

Individual Fund Schedules

State of Washington

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

Balance Sheet

June 30, 2022

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
ASSETS			
Cash and cash equivalents	\$ 4,347,413	\$ 5,272,271	\$ 9,619,684
Investments	16,323	—	16,323
Taxes receivable (net of allowance)	5,106,818	—	5,106,818
Receivables (net of allowance)	1,007,273	17,973	1,025,246
Due from other funds	933,708	797,767	1,731,475
Due from other governments	1,929,775	128,365	2,058,140
Inventories and prepaids	18,502	—	18,502
Restricted cash and investments	2,413	18,096	20,509
Total Assets	\$ 13,362,225	\$ 6,234,472	\$ 19,596,697
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 2,110,792	\$ 83,508	\$ 2,194,300
Accrued liabilities	712,764	40,015	752,779
Due to other funds	(1,100,213)	1,360,881	260,668
Due to other governments	506,261	248,036	754,297
Unearned revenue	317,844	2,892,089	3,209,933
Claims and judgments payable	34,042	11	34,053
Total Liabilities	2,581,490	4,624,540	7,206,030
DEFERRED INFLOWS OF RESOURCES	3,327,275	3,600	3,330,875
FUND BALANCES			
Nonspendable fund balance	60,361	—	60,361
Restricted fund balance	—	338,670	338,670
Committed fund balance	—	1,267,662	1,267,662
Assigned fund balance	1,900,952	—	1,900,952
Unassigned fund balance	5,492,147	—	5,492,147
Total Fund Balances	7,453,460	1,606,332	9,059,792
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 13,362,225	\$ 6,234,472	\$ 19,596,697

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, 2022

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
REVENUES			
Retail sales and use taxes	\$ 15,056,327	\$ 2,599	\$ 15,058,926
Business and occupation taxes	5,771,007	—	5,771,007
Property taxes	4,399,803	—	4,399,803
Excise taxes	2,046,865	—	2,046,865
Other taxes	2,257,418	—	2,257,418
Licenses, permits, and fees	144,829	6,921	151,750
Other contracts and grants	356,726	3,264	359,990
Timber sales	5,286	—	5,286
Federal grants-in-aid	21,201,410	2,190,901	23,392,311
Charges for services	64,780	34	64,814
Investment income (loss)	(208,508)	(8,432)	(216,940)
Miscellaneous revenue	229,006	6,313	235,319
Unclaimed property	156,821	—	156,821
Total Revenues	51,481,770	2,201,600	53,683,370
EXPENDITURES			
Current:			
General government	1,727,712	269,853	1,997,565
Human services	26,996,243	617,309	27,613,552
Natural resources and recreation	696,834	91,718	788,552
Transportation	70,063	1,415	71,478
Education	16,281,094	1,176,110	17,457,204
Intergovernmental	96,892	85,265	182,157
Capital outlays	150,252	3,954	154,206
Debt service:			
Principal	23,083	107	23,190
Interest	2,969	11	2,980
Total Expenditures	46,045,142	2,245,742	48,290,884
Excess of Revenues Over (Under) Expenditures	5,436,628	(44,142)	5,392,486
OTHER FINANCING SOURCES (USES)			
Bonds issued	—	127,922	127,922
Issuance premiums	1,116	—	1,116
Other debt issued	1,376	—	1,376
Refunding COPs issued	4,080	—	4,080
Right-to-use lease acquisition	55,304	225	55,529
Transfers in	(124,656)	1,111,816	987,160
Transfers out	(3,556,718)	(817,393)	(4,374,111)
Total Other Financing Sources (Uses)	(3,619,498)	422,570	(3,196,928)
Net Change in Fund Balances	1,817,130	378,428	2,195,558
Fund Balances - Beginning as restated	5,636,330	1,227,904	6,864,234
Fund Balances - Ending	\$ 7,453,460	\$ 1,606,332	\$ 9,059,792

State of Washington

GENERAL FUND ACCOUNTS
Schedule of Revenues, Expenditures, and
Other Financing Sources (Uses) - Budget and Actual
 For the Fiscal Year Ended June 30, 2022
(expressed in thousands)

	General Fund Basic Account			
	Original Budget	Final Budget	Actual	Variance with Final Budget
	2021-2023	2021-2023	2021-2023	
	Biennium	Biennium	Biennium	
Budgetary Fund Balance, July 1, as restated	\$ 3,664,998	\$ 3,664,998	\$ 3,664,998	
Resources				
Taxes	58,644,125	58,644,125	29,434,527	(29,209,598)
Licenses, permits, and fees	277,630	277,630	144,829	(132,801)
Other contracts and grants	1,124,503	1,124,503	356,722	(767,781)
Timber sales	9,136	9,136	5,286	(3,850)
Federal grants-in-aid	36,069,366	36,069,366	17,846,977	(18,222,389)
Charges for services	136,920	136,920	64,780	(72,140)
Investment income (loss)	138,017	138,017	41,130	(96,887)
Miscellaneous revenue	356,587	356,587	197,882	(158,705)
Unclaimed property	347,795	347,795	154,341	(193,454)
Transfers from other funds	959,746	959,746	557,886	(401,860)
Total Resources	101,728,823	101,728,823	52,469,358	(49,259,465)
Charges To Appropriations				
General government	8,905,299	12,995,854	5,212,230	7,783,624
Human services	47,154,818	49,996,951	23,747,309	26,249,642
Natural resources and recreation	1,138,613	1,370,186	633,265	736,921
Transportation	148,354	159,474	73,603	85,871
Education	33,618,900	33,008,133	16,537,001	16,471,132
Capital outlays	532,483	766,551	60,853	705,698
Transfers to other funds	2,205,782	2,205,782	549,965	1,655,817
Total Charges To Appropriations	93,704,249	100,502,931	46,814,226	53,688,705
Excess Available For Appropriation Over (Under) Charges To Appropriations	8,024,574	1,225,892	5,655,132	4,429,240
Reconciling Items				
Debt service	—	—	(42)	(42)
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	914	914
Refunding COPs issued	—	—	4,080	4,080
Assumed reversions	295,743	321,732	—	(321,732)
Working capital adjustment	—	—	15,000	15,000
Noncash activity (net)	—	—	(177,937)	(177,937)
Nonappropriated fund balances	—	—	—	—
Changes in reserves (net)	—	—	(5,000)	(5,000)
Total Reconciling Items	295,743	321,732	(162,985)	(484,717)
Budgetary Fund Balance, June 30	\$ 8,320,317	\$ 1,547,624	\$ 5,492,147	\$ 3,944,523

State of Washington

Administrative Accounts in the General Fund

Original Budget 2021-2023 Biennium	Final Budget 2021-2023 Biennium	Actual 2021-2023 Biennium	Variance with Final Budget
\$ 1,188,887	\$ 1,188,887	\$ 1,188,887	\$ —
(159,462)	(173,487)	(82,666)	90,821
4,726	4,726	1,732	(2,994)
—	—	—	—
—	—	—	—
5,186,081	7,735,972	1,806,688	(5,929,284)
21,999	397,386	34	(397,352)
1,594	3,888	749	(3,139)
(8,722)	(8,362)	(5,642)	2,720
—	—	—	—
2,178,917	3,758,154	667,538	(3,090,616)
8,414,020	12,907,164	3,577,320	(9,329,844)
1,659,237	2,185,235	941,942	1,243,293
1,188,296	1,410,121	722,310	687,811
98,215	244,352	49,001	195,351
6,254	8,610	1,464	7,146
2,178,963	2,628,918	802,791	1,826,127
1,487,736	2,077,789	155,294	1,922,495
—	60	3,516	(3,456)
6,618,701	8,555,085	2,676,318	5,878,767
1,795,319	4,352,079	901,002	(3,451,077)
—	—	—	—
95,714	132,804	127,922	(4,882)
—	—	—	—
—	—	—	—
—	—	—	—
—	—	2,406	2,406
—	—	859,705	859,705
—	—	(284,703)	(284,703)
95,714	132,804	705,330	572,526
\$ 1,891,033	\$ 4,484,883	\$ 1,606,332	\$ (2,878,551)