

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, 2017
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and cash equivalents	\$ 3,041,707	\$ 311,419	\$ 142,727	\$ 98	\$ 3,495,951
Investments	130,850	-	8,855	219,307	359,012
Taxes receivable (net of allowance)	204,705	-	-	-	204,705
Receivables (net of allowance)	799,344	18,378	27,996	766	846,484
Due from other funds	458,797	2,424	53,578	-	514,799
Due from other governments	2,607,653	-	14,012	-	2,621,665
Inventories and prepaids	47,327	-	-	-	47,327
Restricted cash and investments	34,463	37,713	27,252	-	99,428
Restricted receivables	168	-	-	-	168
Total Assets	7,325,014	369,934	274,420	220,171	8,189,539
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows on hedging derivatives	373	-	-	-	373
Total Deferred Outflows of Resources	373	-	-	-	373
Total Assets and Deferred Outflows of Resources	\$ 7,325,387	\$ 369,934	\$ 274,420	\$ 220,171	\$ 8,189,912
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 359,311	\$ -	\$ 99,081	\$ -	\$ 458,392
Contracts payable	31,317	-	13,980	-	45,297
Accrued liabilities	142,174	1,058	30,753	4	173,989
Obligations under security lending agreements	38,749	5,552	423	-	44,724
Due to other funds	622,924	1,132	62,889	751	687,696
Due to other governments	190,390	-	34,668	-	225,058
Unearned revenue	62,086	-	7,657	-	69,743
Claims and judgments payable	129,952	-	-	-	129,952
Total Liabilities	1,576,903	7,742	249,451	755	1,834,851
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	138,698	-	8,358	-	147,056
Total Deferred Inflows of Resources	138,698	-	8,358	-	147,056
FUND BALANCES					
Nonspendable fund balance	41,567	-	-	210,225	251,792
Restricted fund balance	2,725,315	64,295	62,915	9,191	2,861,716
Committed fund balance	2,842,904	297,912	23,701	-	3,164,517
Unassigned fund balance	-	(15)	(70,005)	-	(70,020)
Total Fund Balances	5,609,786	362,192	16,611	219,416	6,208,005
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,325,387	\$ 369,934	\$ 274,420	\$ 220,171	\$ 8,189,912

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, 2017
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 141,662	\$ -	\$ -	\$ -	\$ 141,662
Business and occupation taxes	4,395	-	-	-	4,395
Excise taxes	362,005	-	-	-	362,005
Motor vehicle and fuel taxes	1,679,626	-	-	-	1,679,626
Other taxes	261,842	-	-	-	261,842
Licenses, permits, and fees	1,775,941	-	-	-	1,775,941
Other contracts and grants	247,608	-	12,615	-	260,223
Timber sales	104,206	-	7,815	5	112,026
Federal grants-in-aid	1,290,066	-	567	2	1,290,635
Charges for services	601,479	23,385	83,032	-	707,896
Investment income (loss)	26,011	(765)	(140)	10,473	35,579
Miscellaneous revenue	384,234	78,586	9,911	1,160	473,891
Total Revenues	6,879,075	101,206	113,800	11,640	7,105,721
EXPENDITURES					
Current:					
General government	398,363	154	166,273	38	564,828
Human services	1,054,234	-	13,254	-	1,067,488
Natural resources and recreation	598,786	-	153,208	-	751,994
Transportation	2,005,980	-	-	-	2,005,980
Education	175,566	-	434,066	-	609,632
Intergovernmental	374,071	-	-	-	374,071
Capital outlays	1,374,272	-	690,092	-	2,064,364
Debt service:					
Principal	16,746	1,064,489	6,126	-	1,087,361
Interest	3,222	1,002,832	8,596	-	1,014,650
Total Expenditures	6,001,240	2,067,475	1,471,615	38	9,540,368
Excess of Revenues Over (Under) Expenditures	877,835	(1,966,269)	(1,357,815)	11,602	(2,434,647)
OTHER FINANCING SOURCES (USES)					
Bonds issued	249,295	-	826,223	-	1,075,518
Refunding bonds issued	-	964,470	-	-	964,470
Payments to escrow agents for refunded bond debt	-	(1,184,067)	-	-	(1,184,067)
Issuance premiums	59,555	223,152	182,976	-	465,683
Issuance discounts	-	-	(62)	-	(62)
Other debt issued	13,634	-	17,000	-	30,634
Refunding COPs issued	2,860	-	-	-	2,860
Payment to escrow agents for refunded COP debt	(1,129)	-	-	-	(1,129)
Transfers in	606,762	1,986,206	241,862	-	2,834,830
Transfers out	(1,714,083)	(47,101)	(91,701)	(6,597)	(1,859,482)
Total Other Financing Sources (Uses)	(783,106)	1,942,660	1,176,298	(6,597)	2,329,255
Net Change in Fund Balances	94,729	(23,609)	(181,517)	5,005	(105,392)
Fund Balances - Beginning	5,515,057	385,801	198,128	214,411	6,313,397
Fund Balances - Ending	\$ 5,609,786	\$ 362,192	\$ 16,611	\$ 219,416	\$ 6,208,005

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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, 2017

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 1,051,918	\$ 404,044	\$ 403,560	\$ 415,255
Investments	-	-	1,144	42,426
Taxes receivable (net of allowance)	167,890	35	5,768	30,938
Receivables (net of allowance)	55,264	17,756	107,532	493,724
Due from other funds	220,600	17,901	19,403	109,758
Due from other governments	81,066	150,506	24,120	571,595
Inventories and prepaids	42,452	273	4,240	15
Restricted cash and investments	15,987	13,411	5,065	-
Restricted receivables	71	-	-	-
Total Assets	1,635,248	603,926	570,832	1,663,711
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows on hedging derivatives	373	-	-	-
Total Deferred Outflows of Resources	373	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 1,635,621	\$ 603,926	\$ 570,832	\$ 1,663,711
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 184,801	\$ 80,241	\$ 15,749	\$ 50,260
Contracts payable	80	501	1,978	5,032
Accrued liabilities	99,052	5,226	5,469	13,592
Obligations under security lending agreements	17,884	6,974	1,270	2,846
Due to other funds	216,492	31,566	23,092	289,976
Due to other governments	75,546	80,439	1,897	25,504
Unearned revenue	6,629	24,338	13,919	1,984
Claims and judgments payable	-	-	129,952	-
Total Liabilities	600,484	229,285	193,326	389,194
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	39,951	6,071	3,635	-
Total Deferred Inflows of Resources	39,951	6,071	3,635	-
FUND BALANCES				
Nonspendable fund balance	40,860	273	77	10
Restricted fund balance	911,047	101,189	8,025	499,534
Committed fund balance	43,279	267,108	365,769	774,973
Total Fund Balances	995,186	368,570	373,871	1,274,517
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,635,621	\$ 603,926	\$ 570,832	\$ 1,663,711

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 630,081	\$ 136,849	\$ 3,041,707
-	87,280	130,850
-	74	204,705
77,981	47,087	799,344
89,632	1,503	458,797
879,459	900,907	2,607,653
347	-	47,327
-	-	34,463
97	-	168
<u>1,677,597</u>	<u>1,173,700</u>	<u>7,325,014</u>
-	-	373
-	-	373
<u>\$ 1,677,597</u>	<u>\$ 1,173,700</u>	<u>\$ 7,325,387</u>
\$ 26,978	\$ 1,282	\$ 359,311
17,379	6,347	31,317
17,903	932	142,174
5,982	3,793	38,749
60,508	1,290	622,924
5,766	1,238	190,390
15,216	-	62,086
-	-	129,952
<u>149,732</u>	<u>14,882</u>	<u>1,576,903</u>
<u>52,322</u>	<u>36,719</u>	<u>138,698</u>
<u>52,322</u>	<u>36,719</u>	<u>138,698</u>
347	-	41,567
1,092,117	113,403	2,725,315
383,079	1,008,696	2,842,904
<u>1,475,543</u>	<u>1,122,099</u>	<u>5,609,786</u>
<u>\$ 1,677,597</u>	<u>\$ 1,173,700</u>	<u>\$ 7,325,387</u>

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**
 For the Fiscal Year Ended June 30, 2017
(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
REVENUES				
Retail sales and use taxes	\$ -	\$ 81,414	\$ 60,201	\$ -
Business and occupation taxes	-	-	-	465
Excise taxes	-	104	288	340,381
Motor vehicle and fuel taxes	1,655,335	2,786	-	-
Other taxes	22	-	112,573	21,190
Licenses, permits, and fees	511,132	290,649	285,771	520,123
Other contracts and grants	96,350	69,750	4,061	75,500
Timber sales	13	-	2,871	-
Federal grants-in-aid	407,771	548,845	69,975	232,523
Charges for services	290,216	78,614	79,730	142,075
Investment income (loss)	943	591	19,576	4,733
Miscellaneous revenue	44,551	31,033	27,317	93,361
Total Revenues	3,006,333	1,103,786	662,363	1,430,351
EXPENDITURES				
Current:				
General government	4,850	262	305,779	77,280
Human services	-	-	10,398	1,040,459
Natural resources and recreation	1,556	-	20,106	928
Transportation	1,329,768	625,741	39,317	10,428
Education	100	-	51,111	79,931
Intergovernmental	255,885	8,031	108,636	1,461
Capital outlays	1,026,898	308,277	6,714	2,687
Debt service:				
Principal	9,702	375	4,914	122
Interest	750	47	1,709	44
Total Expenditures	2,629,509	942,733	548,684	1,213,340
Excess of Revenues Over (Under) Expenditures	376,824	161,053	113,679	217,011
OTHER FINANCING SOURCES (USES)				
Bonds issued	158,925	90,370	-	-
Issuance premiums	36,778	20,642	33	78
Issuance discounts	-	-	-	-
Other debt issued	2,874	-	231	-
Refunding COPs issued	1,795	-	-	1,065
Payment to escrow agents for refunded COP debt	-	-	-	(1,129)
Transfers in	191,456	81,896	61,996	171,624
Transfers out	(775,967)	(248,604)	(163,919)	(379,012)
Total Other Financing Sources (Uses)	(384,139)	(55,696)	(101,659)	(207,374)
Net Change in Fund Balances	(7,315)	105,357	12,020	9,637
Fund Balances - Beginning	1,002,501	263,213	361,851	1,264,880
Fund Balances - Ending	\$ 995,186	\$ 368,570	\$ 373,871	\$ 1,274,517

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 47	\$ -	\$ 141,662
3,930	-	4,395
-	21,232	362,005
21,505	-	1,679,626
128,057	-	261,842
168,208	58	1,775,941
1,947	-	247,608
72,295	29,027	104,206
30,952	-	1,290,066
10,844	-	601,479
156	12	26,011
159,068	28,904	384,234
<u>597,009</u>	<u>79,233</u>	<u>6,879,075</u>
1,045	9,147	398,363
3,377	-	1,054,234
571,556	4,640	598,786
726	-	2,005,980
1,926	42,498	175,566
58	-	374,071
29,600	96	1,374,272
1,633	-	16,746
672	-	3,222
<u>610,593</u>	<u>56,381</u>	<u>6,001,240</u>
<u>(13,584)</u>	<u>22,852</u>	<u>877,835</u>
-	-	249,295
2,024	-	59,555
-	-	-
10,529	-	13,634
-	-	2,860
-	-	(1,129)
92,009	7,781	606,762
(77,972)	(68,609)	(1,714,083)
<u>26,590</u>	<u>(60,828)</u>	<u>(783,106)</u>
13,006	(37,976)	94,729
<u>1,462,537</u>	<u>1,160,075</u>	<u>5,515,057</u>
<u>\$ 1,475,543</u>	<u>\$ 1,122,099</u>	<u>\$ 5,609,786</u>

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

For the Biennium Ended June 30, 2017

(expressed in thousands)

	Motor Vehicle			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 703,148	\$ 703,148	\$ 703,148	\$ -
Resources				
Taxes	2,509,620	2,789,176	2,758,508	(30,668)
Licenses, permits, and fees	1,003,451	1,048,237	864,737	(183,500)
Other contracts and grants	195,339	204,358	177,354	(27,004)
Timber sales	-	-	13	13
Federal grants-in-aid	1,005,139	1,064,669	870,276	(194,393)
Charges for services	544,669	573,272	567,250	(6,022)
Investment income (loss)	11,798	11,857	13,062	1,205
Miscellaneous revenue	68,596	74,519	85,899	11,380
Transfers from other funds	249,091	563,057	407,377	(155,680)
Total Resources	6,290,851	7,032,293	6,447,624	(584,669)
Charges To Appropriations				
General government	12,743	18,676	14,503	4,173
Human services	-	-	-	-
Natural resources and recreation	2,198	2,656	2,645	11
Transportation	1,833,107	1,894,761	1,862,072	32,689
Education	-	100	100	-
Capital outlays	3,199,520	3,325,420	2,739,966	585,454
Transfers to other funds	1,484,327	1,712,189	1,529,818	182,371
Total Charges To Appropriations	6,531,895	6,953,802	6,149,104	804,698
Excess Available For Appropriation Over (Under) Charges To Appropriations	(241,044)	78,491	298,520	220,029
Reconciling Items				
Debt service	-	-	(14)	(14)
Bond sale proceeds	1,113,294	689,820	546,010	(143,810)
Issuance premiums	-	74,123	110,477	36,354
Refunding COPs Issued	-	-	1,795	1,795
Payments to refunded COP escrow agents	-	-	-	-
Noncash activity (net)	-	-	(8,072)	(8,072)
Nonappropriated fund balances	-	-	3,559	3,559
Changes in reserves (net)	-	-	2,051	2,051
Total Reconciling Items	1,113,294	763,943	655,806	(108,137)
Budgetary Fund Balance, June 30	\$ 872,250	\$ 842,434	\$ 954,326	\$ 111,892

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 202,811	\$ 202,811	\$ 202,811	\$ -	\$ 227,593	\$ 227,593	\$ 227,593	\$ -
139,334	152,171	151,556	(615)	90,558	109,688	2,831	(106,857)
470,983	492,169	487,932	(4,237)	534,966	537,586	457,148	(80,438)
1,643	89,396	280	(89,116)	5,713	7,401	-	(7,401)
-	-	-	-	7,984	5,118	4,857	(261)
632,733	885,562	662,451	(223,111)	228,877	193,734	63,212	(130,522)
151,821	151,862	150,288	(1,574)	134,822	141,123	34,007	(107,116)
3,776	3,884	4,043	159	33,496	33,500	36,094	2,594
53,673	58,246	49,770	(8,476)	31,728	48,460	21,253	(27,207)
96,726	117,491	101,016	(16,475)	40,638	108,989	51,610	(57,379)
1,753,500	2,153,592	1,810,147	(343,445)	1,336,375	1,413,192	898,605	(514,587)
-	918	487	431	464,635	525,764	433,549	92,215
-	-	-	-	8,006	10,956	9,856	1,100
-	-	-	-	18,951	39,783	35,071	4,712
523,983	521,135	469,687	51,448	72,160	70,027	62,121	7,906
-	-	-	-	208	208	47	161
1,026,458	859,873	761,816	98,057	27,475	20,198	12,441	7,757
250,702	410,687	472,986	(62,299)	289,646	300,753	203,872	96,881
1,801,143	1,792,613	1,704,976	87,637	881,081	967,689	756,957	210,732
(47,643)	360,979	105,171	(255,808)	455,294	445,503	141,648	(303,855)
-	-	-	-	-	-	-	-
280,944	196,440	195,171	(1,269)	-	-	-	-
-	-	20,642	20,642	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	2,350	2,350	-	-	5,135	5,135
-	-	42,745	42,745	-	-	221,840	221,840
-	-	2,218	2,218	-	-	5,171	5,171
280,944	196,440	263,126	66,686	-	-	232,146	232,146
\$ 233,301	\$ 557,419	\$ 368,297	\$ (189,122)	\$ 455,294	\$ 445,503	\$ 373,794	\$ (71,709)

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2017
(expressed in thousands)

	Human Services			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 1,081,349	\$ 1,081,349	\$ 1,081,349	\$ -
Resources				
Taxes	458,045	563,518	591,951	28,433
Licenses, permits, and fees	1,049,771	1,046,871	1,017,383	(29,488)
Other contracts and grants	160,065	160,873	2,531	(158,342)
Timber sales	-	-	-	-
Federal grants-in-aid	538,570	504,800	329,577	(175,223)
Charges for services	468,708	511,685	276,004	(235,681)
Investment income (loss)	5,107	1,525	1,839	314
Miscellaneous revenue	477,042	233,133	200,031	(33,102)
Transfers from other funds	663,664	546,246	166,789	(379,457)
Total Resources	4,902,321	4,650,000	3,667,454	(982,546)
Charges To Appropriations				
General government	134,992	144,848	133,604	11,244
Human services	1,587,421	1,610,920	1,556,947	53,973
Natural resources and recreation	1,790	1,792	1,756	36
Transportation	19,735	19,445	18,633	812
Education	31,610	31,610	25,694	5,916
Capital outlays	464,307	467,717	155,411	312,306
Transfers to other funds	955,702	716,172	770,617	(54,445)
Total Charges To Appropriations	3,195,557	2,992,504	2,662,662	329,842
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,706,764	1,657,496	1,004,792	(652,704)
Reconciling Items				
Debt service	-	-	(11)	(11)
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	78	78
Refunding COPs Issued	-	-	1,065	1,065
Payments to refunded COP escrow agents	-	-	(1,129)	(1,129)
Noncash activity (net)	-	-	57,422	57,422
Nonappropriated fund balances	-	-	106,400	106,400
Changes in reserves (net)	-	-	105,890	105,890
Total Reconciling Items	-	-	269,715	269,715
Budgetary Fund Balance, June 30	\$ 1,706,764	\$ 1,657,496	\$ 1,274,507	\$ (382,989)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 1,339,748	\$ 1,339,748	\$ 1,339,748	\$ -	\$ 1,131,228	\$ 1,131,228	\$ 1,131,228	\$ -
378,582	280,446	290,315	9,869	29,536	38,202	40,329	2,127
321,664	324,249	207,454	(116,795)	349	262	-	(262)
7,536	6,673	3,700	(2,973)	-	-	-	-
178,481	172,340	101,442	(70,898)	98,849	76,691	70,980	(5,711)
154,970	86,666	94,987	8,321	-	-	-	-
23,567	21,061	21,099	38	-	-	-	-
6,694	6,676	4,812	(1,864)	488	711	1,627	916
607,894	343,189	347,936	4,747	584,037	279,283	366,727	87,444
211,852	235,102	228,803	(6,299)	16,540	26,540	16,601	(9,939)
3,230,988	2,816,150	2,640,296	(175,854)	1,861,027	1,552,917	1,627,492	74,575
1,101	1,609	879	730	8,196	8,207	7,906	301
6,944	6,946	6,655	291	-	-	-	-
775,512	800,470	727,337	73,133	7,600	7,600	5,389	2,211
1,567	1,619	1,505	114	-	-	-	-
1,942	2,042	2,038	4	-	-	-	-
1,134,029	1,098,007	484,285	613,722	589,418	621,711	121,477	500,234
194,371	211,094	210,937	157	106,102	122,065	121,568	497
2,115,466	2,121,787	1,433,636	688,151	711,316	759,583	256,340	503,243
1,115,522	694,363	1,206,660	512,297	1,149,711	793,334	1,371,152	577,818
-	(10)	(10)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	296	296	-	-	-	-	-
-	1,625	1,625	-	-	-	-	-
-	(2,083)	(2,083)	-	-	-	-	-
-	-	(9,394)	(9,394)	-	-	(35,932)	(35,932)
-	-	79,157	79,157	-	-	231	231
-	-	198,945	198,945	-	-	(213,352)	(213,352)
-	(172)	268,536	268,708	-	-	(249,053)	(249,053)
\$ 1,115,522	\$ 694,191	\$ 1,475,196	\$ 781,005	\$ 1,149,711	\$ 793,334	\$ 1,122,099	\$ 328,765

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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, 2017

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and cash equivalents	\$ 8,939	\$ 293,745	\$ 193	\$ 8,542	\$ 311,419
Receivables (net of allowance)	-	395	17,983	-	18,378
Due from other funds	1,880	541	-	3	2,424
Restricted cash and investments	-	-	37,713	-	37,713
Total Assets	\$ 10,819	\$ 294,681	\$ 55,889	\$ 8,545	\$ 369,934
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ 2	\$ 1,048	\$ 8	\$ -	\$ 1,058
Obligations under security lending agreements	404	5,002	-	146	5,552
Due to other funds	489	643	-	-	1,132
Total Liabilities	895	6,693	8	146	7,742
FUND BALANCES					
Restricted fund balance	-	-	55,881	8,414	64,295
Committed fund balance	9,924	287,988	-	-	297,912
Unassigned fund balance	-	-	-	(15)	(15)
Total Fund Balances	9,924	287,988	55,881	8,399	362,192
Total Liabilities and Fund Balances	\$ 10,819	\$ 294,681	\$ 55,889	\$ 8,545	\$ 369,934

State of Washington

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

For the Fiscal Year Ended June 30, 2017
(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Charges for services	\$ 23,385	\$ -	\$ -	\$ -	\$ 23,385
Investment income (loss)	(1)	(989)	146	79	(765)
Miscellaneous revenue	4	38,479	40,103	-	78,586
Total Revenues	23,388	37,490	40,249	79	101,206
EXPENDITURES					
Current:					
General government	-	-	154	-	154
Debt service:					
Principal	661,676	291,363	33,050	78,400	1,064,489
Interest	590,689	336,323	12,324	63,496	1,002,832
Total Expenditures	1,252,365	627,686	45,528	141,896	2,067,475
Excess of Revenues Over (Under) Expenditures	(1,228,977)	(590,196)	(5,279)	(141,817)	(1,966,269)
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	668,380	296,090	-	-	964,470
Payments to escrow agents for refunded bond debt	(815,495)	(368,572)	-	-	(1,184,067)
Issuance premiums	149,719	73,433	-	-	223,152
Issuance discounts	-	-	-	-	-
Transfers in	1,255,363	583,908	-	146,935	1,986,206
Transfers out	(45,916)	-	-	(1,185)	(47,101)
Total Other Financing Sources (Uses)	1,212,051	584,859	-	145,750	1,942,660
Net Change in Fund Balances	(16,926)	(5,337)	(5,279)	3,933	(23,609)
Fund Balances - Beginning	26,850	293,325	61,160	4,466	385,801
Fund Balances - Ending	\$ 9,924	\$ 287,988	\$ 55,881	\$ 8,399	\$ 362,192

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2017
(expressed in thousands)

	General Obligation Bond			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 15	\$ 15	\$ 15	\$ -
Resources				
Charges for services	42,582	46,670	-	(46,670)
Investment income (loss)	433	431	-	(431)
Miscellaneous revenue	7	15	-	(15)
Transfers from other funds	273,024	281,289	206,249	(75,040)
Total Resources	<u>316,061</u>	<u>328,420</u>	<u>206,264</u>	<u>(122,156)</u>
Charges To Appropriations				
General government	207,952	206,447	206,249	198
Transfers to other funds	95,706	63,797	-	63,797
Total Charges To Appropriations	<u>303,658</u>	<u>270,244</u>	<u>206,249</u>	<u>63,995</u>
Excess Available For Appropriation				
Over (Under) Charges To Appropriations	<u>12,403</u>	<u>58,176</u>	<u>15</u>	<u>(58,161)</u>
Reconciling Items				
Debt service	-	(1,909)	(4,513)	(2,604)
Proceeds of refunding bonds	-	(147,642)	1,385,515	1,533,157
Payments to escrow agents for refunded bond debt	-	-	(1,680,272)	(1,680,272)
Issuance premiums	-	149,551	299,271	149,720
Noncash activity (net)	-	-	(65)	(65)
Nonappropriated fund balances	-	-	9,973	9,973
Total Reconciling Items	<u>-</u>	<u>-</u>	<u>9,909</u>	<u>9,909</u>
Budgetary Fund Balance, June 30	<u>\$ 12,403</u>	<u>\$ 58,176</u>	<u>\$ 9,924</u>	<u>\$ (48,252)</u>

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 259,345	\$ 259,345	\$ 259,345	\$ -	\$ 2,229	\$ 2,229	\$ 2,229	\$ -
-	-	-	-	-	-	-	-
1,585	1,579	1,776	197	108	107	165	58
-	53,757	64,604	10,847	-	-	-	-
1,311,142	1,349,111	1,181,802	(167,309)	284,996	372,576	275,275	(97,301)
1,572,072	1,663,792	1,507,527	(156,265)	287,333	374,912	277,669	(97,243)
1,215,286	1,218,752	1,218,731	21	275,977	268,066	268,065	1
-	64,605	-	64,605	-	-	1,185	1,185
1,215,286	1,283,357	1,218,731	64,626	275,977	268,066	269,250	1,186
356,786	380,435	288,796	(91,639)	11,356	106,846	8,419	(96,057)
-	(657)	(1,608)	(951)	-	-	-	-
-	(31,882)	439,825	471,707	-	-	-	-
-	-	(544,189)	(544,189)	-	-	-	-
-	32,540	105,972	73,432	-	-	-	-
-	-	(808)	(808)	-	-	(20)	(20)
-	-	-	-	-	-	-	-
-	1	(808)	(809)	-	-	(20)	(20)
\$ 356,786	\$ 380,436	\$ 287,988	\$ (92,448)	\$ 11,356	\$ 106,846	\$ 8,399	\$ (96,077)

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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, 2017

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Cash and cash equivalents	\$ 45,342	\$ 97,385	\$ 142,727
Investments	-	8,855	8,855
Receivables (net of allowance)	19,777	8,219	27,996
Due from other funds	48,401	5,177	53,578
Due from other governments	2,105	11,907	14,012
Restricted cash and investments	6,702	20,550	27,252
Total Assets	\$ 122,327	\$ 152,093	\$ 274,420
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 64,566	\$ 34,515	\$ 99,081
Contracts payable	13,816	164	13,980
Accrued liabilities	22,206	8,547	30,753
Obligations under security lending agreements	81	342	423
Due to other funds	46,006	16,883	62,889
Due to other governments	34,668	-	34,668
Unearned revenue	3,969	3,688	7,657
Total Liabilities	185,312	64,139	249,451
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	7,020	1,338	8,358
Total Deferred Inflows of Resources	7,020	1,338	8,358
FUND BALANCES			
Restricted fund balance	-	62,915	62,915
Committed fund balance	-	23,701	23,701
Unassigned fund balance	(70,005)	-	(70,005)
Total Fund Balances	(70,005)	86,616	16,611
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 122,327	\$ 152,093	\$ 274,420

State of Washington

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances**
For the Fiscal Year Ended June 30, 2017
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Other contracts and grants	\$ 320	\$ 12,295	\$ 12,615
Timber sales	7,815	-	7,815
Federal grants-in-aid	-	567	567
Charges for services	-	83,032	83,032
Investment income (loss)	(3)	(137)	(140)
Miscellaneous revenue	5,338	4,573	9,911
Total Revenues	13,470	100,330	113,800
EXPENDITURES			
Current:			
General government	166,273	-	166,273
Human services	13,254	-	13,254
Natural resources and recreation	153,208	-	153,208
Education	312,186	121,880	434,066
Capital outlays	458,022	232,070	690,092
Debt service:			
Principal	-	6,126	6,126
Interest	-	8,596	8,596
Total Expenditures	1,102,943	368,672	1,471,615
Excess of Revenues Over (Under) Expenditures	(1,089,473)	(268,342)	(1,357,815)
OTHER FINANCING SOURCES (USES)			
Bonds issued	826,223	-	826,223
Other debt issued	-	17,000	17,000
Issuance premiums	182,976	-	182,976
Issuance discounts	(62)	-	(62)
Transfers in	719	241,143	241,862
Transfers out	(5,275)	(86,426)	(91,701)
Total Other Financing Sources (Uses)	1,004,581	171,717	1,176,298
Net Change in Fund Balances	(84,892)	(96,625)	(181,517)
Fund Balances - Beginning	14,887	183,241	198,128
Fund Balances - Ending	\$ (70,005)	\$ 86,616	\$ 16,611

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2017
(expressed in thousands)

	State Facilities			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ (165,473)	\$ (165,473)	\$ (165,473)	\$ -
Resources				
Other contracts and grants	-	-	320	320
Timber sales	15,873	14,108	14,114	6
Charges for services	-	-	-	-
Investment income (loss)	230	230	(34)	(264)
Miscellaneous revenue	1,162,086	1,163,286	10,188	(1,153,098)
Transfers from other funds	1,628	903	1,439	536
Total Resources	1,014,344	1,013,054	\$ (139,446)	\$ (1,152,500)
Charges To Appropriations				
General government	7,763	10,351	7,529	2,822
Education	-	-	-	-
Capital outlays	2,791,288	2,879,754	1,853,534	1,026,220
Transfers to other funds	143,355	65,717	12,553	53,164
Total Charges To Appropriations	2,942,406	2,955,822	1,873,616	1,082,206
Excess Available For Appropriation Over (Under) Charges To Appropriations	(1,928,062)	(1,942,768)	(2,013,062)	(70,294)
Reconciling Items				
Bond sale proceeds	2,156,993	1,970,405	1,611,754	(358,651)
Issuance premiums	-	147,999	330,975	182,976
Bond issuance discount	-	-	(62)	(62)
Noncash activity (net)	-	-	390	390
Nonappropriated fund balances	-	-	-	-
Changes in reserves (net)	-	-	-	-
Total Reconciling Items	2,156,993	2,118,404	1,943,057	(175,347)
Budgetary Fund Balance, June 30	\$ 228,931	\$ 175,636	\$ (70,005)	\$ (245,641)

State of Washington

Higher Education Facilities			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 37,882	\$ 37,882	\$ 37,882	\$ -
-	-	-	-
500	500	-	(500)
182,570	157,714	159,654	1,940
5,180	355	350	(5)
384	451	337	(114)
79,267	91,343	82,597	(8,746)
<u>305,783</u>	<u>288,245</u>	<u>280,820</u>	<u>(7,425)</u>
-	155	155	-
17,548	17,548	16,782	766
255,165	255,165	229,437	25,728
5,094	12,180	10,642	1,538
<u>277,807</u>	<u>285,048</u>	<u>257,016</u>	<u>28,032</u>
<u>27,976</u>	<u>3,197</u>	<u>23,804</u>	<u>20,607</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(57)	(57)
-	-	62,869	62,869
-	-	-	-
-	-	62,812	62,812
<u>\$ 27,976</u>	<u>\$ 3,197</u>	<u>\$ 86,616</u>	<u>\$ 83,419</u>