

Individual Fund Schedules

State of Washington

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

Balance Sheet

June 30, 2023

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
ASSETS			
Cash and cash equivalents	\$ 3,404,318	\$ 5,875,028	\$ 9,279,346
Investments	5,268	68	5,336
Taxes receivable (net of allowance)	5,514,756	—	5,514,756
Receivables (net of allowance)	1,083,063	19,096	1,102,159
Due from other funds	1,252,436	79,891	1,332,327
Due from other governments	1,764,577	126,409	1,890,986
Inventories and prepaids	18,930	—	18,930
Restricted cash and investments	2,285	22,991	25,276
Total Assets	\$ 13,045,633	\$ 6,123,483	\$ 19,169,116
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 2,121,793	\$ 90,672	\$ 2,212,465
Accrued liabilities	651,038	80,497	731,535
Due to other funds	(463,374)	798,042	334,668
Due to other governments	487,622	80,064	567,686
Unearned revenue	328,024	1,013,619	1,341,643
Claims and judgments payable	60,322	—	60,322
Total Liabilities	3,185,425	2,062,894	5,248,319
DEFERRED INFLOWS OF RESOURCES	3,753,319	3,200	3,756,519
FUND BALANCES			
Nonspendable fund balance	60,468	—	60,468
Restricted fund balance	—	692,162	692,162
Committed fund balance	—	3,365,227	3,365,227
Assigned fund balance	1,862,952	—	1,862,952
Unassigned fund balance	4,183,469	—	4,183,469
Total Fund Balances	6,106,889	4,057,389	10,164,278
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 13,045,633	\$ 6,123,483	\$ 19,169,116

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, 2023

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
REVENUES			
Retail sales and use taxes	\$ 15,830,246	\$ 401	\$ 15,830,647
Business and occupation taxes	6,239,099	—	6,239,099
Property taxes	4,484,192	—	4,484,192
Excise taxes	1,176,214	—	1,176,214
Motor vehicle and fuel taxes	317	7	324
Other taxes	2,407,313	—	2,407,313
Licenses, permits, and fees	157,522	5,411	162,933
Other contracts and grants	435,693	546	436,239
Timber sales	4,207	—	4,207
Federal grants-in-aid	20,617,696	2,911,751	23,529,447
Charges for services	63,325	591	63,916
Investment income (loss)	169,228	3,902	173,130
Miscellaneous revenue	312,839	3,418	316,257
Unclaimed property	170,984	—	170,984
Total Revenues	52,068,875	2,926,027	54,994,902
EXPENDITURES			
Current:			
General government	1,923,686	1,029,105	2,952,791
Human services	29,609,878	953,375	30,563,253
Natural resources and recreation	796,567	217,782	1,014,349
Transportation	68,882	27,181	96,063
Education	16,040,839	1,411,607	17,452,446
Intergovernmental	46,938	88,676	135,614
Capital outlays	197,850	73,310	271,160
Debt service:			
Principal	12,004	112	12,116
Interest	1,621	6	1,627
Total Expenditures	48,698,265	3,801,154	52,499,419
Excess of Revenues Over (Under) Expenditures	3,370,610	(875,127)	2,495,483
OTHER FINANCING SOURCES (USES)			
Bonds issued	—	190,120	190,120
Issuance premiums	—	171	171
Right-to-use lease acquisition	104,946	8,253	113,199
Transfers in	(2,523,855)	3,338,947	815,092
Transfers out	(2,429,647)	(300,034)	(2,729,681)
Total Other Financing Sources (Uses)	(4,848,556)	3,237,457	(1,611,099)
Net Change in Fund Balances	(1,477,946)	2,362,330	884,384
Fund Balances - Beginning as restated	7,584,835	1,695,059	9,279,894
Fund Balances - Ending	\$ 6,106,889	\$ 4,057,389	\$ 10,164,278

State of Washington

GENERAL FUND ACCOUNTS
**Schedule of Revenues, Expenditures, and
Other Financing Sources (Uses) - Budget and Actual**
For the Biennium Ended June 30, 2023
(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	59,193,075	59,524,970	331,895
Licenses, permits, and fees	277,630	285,560	302,351	16,791
Other contracts and grants	1,124,503	1,172,232	792,413	(379,819)
Timber sales	9,136	9,384	9,494	110
Federal grants-in-aid	36,069,366	45,740,811	35,373,432	(10,367,379)
Charges for services	136,920	120,745	128,104	7,359
Investment income (loss)	138,017	234,312	259,537	25,225
Miscellaneous revenue	356,587	183,785	363,030	179,245
Unclaimed property	347,795	345,868	335,985	(9,883)
Transfers from other funds	959,746	999,010	1,064,809	65,799
Total Resources	101,728,823	111,949,780	101,819,123	(10,130,657)
Charges To Appropriations				
General government	8,905,299	13,695,074	10,470,019	3,225,055
Human services	47,154,818	51,615,196	50,476,444	1,138,752
Natural resources and recreation	1,138,613	2,118,008	1,392,302	725,706
Transportation	148,354	177,132	148,714	28,418
Education	33,618,900	36,542,574	32,689,895	3,852,679
Capital outlays	532,483	747,015	126,703	620,312
Transfers to other funds	2,205,782	2,205,782	2,421,730	(215,948)
Total Charges To Appropriations	93,704,249	107,100,781	97,725,807	9,374,974
Excess Available For Appropriation Over (Under) Charges To Appropriations	8,024,574	4,848,999	4,093,316	(755,683)
Reconciling Items				
Debt service	—	—	(42)	(42)
Bond sale proceeds	—	—	—	—
Issuance premiums	—	—	914	914
Refunding COPs issued	—	—	4,080	4,080
Assumed reversions	295,743	728,051	—	(728,051)
Working capital adjustment	—	—	38,000	38,000
Noncash activity (net)	—	—	(94,056)	(94,056)
Nonappropriated fund balances	—	—	—	—
Changes in reserves (net)	—	—	141,257	141,257
Total Reconciling Items	295,743	728,051	90,153	(637,898)
Budgetary Fund Balance, June 30	\$ 8,320,317	\$ 5,577,050	\$ 4,183,469	\$ (1,393,581)

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)	4,410,033	(170,933)
	4,726	14,870	3,675
	—	15,296	—
	—	—	—
5,186,081	5,509,077	4,481,018	(1,028,059)
21,999	64,347	34	(64,313)
1,594	8,256	14,561	6,305
(8,722)	77,297	(39,955)	(117,252)
—	—	—	—
2,178,917	4,482,744	3,754,246	(728,498)
8,414,020	15,770,807	9,231,533	(6,539,274)
1,659,237	3,623,906	1,931,574	1,692,332
1,188,296	2,847,617	1,406,466	1,441,151
98,215	479,534	226,841	252,693
6,254	8,643	7,337	1,306
2,178,963	5,050,054	1,894,092	3,155,962
1,487,736	2,434,804	599,368	1,835,436
—	146,976	137,853	9,123
6,618,701	14,591,534	6,203,531	8,388,003
1,795,319	1,179,273	3,028,002	1,848,729
—	—	—	—
95,714	239,539	318,042	78,503
—	—	171	171
—	—	—	—
—	—	—	—
—	—	—	—
—	—	(6,838)	(6,838)
—	—	626,415	626,415
—	—	91,597	91,597
95,714	239,539	1,029,387	789,848
\$ 1,891,033	\$ 1,418,812	\$ 4,057,389	\$ 2,638,577