

SCHEDULES

Schedule of Revenues and Other Financing Sources (Uses)
Governmental Funds

For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

Continued

	General	Higher Education Special Revenue	Higher Education Endowment	Nonmajor Governmental Funds	Total
REVENUES					
Taxes:					
Retail sales	\$ 6,779,590	\$ -	\$ -	\$ 66,516	\$ 6,846,106
Business and occupation	2,709,555	-	-	86,715	2,796,270
Use (compensating)	454,438	-	-	5,414	459,852
Motor vehicle and fuel	-	-	-	1,183,360	1,183,360
Liquor, beer, and wine	162,868	-	-	59,265	222,133
Cigarette and tobacco	68,326	83,783	-	279,890	431,999
Insurance premiums	252,672	-	-	155,791	408,463
Public utility	417,405	-	-	13,088	430,493
Property	1,528,814	-	-	256,250	1,785,064
Other excise	433,005	-	-	53,605	486,610
Gift and inheritance	405	138,130	-	-	138,535
Other taxes	166,572	-	-	203,007	369,579
Subtotal	12,973,650	221,913	-	2,362,901	15,558,464
Tax Credits:					
Business and occupation	(179,182)	-	-	(2,708)	(181,890)
Use (compensating)	(117)	-	-	-	(117)
Other tax credits	(3,565)	-	-	(4,620)	(8,185)
Total Taxes	12,790,786	221,913	-	2,355,573	15,368,272
Licenses, Permits, and Fees:					
Business and professions	73,723	-	-	107,177	180,900
Hunting and fishing	1,522	-	-	30,361	31,883
Motor vehicle	3,806	621	-	451,475	455,902
Motor vehicle operators	-	-	-	63,330	63,330
Other fees	16,038	-	-	150,805	166,843
Total Licenses, Permits, and Fees	95,089	621	-	803,148	898,858
Federal Grants-In-Aid:					
Department of Health & Human Services	5,626,289	541,361	-	7,130	6,174,780
Department of Labor	90,225	3,356	-	134,484	228,065
Department of Agriculture	1,279,705	27,175	-	111,309	1,418,189
Department of Transportation	4,558	3,732	-	722,746	731,036
Department of Education	987,786	294,428	-	6,181	1,288,395
Other federal grants-in-aid	322,716	268,417	-	116,014	707,147
Total Federal Grants-In-Aid	8,311,279	1,138,469	-	1,097,864	10,547,612
Charges for Services:					
Tuition and student fees	-	1,219,886	-	46,289	1,266,175
Other charges	54,993	395,391	-	511,680	962,064
Total Charges For Services	54,993	1,615,277	-	557,969	2,228,239

**Schedule of Revenues and Other Financing Sources (Uses)
Governmental Funds**

For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

Concluded

	General	Higher Education Special Revenue	Higher Education Endowment	Nonmajor Governmental Funds	Total
Miscellaneous Revenue:					
Investment income	64,091	69,029	(473,941)	129,007	(211,814)
Timber sales	1,287	-	22,002	145,146	168,435
Fines and forfeitures	7,689	5,637	-	128,621	141,947
Other contracts and grants	170,381	644,610	56,983	17,317	889,291
Other	91,883	268,437	2,293	354,582	717,195
Total Miscellaneous Revenue	335,331	987,713	(392,663)	774,673	1,705,054
Total Revenues	21,587,478	3,963,993	(392,663)	5,589,227	30,748,035
OTHER FINANCING SOURCES (USES)					
Bonds issued	-	-	-	1,702,700	1,702,700
Other debt issued	27,021	19,546	-	2,702	49,269
Bond issue premiums	-	-	-	78,379	78,379
Transfers in	951,523	410,027	9,450	2,753,771	4,124,771
Transfers (out)	(1,143,562)	(777,908)	(125,428)	(2,293,436)	(4,340,334)
Capital lease acquisitions	-	33	-	-	33
Total Other Financing Sources (Uses)	(165,018)	(348,302)	(115,978)	2,244,116	1,614,818
Total Revenues and Other Financing Sources (Uses)	\$ 21,422,460	\$ 3,615,691	\$ (508,641)	\$ 7,833,343	\$ 32,362,853

**Schedule of Expenditures
Governmental Funds**

For the Fiscal Year Ended June 30, 2009
(expressed in thousands)

	General	Higher Education Special Revenue	Higher Education Endowment	Nonmajor Governmental Funds	Total
EXPENDITURES					
By Function:					
General government	\$ 762,661	\$ -	\$ -	\$ 2,290,731	\$ 3,053,392
Human services	11,951,735	-	-	1,397,121	13,348,856
Natural resources and recreation	374,809	-	24,010	782,148	1,180,967
Transportation	38,210	731	-	3,137,287	3,176,228
Education	9,051,883	3,961,210	177	1,574,790	14,588,060
Total Expenditures	\$ 22,179,298	\$ 3,961,941	\$ 24,187	\$ 9,182,077	\$ 35,347,503
By Object:					
Salaries and wages	\$ 2,997,056	\$ 1,437,601	\$ 4	\$ 1,129,728	\$ 5,564,389
Employee benefits	762,136	458,149	-	356,561	1,576,846
Personal services	150,489	44,211	-	117,655	312,355
Goods and services	1,106,307	760,545	145	922,547	2,789,544
Travel	36,647	76,408	-	31,015	144,070
Subtotal	5,052,635	2,776,914	149	2,557,506	10,387,204
Grants and Subsidies:					
K-12 basic education	7,326,426	103,810	-	354,938	7,785,174
Public assistance	8,725,361	-	-	527,926	9,253,287
Other miscellaneous	955,171	914,318	28	1,908,201	3,777,718
Total Grants and Subsidies	17,006,958	1,018,128	28	2,791,065	20,816,179
Intergovernmental	31,683	-	-	351,735	383,418
Capital Outlays:					
Equipment	37,397	81,111	-	30,302	148,810
All other	32,051	64,991	24,010	2,176,102	2,297,154
Total Capital Outlays	69,448	146,102	24,010	2,206,404	2,445,964
Debt Service:					
Principal	18,008	16,889	-	609,875	644,772
Interest	567	3,908	-	665,492	669,967
Total Debt Service	18,575	20,797	-	1,275,367	1,314,739
TOTAL EXPENDITURES	\$ 22,179,298	\$ 3,961,941	\$ 24,187	\$ 9,182,077	\$ 35,347,503

State of Washington

CLAIMS DEVELOPMENT INFORMATION

Workers' Compensation Fund

Basic Plan

Fiscal Years 2000 through 2009
(expressed in millions)

The table below illustrates how the fund's earned revenues (net of reinsurance) and investment income compare to the related costs of losses (net of loss assumed by reinsurers) and other expenses assumed by the fund as of the end of each of the last ten fiscal years. The state has not purchased reinsurance since 9/30/02 and has never had a qualifying event that generated a recovery.

The rows of the table are defined as follows:

1. This line shows each fiscal year's earned contribution revenues and investment revenues.
2. This line shows the fund's incurred claims (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
3. This section shows the cumulative amounts paid as of the end of successive years for each policy year.
4. This section shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, and emergence of new claims not previously known.
5. This line compares the latest reestimated incurred claims amount to the amount originally established (line 2) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and reestimates is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

The columns of the table show data for successive fiscal years.

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net earned required contribution and investment revenues	\$ 1,057	\$ 1,449	\$ 1,197	\$ 2,111	\$ 1,337	\$ 2,452	\$ 1,392	\$ 2,406	\$ 1,697	\$ 1,692
2. Estimated incurred claims and expenses, end of policy year	1,902	1,925	2,124	2,284	2,505	2,308	2,141	2,196	2,256	2,363
3. Paid (cumulative) as of:										
End of policy year	218	230	226	233	244	260	278	295	310	322
One year later	473	494	500	501	528	556	589	625	679	
Two years later	608	646	653	650	681	715	754	817		
Three years later	706	747	756	751	784	821	873			
Four years later	777	825	834	824	860	906				
Five years later	837	890	896	882	925					
Six years later	889	943	949	934						
Seven years later	933	989	999							
Eight years later	974	1,032								
Nine years later	1,014									
4. Reestimated incurred claims and expenses:										
End of policy year	1,902	1,925	2,124	2,284	2,505	2,308	2,141	2,196	2,256	2,363
One year later	1,838	1,963	2,158	2,277	2,203	1,989	2,053	2,234	2,559	
Two years later	1,913	2,067	2,277	2,045	1,971	1,939	2,055	2,390		
Three years later	1,977	2,226	2,079	1,853	1,864	1,954	2,151			
Four years later	2,088	2,039	1,906	1,767	1,886	2,025				
Five years later	1,881	1,864	1,859	1,788	1,941					
Six years later	1,778	1,835	1,879	1,829						
Seven years later	1,755	1,858	1,926							
Eight years later	1,745	1,870								
Nine years later	1,788									
5. Increase (decrease) in estimated incurred claims and expenses from end of policy year	(114)	(55)	(198)	(455)	(564)	(283)	10	194	303	

Source: Washington State Department of Labor and Industries

CLAIMS DEVELOPMENT INFORMATION

Workers' Compensation Fund

Supplemental Pension Plan

Fiscal Years 2000 through 2009

(expressed in millions)

The table below illustrates how the fund's supplemental pension cost-of-living adjustments earned revenues (net of reinsurance) and investment income compare to the related costs of losses (net of loss assumed by reinsurers) as of the end of the last ten fiscal years. The state has not purchased reinsurance since 9/30/02 and has never had a qualifying event that generated a recovery. The unallocated and other expenses of this plan are paid by the Workers' Compensation Basic Plan. This claims development information is reported separate from the basic plan for the following reasons: (1) This plan covers self-insured, while the basic does not; (2) This plan is not experienced rated while the basic plan is; and (3) Statutes restrict the funding of this plan to expected payments of the current year.

The rows of the table are defined as follows:

1. This line shows each fiscal year's earned contribution revenues and investment revenues.
2. This line shows the fund's incurred claims (both paid and accrued) as originally reported at the end of the first year in which the event that triggered coverage under the contract occurred (called policy year).
3. This section shows the cumulative amounts paid as of the end of successive years for each policy year.
4. This section shows how each policy year's incurred claims increased or decreased as of the end of successive years. This annual reestimation results from new information received on known claims, reevaluation of existing information on known claims, and emergence of new claims not previously known.
5. This line compares the latest reestimated incurred claims amount to the amount originally established (line 2) and shows whether this latest estimate of claims cost is greater or less than originally thought. As data for individual policy years mature, the correlation between original estimates and reestimates is commonly used to evaluate the accuracy of incurred claims currently recognized in less mature policy years.

The columns of the table show data for successive fiscal years.

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
1. Net earned required contribution and investment revenues	\$ 225	\$ 267	\$ 281	\$ 293	\$ 288	\$ 326	\$ 305	\$ 283	\$ 334	\$ 349
2. Estimated incurred claims and expenses, end of policy year	635	628	807	1,029	1,228	724	804	968	1,093	966
3. Paid (cumulative) as of:										
End of policy year	-	-	-	-	-	-	-	-	-	-
One year later	8	5	2	5	2	1	3	6	8	
Two years later	12	8	11	4	3	4	7	12		
Three years later	17	22	6	6	6	8	14			
Four years later	30	15	9	8	11	15				
Five years later	27	19	12	13	16					
Six years later	33	23	17	19						
Seven years later	38	29	24							
Eight years later	46	37								
Nine years later	55									
4. Reestimated incurred claims and expenses:										
End of policy year	635	628	807	1,029	1,228	724	804	968	1,093	966
One year later	730	786	945	1,045	722	721	927	1,176	1,121	
Two years later	844	910	1,046	676	720	848	1,065	1,125		
Three years later	959	1,064	701	667	811	971	998			
Four years later	1,099	727	682	759	940	897				
Five years later	746	671	811	871	858					
Six years later	722	792	905	780						
Seven years later	834	883	821							
Eight years later	889	768								
Nine years later	819									
5. Increase (decrease) in estimated incurred claims and expenses from end of policy year	184	140	14	(249)	(370)	173	194	157	28	

Source: Washington State Department of Labor and Industries

CLAIMS DEVELOPMENT INFORMATION
Workers' Compensation Fund
Reconciliation of Claims Liabilities by Plan
 Fiscal Years 2009 and 2008
(expressed in thousands)

The schedule below presents the changes in claims liabilities for the past two fiscal years for the fund's two benefit plans: Workers' Compensation Basic Plan and Workers' Compensation Supplemental Pension Plan.

	Basic Plan		Supplemental Pension Plan		Grand Total	
	FY 2009	FY 2008	FY 2009	FY 2008	FY 2009	FY 2008
Unpaid claims and claim adjustment expenses at beginning of year *	\$ 9,881,121	\$ 9,232,768	\$ 12,006,027	\$ 10,513,724	\$ 21,887,148	\$ 19,746,492
INCURRED CLAIMS AND CLAIM ADJUSTMENT EXPENSES						
Provision for insured events of the current year *	1,752,766	1,720,944	472,546	552,772	2,225,312	2,273,716
Increase (decrease) in provision for insured events of prior years *	795,945	471,483	(686,508)	1,277,672	109,437	1,749,155
Total incurred claims and claim adjustment expenses	2,548,711	2,192,427	(213,962)	1,830,444	2,334,749	4,022,871
PAYMENTS						
Claims and claim adjustment expenses attributable:						
To events of the current year	327,536	316,086	-	-	327,536	316,086
To insured events of prior years	1,354,464	1,227,988	375,829	338,141	1,730,293	1,566,129
Total payments	1,682,000	1,544,074	375,829	338,141	2,057,829	1,882,215
Total unpaid claims and claim adjustment expenses at fiscal year end	\$ 10,747,832	\$ 9,881,121	\$ 11,416,236	\$ 12,006,027	\$ 22,164,068	\$ 21,887,148

Source: Washington State Department of Labor and Industries

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