

## **Individual Fund Schedules**

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

**Balance Sheet**

June 30, 2014

(expressed in thousands)

	<b>General Fund Basic Account</b>	<b>Administrative Accounts</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and pooled investments	\$ 436,898	\$ 507,203	\$ 944,101
Investments	2,227	21,178	23,405
Taxes receivable (net of allowance)	3,154,782	-	3,154,782
Other receivables (net of allowance)	178,915	16,361	195,276
Due from other funds	182,060	41,382	223,442
Due from other governments	1,064,187	7,222	1,071,409
Inventories and prepaids	14,570	-	14,570
Restricted assets:			
Cash and investments	3,374	40,550	43,924
Receivables	997	-	997
<b>Total Assets</b>	<b>\$ 5,038,010</b>	<b>\$ 633,896</b>	<b>\$ 5,671,906</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 848,426	\$ 7,246	\$ 855,672
Contracts and retainages payable	30,193	4,411	34,604
Accrued liabilities	179,692	28,757	208,449
Obligations under security lending agreements	51,133	13,624	64,757
Due to other funds	232,796	40,098	272,894
Due to other governments	867,250	10,670	877,920
Unearned revenue	81,166	2,474	83,640
Claims and judgments payable	26,281	-	26,281
<b>Total Liabilities</b>	<b>2,316,937</b>	<b>107,280</b>	<b>2,424,217</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue	1,416,548	5,000	1,421,548
<b>Total Deferred Inflows of Resources</b>	<b>1,416,548</b>	<b>5,000</b>	<b>1,421,548</b>
<b>FUND BALANCES</b>			
Nonspendable fund balance	50,475	-	50,475
Restricted fund balance	683	415,969	416,652
Committed fund balance	-	142,586	142,586
Assigned fund balance	879,952	-	879,952
Unassigned fund balance	373,415	(36,939)	336,476
<b>Total Fund Balances</b>	<b>1,304,525</b>	<b>521,616</b>	<b>1,826,141</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 5,038,010</b>	<b>\$ 633,896</b>	<b>\$ 5,671,906</b>

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

**Schedule of Revenues, Expenditures,  
and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2014  
(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
<b>REVENUES</b>			
Retail sales and use taxes	\$ 8,275,469	\$ -	\$ 8,275,469
Business and occupation taxes	3,261,883	-	3,261,883
Property taxes	1,974,354	-	1,974,354
Excise taxes	650,134	-	650,134
Other taxes	1,846,045	-	1,846,045
Licenses, permits, and fees	107,343	221	107,564
Timber sales	2,032	-	2,032
Other contracts and grants	238,897	-	238,897
Federal grants-in-aid	10,217,601	7,985	10,225,586
Charges for services	33,969	-	33,969
Investment income (loss)	3,154	4,168	7,322
Miscellaneous revenue	151,381	14,663	166,044
Unclaimed property	65,653	-	65,653
<b>Total Revenues</b>	<b>26,827,915</b>	<b>27,037</b>	<b>26,854,952</b>
<b>EXPENDITURES</b>			
<b>Current:</b>			
General government	702,287	130,283	832,570
Human services	14,907,918	11,586	14,919,504
Natural resources and recreation	336,779	72,061	408,840
Transportation	40,177	1,633	41,810
Education	9,390,562	363,258	9,753,820
Intergovernmental	36,117	77,964	114,081
<b>Capital outlays</b>	<b>50,908</b>	<b>78</b>	<b>50,986</b>
<b>Debt service:</b>			
Principal	8,952	147	9,099
Interest	3,417	11	3,428
<b>Total Expenditures</b>	<b>25,477,117</b>	<b>657,021</b>	<b>26,134,138</b>
<b>Excess of Revenues</b>			
<b>Over (Under) Expenditures</b>	<b>1,350,798</b>	<b>(629,984)</b>	<b>720,814</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bonds issued	-	168,458	168,458
Issuance premiums	40	891	931
Other debt issued	314	-	314
Transfers in	360,575	157,425	518,000
Transfers out	(1,460,361)	495,388	(964,973)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,099,432)</b>	<b>822,162</b>	<b>(277,270)</b>
<b>Net Change in Fund Balances</b>	<b>251,366</b>	<b>192,178</b>	<b>443,544</b>
<b>Fund Balances - Beginning, as restated</b>	<b>1,053,159</b>	<b>329,438</b>	<b>1,382,597</b>
<b>Fund Balances - Ending</b>	<b>\$ 1,304,525</b>	<b>\$ 521,616</b>	<b>\$ 1,826,141</b>

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

For the Fiscal Year Ended June 30, 2014

*(expressed in thousands)*

	General Fund Basic Account			
	Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
<b>Budgetary Fund Balance, July 1, as restated</b>	\$ 167,506	\$ 167,506	\$ 167,506	\$ -
<b>Resources</b>				
Taxes	31,968,320	32,201,688	15,971,767	(16,229,921)
Licenses, permits, and fees	196,641	208,581	107,343	(101,238)
Other contracts and grants	529,124	529,063	238,875	(290,188)
Timber sales	5,040	4,278	2,032	(2,246)
Federal grants-in-aid	17,167,665	18,056,295	8,536,524	(9,519,771)
Charges for services	68,703	70,431	33,969	(36,462)
Investment income (loss)	(11,588)	(6,690)	(1,911)	4,779
Miscellaneous revenue	392,861	345,157	174,698	(170,459)
Unclaimed property	128,649	114,164	60,467	(53,697)
Transfers from other funds	475,463	518,961	365,758	(153,203)
<b>Total Resources</b>	<b>51,088,384</b>	<b>52,209,434</b>	<b>25,657,028</b>	<b>(26,552,406)</b>
<b>Charges To Appropriations</b>				
General government	3,433,192	3,450,760	1,585,440	1,865,320
Human services	26,350,885	27,193,090	13,264,169	13,928,921
Natural resources and recreation	628,055	632,589	294,185	338,404
Transportation	89,773	88,228	42,143	46,085
Education	19,754,289	19,810,380	9,641,918	10,168,462
Capital outlays	382,543	382,543	54,242	328,301
Transfers to other funds	522,593	521,361	337,313	184,048
<b>Total Charges To Appropriations</b>	<b>51,161,330</b>	<b>52,078,951</b>	<b>25,219,410</b>	<b>26,859,541</b>
<b>Excess Available For Appropriation Over (Under) Charges To Appropriations</b>	<b>(72,946)</b>	<b>130,483</b>	<b>437,618</b>	<b>307,135</b>
<b>Reconciling Items</b>				
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Assumed reversions	140,000	140,000	-	(140,000)
Working capital adjustment	-	(44,800)	(44,800)	-
Allocations	50,001	45,001	-	(45,001)
Changes in reserves (net)	-	-	(946)	(946)
Entity adjustments (net)	-	-	(18,457)	(18,457)
<b>Total Reconciling Items</b>	<b>190,001</b>	<b>140,201</b>	<b>(64,203)</b>	<b>(204,404)</b>
<b>Budgetary Fund Balance, June 30</b>	<b>\$ 117,055</b>	<b>\$ 270,684</b>	<b>\$ 373,415</b>	<b>\$ 102,731</b>

State of Washington

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**Administrative Accounts in the General Fund**

Original Budget 2013-15 Biennium	Final Budget 2013-15 Biennium	Actual 2013-15 Biennium	Variance with Final Budget
\$ 329,438	\$ 329,438	\$ 329,438	\$ -
(160,022)	(159,305)	(77,964)	81,341
619	611	221	(390)
848	38	-	(38)
-	-	-	-
23,816	23,745	7,479	(16,266)
-	-	-	-
681	580	657	77
190,633	246,290	(4,930)	(251,220)
-	-	-	-
895,189	894,508	376,818	(517,690)
<u>1,281,202</u>	<u>1,335,905</u>	<u>631,719</u>	<u>(704,186)</u>
41,187	44,222	326	43,896
24,700	20,571	11,586	8,985
5,854	5,826	2,237	3,589
4,683	4,650	1,665	2,985
255,924	249,938	117,231	132,707
615,695	587,374	191,016	396,358
39,183	51,257	2,541	48,716
<u>987,226</u>	<u>963,838</u>	<u>326,602</u>	<u>637,236</u>
293,976	372,067	305,117	(66,950)
138,792	424,650	168,458	(256,192)
-	-	891	891
-	-	-	-
-	-	-	-
-	-	-	-
-	-	(612)	(612)
-	-	47,762	47,762
<u>138,792</u>	<u>424,650</u>	<u>216,499</u>	<u>(208,151)</u>
<u>\$ 432,768</u>	<u>\$ 796,717</u>	<u>\$ 521,616</u>	<u>\$ (275,101)</u>

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