

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, 2018
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and cash equivalents	\$ 3,474,624	\$ 303,580	\$ 470,655	\$ 587	\$ 4,249,446
Investments	45,259	—	—	222,232	267,491
Taxes receivable (net of allowance)	222,088	—	—	—	222,088
Receivables (net of allowance)	868,559	17,519	21,667	621	908,366
Due from other funds	315,193	2,220	30,980	—	348,393
Due from other governments	2,516,681	—	13,681	1	2,530,363
Inventories and prepaids	48,765	—	—	—	48,765
Restricted cash and investments	13,677	36,581	9,977	—	60,235
Restricted receivables	5,154	—	—	—	5,154
Total Assets	\$ 7,510,000	\$ 359,900	\$ 546,960	\$ 223,441	\$ 8,640,301
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 266,654	\$ —	\$ 51,591	\$ —	\$ 318,245
Accrued liabilities	174,675	16	20,233	3	194,927
Due to other funds	462,220	1,344	25,029	595	489,188
Due to other governments	124,905	—	7,723	—	132,628
Unearned revenue	79,042	—	8,265	—	87,307
Claims and judgments payable	91,655	—	—	—	91,655
Total Liabilities	1,199,151	1,360	112,841	598	1,313,950
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	156,445	—	10,090	—	166,535
Deferred inflows on hedging derivatives	3,869	—	—	—	3,869
Total Deferred Inflows of Resources	160,314	—	10,090	—	170,404
FUND BALANCES					
Nonspendable fund balance	48,765	—	—	207,907	256,672
Restricted fund balance	3,148,429	61,871	355,014	14,936	3,580,250
Committed fund balance	2,953,341	296,925	69,015	—	3,319,281
Unassigned fund balance	—	(256)	—	—	(256)
Total Fund Balances	6,150,535	358,540	424,029	222,843	7,155,947
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,510,000	\$ 359,900	\$ 546,960	\$ 223,441	\$ 8,640,301

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, 2018
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 150,543	\$ —	\$ —	\$ —	\$ 150,543
Business and occupation taxes	5,851	—	—	—	5,851
Excise taxes	411,589	—	—	—	411,589
Motor vehicle and fuel taxes	1,731,565	—	—	—	1,731,565
Other taxes	297,924	—	—	—	297,924
Licenses, permits, and fees	2,282,501	—	—	—	2,282,501
Other contracts and grants	126,421	—	6,726	—	133,147
Timber sales	114,104	—	6,922	—	121,026
Federal grants-in-aid	1,178,980	—	23	—	1,179,003
Charges for services	605,325	24,347	73,689	—	703,361
Investment income (loss)	37,939	2	49	9,644	47,634
Miscellaneous revenue	464,106	47,136	23,466	1,274	535,982
Total Revenues	7,406,848	71,485	110,875	10,918	7,600,126
EXPENDITURES					
Current:					
General government	364,260	102	126,103	41	490,506
Human services	1,128,583	—	2,265	—	1,130,848
Natural resources and recreation	555,098	—	107,966	—	663,064
Transportation	2,066,334	—	—	—	2,066,334
Education	280,185	—	300,947	—	581,132
Intergovernmental	402,297	—	—	—	402,297
Capital outlays	1,094,141	—	341,564	—	1,435,705
Debt service:					
Principal	14,063	1,080,301	7,063	—	1,101,427
Interest	1,334	991,253	11,431	—	1,004,018
Total Expenditures	5,906,295	2,071,656	897,339	41	8,875,331
Excess of Revenues Over (Under) Expenditures	1,500,553	(2,000,171)	(786,464)	10,877	(1,275,205)
OTHER FINANCING SOURCES (USES)					
Bonds issued	212,845	—	834,165	—	1,047,010
Refunding bonds issued	—	1,344,415	—	—	1,344,415
Payments to escrow agents for refunded bond debt	—	(1,604,794)	—	—	(1,604,794)
Issuance premiums	38,452	268,083	144,758	—	451,293
Other debt issued	9,923	—	500	—	10,423
Transfers in	819,928	2,043,420	279,000	—	3,142,348
Transfers out	(2,040,952)	(54,605)	(47,541)	(7,450)	(2,150,548)
Total Other Financing Sources (Uses)	(959,804)	1,996,519	1,210,882	(7,450)	2,240,147
Net Change in Fund Balances	540,749	(3,652)	424,418	3,427	964,942
Fund Balances - Beginning, as restated	5,609,786	362,192	(389)	219,416	6,191,005
Fund Balances - Ending	\$ 6,150,535	\$ 358,540	\$ 424,029	\$ 222,843	\$ 7,155,947

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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, 2018

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
ASSETS				
Cash and cash equivalents	\$ 1,471,801	\$ 447,877	\$ 415,926	\$ 346,871
Investments	—	—	1,178	44,081
Taxes receivable (net of allowance)	180,322	302	5,629	34,255
Receivables (net of allowance)	64,381	19,582	115,883	519,029
Due from other funds	192,070	16,239	21,668	21,852
Due from other governments	80,057	58,405	28,797	599,151
Inventories and prepaids	41,108	307	5,904	5
Restricted cash and investments	9,821	—	3,855	—
Restricted receivables	5,154	—	—	—
Total Assets	\$ 2,044,714	\$ 542,712	\$ 598,840	\$ 1,565,244
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 174,620	\$ 22,869	\$ 11,248	\$ 44,090
Accrued liabilities	97,854	5,796	10,082	16,035
Due to other funds	200,883	16,509	22,723	185,276
Due to other governments	69,094	45,566	3,235	3,022
Unearned revenue	7,828	28,816	23,877	1,914
Claims and judgments payable	—	—	91,655	—
Total Liabilities	550,279	119,556	162,820	250,337
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	36,088	6,645	1,560	6
Deferred inflows on hedging derivatives	3,869	—	—	—
Total Deferred Inflows of Resources	39,957	6,645	1,560	6
FUND BALANCES				
Nonspendable fund balance	41,108	307	5,904	5
Restricted fund balance	1,336,741	82,425	7,044	553,274
Committed fund balance	76,629	333,779	421,512	761,622
Total Fund Balances	1,454,478	416,511	434,460	1,314,901
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 2,044,714	\$ 542,712	\$ 598,840	\$ 1,565,244

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 665,124	\$ 127,025	\$ 3,474,624
—	—	45,259
1,540	40	222,088
91,091	58,593	868,559
62,274	1,090	315,193
945,724	804,547	2,516,681
1,441	—	48,765
1	—	13,677
—	—	5,154
<u>\$ 1,767,195</u>	<u>\$ 991,295</u>	<u>\$ 7,510,000</u>

\$ 13,470	\$ 357	\$ 266,654
37,026	7,882	174,675
34,254	2,575	462,220
1,703	2,285	124,905
16,607	—	79,042
—	—	91,655
<u>103,060</u>	<u>13,099</u>	<u>1,199,151</u>

65,370	46,776	156,445
—	—	3,869
<u>65,370</u>	<u>46,776</u>	<u>160,314</u>

1,441	—	48,765
1,136,190	32,755	3,148,429
461,134	898,665	2,953,341
<u>1,598,765</u>	<u>931,420</u>	<u>6,150,535</u>
<u>\$ 1,767,195</u>	<u>\$ 991,295</u>	<u>\$ 7,510,000</u>

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

For the Fiscal Year Ended June 30, 2018
 (expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
REVENUES				
Retail sales and use taxes	\$ —	\$ 85,251	\$ 65,250	\$ —
Business and occupation taxes	—	—	—	419
Excise taxes	—	366	56	387,431
Motor vehicle and fuel taxes	1,706,294	4,824	—	—
Other taxes	18	—	122,841	26,101
Licenses, permits, and fees	932,932	313,824	296,613	569,175
Other contracts and grants	26,995	20,027	3,922	73,920
Timber sales	31	—	3,916	—
Federal grants-in-aid	491,976	369,898	96,046	197,034
Charges for services	301,538	87,457	87,994	116,820
Investment income (loss)	5,805	1,977	21,961	4,640
Miscellaneous revenue	49,416	31,138	35,540	110,537
Total Revenues	3,515,005	914,762	734,139	1,486,077
EXPENDITURES				
Current:				
General government	5,273	560	313,380	38,404
Human services	—	—	5,436	1,120,499
Natural resources and recreation	942	—	21,540	739
Transportation	1,468,648	545,336	42,423	9,501
Education	—	—	53,597	78,364
Intergovernmental	269,083	15,152	116,425	1,570
Capital outlays	1,042,494	40,192	4,585	2,749
Debt service:				
Principal	7,803	390	3,939	119
Interest	664	32	199	34
Total Expenditures	2,794,907	601,662	561,524	1,251,979
Excess of Revenues Over (Under) Expenditures	720,098	313,100	172,615	234,098
OTHER FINANCING SOURCES (USES)				
Bonds issued	212,845	—	—	—
Issuance premiums	38,431	—	—	—
Other debt issued	9,730	—	—	—
Transfers in	280,143	72,659	96,126	230,048
Transfers out	(801,955)	(337,818)	(208,153)	(423,761)
Total Other Financing Sources (Uses)	(260,806)	(265,159)	(112,027)	(193,713)
Net Change in Fund Balances	459,292	47,941	60,588	40,385
Fund Balances - Beginning	995,186	368,570	373,872	1,274,516
Fund Balances - Ending	\$ 1,454,478	\$ 416,511	\$ 434,460	\$ 1,314,901

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 42	\$ —	\$ 150,543
5,432	—	5,851
—	23,736	411,589
20,447	—	1,731,565
148,964	—	297,924
169,873	84	2,282,501
1,557	—	126,421
74,640	35,517	114,104
24,026	—	1,178,980
11,516	—	605,325
1,840	1,716	37,939
202,827	34,648	464,106
<u>661,164</u>	<u>95,701</u>	<u>7,406,848</u>
494	6,149	364,260
2,648	—	1,128,583
529,161	2,716	555,098
426	—	2,066,334
621	147,603	280,185
67	—	402,297
4,119	2	1,094,141
1,812	—	14,063
405	—	1,334
<u>539,753</u>	<u>156,470</u>	<u>5,906,295</u>
<u>121,411</u>	<u>(60,769)</u>	<u>1,500,553</u>
—	—	212,845
21	—	38,452
193	—	9,923
127,580	13,372	819,928
(125,983)	(143,282)	(2,040,952)
<u>1,811</u>	<u>(129,910)</u>	<u>(959,804)</u>
123,222	(190,679)	540,749
1,475,543	1,122,099	5,609,786
<u>\$ 1,598,765</u>	<u>\$ 931,420</u>	<u>\$ 6,150,535</u>

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

For the Fiscal Year Ended June 30, 2018
 (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	\$ 951,851	\$ 951,851	\$ 951,851	\$ —
Resources				
Taxes	3,690,058	3,063,214	1,437,228	(1,625,986)
Licenses, permits, and fees	1,101,168	1,200,824	932,181	(268,643)
Other contracts and grants	74,531	115,203	26,995	(88,208)
Timber sales	—	—	31	31
Federal grants-in-aid	1,000,910	1,196,177	491,976	(704,201)
Charges for services	603,207	611,042	301,539	(309,503)
Investment income (loss)	25,314	24,308	11,830	(12,478)
Miscellaneous revenue	63,605	260,904	48,468	(212,436)
Transfers from other funds	417,869	364,763	280,144	(84,619)
Total Resources	7,928,513	7,788,286	4,482,243	(3,306,043)
Charges To Appropriations				
General government	13,529	22,649	5,273	17,376
Human services	—	—	—	—
Natural resources and recreation	2,490	2,569	942	1,627
Transportation	2,025,037	2,091,130	1,000,258	1,090,872
Education	—	—	—	—
Capital outlays	3,913,113	4,459,410	1,513,447	2,945,963
Transfers to other funds	1,072,479	1,716,114	801,955	914,159
Total Charges To Appropriations	7,026,648	8,291,872	3,321,875	4,969,997
Excess Available For Appropriation Over (Under) Charges To Appropriations	901,865	(503,586)	1,160,368	1,663,954
Reconciling Items				
Bond sale proceeds	981,040	886,598	212,845	(673,753)
Issuance premiums	—	—	37,099	37,099
Noncash activity (net)	—	—	(59)	(59)
Nonappropriated fund balances	—	—	3,255	3,255
Changes in reserves (net)	—	—	(138)	(138)
Total Reconciling Items	981,040	886,598	253,002	(633,596)
Budgetary Fund Balance, June 30	\$ 1,882,905	\$ 383,012	\$ 1,413,370	\$ 1,030,358

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	156,344	77,048	(79,296)	127,079	144,999	221	(144,778)
577,457	626,066	310,849	(315,217)	563,287	585,161	240,177	(344,984)
1,435	1,755	144	(1,611)	2,682	5,124	—	(5,124)
—	—	—	—	6,889	6,998	3,916	(3,082)
38,613	98,472	117,905	19,433	84,214	138,803	49,116	(89,687)
169,262	183,562	87,457	(96,105)	119,505	141,233	18,264	(122,969)
7,450	8,169	4,275	(3,894)	43,809	34,666	21,535	(13,131)
53,280	77,036	26,352	(50,684)	37,052	52,070	12,157	(39,913)
360,504	322,458	72,660	(249,798)	44,320	174,105	79,211	(94,894)
1,710,985	1,799,414	1,022,242	(777,172)	1,283,415	1,537,737	679,175	(858,562)
700	1,770	560	1,210	490,764	532,508	218,625	313,883
—	—	—	—	11,654	13,599	4,121	9,478
—	—	—	—	37,938	38,989	20,519	18,470
637,608	723,043	248,020	475,023	75,107	82,947	39,113	43,834
—	—	—	—	211	211	43	168
294,849	417,521	62,382	355,139	7,692	16,675	1,235	15,440
457,402	408,348	307,818	100,530	362,150	361,264	149,945	211,319
1,390,559	1,550,682	618,780	931,902	985,516	1,046,193	433,601	612,592
320,426	248,732	403,462	154,730	297,899	491,544	245,574	(245,970)
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	(2,222)	(2,222)	—	—	9,673	9,673
—	—	16,478	16,478	—	—	163,931	163,931
—	—	(1,514)	(1,514)	—	—	9,378	9,378
—	—	12,742	12,742	—	—	182,982	182,982
\$ 320,426	\$ 248,732	\$ 416,204	\$ 167,472	\$ 297,899	\$ 491,544	\$ 428,556	\$ (62,988)

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

For the Fiscal Year Ended June 30, 2018
 (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	833,605	413,951	(419,654)
Licenses, permits, and fees	1,056,319	1,099,064	564,685	(534,379)
Other contracts and grants	156,633	140,851	1,073	(139,778)
Timber sales	—	—	—	—
Federal grants-in-aid	523,337	515,415	136,786	(378,629)
Charges for services	238,416	291,210	114,312	(176,898)
Investment income (loss)	4,056	5,803	991	(4,812)
Miscellaneous revenue	218,229	410,281	108,084	(302,197)
Transfers from other funds	496,116	463,326	16,136	(447,190)
Total Resources	4,677,345	4,921,934	2,518,397	(2,403,537)
Charges To Appropriations				
General government	157,226	168,441	72,542	95,899
Human services	1,785,376	1,767,705	786,903	980,802
Natural resources and recreation	1,872	1,967	744	1,223
Transportation	18,213	22,131	9,427	12,704
Education	17,085	17,084	14,765	2,319
Capital outlays	39,699	201,489	41,233	160,256
Transfers to other funds	900,030	909,470	416,771	492,699
Total Charges To Appropriations	2,919,501	3,088,287	1,342,385	1,745,902
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,757,844	1,833,647	1,176,012	(657,635)
Reconciling Items				
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	—	—
Noncash activity (net)	—	—	20,240	20,240
Nonappropriated fund balances	—	—	107,860	107,860
Changes in reserves (net)	—	—	10,784	10,784
Total Reconciling Items	—	—	138,884	138,884
Budgetary Fund Balance, June 30	\$ 1,757,844	\$ 1,833,647	\$ 1,314,896	\$ (518,751)

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
\$ 1,396,032	\$ 1,396,032	\$ 1,396,032	\$ —	\$ 1,121,867	\$ 1,121,867	\$ 1,121,867	\$ —
310,279	353,579	174,840	(178,739)	38,398	42,380	23,736	(18,644)
342,477	345,031	106,675	(238,356)	358	212	—	(212)
9,506	9,192	1,556	(7,636)	—	—	—	—
179,029	181,075	52,133	(128,942)	155,680	94,613	35,517	(59,096)
123,157	110,637	23,888	(86,749)	—	—	—	—
20,615	19,385	11,511	(7,874)	—	—	—	—
13,492	8,908	3,129	(5,779)	4,950	3,971	2,170	(1,801)
457,698	547,735	228,456	(319,279)	524,029	389,765	149,855	(239,910)
245,378	233,307	136,327	(96,980)	15,492	15,466	8,372	(7,094)
<u>3,097,663</u>	<u>3,204,881</u>	<u>2,134,547</u>	<u>(1,070,334)</u>	<u>1,860,774</u>	<u>1,668,274</u>	<u>1,341,517</u>	<u>(326,757)</u>
1,140	1,213	478	735	8,934	8,927	3,586	5,341
6,854	6,840	2,657	4,183	—	—	—	—
841,594	844,468	361,573	482,895	7,620	7,619	2,657	4,962
1,666	1,523	432	1,091	—	35	—	35
1,947	1,946	567	1,379	—	—	—	—
558,459	888,828	172,479	716,349	262,596	547,010	157,748	389,262
104,336	218,458	131,878	86,580	267,578	267,659	143,282	124,377
<u>1,515,996</u>	<u>1,963,276</u>	<u>670,064</u>	<u>1,293,212</u>	<u>546,728</u>	<u>831,250</u>	<u>307,273</u>	<u>523,977</u>
<u>1,581,667</u>	<u>1,241,605</u>	<u>1,464,483</u>	<u>222,878</u>	<u>1,314,046</u>	<u>837,024</u>	<u>1,034,244</u>	<u>197,220</u>
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	(3,927)	(3,927)	—	—	(13,366)	(13,366)
—	—	84,569	84,569	—	—	5,217	5,217
—	—	52,199	52,199	—	—	(94,675)	(94,675)
<u>—</u>	<u>—</u>	<u>132,841</u>	<u>132,841</u>	<u>—</u>	<u>—</u>	<u>(102,824)</u>	<u>(102,824)</u>
<u>\$ 1,581,667</u>	<u>\$ 1,241,605</u>	<u>\$ 1,597,324</u>	<u>\$ 355,719</u>	<u>\$ 1,314,046</u>	<u>\$ 837,024</u>	<u>\$ 931,420</u>	<u>\$ 94,396</u>

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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, 2018

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS					
Cash and cash equivalents	\$ 12,866	\$ 281,944	\$ 165	\$ 8,605	\$ 303,580
Receivables (net of allowance)	67	984	16,468	—	17,519
Due from other funds	1,514	701	—	5	2,220
Restricted cash and investments	—	—	36,581	—	36,581
Total Assets	\$ 14,447	\$ 283,629	\$ 53,214	\$ 8,610	\$ 359,900
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ 1	\$ 2	\$ 13	\$ —	\$ 16
Due to other funds	549	795	—	—	1,344
Total Liabilities	550	797	13	—	1,360
FUND BALANCES					
Restricted fund balance	—	—	53,201	8,670	61,871
Committed fund balance	13,897	282,832	—	196	296,925
Unassigned fund balance	—	—	—	(256)	(256)
Total Fund Balances	13,897	282,832	53,201	8,610	358,540
Total Liabilities and Fund Balances	\$ 14,447	\$ 283,629	\$ 53,214	\$ 8,610	\$ 359,900

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

For the Fiscal Year Ended June 30, 2018
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Charges for services	\$ 24,347	\$ —	\$ —	\$ —	\$ 24,347
Investment income (loss)	109	(295)	—	188	2
Miscellaneous revenue	12	12,514	34,610	—	47,136
Total Revenues	24,468	12,219	34,610	188	71,485
EXPENDITURES					
Current:					
General government	—	—	102	—	102
Debt service:					
Principal	674,420	294,164	26,265	85,452	1,080,301
Interest	570,020	338,994	11,758	70,481	991,253
Total Expenditures	1,244,440	633,158	38,125	155,933	2,071,656
Excess of Revenues Over (Under) Expenditures	(1,219,972)	(620,939)	(3,515)	(155,745)	(2,000,171)
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	1,271,480	29,305	43,630	—	1,344,415
Payments to escrow agents for refunded bond debt	(1,524,297)	(32,639)	(47,858)	—	(1,604,794)
Issuance premiums	259,642	3,378	5,063	—	268,083
Transfers in	1,271,725	615,739	—	155,956	2,043,420
Transfers out	(54,605)	—	—	—	(54,605)
Total Other Financing Sources (Uses)	1,223,945	615,783	835	155,956	1,996,519
Net Change in Fund Balances	3,973	(5,156)	(2,680)	211	(3,652)
Fund Balances - Beginning	9,924	287,988	55,881	8,399	362,192
Fund Balances - Ending	\$ 13,897	\$ 282,832	\$ 53,201	\$ 8,610	\$ 358,540

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

For the Fiscal Year Ended June 30, 2018
 (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				
Investment income (loss)	697	503	—	(503)
Miscellaneous revenue	20	12	—	(12)
Transfers from other funds	220,886	252,833	105,578	(147,255)
Total Resources	221,553	253,298	105,528	(147,770)
Charges To Appropriations				
General government	211,728	211,510	105,578	105,932
Transfers to other funds	—	443	—	443
Total Charges To Appropriations	211,728	211,953	105,578	106,375
Excess Available For Appropriation Over (Under) Charges To Appropriations	9,825	41,345	(50)	(41,395)
Reconciling Items				
Debt service	—	—	(2,001)	(2,001)
Proceeds of refunding bonds	—	—	1,271,480	1,271,480
Payments to escrow agents for refunded bond debt	—	—	(1,524,297)	(1,524,297)
Issuance premiums	—	—	254,818	254,818
Noncash activity (net)	—	—	(138)	(138)
Nonappropriated fund balances	—	—	14,085	14,085
Total Reconciling Items	—	—	13,947	13,947
Budgetary Fund Balance, June 30	\$ 9,825	\$ 41,345	\$ 13,897	\$ (27,448)

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
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
\$ 287,988	\$ 287,988	\$ 287,988	\$ —	\$ 8,400	\$ 8,400	\$ 8,400	\$ —
3,538	2,975	1,219	(1,756)	233	373	234	(139)
53,561	53,561	12,515	(41,046)	—	—	—	—
1,376,408	1,323,303	615,739	(707,564)	311,811	311,811	155,956	(155,855)
1,721,495	1,667,827	917,461	(750,366)	320,444	320,584	164,590	(155,994)
1,280,199	1,272,001	633,114	638,887	311,766	311,766	155,933	155,833
—	—	—	—	—	—	—	—
1,280,199	1,272,001	633,114	638,887	311,766	311,766	155,933	155,833
441,296	395,826	284,347	(111,479)	8,678	8,818	8,657	(161)
—	—	(44)	(44)	—	—	—	—
—	—	29,305	29,305	—	—	—	—
—	—	(32,639)	(32,639)	—	—	—	—
—	—	3,378	3,378	—	—	—	—
—	—	(1,515)	(1,515)	—	—	(47)	(47)
—	—	—	—	—	—	—	—
—	—	(1,515)	(1,515)	—	—	(47)	(47)
\$ 441,296	\$ 395,826	\$ 282,832	\$ (112,994)	\$ 8,678	\$ 8,818	\$ 8,610	\$ (208)

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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, 2018

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and cash equivalents	\$ 318,248	\$ 152,407	\$ 470,655
Receivables (net of allowance)	14,415	7,252	21,667
Due from other funds	29,023	1,957	30,980
Due from other governments	1,904	11,777	13,681
Restricted cash and investments	1,980	7,997	9,977
Total Assets	\$ 365,570	\$ 181,390	\$ 546,960
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 29,778	\$ 21,813	\$ 51,591
Accrued liabilities	12,896	7,337	20,233
Due to other funds	19,191	5,838	25,029
Due to other governments	7,723	—	7,723
Unearned revenue	3,385	4,880	8,265
Total Liabilities	72,973	39,868	112,841
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	7,931	2,159	10,090
Total Deferred Inflows of Resources	7,931	2,159	10,090
FUND BALANCES			
Restricted fund balance	274,454	80,560	355,014
Committed fund balance	10,212	58,803	69,015
Total Fund Balances	284,666	139,363	424,029
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 365,570	\$ 181,390	\$ 546,960

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

For the Fiscal Year Ended June 30, 2018
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Other contracts and grants	\$ —	\$ 6,726	\$ 6,726
Timber sales	5,914	1,008	6,922
Federal grants-in-aid	—	23	23
Charges for services	—	73,689	73,689
Investment income (loss)	6	43	49
Miscellaneous revenue	5,966	17,500	23,466
Total Revenues	11,886	98,989	110,875
EXPENDITURES			
Current:			
General government	126,103	—	126,103
Human services	2,265	—	2,265
Natural resources and recreation	107,966	—	107,966
Education	231,351	69,596	300,947
Capital outlays	128,262	213,302	341,564
Debt service:			
Principal	—	7,063	7,063
Interest	—	11,431	11,431
Total Expenditures	595,947	301,392	897,339
Excess of Revenues Over (Under) Expenditures	(584,061)	(202,403)	(786,464)
OTHER FINANCING SOURCES (USES)			
Bonds issued	802,940	31,225	834,165
Issuance premiums	144,758	—	144,758
Other debt issued	—	500	500
Transfers in	679	278,321	279,000
Transfers out	(9,645)	(37,896)	(47,541)
Total Other Financing Sources (Uses)	938,732	272,150	1,210,882
Net Change in Fund Balances	354,671	69,747	424,418
Fund Balances - Beginning, as restated	(70,005)	69,616	(389)
Fund Balances - Ending	\$ 284,666	\$ 139,363	\$ 424,029

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

For the Fiscal Year Ended June 30, 2018
 (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	14,943	5,914	(9,029)
Charges for services	—	—	—	—
Investment income (loss)	—	76	35	(41)
Miscellaneous revenue	2,038,831	2,693,800	5,615	(2,688,185)
Transfers from other funds	492	482	679	197
Total Resources	1,987,271	2,639,296	(57,762)	(2,697,058)
Charges To Appropriations				
General government	8,661	8,668	2,297	6,371
Education	—	—	—	—
Capital outlays	973,850	3,628,764	597,650	3,031,114
Transfers to other funds	27,765	66,760	5,645	61,115
Total Charges To Appropriations	1,010,276	3,704,192	605,592	3,098,600
Excess Available For Appropriation Over (Under) Charges To Appropriations	976,995	(1,064,896)	(663,354)	401,542
Reconciling Items				
Bond sale proceeds	1,289,492	1,115,540	802,940	(312,600)
Issuance premiums	—	—	144,758	144,758
Noncash activity (net)	—	—	322	322
Nonappropriated fund balances	—	—	5	5
Changes in reserves (net)	—	—	(5)	(5)
Total Reconciling Items	1,289,492	1,115,540	948,020	(167,520)
Budgetary Fund Balance, June 30	\$ 2,266,487	\$ 50,644	\$ 284,666	\$ 234,022

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	972	1,008		36
168,908	192,300	73,686		(118,614)
836	358	309		(49)
525	546	120		(426)
83,013	69,632	55,281		(14,351)
<u>278,029</u>	<u>287,555</u>	<u>154,151</u>		<u>(133,404)</u>
—	—	—		—
27,324	25,101	10,786		14,315
22,783	245,570	79,685		165,885
5,173	5,015	4,584		431
<u>55,280</u>	<u>275,686</u>	<u>95,055</u>		<u>180,631</u>
<u>222,749</u>	<u>11,869</u>	<u>59,096</u>		<u>47,227</u>
—	—	—		—
—	—	—		—
—	—	(246)		(246)
—	—	93,061		93,061
—	—	(12,548)		(12,548)
<u>—</u>	<u>—</u>	<u>80,267</u>		<u>80,267</u>
<u>\$ 222,749</u>	<u>\$ 11,869</u>	<u>\$ 139,363</u>	<u>\$</u>	<u>127,494</u>