

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.

State of Washington

NONMAJOR GOVERNMENTAL FUNDS
Combining Balance Sheet - by Fund Type
 June 30, 2016
 (expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and pooled investments	\$ 2,860,038	\$ 340,783	\$ 206,731	\$ 95	\$ 3,407,647
Investments	110,701	-	-	214,309	325,010
Taxes receivable (net of allowance)	198,618	-	-	-	198,618
Receivables (net of allowance)	794,487	22,681	22,919	973	841,060
Due from other funds	296,869	2,910	61,778	-	361,557
Due from other governments	2,547,144	-	14,949	-	2,562,093
Inventories and prepaids	48,082	-	-	-	48,082
Restricted cash and investments	66,176	38,641	79,774	-	184,591
Restricted receivables	3,570	-	-	-	3,570
Total Assets	6,925,685	405,015	386,151	215,377	7,932,228
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows on hedging derivatives	1,196	-	-	-	1,196
Total Deferred Outflows of Resources	1,196	-	-	-	1,196
Total Assets and Deferred Outflows of Resources	\$ 6,926,881	\$ 405,015	\$ 386,151	\$ 215,377	\$ 7,933,424
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 301,945	\$ -	\$ 85,300	\$ -	\$ 387,245
Contracts payable	29,823	-	12,185	-	42,008
Accrued liabilities	135,183	8,179	14,604	3	157,969
Obligations under security lending agreements	67,043	10,404	1,128	-	78,575
Due to other funds	432,191	631	32,457	963	466,242
Due to other governments	168,877	-	26,363	-	195,240
Unearned revenue	62,586	-	7,809	-	70,395
Claims and judgments payable	82,774	-	-	-	82,774
Total Liabilities	1,280,422	19,214	179,846	966	1,480,448
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue	131,402	-	8,177	-	139,579
Total Deferred Inflows of Resources	131,402	-	8,177	-	139,579
FUND BALANCES					
Nonspendable fund balance	41,812	-	-	205,254	247,066
Restricted fund balance	2,629,075	65,517	141,516	9,157	2,845,265
Committed fund balance	2,844,170	322,414	66,303	-	3,232,887
Unassigned fund balance	-	(2,130)	(9,691)	-	(11,821)
Total Fund Balances	5,515,057	385,801	198,128	214,411	6,313,397
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,926,881	\$ 405,015	\$ 386,151	\$ 215,377	\$ 7,933,424

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, 2016

(expressed in thousands)

	Special Revenue	Debt Service	Capital Projects	Common School Permanent	Total
REVENUES					
Retail sales and use taxes	\$ 117,210	\$ -	\$ -	\$ -	\$ 117,210
Business and occupation taxes	4,826	-	-	-	4,826
Excise taxes	230,743	-	-	-	230,743
Motor vehicle and fuel taxes	1,485,618	-	-	-	1,485,618
Other taxes	251,537	-	-	-	251,537
Licenses, permits, and fees	1,648,361	-	-	-	1,648,361
Other contracts and grants	250,881	-	3,450	-	254,331
Timber sales	117,268	-	6,299	-	123,567
Federal grants-in-aid	1,402,267	-	562	3	1,402,832
Charges for services	577,702	22,572	76,619	-	676,893
Investment income (loss)	65,149	2,268	1,391	10,424	79,232
Miscellaneous revenue	395,476	72,968	15,698	1,481	485,623
Total Revenues	6,547,038	97,808	104,019	11,908	6,760,773
EXPENDITURES					
Current:					
General government	365,180	195	119,541	40	484,956
Human services	958,672	-	6,102	-	964,774
Natural resources and recreation	545,534	-	133,076	-	678,610
Transportation	1,887,386	-	-	-	1,887,386
Education	137,352	-	297,718	-	435,070
Intergovernmental	372,829	-	-	-	372,829
Capital outlays	1,323,256	-	514,469	-	1,837,725
Debt service:					
Principal	9,370	994,641	4,830	-	1,008,841
Interest	4,045	965,296	7,813	-	977,154
Total Expenditures	5,603,624	1,960,132	1,083,549	40	8,647,345
Excess of Revenues					
Over (Under) Expenditures	943,414	(1,862,324)	(979,530)	11,868	(1,886,572)
OTHER FINANCING SOURCES (USES)					
Bonds issued	491,886	-	812,851	-	1,304,737
Refunding bonds issued	-	860,870	-	-	860,870
Payments to escrow agents for refunded bond debt	-	(1,040,394)	-	-	(1,040,394)
Issuance premiums	74,427	182,091	153,301	-	409,819
Other debt issued	67	-	-	-	67
Refunding COPs issued	1,625	-	-	-	1,625
Payment to escrow agents for refunded COP debt	(2,083)	-	-	-	(2,083)
Transfers in	723,881	1,951,822	273,648	-	2,949,351
Transfers out	(1,796,114)	(57,711)	(160,019)	(7,604)	(2,021,448)
Total Other Financing Sources (Uses)	(506,311)	1,896,678	1,079,781	(7,604)	2,462,544
Net Change in Fund Balances	437,103	34,354	100,251	4,264	575,972
Fund Balances - Beginning	5,077,954	351,447	97,877	210,147	5,737,425
Fund Balances - Ending	\$ 5,515,057	\$ 385,801	\$ 198,128	\$ 214,411	\$ 6,313,397

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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, 2016

(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
ASSETS				
Cash and pooled investments	\$ 978,085	\$ 293,173	\$ 339,274	\$ 445,580
Investments	-	-	1,250	39,604
Taxes receivable (net of allowance)	171,616	54	6,200	20,685
Receivables (net of allowance)	58,347	27,177	104,958	489,413
Due from other funds	153,084	15,453	25,646	29,533
Due from other governments	74,974	161,441	24,574	511,590
Inventories and prepaids	43,035	376	4,389	38
Restricted cash and investments	43,937	16,386	5,853	-
Restricted receivables	3,570	-	-	-
Total Assets	1,526,648	514,060	512,144	1,536,443
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows on hedging derivatives	1,196	-	-	-
Total Deferred Outflows of Resources	1,196	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 1,527,844	\$ 514,060	\$ 512,144	\$ 1,536,443
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 152,362	\$ 81,827	\$ 13,671	\$ 42,307
Contracts payable	139	500	1,222	5,434
Accrued liabilities	80,258	19,459	5,893	13,905
Obligations under security lending agreements	30,676	9,627	1,882	6,636
Due to other funds	156,621	16,839	25,832	192,212
Due to other governments	60,133	83,474	3,009	7,088
Unearned revenue	7,033	23,267	12,956	3,981
Claims and judgments payable	-	-	82,774	-
Total Liabilities	487,222	234,993	147,239	271,563
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue	38,121	15,854	3,054	-
Total Deferred Inflows of Resources	38,121	15,854	3,054	-
FUND BALANCES				
Nonspendable fund balance	41,074	376	100	18
Restricted fund balance	904,266	70,829	8,291	480,454
Committed fund balance	57,161	192,008	353,460	784,408
Total Fund Balances	1,002,501	263,213	361,851	1,264,880
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,527,844	\$ 514,060	\$ 512,144	\$ 1,536,443

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 700,578	\$ 103,348	\$ 2,860,038
-	69,847	110,701
-	63	198,618
73,310	41,282	794,487
71,791	1,362	296,869
783,989	990,576	2,547,144
244	-	48,082
-	-	66,176
-	-	3,570
<u>1,629,912</u>	<u>1,206,478</u>	<u>6,925,685</u>
-	-	1,196
-	-	1,196
<u>\$ 1,629,912</u>	<u>\$ 1,206,478</u>	<u>\$ 6,926,881</u>
\$ 11,350	\$ 428	\$ 301,945
17,438	5,090	29,823
15,551	117	135,183
12,843	5,379	67,043
37,451	3,236	432,191
11,729	3,444	168,877
15,349	-	62,586
-	-	82,774
<u>121,711</u>	<u>17,694</u>	<u>1,280,422</u>
<u>45,664</u>	<u>28,709</u>	<u>131,402</u>
<u>45,664</u>	<u>28,709</u>	<u>131,402</u>
244	-	41,812
1,064,677	100,558	2,629,075
397,616	1,059,517	2,844,170
<u>1,462,537</u>	<u>1,160,075</u>	<u>5,515,057</u>
<u>\$ 1,629,912</u>	<u>\$ 1,206,478</u>	<u>\$ 6,926,881</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, 2016
(expressed in thousands)

	Motor Vehicle	Multimodal Transportation	Central Administrative and Regulatory	Human Services
REVENUES				
Retail sales and use taxes	\$ -	\$ 77,581	\$ 39,579	\$ -
Business and occupation taxes	-	-	-	449
Excise taxes	-	603	32	211,012
Motor vehicle and fuel taxes	1,467,832	1,568	-	-
Other taxes	24	-	116,820	18,454
Licenses, permits, and fees	501,543	202,584	275,546	505,436
Other contracts and grants	81,004	87,873	4,762	75,477
Timber sales	-	-	1,987	-
Federal grants-in-aid	463,082	585,213	72,546	217,390
Charges for services	277,034	71,674	80,140	138,588
Investment income (loss)	9,298	2,608	17,137	8,024
Miscellaneous revenue	43,505	31,712	26,422	139,643
Total Revenues	2,843,322	1,061,416	634,971	1,314,473
EXPENDITURES				
Current:				
General government	5,315	-	286,714	64,392
Human services	-	-	6,565	949,057
Natural resources and recreation	888	-	21,095	793
Transportation	1,278,833	572,991	26,707	8,233
Education	-	-	48,051	71,174
Intergovernmental	255,331	8,043	107,782	1,612
Capital outlays	959,230	354,238	2,931	1,686
Debt service:				
Principal	7,393	355	921	99
Interest	733	61	2,971	64
Total Expenditures	2,507,723	935,688	503,737	1,097,110
Excess of Revenues				
Over (Under) Expenditures	335,599	125,728	131,234	217,363
OTHER FINANCING SOURCES (USES)				
Bonds issued	387,085	104,801	-	-
Issuance premiums	74,123	-	-	-
Other debt issued	-	-	-	-
Refunding COPs issued	-	-	-	-
Payment to escrow agents for refunded COP debt	-	-	-	-
Transfers in	231,520	69,223	24,281	253,141
Transfers out	(773,787)	(264,710)	(144,970)	(419,992)
Total Other Financing Sources (Uses)	(81,059)	(90,686)	(120,689)	(166,851)
Net Change in Fund Balances	254,540	35,042	10,545	50,512
Fund Balances - Beginning	747,961	228,171	351,306	1,214,368
Fund Balances - Ending	\$ 1,002,501	\$ 263,213	\$ 361,851	\$ 1,264,880

State of Washington

Wildlife and Natural Resources	Local Construction and Loan	Total
\$ 50	\$ -	\$ 117,210
4,377	-	4,826
-	19,096	230,743
16,218	-	1,485,618
116,239	-	251,537
163,121	131	1,648,361
1,765	-	250,881
73,328	41,953	117,268
64,036	-	1,402,267
10,266	-	577,702
15,518	12,564	65,149
129,197	24,997	395,476
<u>594,115</u>	<u>98,741</u>	<u>6,547,038</u>
1,050	7,709	365,180
3,050	-	958,672
521,724	1,034	545,534
622	-	1,887,386
816	17,311	137,352
61	-	372,829
5,171	-	1,323,256
602	-	9,370
216	-	4,045
<u>533,312</u>	<u>26,054</u>	<u>5,603,624</u>
<u>60,803</u>	<u>72,687</u>	<u>943,414</u>
-	-	491,886
304	-	74,427
67	-	67
1,625	-	1,625
(2,083)	-	(2,083)
136,895	8,821	723,881
<u>(139,695)</u>	<u>(52,960)</u>	<u>(1,796,114)</u>
<u>(2,887)</u>	<u>(44,139)</u>	<u>(506,311)</u>
57,916	28,548	437,103
<u>1,404,621</u>	<u>1,131,527</u>	<u>5,077,954</u>
<u>\$ 1,462,537</u>	<u>\$ 1,160,075</u>	<u>\$ 5,515,057</u>

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

For the Fiscal Year Ended June 30, 2016

(expressed in thousands)

	Motor Vehicle			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 703,148	\$ 703,148	\$ 703,148	\$ -
Resources				
Taxes	2,509,620	3,167,377	1,212,524	(1,954,853)
Licenses, permits, and fees	1,003,451	1,027,223	500,837	(526,386)
Other contracts and grants	195,339	195,339	81,004	(114,335)
Timber sales	-	-	-	-
Federal grants-in-aid	1,005,139	1,005,139	462,607	(542,532)
Charges for services	544,669	544,669	277,034	(267,635)
Investment income (loss)	11,798	11,798	5,492	(6,306)
Miscellaneous revenue	68,596	68,098	42,513	(25,585)
Dividend income	-	-	-	-
Transfers from other funds	249,091	249,091	231,520	(17,571)
Total Resources	6,290,851	6,971,882	3,516,679	(3,455,203)
Charges To Appropriations				
General government	12,743	18,626	5,315	13,311
Human services	-	-	-	-
Natural resources and recreation	2,198	2,657	888	1,769
Transportation	1,833,107	1,882,009	904,439	977,570
Education	-	100	-	100
Capital outlays	3,199,520	3,521,818	1,339,617	2,182,201
Transfers to other funds	1,484,327	1,484,327	773,787	710,540
Total Charges To Appropriations	6,531,895	6,909,537	3,024,046	3,885,491
Excess Available For Appropriation Over (Under) Charges To Appropriations	(241,044)	62,345	492,633	430,288
Reconciling Items				
Debt service	-	-	-	-
Bond sale proceeds	1,113,294	1,113,294	387,085	(726,209)
Issuance premiums	-	-	74,123	74,123
Refunding COPs Issued	-	-	-	-
Payments to refunded COP escrow agents	-	-	-	-
Noncash activity (net)	-	-	2,975	2,975
Nonappropriated fund balances	-	-	2,818	2,818
Changes in reserves (net)	-	-	1,793	1,793
Total Reconciling Items	1,113,294	1,113,294	468,794	(644,500)
Budgetary Fund Balance, June 30	\$ 872,250	\$ 1,175,639	\$ 961,427	\$ (214,212)

State of Washington

Continued

Multimodal Transportation				Central Administrative and Regulatory			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 202,811	\$ 202,811	\$ 202,811	\$ -	\$ 227,593	\$ 227,593	\$ 227,593	\$ -
139,334	147,246	73,502	(73,744)	90,558	100,343	3,288	(97,055)
470,983	476,703	199,842	(276,861)	534,966	534,222	225,975	(308,247)
1,643	1,643	170	(1,473)	5,713	5,713	14	(5,699)
-	-	-	-	7,984	6,414	1,987	(4,427)
632,733	632,733	323,915	(308,818)	228,877	228,877	25,649	(203,228)
151,821	151,821	71,674	(80,147)	134,822	134,828	16,546	(118,282)
3,776	3,776	1,566	(2,210)	33,508	33,507	16,504	(17,003)
53,673	52,160	24,679	(27,481)	31,716	32,043	9,500	(22,543)
-	-	-	-	-	-	-	-
96,726	96,726	49,223	(47,503)	40,638	51,119	7,825	(43,294)
1,753,500	1,765,619	947,382	(818,237)	1,336,375	1,354,659	534,881	(819,778)
-	784	-	784	464,635	524,560	201,465	323,095
-	-	-	-	8,006	10,956	3,486	7,470
-	-	-	-	18,951	39,789	16,044	23,745
523,983	545,995	216,198	329,797	72,160	73,270	24,658	48,612
-	-	-	-	208	208	20	188
1,026,458	1,121,803	362,992	758,811	27,475	20,198	6,790	13,408
250,702	250,702	224,710	25,992	289,646	304,023	98,784	205,239
1,801,143	1,919,284	803,900	1,115,384	881,081	973,004	351,247	621,757
(47,643)	(153,665)	143,482	297,147	455,294	381,655	183,634	(198,021)
-	-	-	-	-	-	-	-
280,944	280,944	104,801	(176,143)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,027	3,027	-	-	3,800	3,800
-	-	8,844	8,844	-	-	172,212	172,212
-	-	2,683	2,683	-	-	2,105	2,105
280,944	280,944	119,355	(161,589)	-	-	178,117	178,117
\$ 233,301	\$ 127,279	\$ 262,837	\$ 135,558	\$ 455,294	\$ 381,655	\$ 361,751	\$ (19,904)

NONMAJOR SPECIAL REVENUE FUNDS
**Combining Schedule of Revenues, Expenditures, and
 Other Financing Sources (Uses) - Budget and Actual**
 For the Fiscal Year Ended June 30, 2016
(expressed in thousands)

	Human Services			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 1,081,349	\$ 1,081,349	\$ 1,081,349	\$ -
Resources				
Taxes	458,045	518,623	229,915	(288,708)
Licenses, permits, and fees	1,049,771	1,049,187	501,232	(547,955)
Other contracts and grants	160,065	160,065	670	(159,395)
Timber sales	-	-	-	-
Federal grants-in-aid	538,570	538,570	161,107	(377,463)
Charges for services	468,708	468,708	136,325	(332,383)
Investment income (loss)	14,927	14,927	5,028	(9,899)
Miscellaneous revenue	467,222	467,230	109,263	(357,967)
Dividend income	-	-	-	-
Transfers from other funds	663,664	693,790	151,882	(541,908)
Total Resources	4,902,321	4,992,449	2,376,771	(2,615,678)
Charges To Appropriations				
General government	134,992	144,848	58,703	86,145
Human services	1,587,421	1,610,068	745,506	864,562
Natural resources and recreation	1,790	1,792	794	998
Transportation	19,735	19,666	7,967	11,699
Education	31,610	31,610	12,316	19,294
Capital outlays	464,307	467,717	72,328	395,389
Transfers to other funds	955,702	1,028,902	407,492	621,410
Total Charges To Appropriations	3,195,557	3,304,603	1,305,106	1,999,497
Excess Available For Appropriation Over (Under) Charges To Appropriations	1,706,764	1,687,846	1,071,665	(616,181)
Reconciling Items				
Debt service	-	-	-	-
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Refunding COPs Issued	-	-	-	-
Payments to refunded COP escrow agents	-	-	-	-
Noncash activity (net)	-	-	39,290	39,290
Nonappropriated fund balances	-	-	115,524	115,524
Changes in reserves (net)	-	-	38,383	38,383
Total Reconciling Items	-	-	193,197	193,197
Budgetary Fund Balance, June 30	\$ 1,706,764	\$ 1,687,846	\$ 1,264,862	\$ (422,984)

State of Washington

Concluded

Wildlife and Natural Resources				Local Construction and Loan			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 1,339,748	\$ 1,339,748	\$ 1,339,748	\$ -	\$ 1,131,228	\$ 1,131,228	\$ 1,131,228	\$ -
378,582	319,990	136,826	(183,164)	29,536	30,623	19,096	(11,527)
321,664	322,009	103,545	(218,464)	349	349	-	(349)
7,536	7,536	1,762	(5,774)	-	-	-	-
178,481	174,905	48,452	(126,453)	98,849	88,060	41,953	(46,107)
154,970	154,970	64,036	(90,934)	-	-	-	-
23,567	23,567	10,260	(13,307)	-	-	-	-
35,994	35,999	13,618	(22,381)	11,760	11,760	11,843	83
578,594	544,522	154,210	(390,312)	572,765	571,479	216,701	(354,778)
-	-	-	-	-	-	-	-
211,852	234,404	137,679	(96,725)	16,540	16,540	8,821	(7,719)
3,230,988	3,157,650	2,010,136	(1,147,514)	1,861,027	1,850,039	1,429,642	(420,397)
1,101	1,311	253	1,058	8,196	8,207	3,679	4,528
6,944	6,946	3,071	3,875	-	-	-	-
775,512	802,702	330,603	472,099	7,600	7,600	935	6,665
1,567	1,619	653	966	-	-	-	-
1,942	2,042	775	1,267	-	-	-	-
1,134,029	1,098,007	258,188	839,819	589,418	621,711	51,306	570,405
194,371	207,846	137,229	70,617	106,102	116,182	52,960	63,222
2,115,466	2,120,473	730,772	1,389,701	711,316	753,700	108,880	644,820
1,115,522	1,037,177	1,279,364	242,187	1,149,711	1,096,339	1,320,762	224,423
-	-	(10)	(10)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	296	296	-	-	-	-
-	-	1,625	1,625	-	-	-	-
-	-	(2,083)	(2,083)	-	-	-	-
-	-	(2,341)	(2,341)	-	-	(23,167)	(23,167)
-	-	75,310	75,310	-	-	302	302
-	-	110,132	110,132	-	-	(137,822)	(137,822)
-	-	182,929	182,929	-	-	(160,687)	(160,687)
\$ 1,115,522	\$ 1,037,177	\$ 1,462,293	\$ 425,116	\$ 1,149,711	\$ 1,096,339	\$ 1,160,075	\$ 63,736

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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, 2016

(expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
ASSETS					
Cash and pooled investments	\$ 30,724	\$ 305,270	\$ 181	\$ 4,608	\$ 340,783
Receivables (net of allowance)	-	339	22,342	-	22,681
Due from other funds	2,372	537	-	1	2,910
Restricted cash and investments	-	-	38,641	-	38,641
Total Assets	\$ 33,096	\$ 306,146	\$ 61,164	\$ 4,609	\$ 405,015
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accrued liabilities	\$ 5,463	\$ 2,712	\$ 4	\$ -	\$ 8,179
Obligations under security lending agreements	783	9,478	-	143	10,404
Due to other funds	-	631	-	-	631
Total Liabilities	6,246	12,821	4	143	19,214
FUND BALANCES					
Restricted fund balance	-	-	61,160	4,357	65,517
Committed fund balance	26,850	293,325	-	2,239	322,414
Unassigned fund balance	-	-	-	(2,130)	(2,130)
Total Fund Balances	26,850	293,325	61,160	4,466	385,801
Total Liabilities and Fund Balances	\$ 33,096	\$ 306,146	\$ 61,164	\$ 4,609	\$ 405,015

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

For the Fiscal Year Ended June 30, 2016
 (expressed in thousands)

	General Obligation Bond	Transportation General Obligation Bond	Tobacco Settlement Securitization Bond	Transportation Revenue Bond	Total
REVENUES					
Charges for services	\$ 22,572	\$ -	\$ -	\$ -	\$ 22,572
Investment income (loss)	239	1,957	7	65	2,268
Miscellaneous revenue	10	26,123	46,835	-	72,968
Total Revenues	22,821	28,080	46,842	65	97,808
EXPENDITURES					
Current:					
General government	-	-	195	-	195
Debt service:					
Principal	634,577	266,034	31,430	62,600	994,641
Interest	558,705	329,118	13,904	63,569	965,296
Total Expenditures	1,193,282	595,152	45,529	126,169	1,960,132
Excess of Revenues					
Over (Under) Expenditures	(1,170,461)	(567,072)	1,313	(126,104)	(1,862,324)
OTHER FINANCING SOURCES (USES)					
Refunding bonds issued	717,135	143,735	-	-	860,870
Payments to escrow agents for refunded bond debt	(864,777)	(175,617)	-	-	(1,040,394)
Issuance premiums	149,551	32,540	-	-	182,091
Transfers in	1,223,087	600,394	-	128,341	1,951,822
Transfers out	(57,711)	-	-	-	(57,711)
Total Other Financing Sources (Uses)	1,167,285	601,052	-	128,341	1,896,678
Net Change in Fund Balances	(3,176)	33,980	1,313	2,237	34,354
Fund Balances - Beginning	30,026	259,345	59,847	2,229	351,447
Fund Balances - Ending	\$ 26,850	\$ 293,325	\$ 61,160	\$ 4,466	\$ 385,801

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

For the Fiscal Year Ended June 30, 2016

(expressed in thousands)

	General Obligation Bond			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 15	\$ 15	\$ 15	\$ -
Resources				
Charges for services	42,582	42,582	-	(42,582)
Investment income (loss)	433	433	-	(433)
Miscellaneous revenue	7	7	-	(7)
Transfers from other funds	273,024	274,069	98,399	(175,670)
Total Resources	316,061	317,106	98,414	(218,692)
Charges To Appropriations				
General government	207,952	207,952	98,399	109,553
Transfers to other funds	95,706	95,890	-	95,890
Total Charges To Appropriations	303,658	303,842	98,399	205,443
Excess Available For Appropriation				
Over (Under) Charges To Appropriations	12,403	13,264	15	(13,249)
Reconciling Items				
Debt service	-	-	(1,909)	(1,909)
Proceeds of refunding bonds	-	-	717,135	717,135
Payments to escrow agents for refunded bond debt	-	-	(864,777)	(864,777)
Issuance premiums	-	-	149,551	149,551
Noncash activity (net)	-	-	95	95
Nonappropriated fund balances	-	-	26,740	26,740
Total Reconciling Items	-	-	26,835	26,835
Budgetary Fund Balance, June 30	\$ 12,403	\$ 13,264	\$ 26,850	\$ 13,586

State of Washington

Transportation General Obligation Bond				Transportation Revenue Bond			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 259,345	\$ 259,345	\$ 259,345	\$ -	\$ 2,229	\$ 2,229	\$ 2,229	\$ -
-	-	-	-	-	-	-	-
1,585	1,585	813	(772)	108	108	47	(61)
-	-	26,125	26,125	-	-	-	-
1,311,142	1,311,142	600,394	(710,748)	284,996	284,996	128,340	(156,656)
1,572,072	1,572,072	886,677	(685,395)	287,333	287,333	130,616	(156,717)
1,215,286	1,222,265	594,496	627,769	275,977	285,104	126,169	158,935
-	-	-	-	-	-	-	-
1,215,286	1,222,265	594,496	627,769	275,977	285,104	126,169	158,935
356,786	349,807	292,181	(57,626)	11,356	2,229	4,447	2,218
-	-	(658)	(658)	-	-	-	-
-	-	143,735	143,735	-	-	-	-
-	-	(175,617)	(175,617)	-	-	-	-
-	-	32,540	32,540	-	-	-	-
-	-	1,144	1,144	-	-	19	19
-	-	-	-	-	-	-	-
-	-	1,144	1,144	-	-	19	19
\$ 356,786	\$ 349,807	\$ 293,325	\$ (56,482)	\$ 11,356	\$ 2,229	\$ 4,466	\$ 2,237

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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.

NONMAJOR CAPITAL PROJECTS FUNDS

Combining Balance Sheet

June 30, 2016

(expressed in thousands)

	State Facilities	Higher Education Facilities	Total
ASSETS			
Cash and pooled investments	\$ 64,621	\$ 142,110	\$ 206,731
Receivables (net of allowance)	17,604	5,315	22,919
Due from other funds	58,190	3,588	61,778
Due from other governments	2,518	12,431	14,949
Restricted cash and investments	2,560	77,214	79,774
Total Assets	\$ 145,493	\$ 240,658	\$ 386,151
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 43,605	\$ 41,695	\$ 85,300
Contracts payable	12,158	27	12,185
Accrued liabilities	8,959	5,645	14,604
Obligations under security lending agreements	-	1,128	1,128
Due to other funds	27,720	4,737	32,457
Due to other governments	26,363	-	26,363
Unearned revenue	3,711	4,098	7,809
Total Liabilities	122,516	57,330	179,846
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	8,090	87	8,177
Total Deferred Inflows of Resources	8,090	87	8,177
FUND BALANCES			
Restricted fund balance	17,614	123,902	141,516
Committed fund balance	6,964	59,339	66,303
Unassigned fund balance	(9,691)	-	(9,691)
Total Fund Balances	14,887	183,241	198,128
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 145,493	\$ 240,658	\$ 386,151

NONMAJOR CAPITAL PROJECTS FUNDS
**Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances**

For the Fiscal Year Ended June 30, 2016
 (expressed in thousands)

	State Facilities	Higher Education Facilities	Total
REVENUES			
Other contracts and grants	\$ -	\$ 3,450	\$ 3,450
Timber sales	6,299	-	6,299
Federal grants-in-aid	-	562	562
Charges for services	-	76,619	76,619
Investment income (loss)	(37)	1,428	1,391
Miscellaneous revenue	5,246	10,452	15,698
Total Revenues	11,508	92,511	104,019
EXPENDITURES			
Current:			
General government	119,306	235	119,541
Human services	6,102	-	6,102
Natural resources and recreation	133,076	-	133,076
Education	202,283	95,435	297,718
Capital outlays	297,126	217,343	514,469
Debt service:			
Principal	-	4,830	4,830
Interest	-	7,813	7,813
Total Expenditures	757,893	325,656	1,083,549
Excess of Revenues			
Over (Under) Expenditures	(746,385)	(233,145)	(979,530)
OTHER FINANCING SOURCES (USES)			
Bonds issued	785,531	27,320	812,851
Issuance premiums	147,999	5,302	153,301
Transfers in	720	272,928	273,648
Transfers out	(7,505)	(152,514)	(160,019)
Total Other Financing Sources (Uses)	926,745	153,036	1,079,781
Net Change in Fund Balances	180,360	(80,109)	100,251
Fund Balances - Beginning	(165,473)	263,350	97,877
Fund Balances - Ending	\$ 14,887	\$ 183,241	\$ 198,128

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

For the Fiscal Year Ended June 30, 2016
 (expressed in thousands)

	State Facilities			
	Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ (165,473)	\$ (165,473)	\$ (165,473)	\$ -
Resources				
Other contracts and grants	-	-	-	-
Timber sales	15,873	15,398	6,299	(9,099)
Charges for services	-	-	-	-
Investment income (loss)	230	230	(37)	(267)
Miscellaneous revenue	1,162,086	1,162,132	4,901	(1,157,231)
Transfers from other funds	1,628	1,628	720	(908)
Total Resources	1,014,344	1,013,915	\$ (153,590)	\$ (1,167,505)
Charges To Appropriations				
General government	7,763	12,351	3,361	8,990
Education	-	-	-	-
Capital outlays	2,791,288	2,894,470	754,532	2,139,938
Transfers to other funds	143,355	143,367	7,505	135,862
Total Charges To Appropriations	2,942,406	3,050,188	765,398	2,284,790
Excess Available For Appropriation Over (Under) Charges To Appropriations	(1,928,062)	(2,036,273)	(918,988)	1,117,285
Reconciling Items				
Bond sale proceeds	2,156,993	2,243,329	785,531	(1,457,798)
Issuance premiums	-	-	147,999	147,999
Noncash activity (net)	-	-	345	345
Nonappropriated fund balances	-	-	-	-
Changes in reserves (net)	-	-	-	-
Total Reconciling Items	2,156,993	2,243,329	933,875	(1,309,454)
Budgetary Fund Balance, June 30	\$ 228,931	\$ 207,056	\$ 14,887	\$ (192,169)

State of Washington

Higher Education Facilities			
Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 37,882	\$ 37,882	\$ 37,882	\$ -
-	-	-	-
500	500	-	(500)
182,571	182,570	76,619	(105,951)
5,280	5,280	175	(5,105)
284	300	183	(117)
79,267	79,267	53,316	(25,951)
305,784	305,799	168,175	(137,624)
-	155	-	155
17,548	17,548	8,387	9,161
255,166	255,165	85,262	169,903
5,094	5,094	15,281	(10,187)
277,808	277,962	108,930	169,032
27,976	27,837	59,245	31,408
-	-	-	-
-	-	-	-
-	-	144	144
-	-	197,195	197,195
-	-	(73,343)	(73,343)
-	-	123,996	123,996
\$ 27,976	\$ 27,837	\$ 183,241	\$ 155,404