

SCHEDULES

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

For the Fiscal Year Ended June 30, 2010
 (expressed in thousands)

Continued

	General	Higher Education Special Revenue	Motor Vehicle	Higher Education Endowment	Nonmajor Governmental Funds	Total
REVENUES						
Taxes:						
Retail sales	\$ 6,380,680	\$ -	\$ -	\$ -	\$ 64,143	\$ 6,444,823
Business and occupation	2,753,234	-	-	-	5,207	2,758,441
Use (compensating)	420,603	-	-	-	5,413	426,016
Motor vehicle and fuel	-	-	1,203,870	-	15,007	1,218,877
Liquor, beer, and wine	197,654	-	-	-	25,769	223,423
Cigarette and tobacco	349,078	77,187	-	-	-	426,265
Insurance premiums	396,593	-	-	-	9,329	405,922
Public utility	400,478	-	-	-	15,084	415,562
Property	1,822,278	-	-	-	-	1,822,278
Other excise	417,845	-	-	-	53,642	471,487
Gift and inheritance	171	81,549	-	-	-	81,720
Other taxes	195,297	-	26	-	233,771	429,094
Subtotal	13,333,911	158,736	1,203,896	-	427,365	15,123,908
Tax Credits:						
Business and occupation	(160,524)	-	-	-	(1,249)	(161,773)
Use (compensating)	(63)	-	-	-	-	(63)
Other tax credits	(3,978)	-	-	-	(7,319)	(11,297)
Total Taxes	13,169,346	158,736	1,203,896	-	418,797	14,950,775
Licenses, Permits, and Fees:						
Business and professions	65,315	-	2,068	-	106,530	173,913
Hunting and fishing	1,582	-	-	-	32,508	34,090
Motor vehicle	3,826	617	364,752	-	93,880	463,075
Motor vehicle operators	-	-	-	-	66,666	66,666
Other fees	14,914	-	8,672	-	225,580	249,166
Total Licenses, Permits, and Fees	85,637	617	375,492	-	525,164	986,910
Federal Grants-In-Aid:						
Department of Health & Human Services	5,968,304	623,688	-	-	534	6,592,526
Department of Labor	120,989	4,154	-	-	184,559	309,702
Department of Agriculture	1,759,180	34,501	-	-	107,190	1,900,871
Department of Transportation	1,908	4,103	546,025	-	368,451	920,487
Department of Education	1,360,091	442,555	-	-	4,721	1,807,367
Other federal grants-in-aid	437,239	280,003	893	-	138,747	856,882
Total Federal Grants-In-Aid	9,647,711	1,389,004	546,918	-	804,202	12,387,835
Charges for Services:						
Tuition and student fees	(87)	1,418,341	-	-	48,924	1,467,178
Other charges	55,427	368,957	242,283	1,107	268,048	935,822
Total Charges For Services	55,340	1,787,298	242,283	1,107	316,972	2,403,000

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

For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

Concluded

	General	Higher Education Special Revenue	Motor Vehicle	Higher Education Endowment	Nonmajor Governmental Funds	Total
Miscellaneous Revenue:						
Investment income (loss)	(9,485)	82,152	18,843	269,839	87,741	449,090
Timber sales	4,855	-	27	20,321	122,448	147,651
Fines and forfeitures	99,715	6,595	1,595	86	36,173	144,164
Other contracts and grants	177,250	686,292	1,710	52,230	12,119	929,601
Other	144,285	201,226	26,208	1,766	462,309	835,794
Total Miscellaneous Revenue	416,620	976,265	48,383	344,242	720,790	2,506,300
Total Revenues	23,374,654	4,311,920	2,416,972	345,349	2,785,925	33,234,820
OTHER FINANCING SOURCES (USES)						
Bonds issued	-	41,466	2,060,820	-	1,193,290	3,295,576
Refunding bonds issued	-	-	-	-	723,115	723,115
Payments to escrow agents for refunded bond debt	-	-	-	-	(792,468)	(792,468)
Bond issue premiums	-	690	32,569	-	156,463	189,722
Bond issue discounts	-	-	-	-	(69)	(69)
Other debt issued	4,186	107,991	-	-	203	112,380
Refunding other debt issued	-	11,960	1,710	-	2,150	15,820
Payments to escrow agents for refunded other debt	-	(12,517)	(1,800)	-	(2,262)	(16,579)
Transfers in	1,187,128	217,859	24,228	6,734	2,262,876	3,698,825
Transfers out	(1,566,398)	(136,535)	(341,733)	(100,848)	(1,306,378)	(3,451,892)
Total Other Financing Sources (Uses)	(375,084)	230,914	1,775,794	(94,114)	2,236,920	3,774,430
Total Revenues and Other Financing Sources (Uses)	\$ 22,999,570	\$ 4,542,834	\$ 4,192,766	\$ 251,235	\$ 5,022,845	\$ 37,009,250

**Schedule of Expenditures
Governmental Funds**

For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	Higher Education		Motor Vehicle	Higher Education		Nonmajor Governmental Funds	Total
	General	Special Revenue		Endowment			
EXPENDITURES							
By Function:							
General government	\$ 859,495	\$ -	\$ 251,441	\$ 102	\$ 2,114,627	\$ 3,225,665	
Human services	13,241,604	362	-	-	580,129	13,822,095	
Natural resources and recreation	384,779	-	1,053	131	567,243	953,206	
Transportation	44,728	1,991	2,715,428	-	640,982	3,403,129	
Education	9,252,165	4,426,230	-	482	933,448	14,612,325	
Total Expenditures	\$ 23,782,771	\$ 4,428,583	\$ 2,967,922	\$ 715	\$ 4,836,429	\$ 36,016,420	
By Object:							
Salaries and wages	\$ 2,822,554	\$ 1,560,373	\$ 566,253	\$ 305	\$ 516,693	\$ 5,466,178	
Employee benefits	842,943	549,852	164,883	1	142,468	1,700,147	
Personal services	132,936	32,102	12,251	-	65,687	242,976	
Goods and services	1,161,092	807,703	341,528	127	412,398	2,722,848	
Travel	32,513	76,666	9,936	4	16,114	135,233	
Subtotal	4,992,038	3,026,696	1,094,851	437	1,153,360	10,267,382	
Grants and Subsidies:							
K-12 basic education	7,613,450	74,264	-	-	602,276	8,289,990	
Public assistance	9,763,399	361	-	-	113,462	9,877,222	
Other miscellaneous	1,308,934	1,111,337	166,884	149	941,517	3,528,821	
Total Grants and Subsidies	18,685,783	1,185,962	166,884	149	1,657,255	21,696,033	
Intergovernmental	30,316	-	237,201	-	114,566	382,083	
Capital Outlays:							
Equipment	19,146	93,522	9,789	-	16,900	139,357	
All other	34,650	94,321	1,458,426	129	533,211	2,120,737	
Total Capital Outlays	53,796	187,843	1,468,215	129	550,111	2,260,094	
Debt Service:							
Principal	20,268	21,545	469	-	629,035	671,317	
Interest	570	6,537	302	-	732,102	739,511	
Total Debt Service	20,838	28,082	771	-	1,361,137	1,410,828	
TOTAL EXPENDITURES	\$ 23,782,771	\$ 4,428,583	\$ 2,967,922	\$ 715	\$ 4,836,429	\$ 36,016,420	

CLAIMS DEVELOPMENT INFORMATION
Workers' Compensation Fund
Basic Plan

Fiscal Years 2001 through 2010
(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.

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net earned required contribution and investment revenues	\$ 1,449	\$ 1,197	\$ 2,111	\$ 1,337	\$ 2,452	\$ 1,392	\$ 2,406	\$ 1,697	\$ 1,692	\$ 2,798
2. Estimated incurred claims and expenses, end of policy year	1,925	2,124	2,284	2,505	2,308	2,141	2,196	2,256	2,363	2,312
3. Paid (cumulative) as of:										
End of policy year	230	226	233	244	260	278	295	310	322	298
One year later	494	500	501	528	556	589	625	679	667	
Two years later	646	653	650	681	715	754	817	890		
Three years later	747	756	751	784	821	873	953			
Four years later	825	834	824	860	906	964				
Five years later	890	896	882	925	977					
Six years later	943	949	934	982						
Seven years later	989	999	982							
Eight years later	1,032	1,045								
Nine years later	1,073									
4. Reestimated incurred claims and expenses:										
End of policy year	1,925	2,124	2,284	2,505	2,308	2,141	2,196	2,256	2,363	2,312
One year later	1,963	2,158	2,277	2,203	1,989	2,053	2,234	2,559	2,535	
Two years later	2,067	2,277	2,045	1,971	1,939	2,055	2,390	2,647		
Three years later	2,226	2,079	1,853	1,864	1,954	2,151	2,441			
Four years later	2,039	1,906	1,767	1,886	2,025	2,196				
Five years later	1,864	1,859	1,788	1,941	2,067					
Six years later	1,835	1,879	1,829	1,966						
Seven years later	1,858	1,926	1,868							
Eight years later	1,870	1,952								
Nine years later	1,897									
5. Increase (decrease) in estimated incurred claims and expenses from end of policy year	(28)	(172)	(416)	(539)	(241)	55	245	391	172	

Source: Washington State Department of Labor and Industries

CLAIMS DEVELOPMENT INFORMATION

**Workers' Compensation Fund
Supplemental Pension Plan**

Fiscal Years 2001 through 2010
(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.

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1. Net earned required contribution and investment revenues	\$ 267	\$ 281	\$ 293	\$ 288	\$ 326	\$ 305	\$ 283	\$ 334	\$ 349	\$ 372
2. Estimated incurred claims and expenses, end of policy year	628	807	1,029	1,228	724	804	968	1,093	966	1,082
3. Paid (cumulative) as of:										
End of policy year	-	-	-	-	-	-	-	-	-	-
One year later	5	2	5	2	1	3	6	8	6	
Two years later	8	11	4	3	4	7	12	14		
Three years later	22	6	6	6	8	14	21			
Four years later	15	9	8	11	15	22				
Five years later	19	12	13	16	22					
Six years later	23	17	19	24						
Seven years later	29	24	26							
Eight years later	37	32								
Nine years later	46									
4. Reestimated incurred claims and expenses:										
End of policy year	628	807	1,029	1,228	724	804	968	1,093	966	1,082
One year later	786	945	1,045	722	721	927	1,176	1,121	1,174	
Two years later	910	1,046	676	720	848	1,065	1,125	1,316		
Three years later	1,064	701	667	811	971	998	1,272			
Four years later	727	682	759	940	897	1,119				
Five years later	671	811	871	858	990					
Six years later	792	905	780	919						
Seven years later	883	821	854							
Eight years later	768	884								
Nine years later	839									
5. Increase (decrease) in estimated incurred claims and expenses from end of policy year	211	77	(175)	(309)	266	315	304	223	208	

Source: Washington State Department of Labor and Industries

CLAIMS DEVELOPMENT INFORMATION
Workers' Compensation Fund
Reconciliation of Claims Liabilities by Plan
 Fiscal Years 2010 and 2009
 (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 2010	FY 2009	FY 2010	FY 2009	FY 2010	FY 2009
Unpaid claims and claim adjustment expenses at beginning of year	\$ 10,747,832	\$ 9,881,121	\$ 11,416,236	\$ 12,006,027	\$ 22,164,068	\$ 21,887,148
INCURRED CLAIMS AND CLAIM ADJUSTMENT EXPENSES						
Provision for insured events of the current year	1,679,299	1,752,766	525,410	472,546	2,204,709	2,225,312
Increase (decrease) in provision for insured events of prior years	477,691	795,945	1,260,817	(686,508)	1,738,508	109,437
Total incurred claims and claim adjustment expenses	2,156,990	2,548,711	1,786,227	(213,962)	3,943,217	2,334,749
PAYMENTS						
Claims and claim adjustment expenses attributable:						
To events of the current year	297,520	327,536	-	-	297,520	327,536
To insured events of prior years	1,383,991	1,354,464	399,942	375,829	1,783,933	1,730,293
Total payments	1,681,511	1,682,000	399,942	375,829	2,081,453	2,057,829
Total unpaid claims and claim adjustment expenses at fiscal year end	\$ 11,223,311	\$ 10,747,832	\$ 12,802,521	\$ 11,416,236	\$ 24,025,832	\$ 22,164,068

Source: Washington State Department of Labor and Industries

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