

Individual Fund Schedules

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

Balance Sheet

June 30, 2015

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
ASSETS			
Cash and pooled investments	\$ 1,048,978	\$ 620,637	\$ 1,669,615
Investments	1,538	33,198	34,736
Taxes receivable (net of allowance)	3,393,471	-	3,393,471
Other receivables (net of allowance)	158,384	16,570	174,954
Due from other funds	218,536	36,252	254,788
Due from other governments	1,024,140	4,055	1,028,195
Inventories and prepaids	13,637	7	13,644
Restricted cash and investments	3,301	48,061	51,362
Restricted receivables	509	-	509
Total Assets	\$ 5,862,494	\$ 758,780	\$ 6,621,274
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 764,875	\$ 42,148	\$ 807,023
Contracts and retainages payable	44,285	6,291	50,576
Accrued liabilities	214,491	26,614	241,105
Obligations under security lending agreements	59,102	18,340	77,442
Due to other funds	137,560	45,902	183,462
Due to other governments	990,538	2,807	993,345
Unearned revenue	142,291	123	142,414
Claims and judgments payable	29,303	-	29,303
Total Liabilities	2,382,445	142,225	2,524,670
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,426,185	5,000	1,431,185
Total Deferred Inflows of Resources	1,426,185	5,000	1,431,185
FUND BALANCES			
Nonspendable fund balance	47,348	5	47,353
Restricted fund balance	683	532,596	533,279
Committed fund balance	-	105,667	105,667
Assigned fund balance	1,014,952	-	1,014,952
Unassigned fund balance	990,881	(26,713)	964,168
Total Fund Balances	2,053,864	611,555	2,665,419
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,862,494	\$ 758,780	\$ 6,621,274

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

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

For the Fiscal Year Ended June 30, 2015

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
REVENUES			
Retail sales and use taxes	\$ 8,903,396	\$ -	\$ 8,903,396
Business and occupation taxes	3,388,542	-	3,388,542
Property taxes	2,018,393	-	2,018,393
Excise taxes	787,226	-	787,226
Other taxes	1,928,356	-	1,928,356
Licenses, permits, and fees	114,845	555	115,400
Other contracts and grants	181,802	-	181,802
Timber sales	1,654	-	1,654
Federal grants-in-aid	12,052,297	466	12,052,763
Charges for services	55,822	-	55,822
Investment income (loss)	5,242	2,423	7,665
Miscellaneous revenue	273,590	13,939	287,529
Unclaimed property	55,885	-	55,885
Total Revenues	29,767,050	17,383	29,784,433
EXPENDITURES			
Current:			
General government	712,689	132,873	845,562
Human services	16,786,335	7,674	16,794,009
Natural resources and recreation	325,080	119,909	444,989
Transportation	34,589	2,773	37,362
Education	9,791,834	384,674	10,176,508
Intergovernmental	37,010	79,831	116,841
Capital outlays	51,806	417	52,223
Debt service:			
Principal	7,524	152	7,676
Interest	1,353	6	1,359
Total Expenditures	27,748,220	728,309	28,476,529
Excess of Revenues Over (Under) Expenditures	2,018,830	(710,926)	1,307,904
OTHER FINANCING SOURCES (USES)			
Bonds issued	-	186,887	186,887
Other debt issued	7,104	25	7,129
Issuance premiums	329	5,022	5,351
Transfers in	341,774	123,813	465,587
Transfers out	(1,618,698)	500,174	(1,118,524)
Total Other Financing Sources (Uses)	(1,269,491)	815,921	(453,570)
Net Change in Fund Balances	749,339	104,995	854,334
Fund Balances - Beginning, as restated	1,304,525	506,560	1,811,085
Fund Balances - Ending	\$ 2,053,864	\$ 611,555	\$ 2,665,419

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

For the Biennium Ended June 30, 2015

(expressed in thousands)

	General Fund Basic Account			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 167,506	\$ 167,506	\$ 167,506	\$ -
Resources				
Taxes	31,968,320	32,779,484	32,960,671	181,187
Licenses, permits, and fees	196,641	215,102	222,188	7,086
Other contracts and grants	529,124	526,914	420,675	(106,239)
Timber sales	5,040	4,363	3,686	(677)
Federal grants-in-aid	17,167,665	18,935,063	17,772,637	(1,162,426)
Charges for services	68,703	73,439	89,791	16,352
Investment income (loss)	(10,513)	(474)	632	1,106
Miscellaneous revenue	391,786	343,986	358,877	14,891
Unclaimed property	128,649	125,002	116,885	(8,117)
Transfers from other funds	475,463	582,925	667,049	84,124
Total Resources	51,088,384	53,753,310	52,780,597	(972,713)
Charges To Appropriations				
General government	3,433,192	3,437,334	3,303,813	133,521
Human services	26,350,885	28,078,828	27,266,672	812,156
Natural resources and recreation	628,055	655,118	579,152	75,966
Transportation	89,773	89,505	79,817	9,688
Education	19,754,289	19,888,133	19,688,440	199,693
Capital outlays	382,543	386,964	103,972	282,992
Transfers to other funds	522,593	564,680	660,622	(95,942)
Total Charges To Appropriations	51,161,330	53,100,562	51,682,488	1,418,074
Excess Available For Appropriation Over (Under) Charges To Appropriations	(72,946)	652,748	1,098,109	445,361
Reconciling Items				
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Assumed reversions	140,000	239,531	-	(239,531)
Working capital adjustment	-	-	(179,800)	(179,800)
Allocations	50,001	2,500	-	(2,500)
Noncash activity (net)	-	-	70,787	70,787
Nonappropriated fund balances	-	-	-	-
Changes in reserves (net)	-	-	1,785	1,785
Total Reconciling Items	190,001	242,031	(107,228)	(349,259)
Budgetary Fund Balance, June 30	\$ 117,055	\$ 894,779	\$ 990,881	\$ 96,102

State of Washington

Administrative Accounts in the General Fund

Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 304,740	\$ 304,740	\$ 304,740	\$ -
(160,021)	(159,101)	(157,796)	1,305
619	673	776	103
848	38	-	(38)
-	-	-	-
23,816	23,813	-	(23,813)
-	10	-	(10)
683	1,439	2,525	1,086
190,631	118,926	(6,950)	(125,876)
-	-	-	-
857,589	892,762	817,630	(75,132)
1,218,905	1,183,300	960,925	(222,375)
41,187	55,570	18,400	37,170
24,700	19,746	19,260	486
5,854	70,466	68,899	1,567
4,683	4,650	4,547	103
255,924	249,950	224,245	25,705
583,379	530,758	358,616	172,142
39,183	55,874	64,772	(8,898)
954,910	987,014	758,739	228,275
263,995	196,286	202,186	5,900
138,792	203,542	341,315	137,773
-	891	5,910	5,019
-	-	-	-
-	-	-	-
-	-	-	-
-	-	13,590	13,590
-	-	51,014	51,014
-	-	(2,465)	(2,465)
138,792	204,433	409,364	204,931
\$ 402,787	\$ 400,719	\$ 611,550	\$ 210,831