

Individual Fund Schedules

COMBINING SCHEDULE FOR GENERAL FUND ACCOUNTS

Balance Sheet

June 30, 2016

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
ASSETS			
Cash and pooled investments	\$ 1,659,222	\$ 717,537	\$ 2,376,759
Investments	1,411	45,783	47,194
Taxes receivable (net of allowance)	3,676,344	-	3,676,344
Receivables (net of allowance)	184,491	13,836	198,327
Due from other funds	251,951	16,636	268,587
Due from other governments	1,035,193	4,002	1,039,195
Inventories and prepaids	15,104	-	15,104
Restricted cash and investments	2,629	35,186	37,815
Restricted receivables	56,580	-	56,580
Total Assets	\$ 6,882,925	\$ 832,980	\$ 7,715,905
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 909,977	\$ 70,522	\$ 980,499
Contracts payable	46,458	1,725	48,183
Accrued liabilities	230,747	18,277	249,024
Obligations under security lending agreements	89,415	20,680	110,095
Due to other funds	222,084	56,093	278,177
Due to other governments	1,037,430	4,127	1,041,557
Unearned revenue	98,798	109	98,907
Claims and judgments payable	49,085	-	49,085
Total Liabilities	2,683,994	171,533	2,855,527
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue	1,625,111	5,000	1,630,111
Total Deferred Inflows of Resources	1,625,111	5,000	1,630,111
FUND BALANCES			
Nonspendable fund balance	45,578	-	45,578
Restricted fund balance	-	558,708	558,708
Committed fund balance	-	114,958	114,958
Assigned fund balance	1,155,952	-	1,155,952
Unassigned fund balance	1,372,290	(17,219)	1,355,071
Total Fund Balances	2,573,820	656,447	3,230,267
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,882,925	\$ 832,980	\$ 7,715,905

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, 2016

(expressed in thousands)

	General Fund Basic Account	Administrative Accounts	Total
REVENUES			
Retail sales and use taxes	\$ 9,622,982	\$ -	\$ 9,622,982
Business and occupation taxes	3,631,559	-	3,631,559
Property taxes	2,062,065	-	2,062,065
Excise taxes	933,247	-	933,247
Other taxes	1,938,117	-	1,938,117
Licenses, permits, and fees	116,016	318	116,334
Other contracts and grants	241,734	-	241,734
Timber sales	3,993	-	3,993
Federal grants-in-aid	12,195,494	486	12,195,980
Charges for services	41,764	-	41,764
Investment income (loss)	19,670	5,992	25,662
Miscellaneous revenue	239,650	14,275	253,925
Unclaimed property	70,338	-	70,338
Total Revenues	31,116,629	21,071	31,137,700
EXPENDITURES			
Current:			
General government	739,595	62,827	802,422
Human services	17,060,300	11,514	17,071,814
Natural resources and recreation	335,151	199,346	534,497
Transportation	44,258	23,209	67,467
Education	11,005,919	397,195	11,403,114
Intergovernmental	37,563	81,777	119,340
Capital outlays	110,106	890	110,996
Debt service:			
Principal	8,333	6	8,339
Interest	3,260	2	3,262
Total Expenditures	29,344,485	776,766	30,121,251
Excess of Revenues			
Over (Under) Expenditures	1,772,144	(755,695)	1,016,449
OTHER FINANCING SOURCES (USES)			
Bonds issued	-	89,119	89,119
Issuance premiums	11,217	1,400	12,617
Other debt issued	74,636	-	74,636
Transfers in	438,784	138,706	577,490
Transfers out	(1,776,825)	571,362	(1,205,463)
Total Other Financing Sources (Uses)	(1,252,188)	800,587	(451,601)
Net Change in Fund Balances	519,956	44,892	564,848
Fund Balances - Beginning	2,053,864	611,555	2,665,419
Fund Balances - Ending	\$ 2,573,820	\$ 656,447	\$ 3,230,267

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

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

	General Fund Basic Account			
	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	\$ 990,881	\$ 990,881	\$ 990,881	\$ -
Resources				
Taxes	35,910,732	36,257,960	18,150,407	(18,107,553)
Licenses, permits, and fees	228,388	227,678	116,016	(111,662)
Other contracts and grants	550,312	550,883	241,734	(309,149)
Timber sales	6,616	6,650	3,993	(2,657)
Federal grants-in-aid	22,719,155	22,829,073	10,606,061	(12,223,012)
Charges for services	76,880	80,393	41,764	(38,629)
Investment income (loss)	9,533	10,975	8,630	(2,345)
Miscellaneous revenue	273,373	355,290	224,578	(130,712)
Unclaimed property	121,876	115,522	70,655	(44,867)
Transfers from other funds	734,394	952,172	453,433	(498,739)
Total Resources	61,622,140	62,377,477	\$ 30,908,152	(31,469,325)
Charges To Appropriations				
General government	4,037,978	3,996,671	1,868,204	2,128,467
Human services	32,513,791	32,581,335	15,514,944	17,066,391
Natural resources and recreation	689,680	676,125	300,592	375,533
Transportation	99,756	102,494	46,029	56,465
Education	22,962,051	23,540,235	11,277,902	12,262,333
Capital outlays	379,814	351,916	71,237	280,679
Transfers to other funds	698,689	852,488	394,143	458,345
Total Charges To Appropriations	61,381,759	62,101,264	29,473,051	32,628,213
Excess Available For Appropriation Over (Under) Charges To Appropriations	240,381	276,213	1,435,101	1,158,888
Reconciling Items				
Bond sale proceeds	-	-	-	-
Issuance premiums	-	-	-	-
Assumed reversions	172,500	207,204	-	(207,204)
Working capital adjustment	-	-	(141,000)	(141,000)
Allocations	-	-	-	-
Noncash activity (net)	-	-	76,130	76,130
Nonappropriated fund balances	-	-	-	-
Changes in reserves (net)	-	-	2,059	2,059
Total Reconciling Items	172,500	207,204	(62,811)	(270,015)
Budgetary Fund Balance, June 30	\$ 412,881	\$ 483,417	\$ 1,372,290	\$ 888,873

State of Washington

Administrative Accounts in the General Fund

Original Budget 2015-17 Biennium	Final Budget 2015-17 Biennium	Actual 2015-17 Biennium	Variance with Final Budget
\$ 559,966	\$ 559,966	\$ 559,966	\$ -
(167,215)	(166,313)	(81,777)	84,536
893	893	318	(575)
2	2	-	(2)
-	-	-	-
1,050	1,050	-	(1,050)
30	30	-	(30)
7,291	7,291	3,592	(3,699)
11,405	11,406	(5,852)	(17,258)
-	-	-	-
<u>1,240,617</u>	<u>1,332,911</u>	<u>424,542</u>	<u>(908,369)</u>
<u>1,654,039</u>	<u>1,747,236</u>	<u>900,789</u>	<u>(846,447)</u>
49,216	130,929	776	130,153
19,159	26,436	6,213	20,223
6,036	160,876	132,594	28,282
4,975	39,340	23,214	16,126
85,467	282,871	140,112	142,759
379,465	384,465	116,249	268,216
17,189	162,805	8,849	153,956
<u>561,507</u>	<u>1,187,722</u>	<u>428,007</u>	<u>759,715</u>
<u>1,092,532</u>	<u>559,514</u>	<u>472,782</u>	<u>(86,732)</u>
319,039	319,039	89,119	(229,920)
-	-	1,400	1,400
-	-	-	-
-	-	-	-
-	-	-	-
-	-	7,342	7,342
-	-	86,437	86,437
-	-	(633)	(633)
<u>319,039</u>	<u>319,039</u>	<u>183,665</u>	<u>(135,374)</u>
<u>\$ 1,411,571</u>	<u>\$ 878,553</u>	<u>\$ 656,447</u>	<u>\$ (222,106)</u>