,845,512	-	-	-	1,845,512
Education	185,143	-	394,413	-	579,556
Intergovernmental	348,423	-	-	-	348,423
Capital outlays	1,463,610	-	509,169	-	1,972,779
Debt service:					
Principal	15,734	896,050	3,424	-	915,208
Interest	1,018	960,785	6,327	-	968,130
<b>Total Expenditures</b>	<b>5,608,474</b>	<b>1,858,005</b>	<b>1,214,053</b>	<b>34</b>	<b>8,680,566</b>
<b>Excess of Revenues</b>					
<b>Over (Under) Expenditures</b>	<b>245,417</b>	<b>(1,760,869)</b>	<b>(1,093,912)</b>	<b>7,540</b>	<b>(2,601,824)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Bonds issued	385,119	-	554,233	-	939,352
Refunding bonds issued	-	2,610,505	-	-	2,610,505
Payments to escrow agents for refunded bond debt	-	(3,127,361)	-	-	(3,127,361)
Other debt issued	3,207	-	435	-	3,642
Issuance premiums	40,788	521,949	101,928	-	664,665
Transfers in	474,795	1,962,404	350,407	10	2,787,616
Transfers out	(1,472,323)	(300,869)	(206,514)	(8,313)	(1,988,019)
<b>Total Other Financing Sources (Uses)</b>	<b>(568,414)</b>	<b>1,666,628</b>	<b>800,489</b>	<b>(8,303)</b>	<b>1,890,400</b>
<b>Net Change in Fund Balances</b>	<b>(322,997)</b>	<b>(94,241)</b>	<b>(293,423)</b>	<b>(763)</b>	<b>(711,424)</b>
<b>Fund Balances - Beginning, as restated</b>	<b>5,400,951</b>	<b>445,688</b>	<b>391,300</b>	<b>210,910</b>	<b>6,448,849</b>
<b>Fund Balances - Ending</b>	<b>\$ 5,077,954</b>	<b>\$ 351,447</b>	<b>\$ 97,877</b>	<b>\$ 210,147</b>	<b>\$ 5,737,425</b>

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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.

State of Washington

NONMAJOR SPECIAL REVENUE FUNDS

**Combining Balance Sheet**

June 30, 2015

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>ASSETS</b>				
Cash and pooled investments	\$ 746,614	\$ 237,530	\$ 310,392	\$ 476,752
Investments	-	-	1,312	36,769
Taxes receivable (net of allowance)	144,131	55	5,850	11,793
Other receivables (net of allowance)	54,213	48,464	98,455	474,207
Due from other funds	143,099	15,500	23,613	11,912
Due from other governments	106,350	101,136	33,641	455,475
Inventories and prepaids	44,939	260	7,078	8
Restricted cash and investments	43,006	22,129	6,539	-
Restricted receivables	5,385	-	-	-
<b>Total Assets</b>	<b>1,287,737</b>	<b>425,074</b>	<b>486,880</b>	<b>1,466,916</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows on hedging derivatives	5,008	-	-	-
<b>Total Deferred Outflows of Resources</b>	<b>5,008</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 1,292,745</b>	<b>\$ 425,074</b>	<b>\$ 486,880</b>	<b>\$ 1,466,916</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 181,596	\$ 54,175	\$ 16,115	\$ 78,491
Contracts and retainages payable	37,404	23,059	1,890	4,396
Accrued liabilities	42,850	2,699	4,898	7,335
Obligations under security lending agreements	20,106	6,870	1,784	6,551
Due to other funds	147,648	18,982	27,218	142,394
Due to other governments	66,532	54,758	4,662	9,162
Unearned revenue	13,077	20,680	18,600	4,219
Claims and judgments payable	-	-	58,070	-
<b>Total Liabilities</b>	<b>509,213</b>	<b>181,223</b>	<b>133,237</b>	<b>252,548</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue	35,571	15,680	2,337	-
<b>Total Deferred Inflows of Resources</b>	<b>35,571</b>	<b>15,680</b>	<b>2,337</b>	<b>-</b>
<b>FUND BALANCES</b>				
Nonspendable fund balance	42,716	260	189	123
Restricted fund balance	655,083	68,050	6,796	468,375
Committed fund balance	50,162	159,861	344,321	745,870
<b>Total Fund Balances</b>	<b>747,961</b>	<b>228,171</b>	<b>351,306</b>	<b>1,214,368</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 1,292,745</b>	<b>\$ 425,074</b>	<b>\$ 486,880</b>	<b>\$ 1,466,916</b>

State of Washington

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Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 776,679	\$ 51,317	\$ 2,599,284
-	-	38,081
-	73	161,902
87,496	46,521	809,356
97,353	7,302	298,779
670,737	1,079,542	2,446,881
463	-	52,748
515	-	72,189
-	-	5,385
<u>1,633,243</u>	<u>1,184,755</u>	<u>6,484,605</u>
-	-	5,008
-	-	5,008
<u>\$ 1,633,243</u>	<u>\$ 1,184,755</u>	<u>\$ 6,489,613</u>

\$ 19,435	\$ 949	\$ 350,761
18,754	7,046	92,549
13,877	54	71,713
12,299	1,571	49,181
66,696	252	403,190
29,774	6,529	171,417
13,538	-	70,114
-	-	58,070
<u>174,373</u>	<u>16,401</u>	<u>1,266,995</u>
54,249	36,827	144,664
<u>54,249</u>	<u>36,827</u>	<u>144,664</u>
463	-	43,751
1,013,567	48,127	2,259,998
390,591	1,083,400	2,774,205
<u>1,404,621</u>	<u>1,131,527</u>	<u>5,077,954</u>
<u>\$ 1,633,243</u>	<u>\$ 1,184,755</u>	<u>\$ 6,489,613</u>

State of Washington

NONMAJOR SPECIAL REVENUE FUNDS  
**Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances**  
 For the Fiscal Year Ended June 30, 2015  
*(expressed in thousands)*

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
<b>REVENUES</b>				
Retail sales and use taxes	\$ -	\$ 70,591	\$ 26,759	\$ -
Business and occupation taxes	-	-	-	400
Excise taxes	-	35	523	89,682
Motor vehicle and fuel taxes	1,237,374	2,785	-	-
Other taxes	26	-	105,377	20,741
Licenses, permits, and fees	469,820	194,744	254,201	463,757
Timber sales	6	-	4,200	-
Other contracts and grants	137,375	40,514	3,325	77,038
Federal grants-in-aid	408,983	479,210	86,165	215,660
Charges for services	247,059	66,222	70,115	134,362
Investment income (loss)	4,431	1,482	17,083	8,190
Miscellaneous revenue	47,936	23,710	26,980	89,971
<b>Total Revenues</b>	<b>2,553,010</b>	<b>879,293</b>	<b>594,728</b>	<b>1,099,801</b>
<b>EXPENDITURES</b>				
Current:				
General government	4,106	-	270,327	63,480
Human services	-	-	9,884	748,386
Natural resources and recreation	1,183	-	10,509	790
Transportation	1,228,029	566,333	40,053	10,573
Education	-	-	44,750	73,682
Intergovernmental	244,098	1,796	101,012	1,474
Capital outlays	901,808	527,661	7,545	2,233
Debt service:				
Principal	6,986	345	907	63
Interest	714	75	123	57
<b>Total Expenditures</b>	<b>2,386,924</b>	<b>1,096,210</b>	<b>485,110</b>	<b>900,738</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>166,086</b>	<b>(216,917)</b>	<b>109,618</b>	<b>199,063</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bonds issued	199,920	185,199	-	-
Issuance premiums	40,771	-	-	17
Other debt issued	2,959	-	92	156
Transfers in	183,937	104,173	39,362	37,644
Transfers out	(730,664)	(192,231)	(146,674)	(166,937)
<b>Total Other Financing Sources (Uses)</b>	<b>(303,077)</b>	<b>97,141</b>	<b>(107,220)</b>	<b>(129,120)</b>
<b>Net Change in Fund Balances</b>	<b>(136,991)</b>	<b>(119,776)</b>	<b>2,398</b>	<b>69,943</b>
<b>Fund Balances - Beginning, as restated</b>	<b>884,952</b>	<b>347,947</b>	<b>348,908</b>	<b>1,144,425</b>
<b>Fund Balances - Ending</b>	<b>\$ 747,961</b>	<b>\$ 228,171</b>	<b>\$ 351,306</b>	<b>\$ 1,214,368</b>

State of Washington

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Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 44	\$ -	\$ 97,394
4,737	-	5,137
-	16,090	106,330
13,020	-	1,253,179
150,654	-	276,798
160,702	99	1,543,323
63,916	28,150	96,272
2,006	-	260,258
19,448	-	1,209,466
10,185	-	527,943
16,824	7,896	55,906
133,293	99,995	421,885
<u>574,829</u>	<u>152,230</u>	<u>5,853,891</u>
368	9,812	348,093
3,141	-	761,411
626,601	447	639,530
524	-	1,845,512
1,721	64,990	185,143
43	-	348,423
24,356	7	1,463,610
7,433	-	15,734
49	-	1,018
<u>664,236</u>	<u>75,256</u>	<u>5,608,474</u>
<u>(89,407)</u>	<u>76,974</u>	<u>245,417</u>
-	-	385,119
-	-	40,788
-	-	3,207
94,149	15,530	474,795
(90,639)	(145,178)	(1,472,323)
<u>3,510</u>	<u>(129,648)</u>	<u>(568,414)</u>
(85,897)	(52,674)	(322,997)
<u>1,490,518</u>	<u>1,184,201</u>	<u>5,400,951</u>
<u>\$ 1,404,621</u>	<u>\$ 1,131,527</u>	<u>\$ 5,077,954</u>

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

For the Biennium Ended June 30, 2015

*(expressed in thousands)*

	Motor Vehicle			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 766,174	\$ 766,174	\$ 766,174	\$ -
<b>Resources</b>				
Taxes	2,365,762	1,927,136	1,951,172	24,036
Licenses, permits, and fees	847,784	901,724	911,517	9,793
Other contracts and grants	177,940	185,183	151,048	(34,135)
Timber sales	-	6	13	7
Federal grants-in-aid	1,200,103	1,331,882	1,022,619	(309,263)
Charges for services	465,311	477,770	480,420	2,650
Investment income (loss)	13,555	3,193	5,487	2,294
Miscellaneous revenue	66,963	78,668	89,106	10,438
Dividend income	-	-	-	-
Transfers from other funds	197,035	278,434	334,142	55,708
<b>Total Resources</b>	<b>6,100,627</b>	<b>5,950,170</b>	<b>5,711,698</b>	<b>(238,472)</b>
<b>Charges To Appropriations</b>				
General government	22,625	13,381	10,209	3,172
Human services	-	-	-	-
Natural resources and recreation	2,489	2,482	2,477	5
Transportation	1,753,050	1,741,220	1,705,652	35,568
Education	-	-	-	-
Capital outlays	3,274,879	3,318,710	2,762,553	556,157
Transfers to other funds	1,240,659	1,319,259	1,372,609	(53,350)
<b>Total Charges To Appropriations</b>	<b>6,293,702</b>	<b>6,395,052</b>	<b>5,853,500</b>	<b>541,552</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>(193,075)</b>	<b>(444,882)</b>	<b>(141,802)</b>	<b>303,080</b>
<b>Reconciling Items</b>				
Bond sale proceeds	1,669,424	796,428	742,100	(54,328)
Issuance premiums	-	59,402	99,854	40,452
Noncash activity (net)	-	-	2,924	2,924
Nonappropriated fund balances	-	-	2,097	2,097
Changes in reserves (net)	-	-	72	72
<b>Total Reconciling Items</b>	<b>1,669,424</b>	<b>855,830</b>	<b>847,047</b>	<b>(8,783)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 1,476,349</b>	<b>\$ 410,948</b>	<b>\$ 705,245</b>	<b>\$ 294,297</b>

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 312,583	\$ 312,583	\$ 312,583	\$ -	\$ 134,851	\$ 134,851	\$ 134,851	\$ -
126,689	139,705	140,457	752	54,869	51,849	2,675	(49,174)
377,467	365,464	368,245	2,781	491,382	509,349	429,190	(80,159)
1,470	1,947	297	(1,650)	6,484	5,295	2	(5,293)
-	-	-	-	7,661	7,823	8,755	932
687,211	783,575	371,719	(411,856)	69,443	103,949	91,603	(12,346)
256,071	138,728	128,444	(10,284)	113,993	117,160	31,834	(85,326)
1,809	1,594	1,641	47	39,203	37,615	34,205	(3,410)
55,049	25,262	28,927	3,665	43,220	85,655	36,504	(49,151)
-	-	-	-	-	-	-	-
97,886	114,603	114,961	358	38,484	38,519	30,933	(7,586)
1,916,235	1,883,461	1,467,274	(416,187)	999,590	1,092,065	800,552	(291,513)
4,397	1,397	883	514	385,802	421,069	372,024	49,045
-	-	-	-	10,327	11,274	9,339	1,935
-	-	-	-	17,275	17,263	16,616	647
432,251	463,011	420,930	42,081	60,462	75,100	64,448	10,652
-	-	-	-	200	200	172	28
1,482,443	1,678,583	1,054,272	624,311	11,405	11,405	8,356	3,049
517,957	305,354	317,643	(12,289)	260,334	300,287	255,477	44,810
2,437,048	2,448,345	1,793,728	654,617	745,805	836,598	726,432	110,166
(520,813)	(564,884)	(326,454)	238,430	253,785	255,467	74,120	(181,347)
603,855	603,855	481,114	(122,741)	-	-	-	-
-	37,969	37,969	-	-	-	-	-
-	-	5,535	5,535	-	-	1,444	1,444
-	-	25,099	25,099	-	-	191,788	191,788
-	-	4,648	4,648	-	-	83,765	83,765
603,855	641,824	554,365	(87,459)	-	-	276,997	276,997
\$ 83,042	\$ 76,940	\$ 227,911	\$ 150,971	\$ 253,785	\$ 255,467	\$ 351,117	\$ 95,650

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

For the Biennium Ended June 30, 2015

(expressed in thousands)

	Human Services			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 943,809	\$ 943,809	\$ 943,809	\$ -
<b>Resources</b>				
Taxes	67,278	132,820	141,047	8,227
Licenses, permits, and fees	806,229	907,726	936,367	28,641
Other contracts and grants	7,538	134,107	2,412	(131,695)
Timber sales	-	-	-	-
Federal grants-in-aid	589,562	552,597	365,675	(186,922)
Charges for services	332,573	307,220	276,535	(30,685)
Investment income (loss)	9,714	16,908	10,630	(6,278)
Miscellaneous revenue	340,521	202,986	174,317	(28,669)
Dividend income	-	-	-	-
Transfers from other funds	40,766	137,328	25,526	(111,802)
<b>Total Resources</b>	<b>3,137,990</b>	<b>3,335,501</b>	<b>2,876,318</b>	<b>(459,183)</b>
<b>Charges To Appropriations</b>				
General government	125,532	132,148	112,808	19,340
Human services	1,419,053	1,391,037	1,310,454	80,583
Natural resources and recreation	1,701	1,690	1,690	-
Transportation	23,233	23,191	18,856	4,335
Education	180	180	21,045	(20,865)
Capital outlays	456,181	460,181	172,326	287,855
Transfers to other funds	274,742	393,818	308,118	85,700
<b>Total Charges To Appropriations</b>	<b>2,300,622</b>	<b>2,402,245</b>	<b>1,945,297</b>	<b>456,948</b>
<b>Excess Available For Appropriation</b>				
<b>Over (Under) Charges To Appropriations</b>	<b>837,368</b>	<b>933,256</b>	<b>931,021</b>	<b>(2,235)</b>
<b>Reconciling Items</b>				
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Noncash activity (net)	-	-	19,691	19,691
Nonappropriated fund balances	-	-	125,816	125,816
Changes in reserves (net)	-	-	137,717	137,717
<b>Total Reconciling Items</b>	<b>-</b>	<b>-</b>	<b>283,224</b>	<b>283,224</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 837,368</b>	<b>\$ 933,256</b>	<b>\$ 1,214,245</b>	<b>\$ 280,989</b>

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 1,390,552	\$ 1,390,552	\$ 1,390,552	\$ -	\$ 1,387,205	\$ 1,387,205	\$ 1,387,205	\$ -
410,755	403,144	385,433	(17,711)	24,879	28,119	28,956	837
290,490	295,079	201,243	(93,836)	446	406	-	(406)
8,968	8,829	4,058	(4,771)	-	-	-	-
138,222	141,833	86,372	(55,461)	130,857	110,733	99,318	(11,415)
176,559	152,130	52,508	(99,622)	-	-	-	-
16,850	18,194	18,992	798	-	-	-	-
25,152	27,335	29,439	2,104	21,658	18,427	15,557	(2,870)
347,179	361,102	297,142	(63,960)	1,183,037	298,453	281,184	(17,269)
-	-	-	-	-	-	-	-
183,680	224,652	175,417	(49,235)	20,097	15,014	24,263	9,249
2,988,407	3,022,850	2,641,156	(381,694)	2,768,179	1,858,357	1,836,483	(21,874)
93	92	89	3	3,794	3,765	3,738	27
5,981	5,945	5,720	225	-	-	-	-
735,391	748,987	681,438	67,549	-	-	-	-
1,518	1,493	1,433	60	-	-	-	-
2,210	2,210	2,210	-	-	-	-	-
1,121,863	1,137,363	409,637	727,726	931,221	726,765	300,973	425,792
193,102	217,588	180,660	36,928	283,790	290,093	290,103	(10)
2,060,158	2,113,678	1,281,187	832,491	1,218,805	1,020,623	594,814	425,809
928,249	909,172	1,359,969	450,797	1,549,374	837,734	1,241,669	403,935
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(7,999)	(7,999)	-	-	66,189	66,189
-	-	63,761	63,761	-	-	299	299
-	-	(12,088)	(12,088)	-	-	(176,630)	(176,630)
-	-	43,674	43,674	-	-	(110,142)	(110,142)
\$ 928,249	\$ 909,172	\$ 1,403,643	\$ 494,471	\$ 1,549,374	\$ 837,734	\$ 1,131,527	\$ 293,793

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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, 2015

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
<b>ASSETS</b>					
Cash and pooled investments	\$ 22,120	\$ 265,094	\$ 141	\$ 2,291	\$ 289,646
Other receivables (net of allowance)	-	1,605	20,729	-	22,334
Due from other funds	1,649	308	-	-	1,957
Restricted cash and investments	6,879	-	39,002	-	45,881
<b>Total Assets</b>	<b>\$ 30,648</b>	<b>\$ 267,007</b>	<b>\$ 59,872</b>	<b>\$ 2,291</b>	<b>\$ 359,818</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accrued liabilities	\$ 9	\$ 13	\$ 25	\$ -	\$ 47
Obligations under security lending agreements	577	7,267	-	62	7,906
Due to other funds	36	382	-	-	418
<b>Total Liabilities</b>	<b>622</b>	<b>7,662</b>	<b>25</b>	<b>62</b>	<b>8,371</b>
<b>FUND BALANCES</b>					
Restricted fund balance	6,879	-	59,847	2,186	68,912
Committed fund balance	23,147	259,345	-	43	282,535
<b>Total Fund Balances</b>	<b>30,026</b>	<b>259,345</b>	<b>59,847</b>	<b>2,229</b>	<b>351,447</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 30,648</b>	<b>\$ 267,007</b>	<b>\$ 59,872</b>	<b>\$ 2,291</b>	<b>\$ 359,818</b>

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

For the Fiscal Year Ended June 30, 2015  
*(expressed in thousands)*

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
<b>REVENUES</b>					
Charges for services	\$ 22,422	\$ -	\$ -	\$ -	\$ 22,422
Investment income (loss)	149	818	7	32	1,006
Miscellaneous revenue	3	26,266	47,439	-	73,708
<b>Total Revenues</b>	<b>22,574</b>	<b>27,084</b>	<b>47,446</b>	<b>32</b>	<b>97,136</b>
<b>EXPENDITURES</b>					
Current:					
General government	-	-	1,170	-	1,170
Debt service:					
Principal	611,672	251,698	32,680	-	896,050
Interest	558,569	321,551	15,544	65,121	960,785
<b>Total Expenditures</b>	<b>1,170,241</b>	<b>573,249</b>	<b>49,394</b>	<b>65,121</b>	<b>1,858,005</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,147,667)</b>	<b>(546,165)</b>	<b>(1,948)</b>	<b>(65,089)</b>	<b>(1,760,869)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Refunding bonds issued	1,608,135	1,002,370	-	-	2,610,505
Payments to escrow agents for refunded bond debt	(1,931,097)	(1,196,264)	-	-	(3,127,361)
Issuance premiums	325,732	196,217	-	-	521,949
Transfers in	1,337,167	560,116	-	65,121	1,962,404
Transfers out	(300,869)	-	-	-	(300,869)
<b>Total Other Financing Sources (Uses)</b>	<b>1,039,068</b>	<b>562,439</b>	<b>-</b>	<b>65,121</b>	<b>1,666,628</b>
<b>Net Change in Fund Balances</b>	<b>(108,599)</b>	<b>16,274</b>	<b>(1,948)</b>	<b>32</b>	<b>(94,241)</b>
<b>Fund Balances - Beginning</b>	<b>138,625</b>	<b>243,071</b>	<b>61,795</b>	<b>2,197</b>	<b>445,688</b>
<b>Fund Balances - Ending</b>	<b>\$ 30,026</b>	<b>\$ 259,345</b>	<b>\$ 59,847</b>	<b>\$ 2,229</b>	<b>\$ 351,447</b>

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

For the Biennium Ended June 30, 2015

(expressed in thousands)

	General Obligation Bond			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 235,237	\$ 235,237	\$ 235,237	\$ -
<b>Resources</b>				
Charges for services	44,991	27,229	-	(27,229)
Investment income (loss)	53	60	-	(60)
Miscellaneous revenue	-	1	-	(1)
Transfers from other funds	228,810	233,890	167,950	(65,940)
<b>Total Resources</b>	<b>509,091</b>	<b>496,417</b>	<b>403,187</b>	<b>(93,230)</b>
<b>Charges To Appropriations</b>				
General government	168,360	404,098	403,313	785
Transfers to other funds	59,364	56,403	-	56,403
<b>Total Charges To Appropriations</b>	<b>227,724</b>	<b>460,501</b>	<b>403,313</b>	<b>57,188</b>
<b>Excess Available For Appropriation</b>				
<b>Over (Under) Charges To Appropriations</b>	<b>281,367</b>	<b>35,916</b>	<b>(126)</b>	<b>(36,042)</b>
<b>Reconciling Items</b>				
Debt service	-	(121)	(2,891)	(2,770)
Proceeds of refunding bonds	-	(15,110)	1,726,040	1,741,150
Payments to escrow agents for refunded bond debt	-	-	(2,064,112)	(2,064,112)
Issuance premiums	-	15,232	340,963	325,731
Noncash activity (net)	-	-	142	142
Nonappropriated fund balances	-	-	30,010	30,010
<b>Total Reconciling Items</b>	<b>-</b>	<b>1</b>	<b>30,152</b>	<b>30,151</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 281,367</b>	<b>\$ 35,917</b>	<b>\$ 30,026</b>	<b>\$ (5,891)</b>

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 223,779	\$ 223,779	\$ 223,779	\$ -	\$ 2,176	\$ 2,176	\$ 2,176	\$ -
-	-	-	-	-	-	-	-
218	227	657	430	12	17	41	24
56,638	26,068	52,334	26,266	-	-	-	-
1,134,142	1,193,784	1,096,501	(97,283)	276,680	178,805	121,963	(56,842)
1,414,777	1,443,858	1,373,271	(70,587)	278,868	180,998	124,180	(56,818)
1,122,671	1,115,893	1,115,125	768	117,032	121,963	121,963	-
-	-	-	-	-	-	-	-
1,122,671	1,115,893	1,115,125	768	117,032	121,963	121,963	-
292,106	327,965	258,146	(69,819)	161,836	59,035	2,217	(56,818)
-	(238)	(2,561)	(2,323)	-	-	-	-
-	(13,432)	1,108,345	1,121,777	-	-	-	-
-	-	(1,315,671)	(1,315,671)	-	-	-	-
-	13,670	209,887	196,217	-	-	-	-
-	-	1,199	1,199	-	-	12	12
-	-	-	-	-	-	-	-
-	-	1,199	1,199	-	-	12	12
\$ 292,106	\$ 327,965	\$ 259,345	\$ (68,620)	\$ 161,836	\$ 59,035	\$ 2,229	\$ (56,806)

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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, 2015

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
<b>ASSETS</b>			
Cash and pooled investments	\$ -	\$ 186,500	\$ 186,500
Other receivables (net of allowance)	9,308	3,467	12,775
Due from other funds	16,764	3,155	19,919
Due from other governments	3,475	9,461	12,936
Restricted cash and investments	5,027	117,689	122,716
<b>Total Assets</b>	<b>\$ 34,574</b>	<b>\$ 320,272</b>	<b>\$ 354,846</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 45,359	\$ 25,429	\$ 70,788
Contracts and retainages payable	29,105	4,705	33,810
Accrued liabilities	1,367	4,179	5,546
Obligations under security lending agreements	217	749	966
Due to other funds	79,874	17,666	97,540
Due to other governments	37,376	-	37,376
Unearned revenue	859	4,194	5,053
<b>Total Liabilities</b>	<b>194,157</b>	<b>56,922</b>	<b>251,079</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	5,890	-	5,890
<b>Total Deferred Inflows of Resources</b>	<b>5,890</b>	<b>-</b>	<b>5,890</b>
<b>FUND BALANCES</b>			
Restricted fund balance	1,883	225,580	227,463
Committed fund balance	-	37,770	37,770
Unassigned fund balance	(167,356)	-	(167,356)
<b>Total Fund Balances</b>	<b>(165,473)</b>	<b>263,350</b>	<b>97,877</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 34,574</b>	<b>\$ 320,272</b>	<b>\$ 354,846</b>

NONMAJOR CAPITAL PROJECTS FUNDS  
**Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances**  
 For the Fiscal Year Ended June 30, 2015  
*(expressed in thousands)*

	State Facilities	Higher Education Facilities	Total
<b>REVENUES</b>			
Other contracts and grants	\$ 250	\$ 4,407	\$ 4,657
Timber sales	4,585	466	5,051
Federal grants-in-aid	-	1,019	1,019
Charges for services	-	75,262	75,262
Investment income (loss)	59	1,107	1,166
Miscellaneous revenue	4,032	28,954	32,986
<b>Total Revenues</b>	<b>8,926</b>	<b>111,215</b>	<b>120,141</b>
<b>EXPENDITURES</b>			
Current:			
General government	135,138	-	135,138
Human services	10,981	-	10,981
Natural resources and recreation	154,601	-	154,601
Education	283,573	110,840	394,413
Capital outlays	341,745	167,424	509,169
Debt service:			
Principal	-	3,424	3,424
Interest	-	6,327	6,327
<b>Total Expenditures</b>	<b>926,038</b>	<b>288,015</b>	<b>1,214,053</b>
<b>Excess of Revenues</b>			
<b>Over (Under) Expenditures</b>	<b>(917,112)</b>	<b>(176,800)</b>	<b>(1,093,912)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bonds issued	466,863	87,370	554,233
Other debt issued	-	435	435
Issuance premiums	87,393	14,535	101,928
Transfers in	4,211	346,196	350,407
Transfers out	(17,420)	(189,094)	(206,514)
<b>Total Other Financing Sources (Uses)</b>	<b>541,047</b>	<b>259,442</b>	<b>800,489</b>
<b>Net Change in Fund Balances</b>	<b>(376,065)</b>	<b>82,642</b>	<b>(293,423)</b>
<b>Fund Balances - Beginning, as restated</b>	<b>210,592</b>	<b>180,708</b>	<b>391,300</b>
<b>Fund Balances - Ending</b>	<b>\$ (165,473)</b>	<b>\$ 263,350</b>	<b>\$ 97,877</b>

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

For the Biennium Ended June 30, 2015  
 (expressed in thousands)

	State Facilities			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ (77,534)	\$ (77,534)	\$ (77,534)	\$ -
<b>Resources</b>				
Other contracts and grants	-	-	250	250
Timber sales	12,794	12,150	11,084	(1,066)
Charges for services	-	-	-	-
Investment income (loss)	11	28	83	55
Miscellaneous revenue	12,306	9,400	9,201	(199)
Transfers from other funds	41,079	55,831	9,104	(46,727)
<b>Total Resources</b>	<b>(11,344)</b>	<b>(125)</b>	<b>\$ (47,812)</b>	<b>\$ (47,687)</b>
<b>Charges To Appropriations</b>				
General government	5,164	6,520	4,075	2,445
Education	-	-	-	-
Capital outlays	2,248,483	2,379,964	1,598,184	781,780
Transfers to other funds	63,208	84,161	29,368	54,793
Transfers to other funds	-	-	-	-
<b>Total Charges To Appropriations</b>	<b>2,316,855</b>	<b>2,470,645</b>	<b>1,631,627</b>	<b>839,018</b>
<b>Excess Available For Appropriation</b>				
<b>Over (Under) Charges To Appropriations</b>	<b>(2,328,199)</b>	<b>(2,470,770)</b>	<b>(1,679,439)</b>	<b>791,331</b>
<b>Reconciling Items</b>				
Bond sale proceeds	2,511,225	2,678,749	1,336,120	(1,342,629)
Issuance premiums	-	90,405	177,798	87,393
Noncash activity (net)	-	-	48	48
Nonappropriated fund balances	-	-	-	-
Changes in reserves (net)	-	-	-	-
<b>Total Reconciling Items</b>	<b>2,511,225</b>	<b>2,769,154</b>	<b>1,513,966</b>	<b>(1,255,188)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 183,026</b>	<b>\$ 298,384</b>	<b>\$ (165,473)</b>	<b>\$ (463,857)</b>

State of Washington

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Higher Education Facilities			
Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 52,371	\$ 52,371	\$ 52,371	\$ -
-	-	-	-
125	1,924	1,924	-
161,003	151,743	148,482	(3,261)
99	409	147	(262)
220	409	(598)	(1,007)
81,045	108,201	111,230	3,029
<u>294,863</u>	<u>315,057</u>	<u>313,556</u>	<u>(1,501)</u>
-	-	-	-
17,548	17,548	16,770	778
268,346	267,070	250,067	17,003
5,261	5,261	8,984	(3,723)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>291,155</u>	<u>289,879</u>	<u>275,821</u>	<u>14,058</u>
<u>3,708</u>	<u>25,178</u>	<u>37,735</u>	<u>12,557</u>
-	-	-	-
-	-	-	-
-	-	147	147
<u>-</u>	<u>-</u>	<u>225,468</u>	<u>225,468</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>225,615</u>	<u>225,615</u>
<u>\$ 3,708</u>	<u>\$ 25,178</u>	<u>\$ 263,350</u>	<u>\$ 238,172</u>