

Nonmajor Enterprise Funds

Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs. The Nonmajor Enterprise Funds are as follows:

Lottery Fund

The Lottery Fund accounts for lottery ticket revenues, administrative and operating expenses of the Lottery Commission, and the distribution of revenue.

Institutional Fund

The Institutional Fund accounts for the enterprise activities carried out through vocational/education programs at state institutions.

Guaranteed Education Tuition Program Fund

The Guaranteed Education Tuition Program Fund accounts for the guaranteed college tuition program.

Paid Family and Medical Leave Compensation Fund

The Paid Family and Medical Leave Compensation Fund accounts for the family and medical leave insurance program.

Other Activities Fund

The Other Activities Fund accounts for the operation of the pollution liability insurance program, the judicial information system, the local Certificate of Participation (COP) financing program, the local government audit program, and the Secretary of State's corporate public records program.

NONMAJOR ENTERPRISE FUNDS
Combining Statement of Net Position
 June 30, 2019
 (expressed in thousands)

	Lottery	Institutional	Guaranteed Education Tuition Program
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 24,142	\$ 2,665	\$ 18,872
Investments	15,179	—	67,795
Taxes receivable (net of allowance)	—	—	—
Receivables (net of allowance)	29,750	564	21,808
Due from other funds	407	18,212	39
Due from other governments	1,268	474	21
Inventories	480	9,389	—
Prepaid expenses	12	264	—
Total Current Assets	71,238	31,568	108,535
Noncurrent Assets:			
Investments, noncurrent	119,319	—	1,306,895
Other noncurrent assets	5	—	81,742
Capital assets:			
Land and other non-depreciable assets	—	1,540	—
Buildings	—	12,828	—
Other improvements	889	4,807	—
Furnishings, equipment, and intangibles	1,484	20,771	17
Accumulated depreciation	(1,759)	(16,319)	(15)
Construction in progress	—	—	—
Total Noncurrent Assets	119,938	23,627	1,388,639
Total Assets	191,176	55,195	1,497,174
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows on refundings	—	62	—
Deferred outflows on pensions	1,159	4,658	310
Deferred outflows on OPEB	278	3,533	136
Total Deferred Outflows of Resources	1,437	8,253	446
Total Assets and Deferred Outflows of Resources	\$ 192,613	\$ 63,448	\$ 1,497,620

State of Washington

Continued

Paid Family and Medical Leave Compensation	Other Activities	Total
\$ 25,942	\$ 68,616	\$ 140,237
—	—	82,974
—	405	405
163,661	664	216,447
89	1,132	19,879
—	5,302	7,065
—	96	9,965
—	32	308
<u>189,692</u>	<u>76,247</u>	<u>477,280</u>
126	—	1,426,340
—	—	81,747
—	—	1,540
—	—	12,828
—	82	5,778
1,269	11,812	35,353
(372)	(7,129)	(25,594)
<u>27,892</u>	<u>—</u>	<u>27,892</u>
<u>28,915</u>	<u>4,765</u>	<u>1,565,884</u>
<u>218,607</u>	<u>81,012</u>	<u>2,043,164</u>
—	—	62
502	6,296	12,925
790	3,490	8,227
<u>1,292</u>	<u>9,786</u>	<u>21,214</u>
<u>\$ 219,899</u>	<u>\$ 90,798</u>	<u>\$ 2,064,378</u>

NONMAJOR ENTERPRISE FUNDS
Combining Statement of Net Position
 June 30, 2019
(expressed in thousands)

	Lottery	Institutional	Guaranteed Education Tuition Program
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 4,186	\$ 8,388	\$ 122
Accrued liabilities	57,199	2,840	86,751
Obligations under security lending agreements	—	—	22,205
Bonds and notes payable	—	460	—
Total OPEB liability	96	301	21
Due to other funds	21,922	490	164
Due to other governments	—	420	—
Unearned revenue	794	—	—
Claims and judgments payable	—	—	—
Total Current Liabilities	84,197	12,899	109,263
Noncurrent Liabilities:			
Claims and judgments payable	—	—	—
Bonds and notes payable	—	3,225	—
Net pension liability	4,053	11,292	954
Total OPEB Liability	5,119	16,095	1,136
Other long-term liabilities	108,165	2,631	1,021,206
Total Noncurrent Liabilities	117,337	33,243	1,023,296
Total Liabilities	201,534	46,142	1,132,559
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows on pensions	1,485	4,209	358
Deferred inflows on OPEB	2,188	6,255	597
Total Deferred Inflows of Resources	3,673	10,464	955
NET POSITION			
Net investment in capital assets	614	20,005	1
Unrestricted	(13,208)	(13,163)	364,105
Total Net Position	(12,594)	6,842	364,106
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 192,613	\$ 63,448	\$ 1,497,620

State of Washington

		Concluded	
Paid Family and Medical Leave Compensation	Other Activities	Total	
\$ 5,563	\$ 1,483	\$ 19,742	
431	12,414	159,635	
—	—	22,205	
1,078	1,232	2,770	
12	398	828	
432	519	23,527	
—	2,571	2,991	
1,802	—	2,596	
—	5,088	5,088	
<u>9,318</u>	<u>23,705</u>	<u>239,382</u>	
—	13,174	13,174	
—	—	3,225	
578	18,311	35,188	
648	21,266	44,264	
88	2,858	1,134,948	
<u>1,314</u>	<u>55,609</u>	<u>1,230,799</u>	
<u>10,632</u>	<u>79,314</u>	<u>1,470,181</u>	
220	6,839	13,111	
<u>252</u>	<u>8,292</u>	<u>17,584</u>	
<u>472</u>	<u>15,131</u>	<u>30,695</u>	
27,711	3,533	51,864	
<u>181,084</u>	<u>(7,180)</u>	<u>511,638</u>	
<u>208,795</u>	<u>(3,647)</u>	<u>563,502</u>	
<u>\$ 219,899</u>	<u>\$ 90,798</u>	<u>\$ 2,064,378</u>	

NONMAJOR ENTERPRISE FUNDS
**Combining Statement of Revenues, Expenses,
 and Changes in Net Position**

For the Fiscal Year Ended June 30, 2019

(expressed in thousands)

	Lottery	Institutional	Guaranteed Education Tuition Program
OPERATING REVENUES			
Sales	\$ —	\$ 102,228	\$ —
Less: Cost of goods sold	—	(66,987)	—
Gross profit	—	35,241	—
Charges for services	2,701	5,070	44,437
Premiums and assessments	—	—	—
Lottery ticket proceeds	803,278	—	—
Miscellaneous revenue	127	593	986
Total Operating Revenues	806,106	40,904	45,423
OPERATING EXPENSES			
Salaries and wages	8,370	24,718	3,465
Employee benefits	2,375	10,044	570
Personal services	11,316	—	1,233
Goods and services	80,161	956	709
Travel	445	355	47
Guaranteed education tuition program expense	—	—	363,840
Lottery prize payments	490,355	—	—
Depreciation and amortization	163	1,553	3
Miscellaneous expenses	37	27	—
Total Operating Expenses	593,222	37,653	369,867
Operating Income (Loss)	212,884	3,251	(324,444)
NONOPERATING REVENUES (EXPENSES)			
Earnings (loss) on investments	10,111	—	82,666
Interest expense	(4,401)	(113)	—
Tax and license revenue	11	—	—
Other revenues (expenses)	—	(43)	—
Total Nonoperating Revenues (Expenses)	5,721	(156)	82,666
Income (Loss) Before Transfers	218,605	3,095	(241,778)
Transfers in	13,938	1,291	—
Transfers out	(229,720)	(1,677)	—
Net Transfers	(215,782)	(386)	—
Change in Net Position	2,823	2,709	(241,778)
Net Position - Beginning, as restated	(15,417)	4,133	605,884
Net Position - Ending	\$ (12,594)	\$ 6,842	\$ 364,106

State of Washington

Paid Family and Medical Leave Compensation	Other Activities	Total
\$ —	\$ 228	\$ 102,456
—	(134)	(67,121)
—	94	35,335
—	35,431	87,639
231,773	29,600	261,373
—	—	803,278
1	4,100	5,807
231,774	69,225	1,193,432
5,945	39,241	81,739
2,588	11,516	27,093
4,049	3,038	19,636
5,326	20,450	107,602
63	1,299	2,209
—	—	363,840
—	—	490,355
285	874	2,878
—	845	909
18,256	77,263	1,096,261
213,518	(8,038)	97,171
1,745	104	94,626
—	—	(4,514)
—	22,145	22,156
—	456	413
1,745	22,705	112,681
215,263	14,667	209,852
—	2,668	17,897
—	(13,378)	(244,775)
—	(10,710)	(226,878)
215,263	3,957	(17,026)
(6,468)	(7,604)	580,528
\$ 208,795	\$ (3,647)	\$ 563,502

NONMAJOR ENTERPRISE FUNDS
Combining Statement of Cash Flows

For the Fiscal Year Ended June 30, 2019

(expressed in thousands)

	Lottery	Institutional	Guaranteed Education Tuition Program
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 801,826	\$ 97,427	\$ 74,437
Payments to suppliers	(583,253)	(64,773)	(966,186)
Payments to employees	(11,429)	(34,781)	(4,226)
Other receipts	127	593	986
Net Cash Provided (Used) by Operating Activities	<u>207,271</u>	<u>(1,534)</u>	<u>(894,989)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	13,938	1,291	—
Transfers out	(229,720)	(1,677)	—
Operating grants and donations received	—	—	—
Taxes and license fees collected	11	—	—
Other noncapital financing activity	—	—	—
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(215,771)</u>	<u>(386)</u>	<u>—</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Interest paid	—	(179)	—
Principal payments on long-term capital financing	—	(435)	—
Proceeds from sale of capital assets	—	1,123	—
Acquisitions of capital assets	—	(1,101)	—
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>—</u>	<u>(592)</u>	<u>—</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipt of interest	—	—	26,928
Proceeds from sale of investment securities	15,190	—	1,126,812
Purchases of investment securities	(3,997)	—	(331,794)
Net Cash Provided (Used) by Investing Activities	<u>11,193</u>	<u>—</u>	<u>821,946</u>
Net Increase (Decrease) in Cash and Pooled Investments	2,693	(2,512)	(73,043)
Cash and cash equivalents, July 1	21,449	5,177	91,915
Cash and cash equivalents, June 30	<u>\$ 24,142</u>	<u>\$ 2,665</u>	<u>\$ 18,872</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 212,884	\$ 3,251	\$ (324,444)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	163	1,553	3
Revenue reduced for uncollectible accounts	36	—	—
Change in Assets: Decrease (Increase)			
Receivables	(4,469)	(9,870)	30,000
Inventories	(29)	(593)	—
Prepaid expenses	21	(111)	—
Change in Deferred Outflows of Resources: Increase (Decrease)			
	(20)	(3,130)	29
Change in Liabilities: Increase (Decrease)			
Payables	(3,051)	1,230	(601,121)
Change in Deferred Inflows of Resources: Decrease (Increase)			
	1,736	6,136	544
Net Cash Provided (Used) by Operating Activities	<u>\$ 207,271</u>	<u>\$ (1,534)</u>	<u>\$ (894,989)</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Amortization of annuity prize liability	\$ 4,401	\$ —	\$ —
Increase (decrease) in fair value of investments	10,111	—	56,780
Amortization of debt premium/discount	—	67	—

State of Washington

Paid Family and Medical Leave Compensation	Other Activities	Total
\$ 69,920	\$ 67,687	\$ 1,111,297
(7,821)	(25,981)	(1,648,014)
(7,804)	(52,793)	(111,033)
1	4,094	5,801
<u>54,296</u>	<u>(6,993)</u>	<u>(641,949)</u>
—	2,668	17,897
—	(13,378)	(244,775)
—	477	477
—	21,780	21,791
<u>(82,000)</u>	<u>—</u>	<u>(82,000)</u>
<u>(82,000)</u>	<u>11,547</u>	<u>(286,610)</u>
—	—	(179)
—	—	(435)
—	—	1,123
<u>(23,232)</u>	<u>(461)</u>	<u>(24,794)</u>
<u>(23,232)</u>	<u>(461)</u>	<u>(24,285)</u>
1,048	104	28,080
—	—	1,142,002
—	—	(335,791)
<u>1,048</u>	<u>104</u>	<u>834,291</u>
<u>(49,888)</u>	<u>4,197</u>	<u>(118,553)</u>
<u>75,830</u>	<u>64,419</u>	<u>258,790</u>
<u>\$ 25,942</u>	<u>\$ 68,616</u>	<u>\$ 140,237</u>
\$ 213,518	\$ (8,038)	\$ 97,171
285	874	2,878
—	—	36
(163,655)	2,428	(145,566)
—	23	(599)
—	(5)	(95)
<u>(1,291)</u>	<u>(1,763)</u>	<u>(6,175)</u>
4,967	(8,449)	(606,424)
472	7,937	16,825
<u>\$ 54,296</u>	<u>\$ (6,993)</u>	<u>\$ (641,949)</u>
\$ —	\$ —	\$ 4,401
697	—	67,588
—	—	67

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Internal Service Funds

Internal Service Funds account for state activities that provide goods and services to other state departments or agencies on a cost-reimbursement basis. The Internal Service Funds are described below:

General Services Fund

The General Services Fund accounts for the cost of providing the following services to state agencies: (1) legal services; (2) state Certificate of Participation (COP) financing program; (3) facilities, equipment and related services; (4) printing; (5) audits of state agencies; (6) administration of the state civil service law and labor relations; (7) administrative hearings; and (8) archives and records management.

Data Processing Revolving Fund

The Data Processing Revolving Fund accounts for the distribution of the full cost of data processing and data communication services to other state agencies, and for

the payment of other costs incidental to the acquisition, operation, and administration of acquired data processing services, supplies, and equipment.

Higher Education Revolving Fund

The Higher Education Revolving Fund accounts for stores, data processing, and other support service activities at colleges and universities.

Risk Management Fund

The Risk Management Fund administers tort and sundry claims filed against Washington state agencies, except for the University of Washington and the Washington State Department of Transportation Ferries Division.

Health Insurance Fund

The Health Insurance Fund accounts for premiums collected and payments for employees' insurance benefits.

INTERNAL SERVICE FUNDS
Combining Statement of Net Position

June 30, 2019

(expressed in thousands)

	General Services	Data Processing Revolving	Higher Education Revolving
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 62,083	\$ 35,202	\$ 462,819
Investments	73	—	8,368
Receivables (net of allowance)	3,591	180	39,081
Due from other funds	58,868	12,678	17,773
Due from other governments	9,450	144	9,060
Inventories	7,103	—	8,517
Prepaid expenses	3,991	4,037	5,001
Restricted cash and investments	190,471	—	12
Restricted receivables	2,988	—	—
Total Current Assets	338,618	52,241	550,631
Noncurrent Assets:			
Investments, noncurrent	—	—	41,689
Capital assets:			
Land and other non-depreciable assets	4,725	—	2,834
Buildings	261,656	286,818	60,199
Other improvements	12,933	1,581	608
Furnishings, equipment, and intangibles	712,594	127,747	176,398
Infrastructure	2,035	—	135
Accumulated depreciation	(457,999)	(216,016)	(176,072)
Construction in progress	1,068	—	199
Total Noncurrent Assets	537,012	200,130	105,990
Total Assets	875,630	252,371	656,621
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows on refundings	1,333	1,748	—
Deferred outflows on pensions	29,550	3,715	27,307
Deferred outflows on OPEB	13,729	995	2,076
Total Deferred Outflows of Resources	44,612	6,458	29,383
Total Assets and Deferred Outflows of Resources	\$ 920,242	\$ 258,829	\$ 686,004

State of Washington

Continued

Risk Management	Health Insurance	Total
\$ —	\$ 390,749	\$ 950,853
—	1,728	10,169
4	20,984	63,840
2,875	20,231	112,425
6,500	16,784	41,938
—	—	15,620
—	—	13,029
—	—	190,483
—	—	2,988
<u>9,379</u>	<u>450,476</u>	<u>1,401,345</u>
—	—	41,689
—	—	7,559
—	—	608,673
—	—	15,122
8	579	1,017,326
—	—	2,170
(8)	(324)	(850,419)
—	—	1,267
<u>—</u>	<u>255</u>	<u>843,387</u>
<u>9,379</u>	<u>450,731</u>	<u>2,244,732</u>
—	—	3,081
255	494	61,321
66	660	17,526
<u>321</u>	<u>1,154</u>	<u>81,928</u>
<u>\$ 9,700</u>	<u>\$ 451,885</u>	<u>\$ 2,326,660</u>

INTERNAL SERVICE FUNDS
Combining Statement of Net Position

June 30, 2019

(expressed in thousands)

	General Services	Data Processing Revolving	Higher Education Revolving
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 10,048	\$ 5,309	\$ 6,317
Accrued liabilities	29,729	2,072	71,391
Bonds and notes payable	119,878	7,644	3,784
Net pension liability	—	—	1,196
Total OPEB liability	1,959	343	716
Due to other funds	6,043	2,397	21,048
Due to other governments	92,929	—	1,425
Unearned revenue	3,818	—	80
Claims and judgments payable	—	—	21,266
Total Current Liabilities	264,404	17,765	127,223
Noncurrent Liabilities:			
Claims and judgments payable	—	—	78,897
Bonds and notes payable	237,266	254,446	24,285
Net pension liability	88,843	19,765	107,438
Total OPEB Liability	104,723	18,361	38,266
Other long-term liabilities	15,491	3,361	5,754
Total Noncurrent Liabilities	446,323	295,933	254,640
Total Liabilities	710,727	313,698	381,863
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows on refundings	120	—	—
Deferred inflows on pensions	32,515	7,513	24,501
Deferred inflows on OPEB	42,923	12,248	26,738
Total Deferred Inflows of Resources	75,558	19,761	51,239
NET POSITION			
Net investment in capital assets	259,413	(60,212)	36,232
Unrestricted	(125,456)	(14,418)	216,670
Total Net Position	133,957	(74,630)	252,902
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 920,242	\$ 258,829	\$ 686,004

State of Washington

Concluded

Risk Management	Health Insurance	Total
\$ 55	\$ 25,690	\$ 47,419
81	2,481	105,754
—	—	131,306
—	—	1,196
15	84	3,117
140,581	21,115	191,184
—	—	94,354
—	438	4,336
76,104	104,846	202,216
216,836	154,654	780,882
572,991	—	651,888
—	—	515,997
697	2,303	219,046
789	4,469	166,608
171	559	25,336
574,648	7,331	1,578,875
791,484	161,985	2,359,757
—	—	120
214	692	65,435
341	1,757	84,007
555	2,449	149,562
—	255	235,688
(782,339)	287,196	(418,347)
(782,339)	287,451	(182,659)
\$ 9,700	\$ 451,885	\$ 2,326,660

INTERNAL SERVICE FUNDS
**Combining Statement of Revenues, Expenses,
and Changes in Net Position**

For the Fiscal Year Ended June 30, 2019
(expressed in thousands)

	General Services	Data Processing Revolving	Higher Education Revolving
OPERATING REVENUES			
Sales	\$ 30,957	\$ 99	\$ 14,181
Less: Cost of goods sold	(25,039)	(99)	(12,440)
Gross profit	5,918	—	1,741
Charges for services	319,093	162,020	265,828
Premiums and assessments	558	—	75,221
Miscellaneous revenue	156,666	20,026	10,118
Total Operating Revenues	482,235	182,046	352,908
OPERATING EXPENSES			
Salaries and wages	177,715	38,490	100,010
Employee benefits	59,379	5,640	41,337
Personal services	7,194	5,632	10,673
Goods and services	155,321	82,435	102,511
Travel	3,722	134	1,619
Premiums and claims	—	—	7,487
Depreciation and amortization	70,176	17,477	19,405
Miscellaneous expenses	96	—	15
Total Operating Expenses	473,603	149,808	283,057
Operating Income (Loss)	8,632	32,238	69,851
NONOPERATING REVENUES (EXPENSES)			
Earnings (loss) on investments	1,242	—	7,907
Interest expense	(8,053)	(13,587)	(993)
Tax and license revenue	12	—	—
Other revenues (expenses)	(100)	981	900
Total Nonoperating Revenues (Expenses)	(6,899)	(12,606)	7,814
Income (Loss) Before Contributions and Transfers	1,733	19,632	77,665
Capital contributions	11,334	—	—
Transfers in	13,733	15,697	33,683
Transfers out	(2,300)	(7,697)	(39,003)
Net Contributions and Transfers	22,767	8,000	(5,320)
Change in Net Position	24,500	27,632	72,345
Net Position - Beginning, as restated	109,457	(102,262)	180,557
Net Position - Ending	\$ 133,957	\$ (74,630)	\$ 252,902

State of Washington

Risk Management	Health Insurance	Total
\$ —	\$ —	\$ 45,237
—	—	(37,578)
—	—	7,659
3,991	—	750,932
100,639	1,626,982	1,803,400
(1)	793	187,602
104,629	1,627,775	2,749,593
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1,458	11,173	328,846
419	3,788	110,563
58	11,502	35,059
26,743	6,023	373,033
20	106	5,601
211,444	1,618,692	1,837,623
—	41	107,099
—	11	122
240,142	1,651,336	2,797,946
(135,513)	(23,561)	(48,353)
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—	8,766	17,915
—	—	(22,633)
—	—	12
—	—	1,781
—	8,766	(2,925)
(135,513)	(14,795)	(51,278)
<hr/>		
—	—	11,334
—	17,423	80,536
—	—	(49,000)
—	17,423	42,870
(135,513)	2,628	(8,408)
(646,826)	284,823	(174,251)
\$ (782,339)	\$ 287,451	\$ (182,659)

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
 For the Fiscal Year Ended June 30, 2019
(expressed in thousands)

	General Services	Data Processing Revolving	Higher Education Revolving
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ 343,852	\$ 165,536	\$ 356,878
Payments to suppliers	(199,810)	(88,436)	(117,677)
Payments to employees	(245,998)	(52,662)	(142,812)
Other receipts	157,123	20,027	10,116
Net Cash Provided (Used) by Operating Activities	<u>55,167</u>	<u>44,465</u>	<u>106,505</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers in	13,733	15,697	33,683
Transfers out	(2,300)	(7,697)	(39,003)
Operating grants and donations received	726	775	—
Taxes and license fees collected	12	—	—
Net Cash Provided (Used) by Noncapital Financing Activities	<u>12,171</u>	<u>8,775</u>	<u>(5,320)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Interest paid	(12,228)	(13,322)	(995)
Principal payments on long-term capital financing	(43,100)	(10,367)	(5,437)
Proceeds from long-term capital financing	48,125	—	88
Proceeds from sale of capital assets	2,134	—	1,099
Acquisitions of capital assets	(61,748)	(4,515)	(13,882)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(66,817)</u>	<u>(28,204)</u>	<u>(19,127)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipt of interest	1,014	—	7,452
Proceeds from sale of investment securities	—	—	212,694
Purchases of investment securities	—	—	(22,203)
Net Cash Provided (Used) by Investing Activities	<u>1,014</u>	<u>—</u>	<u>197,943</u>
Net Increase (Decrease) in Cash and Pooled Investments	1,535	25,036	280,001
Cash and cash equivalents, July 1, as restated	251,019	10,166	182,830
Cash and cash equivalents, June 30	<u>\$ 252,554</u>	<u>\$ 35,202</u>	<u>\$ 462,831</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating Income (Loss)	\$ 8,632	\$ 32,238	\$ 69,851
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation	70,176	17,477	19,405
Revenue reduced for uncollectible accounts	(91)	—	(5)
Change in Assets: Decrease (Increase)			
Receivables	(6,119)	3,441	1,644
Inventories	21	—	(136)
Prepaid expenses	(634)	1,752	(34)
Change in Deferred Outflows of Resources: Increase (Decrease)	(13,358)	2,776	(16,254)
Change in Liabilities: Increase (Decrease)			
Payables	(43,899)	(21,427)	16,425
Change in Deferred Inflows of Resources: Decrease (Increase)	40,439	8,208	15,609
Net Cash Provided (Used) by Operating Activities	<u>\$ 55,167</u>	<u>\$ 44,465</u>	<u>\$ 106,505</u>
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES			
Contributions of capital assets	\$ 11,334	\$ —	\$ —
Increase (decrease) in fair value of investments	185	—	344
Debt refunding deposited with escrow agent	—	227,875	—
Amortization of debt premium/discount	4,371	574	—

State of Washington

Risk Management	Health Insurance	Total
\$ 95,896	\$ 1,659,989	\$ 2,622,151
(94,023)	(1,599,402)	(2,099,348)
(1,873)	(14,913)	(458,258)
—	793	188,059
—	46,467	252,604
—	17,423	80,536
—	—	(49,000)
—	—	1,501
—	—	12
—	17,423	33,049
—	—	(26,545)
—	—	(58,904)
—	—	48,213
—	—	3,233
—	(110)	(80,255)
—	(110)	(114,258)
—	4,119	12,585
—	546	213,240
—	—	(22,203)
—	4,665	203,622
—	68,445	375,017
—	322,304	766,319
\$ —	\$ 390,749	\$ 1,141,336
\$ (135,513)	\$ (23,561)	\$ (48,353)
—	41	107,099
—	—	(96)
(8,592)	34,748	25,122
—	—	(115)
—	—	1,084
(43)	197	(26,682)
143,774	33,381	128,254
374	1,661	66,291
\$ —	\$ 46,467	\$ 252,604
\$ —	\$ —	\$ 11,334
—	4,021	4,550
—	—	227,875
—	—	4,945