

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, 2020
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and cash equivalents	\$ 3,341,209	\$ 298,064	\$ 261,521	\$ 55	\$ 3,900,849
Investments	52,397	—	—	243,228	295,625
Taxes receivable (net of allowance)	228,401	—	—	—	228,401
Receivables (net of allowance)	866,295	17,156	40,978	762	925,191
Due from other funds	326,730	2,584	22,511	—	351,825
Due from other governments	2,568,003	—	2,328	6	2,570,337
Inventories and prepaids	48,843	—	—	—	48,843
Restricted cash and investments	123,239	35,718	22,388	—	181,345
Restricted receivables	870	—	—	—	870
Total Assets	7,555,987	353,522	349,726	244,051	8,503,286
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows on hedging derivatives	2,347	—	—	—	2,347
Total Deferred Outflows of Resources	2,347	—	—	—	2,347
Total Assets and Deferred Outflows of Resources	\$ 7,558,334	\$ 353,522	\$ 349,726	\$ 244,051	\$ 8,505,633
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 354,937	\$ —	\$ 82,172	\$ —	\$ 437,109
Accrued liabilities	135,676	89	27,810	3	163,578
Due to other funds	542,917	945	52,543	738	597,143
Due to other governments	153,507	—	18,127	—	171,634
Unearned revenue	278,829	—	8,769	—	287,598
Claims and judgments payable	129,214	—	—	—	129,214
Total Liabilities	1,595,080	1,034	189,421	741	1,786,276
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	82,486	—	7,578	—	90,064
Total Deferred Inflows of Resources	82,486	—	7,578	—	90,064
FUND BALANCES					
Nonspendable fund balance	48,843	—	—	228,242	277,085
Restricted fund balance	2,768,842	61,924	83,718	35,053	2,949,537
Committed fund balance	3,063,083	290,986	69,009	—	3,423,078
Unassigned fund balance	—	(422)	—	(19,985)	(20,407)
Total Fund Balances	5,880,768	352,488	152,727	243,310	6,629,293
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 7,558,334	\$ 353,522	\$ 349,726	\$ 244,051	\$ 8,505,633

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, 2020
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 116,164	\$ —	\$ —	\$ —	\$ 116,164
Business and occupation taxes	5,021	—	—	—	5,021
Excise taxes	520,105	—	—	—	520,105
Motor vehicle and fuel taxes	1,549,624	—	—	—	1,549,624
Other taxes	438,947	—	—	—	438,947
Licenses, permits, and fees	1,805,042	—	—	—	1,805,042
Other contracts and grants	147,663	—	10,811	—	158,474
Timber sales	129,509	—	5,069	—	134,578
Federal grants-in-aid	1,368,050	—	5	—	1,368,055
Charges for services	585,568	26,531	80,868	—	692,967
Investment income (loss)	95,838	6,948	1,228	17,428	121,442
Miscellaneous revenue	471,831	58,699	10,742	856	542,128
Total Revenues	7,233,362	92,178	108,723	18,284	7,452,547
EXPENDITURES					
Current:					
General government	674,126	163	201,326	47	875,662
Human services	1,188,206	—	9,110	—	1,197,316
Natural resources and recreation	576,114	—	208,074	—	784,188
Transportation	2,211,830	—	52	—	2,211,882
Education	126,630	—	605,475	—	732,105
Intergovernmental	390,035	—	—	—	390,035
Capital outlays	1,310,231	—	530,517	—	1,840,748
Debt service:					
Principal	9,195	1,130,726	90,881	—	1,230,802
Interest	1,410	1,041,565	11,303	—	1,054,278
Total Expenditures	6,487,777	2,172,454	1,656,738	47	10,317,016
Excess of Revenues Over (Under) Expenditures	745,585	(2,080,276)	(1,548,015)	18,237	(2,864,469)
OTHER FINANCING SOURCES (USES)					
Bonds issued	401,685	—	1,039,366	—	1,441,051
Refunding bonds issued	—	555,200	65,010	—	620,210
Payments to escrow agents for refunded bond debt	—	(632,504)	—	—	(632,504)
Issuance premiums	103,994	78,568	313,124	—	495,686
Other debt issued	172	—	—	—	172
Transfers in	398,678	2,111,866	276,365	—	2,786,909
Transfers out	(1,438,391)	(31,951)	(40,281)	(8,546)	(1,519,169)
Total Other Financing Sources (Uses)	(533,862)	2,081,179	1,653,584	(8,546)	3,192,355
Net Change in Fund Balances	211,723	903	105,569	9,691	327,886
Fund Balances - Beginning, as restated	5,669,045	351,585	47,158	233,619	6,301,407
Fund Balances - Ending	\$ 5,880,768	\$ 352,488	\$ 152,727	\$ 243,310	\$ 6,629,293

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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, 2020

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and cash equivalents	\$ 862,073	\$ 495,241	\$ 477,153	\$ 471,981
Investments	—	—	1,227	51,170
Taxes receivable (net of allowance)	134,180	5,593	14,136	52,829
Receivables (net of allowance)	39,186	21,563	134,134	563,801
Due from other funds	162,972	16,279	30,510	51,917
Due from other governments	68,896	76,624	218,129	598,730
Inventories and prepaids	43,512	487	3,229	—
Restricted cash and investments	4,837	100	118,302	—
Restricted receivables	—	—	870	—
Total Assets	1,315,656	615,887	997,690	1,790,428
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows on hedging derivatives	2,347	—	—	—
Total Deferred Outflows of Resources	2,347	—	—	—
Total Assets and Deferred Outflows of Resources	\$ 1,318,003	\$ 615,887	\$ 997,690	\$ 1,790,428
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 144,477	\$ 27,080	\$ 13,961	\$ 150,774
Accrued liabilities	62,140	6,457	12,043	20,185
Due to other funds	175,311	14,265	234,336	70,445
Due to other governments	62,340	64,189	2,444	8,720
Unearned revenue	79,808	148,752	30,378	2,102
Claims and judgments payable	—	—	129,214	—
Total Liabilities	524,076	260,743	422,376	252,226
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	9,906	4,912	960	1,613
Total Deferred Inflows of Resources	9,906	4,912	960	1,613
FUND BALANCES				
Nonspendable fund balance	43,512	487	3,229	—
Restricted fund balance	680,051	105,416	4,873	629,173
Committed fund balance	60,458	244,329	566,252	907,416
Total Fund Balances	784,021	350,232	574,354	1,536,589
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,318,003	\$ 615,887	\$ 997,690	\$ 1,790,428

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 844,871	\$ 189,890	\$ 3,341,209
—	—	52,397
21,504	159	228,401
73,785	33,826	866,295
63,704	1,348	326,730
938,728	666,896	2,568,003
1,615	—	48,843
—	—	123,239
—	—	870
<u>1,944,207</u>	<u>892,119</u>	<u>7,555,987</u>

—	—	2,347
—	—	2,347
<u>\$ 1,944,207</u>	<u>\$ 892,119</u>	<u>\$ 7,558,334</u>

\$ 18,244	\$ 401	\$ 354,937
31,419	3,432	135,676
45,165	3,395	542,917
6,913	8,901	153,507
17,789	—	278,829
—	—	129,214
<u>119,530</u>	<u>16,129</u>	<u>1,595,080</u>

41,552	23,543	82,486
<u>41,552</u>	<u>23,543</u>	<u>82,486</u>

1,615	—	48,843
1,246,226	103,103	2,768,842
535,284	749,344	3,063,083
<u>1,783,125</u>	<u>852,447</u>	<u>5,880,768</u>
<u>\$ 1,944,207</u>	<u>\$ 892,119</u>	<u>\$ 7,558,334</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, 2020

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
REVENUES				
Retail sales and use taxes	\$ —	\$ 57,175	\$ 58,957	\$ —
Business and occupation taxes	—	—	—	353
Excise taxes	—	355	—	496,243
Motor vehicle and fuel taxes	1,527,759	2,762	—	—
Other taxes	50,008	—	131,531	35,886
Licenses, permits, and fees	537,799	198,070	328,717	561,950
Other contracts and grants	31,387	33,315	3,224	78,321
Timber sales	91	—	2,260	—
Federal grants-in-aid	443,258	361,469	307,240	225,337
Charges for services	269,695	84,250	90,148	121,261
Investment income (loss)	28,461	13,987	25,323	10,208
Miscellaneous revenue	70,742	40,098	56,347	105,887
Total Revenues	2,959,200	791,481	1,003,747	1,635,446
EXPENDITURES				
Current:				
General government	5,307	654	574,066	84,700
Human services	—	—	39,876	1,145,322
Natural resources and recreation	881	—	22,079	1,706
Transportation	1,547,619	607,366	45,238	10,866
Education	—	—	52,197	47,235
Intergovernmental	252,835	15,004	120,567	1,557
Capital outlays	1,193,926	73,175	29,340	5,647
Debt service:				
Principal	7,014	—	242	70
Interest	753	—	252	24
Total Expenditures	3,008,335	696,199	883,857	1,297,127
Excess of Revenues Over (Under) Expenditures	(49,135)	95,282	119,890	338,319
OTHER FINANCING SOURCES (USES)				
Bonds issued	401,685	—	—	—
Issuance premiums	103,981	—	—	—
Other debt issued	—	—	—	—
Transfers in	67,240	27,988	197,677	80,699
Transfers out	(649,422)	(209,678)	(205,109)	(248,232)
Total Other Financing Sources (Uses)	(76,516)	(181,690)	(7,432)	(167,533)
Net Change in Fund Balances	(125,651)	(86,408)	112,458	170,786
Fund Balances - Beginning as restated	909,672	436,640	461,896	1,365,803
Fund Balances - Ending	\$ 784,021	\$ 350,232	\$ 574,354	\$ 1,536,589

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 32	\$ —	\$ 116,164
4,668	—	5,021
—	23,507	520,105
19,103	—	1,549,624
221,522	—	438,947
178,423	83	1,805,042
1,416	—	147,663
80,336	46,822	129,509
30,746	—	1,368,050
17,230	2,984	585,568
12,946	4,913	95,838
149,822	48,935	471,831
<u>716,244</u>	<u>127,244</u>	<u>7,233,362</u>
1,107	8,292	674,126
3,008	—	1,188,206
548,427	3,021	576,114
611	130	2,211,830
581	26,617	126,630
72	—	390,035
8,143	—	1,310,231
1,869	—	9,195
381	—	1,410
<u>564,199</u>	<u>38,060</u>	<u>6,487,777</u>
<u>152,045</u>	<u>89,184</u>	<u>745,585</u>
—	—	401,685
13	—	103,994
172	—	172
14,961	10,113	398,678
(17,476)	(108,474)	(1,438,391)
<u>(2,330)</u>	<u>(98,361)</u>	<u>(533,862)</u>
149,715	(9,177)	211,723
1,633,410	861,624	5,669,045
<u>\$ 1,783,125</u>	<u>\$ 852,447</u>	<u>\$ 5,880,768</u>

State of Washington

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

For the Fiscal Year Ended June 30, 2020

(expressed in thousands)

	Motor Vehicle			
	Original Budget	Final Budget	Actual	Variance with Final Budget
	2019-21 Biennium	2019-21 Biennium	2019-21 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ 866,354	\$ 866,354	\$ 866,354	\$ —
Resources				
Taxes	3,894,564	3,432,622	1,324,932	(2,107,690)
Licenses, permits, and fees	1,313,673	1,139,521	537,069	(602,452)
Other contracts and grants	63,134	124,107	31,387	(92,720)
Timber sales	—	—	91	91
Federal grants-in-aid	868,129	972,432	421,444	(550,988)
Charges for services	680,515	662,314	269,695	(392,619)
Investment income (loss)	322	15,101	18,158	3,057
Miscellaneous revenue	55,648	57,026	69,894	12,868
Transfers from other funds	652,783	778,239	343,294	(434,945)
Total Resources	8,395,122	8,047,716	3,882,318	(4,165,398)
Charges To Appropriations				
General government	22,136	22,231	5,307	16,924
Human services	—	—	—	—
Natural resources and recreation	2,893	2,895	1,047	1,848
Transportation	2,189,691	2,217,111	1,012,696	1,204,415
Education	—	250	—	250
Capital outlays	4,846,226	5,325,898	1,713,567	3,612,331
Transfers to other funds	555,211	775,821	926,476	(150,655)
Total Charges To Appropriations	7,616,157	8,344,206	3,659,093	4,685,113
Excess Available For Appropriation Over (Under) Charges To Appropriations	778,965	(296,490)	223,225	519,715
Reconciling Items				
Bond sale proceeds	2,507,421	2,473,600	401,685	(2,071,915)
Issuance premiums	—	—	103,981	103,981
Noncash activity (net)	—	—	11,013	11,013
Nonappropriated fund balances	—	—	4,355	4,355
Changes in reserves (net)	—	—	(3,750)	(3,750)
Total Reconciling Items	2,507,421	2,473,600	517,284	(1,956,316)
Budgetary Fund Balance, June 30	\$ 3,286,386	\$ 2,177,110	\$ 740,509	\$ (1,436,601)

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2019-21 Biennium	Final Budget 2019-21 Biennium	Actual 2019-21 Biennium	Variance with Final Budget	Original Budget 2019-21 Biennium	Final Budget 2019-21 Biennium	Actual 2019-21 Biennium	Variance with Final Budget
\$ 400,781	\$ 400,781	\$ 400,781	\$ —	\$ 310,864	\$ 310,864	\$ 310,864	\$ —
189,865	106,062	46,898	(59,164)	152,706	94,065	6,183	(87,882)
763,012	470,519	196,719	(273,800)	590,577	603,430	270,878	(332,552)
2,751	2,581	1,338	(1,243)	5,134	5,134	—	(5,134)
—	—	—	—	5,646	3,819	2,260	(1,559)
46,056	46,872	115,370	68,498	105,137	152,138	33,578	(118,560)
233,247	118,058	84,250	(33,808)	158,562	161,507	18,910	(142,597)
14	7,293	7,460	167	37,638	33,088	22,198	(10,890)
69,916	62,667	30,126	(32,541)	162,297	163,174	16,064	(147,110)
265,427	268,024	120,978	(147,046)	45,007	51,356	176,151	124,795
<u>1,971,069</u>	<u>1,482,857</u>	<u>1,003,920</u>	<u>(478,937)</u>	<u>1,573,568</u>	<u>1,578,575</u>	<u>857,086</u>	<u>(721,489)</u>
1,625	1,792	654	1,138	550,553	664,390	232,740	431,650
—	—	—	—	24,583	103,193	51,399	51,794
—	—	—	—	48,292	60,263	20,809	39,454
750,209	754,747	315,175	439,572	89,045	93,211	42,037	51,174
—	—	—	—	213	32,088	7,639	24,449
296,330	269,669	106,295	163,374	18,536	18,536	5,493	13,043
346,589	253,518	292,668	(39,150)	383,667	397,206	128,200	269,006
<u>1,394,753</u>	<u>1,279,726</u>	<u>714,792</u>	<u>564,934</u>	<u>1,114,889</u>	<u>1,368,887</u>	<u>488,317</u>	<u>880,570</u>
576,316	203,131	289,128	85,997	458,679	209,688	368,769	159,081
—	25,000	—	(25,000)	—	—	—	—
—	—	—	—	—	—	—	—
—	—	9,300	9,300	—	—	(2,092)	(2,092)
—	—	46,885	46,885	—	—	201,680	201,680
—	—	4,432	4,432	—	—	2,768	2,768
—	25,000	60,617	35,617	—	—	202,356	202,356
<u>\$ 576,316</u>	<u>\$ 228,131</u>	<u>\$ 349,745</u>	<u>\$ 121,614</u>	<u>\$ 458,679</u>	<u>\$ 209,688</u>	<u>\$ 571,125</u>	<u>\$ 361,437</u>

State of Washington

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

For the Fiscal Year Ended June 30, 2020
(expressed in thousands)

	Human Services			
	Original Budget	Final Budget	Actual	Variance with
	2019-21 Biennium	2019-21 Biennium	2019-21 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ 1,251,268	\$ 1,251,268	\$ 1,251,268	\$ —
Resources				
Taxes	907,028	1,844,378	532,482	(1,311,896)
Licenses, permits, and fees	453,483	1,159,495	556,771	(602,724)
Other contracts and grants	145,546	147,115	2,713	(144,402)
Timber sales	—	—	—	—
Federal grants-in-aid	558,989	539,480	153,942	(385,538)
Charges for services	238,201	263,255	117,197	(146,058)
Investment income (loss)	4,897	5,063	2,428	(2,635)
Miscellaneous revenue	278,093	314,293	104,017	(210,276)
Transfers from other funds	392,039	734,301	84,455	(649,846)
Total Resources	4,229,544	6,258,648	2,805,273	(3,453,375)
Charges To Appropriations				
General government	166,301	291,524	82,249	209,275
Human services	1,783,715	1,787,470	825,511	961,959
Natural resources and recreation	4,194	4,195	1,706	2,489
Transportation	26,375	26,109	10,863	15,246
Education	1,856	1,856	850	1,006
Capital outlays	145,131	145,545	31,010	114,535
Transfers to other funds	829,848	1,677,860	459,329	1,218,531
Total Charges To Appropriations	2,957,420	3,934,559	1,411,518	2,523,041
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,272,124	2,324,089	1,393,755	(930,334)
Reconciling Items				
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	—	—
Noncash activity (net)	—	—	33,340	33,340
Nonappropriated fund balances	—	—	125,790	125,790
Changes in reserves (net)	—	—	(16,296)	(16,296)
Total Reconciling Items	—	—	142,834	142,834
Budgetary Fund Balance, June 30	\$ 1,272,124	\$ 2,324,089	\$ 1,536,589	\$ (787,500)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget	Final Budget	Actual	Variance with	Original Budget	Final Budget	Actual	Variance with
2019-21	2019-21	2019-21	Final Budget	2019-21	2019-21	2019-21	Final Budget
Biennium	Biennium	Biennium		Biennium	Biennium	Biennium	
\$ 1,550,992	\$ 1,550,992	\$ 1,550,992	\$ —	\$ 856,442	\$ 856,442	\$ 856,442	\$ —
509,818	673,612	245,287	(428,325)	41,523	43,553	23,507	(20,046)
387,007	356,404	111,660	(244,744)	216	216	—	(216)
10,870	10,870	1,416	(9,454)	—	—	—	—
206,797	178,020	52,575	(125,445)	116,328	74,021	46,822	(27,199)
132,229	136,729	28,302	(108,427)	—	—	—	—
25,189	27,776	17,224	(10,552)	—	6,847	2,984	(3,863)
15,471	15,694	6,302	(9,392)	9,875	7,536	2,676	(4,860)
470,795	532,283	187,263	(345,020)	447,745	514,191	118,006	(396,185)
223,888	224,895	132,502	(92,393)	14,500	16,462	10,113	(6,349)
3,533,056	3,707,275	2,333,523	(1,373,752)	1,486,629	1,519,268	1,060,550	(458,718)
1,159	1,309	455	854	14,910	15,083	4,039	11,044
6,791	6,795	3,030	3,765	—	—	—	—
915,364	931,486	377,476	554,010	8,456	8,456	3,014	5,442
1,211	1,186	611	575	—	—	—	—
2,218	2,218	648	1,570	—	—	—	—
1,000,504	1,038,409	114,822	923,587	602,257	638,973	49,669	589,304
187,098	112,754	139,004	(26,250)	161,234	181,234	108,474	72,760
2,114,345	2,094,157	636,046	1,458,111	786,857	843,746	165,196	678,550
1,418,711	1,613,118	1,697,477	84,359	699,772	675,522	895,354	219,832
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	6,701	6,701	—	—	5,261	5,261
—	—	95,815	95,815	—	—	4,716	4,716
—	—	(18,483)	(18,483)	—	—	(52,884)	(52,884)
—	—	84,033	84,033	—	—	(42,907)	(42,907)
\$ 1,418,711	\$ 1,613,118	\$ 1,781,510	\$ 168,392	\$ 699,772	\$ 675,522	\$ 852,447	\$ 176,925

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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, 2020

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS					
Cash and cash equivalents	\$ 2,101	\$ 286,192	\$ 154	\$ 9,617	\$ 298,064
Receivables (net of allowance)	4	544	16,608	—	17,156
Due from other funds	1,920	658	—	6	2,584
Restricted cash and investments	—	—	35,718	—	35,718
Total Assets	\$ 4,025	\$ 287,394	\$ 52,480	\$ 9,623	\$ 353,522
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ 40	\$ 26	\$ 23	\$ —	\$ 89
Due to other funds	22	741	—	182	945
Total Liabilities	62	767	23	182	1,034
FUND BALANCES					
Restricted fund balance	—	—	52,457	9,467	61,924
Committed fund balance	3,963	286,627	—	396	290,986
Unassigned fund balance	—	—	—	(422)	(422)
Total Fund Balances	3,963	286,627	52,457	9,441	352,488
Total Liabilities and Fund Balances	\$ 4,025	\$ 287,394	\$ 52,480	\$ 9,623	\$ 353,522

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

For the Fiscal Year Ended June 30, 2020
(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Charges for services	\$ 26,531	\$ —	\$ —	\$ —	\$ 26,531
Investment income (loss)	947	4,632	873	496	6,948
Miscellaneous revenue	15	24,253	34,431	—	58,699
Total Revenues	27,493	28,885	35,304	496	92,178
EXPENDITURES					
Current:					
General government	—	—	163	—	163
Debt service:					
Principal	683,100	325,593	28,025	94,008	1,130,726
Interest	621,011	350,917	7,730	61,907	1,041,565
Total Expenditures	1,304,111	676,510	35,918	155,915	2,172,454
Excess of Revenues Over (Under) Expenditures	(1,276,618)	(647,625)	(614)	(155,419)	(2,080,276)
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	313,405	241,795	—	—	555,200
Payments to escrow agents for refunded bond debt	(358,027)	(274,477)	—	—	(632,504)
Issuance premiums	45,342	33,226	—	—	78,568
Transfers in	1,307,309	648,794	—	155,763	2,111,866
Transfers out	(31,951)	—	—	—	(31,951)
Total Other Financing Sources (Uses)	1,276,078	649,338	—	155,763	2,081,179
Net Change in Fund Balances	(540)	1,713	(614)	344	903
Fund Balances - Beginning	4,503	284,914	53,071	9,097	351,585
Fund Balances - Ending	\$ 3,963	\$ 286,627	\$ 52,457	\$ 9,441	\$ 352,488

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2020
(expressed in thousands)

	General Obligation Bond			
	Original Budget	Final Budget	Actual	Variance with
	2019-21 Biennium	2019-21 Biennium	2019-21 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ 125	\$ 125	\$ 125	\$ —
Resources				
Charges for services	14,170	14,170	—	(14,170)
Investment income (loss)	1,080	1,431	—	(1,431)
Miscellaneous revenue	51	51	—	(51)
Transfers from other funds	225,031	225,494	103,960	(121,534)
Total Resources	240,457	241,271	104,085	(137,186)
Charges To Appropriations				
General government	183,330	184,989	103,960	81,029
Transfers to other funds	30,300	30,151	—	30,151
Total Charges To Appropriations	213,630	215,140	103,960	111,180
Excess Available For Appropriation Over (Under) Charges To Appropriations	26,827	26,131	125	(26,006)
Reconciling Items				
Debt service	—	—	(720)	(720)
Proceeds of refunding bonds	—	—	313,405	313,405
Payments to escrow agents for refunded bond debt	—	—	(358,027)	(358,027)
Issuance premiums	—	—	45,342	45,342
Noncash activity (net)	—	—	447	447
Nonappropriated fund balances	—	—	3,391	3,391
Total Reconciling Items	—	—	3,838	3,838
Budgetary Fund Balance, June 30	\$ 26,827	\$ 26,131	\$ 3,963	\$ (22,168)

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
Original Budget 2019-21 Biennium	Final Budget 2019-21 Biennium	Actual 2019-21 Biennium	Variance with Final Budget	Original Budget 2019-21 Biennium	Final Budget 2019-21 Biennium	Actual 2019-21 Biennium	Variance with Final Budget
\$ 284,914	\$ 284,914	\$ 284,914	\$ —	\$ 9,097	\$ 9,097	\$ 9,097	\$ —
—	—	—	—	—	—	—	—
5,006	—	1,443	1,443	1,041	1,041	387	(654)
50,921	—	24,254	24,254	—	—	—	—
1,427,118	1,365,903	648,794	(717,109)	311,666	311,666	155,763	(155,903)
1,767,959	1,650,817	959,405	(691,412)	321,804	321,804	165,247	(156,557)
1,365,527	1,416,365	675,967	740,398	311,387	311,377	155,733	155,644
—	—	—	—	239	239	—	239
1,365,527	1,416,365	675,967	740,398	311,626	311,616	155,733	155,883
402,432	234,452	283,438	48,986	10,178	10,188	9,514	(674)
—	—	(544)	(544)	—	—	(182)	(182)
—	—	241,795	241,795	—	—	—	—
—	—	(274,477)	(274,477)	—	—	—	—
—	—	33,226	33,226	—	—	—	—
—	—	3,189	3,189	—	—	109	109
—	—	—	—	—	—	—	—
—	—	3,189	3,189	—	—	(73)	(73)
\$ 402,432	\$ 234,452	\$ 286,627	\$ 52,175	\$ 10,178	\$ 10,188	\$ 9,441	\$ (747)

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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.

State of Washington

NONMAJOR CAPITAL PROJECTS FUNDS

Combining Balance Sheet

June 30, 2020

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and cash equivalents	\$ 168,902	\$ 92,619	\$ 261,521
Receivables (net of allowance)	22,715	18,263	40,978
Due from other funds	18,891	3,620	22,511
Due from other governments	1,980	348	2,328
Restricted cash and investments	5,628	16,760	22,388
Total Assets	\$ 218,116	\$ 131,610	\$ 349,726
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 44,023	\$ 38,149	\$ 82,172
Accrued liabilities	22,107	5,703	27,810
Due to other funds	44,419	8,124	52,543
Due to other governments	18,127	—	18,127
Unearned revenue	2,893	5,876	8,769
Total Liabilities	131,569	57,852	189,421
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	7,352	226	7,578
Total Deferred Inflows of Resources	7,352	226	7,578
FUND BALANCES			
Restricted fund balance	62,877	20,841	83,718
Committed fund balance	16,318	52,691	69,009
Total Fund Balances	79,195	73,532	152,727
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 218,116	\$ 131,610	\$ 349,726

State of Washington

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2020
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Other contracts and grants	\$ 4	\$ 10,807	\$ 10,811
Timber sales	3,972	1,097	5,069
Federal grants-in-aid	—	5	5
Charges for services	—	80,868	80,868
Investment income (loss)	180	1,048	1,228
Miscellaneous revenue	4,711	6,031	10,742
Total Revenues	8,867	99,856	108,723
EXPENDITURES			
Current:			
General government	201,326	—	201,326
Human services	9,110	—	9,110
Natural resources and recreation	208,074	—	208,074
Transportation	52	—	52
Education	504,109	101,366	605,475
Capital outlays	327,024	203,493	530,517
Debt service:			
Principal	—	90,881	90,881
Interest	—	11,303	11,303
Total Expenditures	1,249,695	407,043	1,656,738
Excess of Revenues Over (Under) Expenditures	(1,240,828)	(307,187)	(1,548,015)
OTHER FINANCING SOURCES (USES)			
Bonds issued	1,039,366	—	1,039,366
Refunding bonds issued	—	65,010	65,010
Issuance premiums	297,698	15,426	313,124
Transfers in	941	275,424	276,365
Transfers out	(14,076)	(26,205)	(40,281)
Total Other Financing Sources (Uses)	1,323,929	329,655	1,653,584
Net Change in Fund Balances	83,101	22,468	105,569
Fund Balances - Beginning	(3,906)	51,064	47,158
Fund Balances - Ending	\$ 79,195	\$ 73,532	\$ 152,727

State of Washington

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2020
(expressed in thousands)

	State Facilities			
	Original Budget	Final Budget	Actual	Variance with
	2019-21 Biennium	2019-21 Biennium	2019-21 Biennium	
Budgetary Fund Balance, July 1, as restated	\$ (6,333)	\$ (6,333)	\$ (6,333)	\$ —
Resources				
Other contracts and grants	—	—	4	4
Timber sales	16,837	10,997	3,972	(7,025)
Charges for services	—	—	—	—
Investment income (loss)	151	190	113	(77)
Miscellaneous revenue	8,622	9,098	4,650	(4,448)
Transfers from other funds	496	1,856	941	(915)
Total Resources	19,773	15,808	3,347	(12,461)
Charges To Appropriations				
General government	7,380	7,380	2,881	4,499
Education	—	—	—	—
Capital outlays	4,816,458	4,897,718	1,246,815	3,650,903
Transfers to other funds	84,519	84,519	14,076	70,443
Total Charges To Appropriations	4,908,357	4,989,617	1,263,772	3,725,845
Excess Available For Appropriation Over (Under) Charges To Appropriations	(4,888,584)	(4,973,809)	(1,260,425)	3,713,384
Reconciling Items				
Bond sale proceeds	5,556,414	5,236,414	1,033,856	(4,202,558)
Issuance premiums	—	—	296,201	296,201
Noncash activity (net)	—	—	129	129
Nonappropriated fund balances	—	—	28,167	28,167
Changes in reserves (net)	—	—	(18,733)	(18,733)
Total Reconciling Items	5,556,414	5,236,414	1,339,620	(3,896,794)
Budgetary Fund Balance, June 30	\$ 667,830	\$ 262,605	\$ 79,195	\$ (183,410)

State of Washington

Higher Education Facilities				
Original Budget 2019-21 Biennium	Final Budget 2019-21 Biennium	Actual 2019-21 Biennium	Variance with Final Budget	
\$ 37,449	\$ 37,449	\$ 37,449	\$	—
—	—	—	—	—
1,000	2,087	1,097	(990)	
181,225	183,526	80,743	(102,783)	
1,339	1,221	559	(662)	
4,144	4,085	136	(3,949)	
93,731	135,716	44,321	(91,395)	
<u>318,888</u>	<u>364,084</u>	<u>164,305</u>	<u>(199,779)</u>	
—	—	—	—	
27,423	27,423	13,154	14,269	
279,828	279,928	94,475	185,453	
4,575	4,575	4,479	96	
<u>311,826</u>	<u>311,926</u>	<u>112,108</u>	<u>199,818</u>	
7,062	52,158	52,197	39	
—	—	—	—	
—	—	—	—	
—	—	540	540	
—	—	22,263	22,263	
—	—	(1,468)	(1,468)	
<u>—</u>	<u>—</u>	<u>21,335</u>	<u>21,335</u>	
<u>\$ 7,062</u>	<u>\$ 52,158</u>	<u>\$ 73,532</u>	<u>\$ 21,374</u>	

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