

## **Individual Fund Schedules**

State of Washington

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

**Balance Sheet**

June 30, 2021

*(expressed in thousands)*

	General Fund Basic Account	Administrative Accounts	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 5,384,033	\$ 1,333,922	\$ 6,717,955
Investments	13,456	—	13,456
Taxes receivable (net of allowance)	4,655,825	—	4,655,825
Receivables (net of allowance)	927,166	11,005	938,171
Due from other funds	1,843,942	56,571	1,900,513
Due from other governments	1,665,569	14,824	1,680,393
Inventories and prepaids	21,030	—	21,030
Restricted cash and investments	2,378	29,925	32,303
<b>Total Assets</b>	<b>\$ 14,513,399</b>	<b>\$ 1,446,247</b>	<b>\$ 15,959,646</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 1,756,290	\$ 43,381	\$ 1,799,671
Accrued liabilities	460,093	36,823	496,916
Due to other funds	129,097	96,938	226,035
Due to other governments	405,069	6,930	411,999
Unearned revenue	3,063,496	1,626	3,065,122
Claims and judgments payable	42,547	—	42,547
<b>Total Liabilities</b>	<b>5,856,592</b>	<b>185,698</b>	<b>6,042,290</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	3,011,739	4,557	3,016,296
<b>Total Deferred Inflows of Resources</b>	<b>3,011,739</b>	<b>4,557</b>	<b>3,016,296</b>
<b>FUND BALANCES</b>			
Nonspendable fund balance	59,060	—	59,060
Restricted fund balance	2,873,349	34,883	2,908,232
Committed fund balance	—	1,221,109	1,221,109
Assigned fund balance	1,915,952	—	1,915,952
Unassigned fund balance	796,707	—	796,707
<b>Total Fund Balances</b>	<b>5,645,068</b>	<b>1,255,992</b>	<b>6,901,060</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 14,513,399</b>	<b>\$ 1,446,247</b>	<b>\$ 15,959,646</b>

State of Washington

**COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**

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

	General Fund Basic Account	Administrative Accounts	Total
<b>REVENUES</b>			
Retail sales and use taxes	\$ 13,480,045	\$ 877	\$ 13,480,922
Business and occupation taxes	5,013,056	—	5,013,056
Property taxes	4,350,245	—	4,350,245
Excise taxes	1,524,398	—	1,524,398
Other taxes	2,034,802	1	2,034,803
Licenses, permits, and fees	142,944	3,197	146,141
Other contracts and grants	347,221	242	347,463
Timber sales	4,163	—	4,163
Federal grants-in-aid	19,697,216	37,301	19,734,517
Charges for services	115,970	226	116,196
Investment income (loss)	2,407	(15,306)	(12,899)
Miscellaneous revenue	420,492	29,766	450,258
Unclaimed property	150,913	—	150,913
<b>Total Revenues</b>	<b>47,283,872</b>	<b>56,304</b>	<b>47,340,176</b>
<b>EXPENDITURES</b>			
Current:			
General government	2,040,745	131,755	2,172,500
Human services	25,358,008	455,809	25,813,817
Natural resources and recreation	588,520	80,004	668,524
Transportation	58,851	5,539	64,390
Education	14,946,516	626,620	15,573,136
Intergovernmental	58,186	73,973	132,159
Capital outlays	102,175	4,285	106,460
Debt service:			
Principal	16,259	979	17,238
Interest	3,875	181	4,056
<b>Total Expenditures</b>	<b>43,173,135</b>	<b>1,379,145</b>	<b>44,552,280</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,110,737</b>	<b>(1,322,841)</b>	<b>2,787,896</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bonds issued	—	74,562	74,562
Issuance premiums	2,637	989	3,626
Other debt issued	7,039	—	7,039
Refunding COPs issued	6,440	—	6,440
Payment to escrow agents for refunded COP debt	(7,925)	—	(7,925)
Transfers in	740,229	279,567	1,019,796
Transfers out	(1,660,332)	(2,798)	(1,663,130)
<b>Total Other Financing Sources (Uses)</b>	<b>(911,912)</b>	<b>352,320</b>	<b>(559,592)</b>
<b>Net Change in Fund Balances</b>	<b>3,198,825</b>	<b>(970,521)</b>	<b>2,228,304</b>
<b>Fund Balances - Beginning as restated</b>	<b>2,446,243</b>	<b>2,226,513</b>	<b>4,672,756</b>
<b>Fund Balances - Ending</b>	<b>\$ 5,645,068</b>	<b>\$ 1,255,992</b>	<b>\$ 6,901,060</b>

State of Washington

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

For the Biennium Ended June 30, 2021

(expressed in thousands)

	General Fund Basic Account			
	Original Budget	Final Budget	Actual	Variance with Final Budget
	2019-21 Biennium	2019-21 Biennium	2019-21 Biennium	
<b>Budgetary Fund Balance, July 1</b>	\$ 999,686	\$ 999,686	\$ 999,686	\$ —
<b>Resources</b>				
Taxes	49,024,777	49,422,463	49,774,991	352,528
Licenses, permits, and fees	241,724	241,687	279,086	37,399
Other contracts and grants	903,905	917,931	673,116	(244,815)
Timber sales	7,740	9,234	8,721	(513)
Federal grants-in-aid	25,740,835	30,797,597	26,537,201	(4,260,396)
Charges for services	111,396	124,938	166,310	41,372
Investment income (loss)	18,603	21,473	21,242	(231)
Miscellaneous revenue	423,032	450,308	385,864	(64,444)
Unclaimed property	178,743	253,184	254,078	894
Transfers from other funds	853,520	2,792,987	2,838,505	45,518
<b>Total Resources</b>	<b>78,503,961</b>	<b>86,031,488</b>	<b>81,938,800</b>	<b>(4,092,688)</b>
<b>Charges To Appropriations</b>				
General government	4,541,865	6,500,494	4,892,200	1,608,294
Human services	39,772,486	42,252,524	40,365,010	1,887,514
Natural resources and recreation	879,733	1,019,962	885,285	134,677
Transportation	140,659	142,560	126,275	16,285
Education	31,375,549	31,006,435	29,620,531	1,385,904
Capital outlays	469,230	443,159	132,420	310,739
Transfers to other funds	825,916	1,999,613	2,041,636	(42,023)
<b>Total Charges To Appropriations</b>	<b>78,005,438</b>	<b>83,364,747</b>	<b>78,063,357</b>	<b>5,301,390</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>498,523</b>	<b>2,666,741</b>	<b>3,875,443</b>	<b>1,208,702</b>
<b>Reconciling Items</b>				
Debt service	—	—	(38)	(38)
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	1,523	1,523
Refunding COPs issued	—	—	6,440	6,440
Payments to escrow agents for refunded debt	—	—	(7,925)	(7,925)
Assumed reversions	353,704	699,567	—	(699,567)
Working capital adjustment	—	—	(175,000)	(175,000)
Noncash activity (net)	—	—	303,591	303,591
Nonappropriated fund balances	—	—	—	—
Changes in reserves (net)	(358)	(358)	(333,978)	(333,620)
<b>Total Reconciling Items</b>	<b>353,346</b>	<b>699,209</b>	<b>(205,387)</b>	<b>(904,596)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 851,869</b>	<b>\$ 3,365,950</b>	<b>\$ 3,670,056</b>	<b>\$ 304,106</b>

State of Washington

---

**Administrative Accounts in the General Fund**

<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with</b>
<b>2019-21</b>	<b>2019-21</b>	<b>2019-21</b>	<b>Final Budget</b>
<b>Biennium</b>	<b>Biennium</b>	<b>Biennium</b>	<b>Final Budget</b>
\$ 2,265,474	\$ 2,265,474	\$ 2,265,474	\$ —
(143,342)	(141,129)	(142,667)	(1,538)
3,370	5,868	2,145	(3,723)
—	61	1	(60)
—	—	—	—
—	438,527	268	(438,259)
—	332	—	(332)
73,706	53,389	50,744	(2,645)
81,488	(6,496)	17,144	23,640
—	—	—	—
1,233,653	1,454,339	2,108,975	654,636
3,514,349	4,070,365	4,302,084	231,719
124,531	321,923	261,894	60,029
340,452	556,085	528,605	27,480
22,985	42,944	41,040	1,904
9,583	9,502	9,192	310
382,006	730,436	381,613	348,823
581,592	589,680	215,604	374,076
25,900	1,807,370	1,843,086	(35,716)
1,487,049	4,057,940	3,281,034	776,906
2,027,300	12,425	1,021,050	1,008,625
—	—	—	—
375,491	93,598	171,972	78,374
—	2,272	2,261	(11)
—	—	—	—
—	—	—	—
—	—	—	—
—	—	—	—
—	—	(8,575)	(8,575)
—	—	69,444	69,444
358	358	(160)	(518)
375,849	96,228	234,942	138,714
\$ 2,403,149	\$ 108,653	\$ 1,255,992	\$ 1,147,339