

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, 2021
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS					
Cash and cash equivalents	\$ 4,020,864	\$ 294,665	\$ 123,744	\$ 61	\$ 4,439,334
Investments	59,895	—	—	269,396	329,291
Taxes receivable (net of allowance)	282,701	—	—	—	282,701
Receivables (net of allowance)	1,029,203	25,851	30,132	750	1,085,936
Due from other funds	412,603	2,223	37,070	—	451,896
Due from other governments	2,682,906	—	2,014	—	2,684,920
Inventories and prepaids	52,799	—	—	—	52,799
Restricted cash and investments	147,119	34,371	12,068	—	193,558
Restricted receivables	76	—	722	—	798
Total Assets	\$ 8,688,166	\$ 357,110	\$ 205,750	\$ 270,207	\$ 9,521,233
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 335,254	\$ —	\$ 63,884	\$ —	\$ 399,138
Accrued liabilities	159,698	189	37,538	3	197,428
Due to other funds	982,466	518	103,287	735	1,087,006
Due to other governments	192,063	—	30,037	—	222,100
Unearned revenue	100,155	—	5,049	—	105,204
Claims and judgments payable	137,647	—	—	—	137,647
Total Liabilities	1,907,283	707	239,795	738	2,148,523
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	130,940	—	6,680	—	137,620
Total Deferred Inflows of Resources	130,940	—	6,680	—	137,620
FUND BALANCES					
Nonspendable fund balance	52,800	—	—	245,275	298,075
Restricted fund balance	3,160,301	57,499	39,549	82,053	3,339,402
Committed fund balance	3,436,842	298,904	29,872	—	3,765,618
Unassigned fund balance	—	—	(110,146)	(57,859)	(168,005)
Total Fund Balances	6,649,943	356,403	(40,725)	269,469	7,235,090
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 8,688,166	\$ 357,110	\$ 205,750	\$ 270,207	\$ 9,521,233

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, 2021
(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 133,227	\$ —	\$ —	\$ —	\$ 133,227
Business and occupation taxes	6,609	—	—	—	6,609
Excise taxes	617,330	—	—	—	617,330
Motor vehicle and fuel taxes	1,533,130	—	—	—	1,533,130
Other taxes	440,728	—	—	—	440,728
Licenses, permits, and fees	2,260,232	—	—	—	2,260,232
Other contracts and grants	173,417	—	8,197	—	181,614
Timber sales	103,945	—	7,392	8	111,345
Federal grants-in-aid	2,182,152	—	41	—	2,182,193
Charges for services	578,985	26,247	78,370	—	683,602
Investment income (loss)	37,147	(2,076)	(366)	32,643	67,348
Miscellaneous revenue	498,977	61,621	9,337	838	570,773
Total Revenues	8,565,879	85,792	102,971	33,489	8,788,131
EXPENDITURES					
Current:					
General government	1,215,830	220	248,894	44	1,464,988
Human services	1,276,308	—	14,541	—	1,290,849
Natural resources and recreation	616,295	—	236,054	—	852,349
Transportation	2,226,868	—	483	—	2,227,351
Education	493,439	—	670,225	—	1,163,664
Intergovernmental	381,114	—	—	—	381,114
Capital outlays	1,306,501	—	624,137	—	1,930,638
Debt service:					
Principal	6,081	1,119,656	6,688	—	1,132,425
Interest	2,146	1,044,891	7,634	—	1,054,671
Total Expenditures	7,524,582	2,164,767	1,808,656	44	11,498,049
Excess of Revenues Over (Under) Expenditures	1,041,297	(2,078,975)	(1,705,685)	33,445	(2,709,918)
OTHER FINANCING SOURCES (USES)					
Bonds issued	695,175	—	1,015,248	—	1,710,423
Refunding bonds issued	—	856,970	—	—	856,970
Payments to escrow agents for refunded bond debt	—	(1,007,913)	—	—	(1,007,913)
Issuance premiums	225,542	153,218	328,902	—	707,662
Other debt issued	29,556	—	18,480	—	48,036
Transfers in	593,148	2,112,932	214,777	—	2,920,857
Transfers out	(1,815,584)	(32,317)	(65,174)	(7,286)	(1,920,361)
Total Other Financing Sources (Uses)	(272,163)	2,082,890	1,512,233	(7,286)	3,315,674
Net Change in Fund Balances	769,134	3,915	(193,452)	26,159	605,756
Fund Balances - Beginning, as restated	5,880,809	352,488	152,727	243,310	6,629,334
Fund Balances - Ending	\$ 6,649,943	\$ 356,403	\$ (40,725)	\$ 269,469	\$ 7,235,090

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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, 2021

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
ASSETS				
Cash and cash equivalents	\$ 1,115,069	\$ 591,229	\$ 531,465	\$ 626,925
Investments	—	—	1,329	58,566
Taxes receivable (net of allowance)	163,640	9,160	24,309	60,532
Receivables (net of allowance)	106,804	42,913	147,191	591,743
Due from other funds	259,749	36,817	28,133	17,623
Due from other governments	88,824	62,925	406,730	596,450
Inventories and prepaids	46,493	592	5,259	—
Restricted cash and investments	15,971	102	131,005	41
Restricted receivables	3	—	73	—
Total Assets	\$ 1,796,553	\$ 743,738	\$ 1,275,494	\$ 1,951,880
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 191,864	\$ 26,163	\$ 26,007	\$ 57,469
Accrued liabilities	72,933	7,495	16,632	24,307
Due to other funds	240,367	67,190	505,903	119,900
Due to other governments	71,116	61,345	28,215	13,463
Unearned revenue	19,476	32,656	26,635	2,146
Claims and judgments payable	—	—	137,647	—
Total Liabilities	595,756	194,849	741,039	217,285
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	11,351	6,580	3,946	9,066
Total Deferred Inflows of Resources	11,351	6,580	3,946	9,066
FUND BALANCES				
Nonspendable fund balance	46,493	592	5,260	—
Restricted fund balance	1,064,126	109,895	5,655	673,001
Committed fund balance	78,827	431,822	519,594	1,052,528
Total Fund Balances	1,189,446	542,309	530,509	1,725,529
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,796,553	\$ 743,738	\$ 1,275,494	\$ 1,951,880

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 1,089,924	\$ 66,252	\$ 4,020,864
—	—	59,895
24,994	66	282,701
90,128	50,424	1,029,203
48,245	22,036	412,603
907,255	620,722	2,682,906
455	—	52,799
—	—	147,119
—	—	76
<u>\$ 2,161,001</u>	<u>\$ 759,500</u>	<u>\$ 8,688,166</u>

\$ 32,598	\$ 1,153	\$ 335,254
36,621	1,710	159,698
47,900	1,206	982,466
10,000	7,924	192,063
19,242	—	100,155
—	—	137,647
<u>146,361</u>	<u>11,993</u>	<u>1,907,283</u>

56,999	42,998	130,940
<u>56,999</u>	<u>42,998</u>	<u>130,940</u>

455	—	52,800
1,288,793	18,831	3,160,301
668,393	685,678	3,436,842
<u>1,957,641</u>	<u>704,509</u>	<u>6,649,943</u>
<u>\$ 2,161,001</u>	<u>\$ 759,500</u>	<u>\$ 8,688,166</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, 2021

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
REVENUES				
Retail sales and use taxes	\$ —	\$ 105,981	\$ 27,206	\$ —
Business and occupation taxes	—	—	—	333
Excise taxes	—	378	1,343	584,562
Motor vehicle and fuel taxes	1,512,042	2,763	—	—
Other taxes	20	—	144,445	36,774
Licenses, permits, and fees	679,518	426,367	384,591	568,881
Other contracts and grants	52,024	28,714	2,791	87,285
Timber sales	76	—	474	—
Federal grants-in-aid	526,991	393,896	675,032	553,474
Charges for services	244,996	72,716	94,665	144,270
Investment income (loss)	(1,256)	(814)	21,342	19,409
Miscellaneous revenue	52,792	32,274	54,291	132,741
Total Revenues	3,067,203	1,062,275	1,406,180	2,127,729
EXPENDITURES				
Current:				
General government	5,889	609	1,077,496	109,569
Human services	—	—	4,495	1,269,130
Natural resources and recreation	1,505	—	27,000	1,705
Transportation	1,534,072	632,644	48,320	11,291
Education	199	—	44,102	307,390
Intergovernmental	234,512	15,351	129,388	1,800
Capital outlays	1,223,057	64,839	125	1,575
Debt service:				
Principal	1,446	—	1,957	75
Interest	896	3	842	22
Total Expenditures	3,001,576	713,446	1,333,725	1,702,557
Excess of Revenues Over (Under) Expenditures	65,627	348,829	72,455	425,172
OTHER FINANCING SOURCES (USES)				
Bonds issued	695,175	—	—	—
Issuance premiums	225,090	—	292	—
Other debt issued	27,287	—	1,600	—
Transfers in	153,705	174,439	92,894	156,542
Transfers out	(761,459)	(331,191)	(211,087)	(392,815)
Total Other Financing Sources (Uses)	339,798	(156,752)	(116,301)	(236,273)
Net Change in Fund Balances	405,425	192,077	(43,846)	188,899
Fund Balances - Beginning as restated	784,021	350,232	574,355	1,536,630
Fund Balances - Ending	\$ 1,189,446	\$ 542,309	\$ 530,509	\$ 1,725,529

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 40	\$ —	\$ 133,227
6,276	—	6,609
—	31,047	617,330
18,325	—	1,533,130
259,489	—	440,728
200,787	88	2,260,232
2,603	—	173,417
78,033	25,362	103,945
32,759	—	2,182,152
17,651	4,687	578,985
139	(1,673)	37,147
169,946	56,933	498,977
<u>786,048</u>	<u>116,444</u>	<u>8,565,879</u>
2,132	20,135	1,215,830
2,683	—	1,276,308
581,097	4,988	616,295
413	128	2,226,868
2,306	139,442	493,439
63	—	381,114
16,905	—	1,306,501
2,603	—	6,081
383	—	2,146
<u>608,585</u>	<u>164,693</u>	<u>7,524,582</u>
<u>177,463</u>	<u>(48,249)</u>	<u>1,041,297</u>
—	—	695,175
160	—	225,542
669	—	29,556
6,714	8,854	593,148
(10,489)	(108,543)	(1,815,584)
<u>(2,946)</u>	<u>(99,689)</u>	<u>(272,163)</u>
174,517	(147,938)	769,134
1,783,124	852,447	5,880,809
<u>\$ 1,957,641</u>	<u>\$ 704,509</u>	<u>\$ 6,649,943</u>

State of Washington

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2021
(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	\$ 866,354	\$ 866,354	\$ 866,354	\$ —
Resources				
Taxes	3,894,564	3,196,502	2,602,483	(594,019)
Licenses, permits, and fees	1,313,673	1,221,632	1,215,721	(5,911)
Other contracts and grants	63,134	123,434	83,411	(40,023)
Timber sales	—	—	168	168
Federal grants-in-aid	868,129	1,008,830	963,996	(44,834)
Charges for services	680,515	524,222	514,691	(9,531)
Investment income (loss)	322	36,933	24,983	(11,950)
Miscellaneous revenue	55,648	(131,563)	119,703	251,266
Transfers from other funds	652,783	35,000	910,624	875,624
Total Resources	8,395,122	6,881,344	7,302,134	420,790
Charges To Appropriations				
General government	22,136	14,381	11,196	3,185
Human services	—	—	—	—
Natural resources and recreation	2,893	2,886	2,600	286
Transportation	2,189,691	2,135,690	2,048,896	86,794
Education	—	250	199	51
Capital outlays	4,846,226	4,308,154	3,416,868	891,286
Transfers to other funds	555,211	—	2,101,561	(2,101,561)
Total Charges To Appropriations	7,616,157	6,461,361	7,581,320	(1,119,959)
Excess Available For Appropriation Over (Under) Charges To Appropriations	778,965	419,983	(279,186)	(699,169)
Reconciling Items				
Bond sale proceeds	2,507,421	1,813,132	1,096,860	(716,272)
Issuance premiums	—	—	320,940	320,940
Noncash activity (net)	—	—	5,938	5,938
Nonappropriated fund balances	—	—	4,733	4,733
Changes in reserves (net)	362	362	(6,332)	(6,694)
Total Reconciling Items	2,507,783	1,813,494	1,422,139	(391,355)
Budgetary Fund Balance, June 30	\$ 3,286,748	\$ 2,233,477	\$ 1,142,953	\$ (1,090,524)

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	161,250	142,627	(18,623)	152,706	120,608	21,411	(99,197)
763,012	697,290	621,285	(76,005)	590,577	714,929	579,779	(135,150)
2,751	2,581	2,400	(181)	5,134	133	—	(133)
—	—	—	—	5,646	2,955	2,734	(221)
46,056	46,264	233,159	186,895	105,137	156,351	100,206	(56,145)
233,247	161,010	156,985	(4,025)	158,562	167,161	39,710	(127,451)
14	19,099	11,618	(7,481)	37,638	43,344	43,797	453
69,916	53,950	58,101	4,151	162,297	179,150	33,695	(145,455)
265,427	—	346,403	346,403	45,007	221,996	241,926	19,930
1,971,069	1,542,225	1,973,359	431,134	1,573,568	1,917,491	1,374,122	(543,369)
1,625	1,620	1,263	357	550,553	739,872	643,773	96,099
—	—	—	—	24,583	43,444	40,572	2,872
—	—	—	—	48,292	60,153	46,983	13,170
750,209	682,428	617,162	65,266	89,045	98,434	88,139	10,295
—	—	—	—	213	13,663	10,460	3,203
296,330	262,990	190,377	72,613	18,536	18,294	10,096	8,198
346,589	—	689,844	(689,844)	383,667	398,112	290,507	107,605
1,394,753	947,038	1,498,646	(551,608)	1,114,889	1,371,972	1,130,530	241,442
576,316	595,187	474,713	(120,474)	458,679	545,519	243,592	(301,927)
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	4,991	4,991	—	—	2,669	2,669
—	—	60,099	60,099	—	—	268,150	268,150
(362)	(362)	1,914	2,276	—	—	10,838	10,838
(362)	(362)	67,004	67,366	—	—	281,657	281,657
\$ 575,954	\$ 594,825	\$ 541,717	\$ (53,108)	\$ 458,679	\$ 545,519	\$ 525,249	\$ (20,270)

State of Washington

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

For the Biennium Ended June 30, 2021
(expressed in thousands)

	Human Services			
	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	\$ 1,251,268	\$ 1,251,268	\$ 1,251,268	\$ —
Resources				
Taxes	907,028	1,125,049	1,154,152	29,103
Licenses, permits, and fees	453,483	1,133,391	1,119,766	(13,625)
Other contracts and grants	145,546	143,866	4,725	(139,141)
Timber sales	—	—	—	—
Federal grants-in-aid	558,989	645,271	258,770	(386,501)
Charges for services	238,201	258,068	256,863	(1,205)
Investment income (loss)	4,897	9,042	3,919	(5,123)
Miscellaneous revenue	278,093	214,559	224,418	9,859
Transfers from other funds	392,039	798,528	242,426	(556,102)
Total Resources	4,229,544	5,579,042	4,516,307	(1,062,735)
Charges To Appropriations				
General government	166,301	210,422	191,854	18,568
Human services	1,783,715	1,918,191	1,596,237	321,954
Natural resources and recreation	4,194	4,177	3,412	765
Transportation	26,375	23,404	22,195	1,209
Education	1,856	1,850	1,784	66
Capital outlays	145,131	145,345	55,120	90,225
Transfers to other funds	829,848	1,067,955	1,120,739	(52,784)
Total Charges To Appropriations	2,957,420	3,371,344	2,991,341	380,003
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,272,124	2,207,698	1,524,966	(682,732)
Reconciling Items				
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	—	—
Noncash activity (net)	—	—	87,348	87,348
Nonappropriated fund balances	—	—	148,891	148,891
Changes in reserves (net)	—	—	(35,676)	(35,676)
Total Reconciling Items	—	—	200,563	200,563
Budgetary Fund Balance, June 30	\$ 1,272,124	\$ 2,207,698	\$ 1,725,529	\$ (482,169)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
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
\$ 1,550,992	\$ 1,550,992	\$ 1,550,992	\$ —	\$ 856,442	\$ 856,442	\$ 856,442	\$ —
509,818	563,613	529,371	(34,242)	41,523	54,379	54,553	174
387,007	402,046	242,752	(159,294)	216	163	—	(163)
10,870	8,651	4,019	(4,632)	—	—	—	—
206,797	193,529	101,331	(92,198)	116,328	24,831	72,184	47,353
132,229	82,375	57,124	(25,251)	—	—	—	—
25,189	33,982	34,859	877	—	5,984	7,671	1,687
15,471	13,903	10,008	(3,895)	9,875	4,966	3,488	(1,478)
470,795	485,833	440,089	(45,744)	447,745	200,779	257,848	57,069
223,888	260,858	181,307	(79,551)	14,500	33,068	18,967	(14,101)
<u>3,533,056</u>	<u>3,595,782</u>	<u>3,151,852</u>	<u>(443,930)</u>	<u>1,486,629</u>	<u>1,180,612</u>	<u>1,271,153</u>	<u>90,541</u>
1,159	1,308	1,035	273	14,910	15,048	13,281	1,767
6,791	6,792	5,713	1,079	—	—	—	—
915,364	926,671	793,973	132,698	8,456	8,456	7,945	511
1,211	1,127	1,025	102	—	—	—	—
2,218	2,456	2,456	—	—	—	—	—
1,000,504	1,036,292	266,091	770,201	602,257	616,523	234,209	382,314
187,098	163,226	190,590	(27,364)	161,234	217,533	217,018	515
<u>2,114,345</u>	<u>2,137,872</u>	<u>1,260,883</u>	<u>876,989</u>	<u>786,857</u>	<u>857,560</u>	<u>472,453</u>	<u>385,107</u>
<u>1,418,711</u>	<u>1,457,910</u>	<u>1,890,969</u>	<u>433,059</u>	<u>699,772</u>	<u>323,052</u>	<u>798,700</u>	<u>475,648</u>
—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—
—	—	2,622	2,622	—	—	9,247	9,247
—	—	99,878	99,878	—	—	3,282	3,282
(8)	(8)	(36,283)	(36,275)	—	—	(106,720)	(106,720)
<u>(8)</u>	<u>(8)</u>	<u>66,217</u>	<u>66,225</u>	<u>—</u>	<u>—</u>	<u>(94,191)</u>	<u>(94,191)</u>
<u>\$ 1,418,703</u>	<u>\$ 1,457,902</u>	<u>\$ 1,957,186</u>	<u>\$ 499,284</u>	<u>\$ 699,772</u>	<u>\$ 323,052</u>	<u>\$ 704,509</u>	<u>\$ 381,457</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, 2021

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS					
Cash and cash equivalents	\$ 3,293	\$ 285,849	\$ 161	\$ 5,362	\$ 294,665
Receivables (net of allowance)	7,407	557	17,887	—	25,851
Due from other funds	1,920	296	—	7	2,223
Restricted cash and investments	—	—	34,371	—	34,371
Total Assets	\$ 12,620	\$ 286,702	\$ 52,419	\$ 5,369	\$ 357,110
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ 49	\$ 38	\$ 19	\$ 83	\$ 189
Due to other funds	—	361	—	157	518
Total Liabilities	49	399	19	240	707
FUND BALANCES					
Restricted fund balance	—	—	52,400	5,099	57,499
Committed fund balance	12,571	286,303	—	30	298,904
Total Fund Balances	12,571	286,303	52,400	5,129	356,403
Total Liabilities and Fund Balances	\$ 12,620	\$ 286,702	\$ 52,419	\$ 5,369	\$ 357,110

State of Washington

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

For the Fiscal Year Ended June 30, 2021
(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Charges for services	\$ 26,247	\$ —	\$ —	\$ —	\$ 26,247
Investment income (loss)	29	(1,998)	13	(120)	(2,076)
Miscellaneous revenue	12	23,731	37,878	—	61,621
Total Revenues	26,288	21,733	37,891	(120)	85,792
EXPENDITURES					
Current:					
General government	—	—	220	—	220
Debt service:					
Principal	674,974	314,587	31,435	98,660	1,119,656
Interest	626,218	355,303	6,293	57,077	1,044,891
Total Expenditures	1,301,192	669,890	37,948	155,737	2,164,767
Excess of Revenues Over (Under) Expenditures	(1,274,904)	(648,157)	(57)	(155,857)	(2,078,975)
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	269,045	191,610	—	396,315	856,970
Payments to escrow agents for refunded bond debt	(308,882)	(234,439)	—	(464,592)	(1,007,913)
Issuance premiums	40,462	43,283	—	69,473	153,218
Transfers in	1,312,715	647,379	—	152,838	2,112,932
Transfers out	(29,828)	—	—	(2,489)	(32,317)
Total Other Financing Sources (Uses)	1,283,512	647,833	—	151,545	2,082,890
Net Change in Fund Balances	8,608	(324)	(57)	(4,312)	3,915
Fund Balances - Beginning	3,963	286,627	52,457	9,441	352,488
Fund Balances - Ending	\$ 12,571	\$ 286,303	\$ 52,400	\$ 5,129	\$ 356,403

NONMAJOR DEBT SERVICE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2021
(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	\$ 125	\$ 125	\$ 125	\$ —
Resources				
Charges for services	14,170	53,731	—	(53,731)
Investment income (loss)	1,080	901	—	(901)
Miscellaneous revenue	51	(4,312)	—	4,312
Transfers from other funds	225,031	255,941	182,077	(73,864)
Total Resources	240,457	306,386	182,202	(124,184)
Charges To Appropriations				
General government	183,330	183,250	182,077	1,173
Transfers to other funds	30,300	74,872	—	74,872
Total Charges To Appropriations	213,630	258,122	182,077	76,045
Excess Available For Appropriation Over (Under) Charges To Appropriations	26,827	48,264	125	(48,139)
Reconciling Items				
Debt service	—	(721)	(1,345)	(624)
Proceeds of refunding bonds	—	(44,621)	582,450	627,071
Payments to escrow agents for refunded bond debt	—	—	(666,909)	(666,909)
Issuance premiums	—	47,265	85,804	38,539
Noncash activity (net)	—	—	170	170
Nonappropriated fund balances	—	—	12,276	12,276
Total Reconciling Items	—	1,923	12,446	10,523
Budgetary Fund Balance, June 30	\$ 26,827	\$ 50,187	\$ 12,571	\$ (37,616)

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	2,644	2,327	(317)	1,041	722	386	(336)
50,921	49,359	47,986	(1,373)	—	—	—	—
1,427,118	1,299,142	1,296,173	(2,969)	311,666	311,482	308,602	(2,880)
1,767,959	1,636,059	1,631,400	(4,659)	321,804	321,301	318,085	(3,216)
1,365,527	1,345,452	1,345,403	49	311,387	310,460	310,456	4
—	—	—	—	239	—	2,489	(2,489)
1,365,527	1,345,452	1,345,403	49	311,626	310,460	312,945	(2,485)
402,432	290,607	285,997	(4,610)	10,178	10,841	5,140	(5,701)
—	(545)	(998)	(453)	—	—	(1,196)	(1,196)
—	(32,682)	433,405	466,087	—	—	396,315	396,315
—	—	(508,917)	(508,917)	—	—	(464,592)	(464,592)
—	33,226	76,509	43,283	—	—	69,473	69,473
—	—	307	307	—	—	(11)	(11)
—	—	—	—	—	—	—	—
—	(1)	306	307	—	—	(11)	(11)
\$ 402,432	\$ 290,606	\$ 286,303	\$ (4,303)	\$ 10,178	\$ 10,841	\$ 5,129	\$ (5,712)

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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, 2021

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and cash equivalents	\$ 38,739	\$ 85,005	\$ 123,744
Receivables (net of allowance)	9,418	20,714	30,132
Due from other funds	33,838	3,232	37,070
Due from other governments	1,916	98	2,014
Restricted cash and investments	2,880	9,188	12,068
Restricted receivables	—	722	722
Total Assets	\$ 86,791	\$ 118,959	\$ 205,750
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 49,680	\$ 14,204	\$ 63,884
Accrued liabilities	27,618	9,920	37,538
Due to other funds	82,562	20,725	103,287
Due to other governments	30,037	—	30,037
Unearned revenue	363	4,686	5,049
Total Liabilities	190,260	49,535	239,795
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	6,677	3	6,680
Total Deferred Inflows of Resources	6,677	3	6,680
FUND BALANCES			
Restricted fund balance	—	39,549	39,549
Committed fund balance	—	29,872	29,872
Unassigned fund balance	(110,146)	—	(110,146)
Total Fund Balances	(110,146)	69,421	(40,725)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 86,791	\$ 118,959	\$ 205,750

State of Washington

NONMAJOR CAPITAL PROJECTS FUNDS
Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
 For the Fiscal Year Ended June 30, 2021
(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Other contracts and grants	\$ —	\$ 8,197	\$ 8,197
Timber sales	7,164	228	7,392
Federal grants-in-aid	—	41	41
Charges for services	—	78,370	78,370
Investment income (loss)	(55)	(311)	(366)
Miscellaneous revenue	4,284	5,053	9,337
Total Revenues	11,393	91,578	102,971
EXPENDITURES			
Current:			
General government	248,894	—	248,894
Human services	14,541	—	14,541
Natural resources and recreation	236,054	—	236,054
Transportation	483	—	483
Education	526,085	144,140	670,225
Capital outlays	478,558	145,579	624,137
Debt service:			
Principal	—	6,688	6,688
Interest	—	7,634	7,634
Total Expenditures	1,504,615	304,041	1,808,656
Excess of Revenues Over (Under) Expenditures	(1,493,222)	(212,463)	(1,705,685)
OTHER FINANCING SOURCES (USES)			
Bonds issued	968,493	46,755	1,015,248
Issuance premiums	327,823	1,079	328,902
Other debt issued	—	18,480	18,480
Transfers in	12,413	202,364	214,777
Transfers out	(4,848)	(60,326)	(65,174)
Total Other Financing Sources (Uses)	1,303,881	208,352	1,512,233
Net Change in Fund Balances	(189,341)	(4,111)	(193,452)
Fund Balances - Beginning	79,195	73,532	152,727
Fund Balances - Ending	\$ (110,146)	\$ 69,421	\$ (40,725)

State of Washington

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Biennium Ended June 30, 2021
(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	\$ (6,333)	\$ (6,333)	\$ (6,333)	\$ —
Resources				
Other contracts and grants	—	4	4	—
Timber sales	16,837	16,966	11,136	(5,830)
Charges for services	—	—	—	—
Investment income (loss)	151	183	143	(40)
Miscellaneous revenue	8,622	8,903	8,953	50
Transfers from other funds	496	1,894	13,354	11,460
Total Resources	19,773	21,617	27,257	5,640
Charges To Appropriations				
General government	7,380	9,381	5,079	4,302
Education	—	—	—	—
Capital outlays	4,816,458	4,886,390	2,749,232	2,137,158
Transfers to other funds	84,519	115,989	18,923	97,066
Total Charges To Appropriations	4,908,357	5,011,760	2,773,234	2,238,526
Excess Available For Appropriation Over (Under) Charges To Appropriations	(4,888,584)	(4,990,143)	(2,745,977)	2,244,166
Reconciling Items				
Bond sale proceeds	5,556,414	5,142,980	1,997,823	(3,145,157)
Issuance premiums	—	549,184	622,539	73,355
Noncash activity (net)	—	—	44	44
Nonappropriated fund balances	—	—	15,445	15,445
Changes in reserves (net)	—	—	(20)	(20)
Total Reconciling Items	5,556,414	5,692,164	2,635,831	(3,056,333)
Budgetary Fund Balance, June 30	\$ 667,830	\$ 702,021	\$ (110,146)	\$ (812,167)

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	3,194	1,325	(1,869)	
181,225	177,410	158,728	(18,682)	
1,339	4,322	787	(3,535)	
4,144	399	253	(146)	
93,731	147,718	114,660	(33,058)	
<u>318,888</u>	<u>370,492</u>	<u>313,202</u>	<u>(57,290)</u>	
—	—	—	—	
27,423	27,423	26,260	1,163	
279,828	279,928	229,679	50,249	
4,575	5,379	27,382	(22,003)	
<u>311,826</u>	<u>312,730</u>	<u>283,321</u>	<u>29,409</u>	
7,062	57,762	29,881	(27,881)	
—	—	—	—	
—	—	—	—	
—	—	37	37	
—	—	39,503	39,503	
—	—	—	—	
<u>—</u>	<u>—</u>	<u>39,540</u>	<u>39,540</u>	
<u>\$ 7,062</u>	<u>\$ 57,762</u>	<u>\$ 69,421</u>	<u>\$ 11,659</u>	