

Fiduciary Funds

Fiduciary Funds account for assets held in a trustee or agent capacity for outside parties, including individuals, private organizations, and other governments.

PENSION FUNDS

Pension Trust Funds account for transactions, assets, liabilities, and plan net position available for plan benefits of the various state public employee retirement systems. Refer to Note 11, Retirement Plans, for a description of the individual pension plans.

Public Employees' Retirement System Plan 1 Fund

The Public Employees' Retirement System Plan 1 Fund provides benefits for state and local government employees who are members of this closed cost-sharing, multiple-employer defined benefit pension plan.

Public Employees' Retirement System Plan 2/3 Fund

The Public Employees' Retirement System Plan 2/3 Fund provides the defined benefit portion of benefits for state and local government employees who are members of Plan 2, a cost-sharing, multiple-employer defined benefit pension plan, and Plan 3, a combination defined benefit/defined contribution plan.

Public Employees' Retirement System Plan 3 Fund

The Public Employees' Retirement System Plan 3 fund provides the defined contribution portion of benefits for state and local government employees who are members of this combination defined benefit/defined contribution plan.

Teachers' Retirement System Plan 1 Fund

The Teachers' Retirement System Plan 1 Fund provides benefits for certificated public school instructors, administrators, or supervisors who are members of this closed cost-sharing, multiple-employer defined benefit pension plan.

Teachers' Retirement System Plan 2/3 Fund

The Teachers' Retirement System Plan 2/3 Fund provides the defined benefit portion of benefits for certificated public school instructors, administrators, or supervisors who are members of Plan 2, a cost-sharing, multiple-employer defined benefit pension plan, and Plan 3, a combination defined benefit/defined contribution plan.

Teachers' Retirement System Plan 3 Fund

The Teachers' Retirement System Plan 3 fund provides the defined contribution portion of benefits for certificated public school instructors, administrators, or supervisors who are members of this combination defined benefit/defined contribution plan.

School Employees' Retirement System Plan 2/3 Fund

The School Employees' Retirement System Plan 2/3 Fund provides the defined benefit portion of benefits for classified employees of public school districts and educational service districts who are members of Plan 2, a cost-sharing, multiple-employer defined benefit pension plan, or Plan 3, a combination defined benefit/defined contribution plan.

School Employees' Retirement System Plan 3 Fund

The School Employees' Retirement System Plan 3 Fund provides the defined contribution portion of benefits for classified employees of public school districts and educational service districts who are members of this combination defined benefit/defined contribution plan.

Law Enforcement Officers' and Fire Fighters' Retirement System Plan 1 Fund

The Law Enforcement Officers' and Fire Fighters' Retirement System Plan 1 Fund provides benefits for full-time, fully compensated local law enforcement officers and firefighters who are members of this closed cost-sharing, defined benefit pension plan.

Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Fund

The Law Enforcement Officers' and Fire Fighters' Retirement System Plan 2 Fund provides benefits for full-time, fully compensated local law enforcement officers and firefighters who are members of this cost-sharing, defined benefit pension plan.

Washington State Patrol Retirement System Plan 1/2 Fund

The Washington State Patrol Retirement System Plan 1/2 Fund provides benefits for commissioned officers of the Washington State Patrol who are members of this single-employer, defined benefit pension plan.

Public Safety Employees' Retirement System Plan 2 Fund

The Public Safety Employees' Retirement System Plan 2 fund provides benefits for state and local government employees in criminal justice or criminal custodial positions who are members of this cost-sharing, multiple-employer defined benefit pension plan.

Judicial Retirement System Fund

The Judicial Retirement System Fund provides benefits for judges of the state Supreme Court, Court of Appeals, and Superior Courts who are members of this closed single-employer, defined-benefit pension plan.

Judicial Retirement Account Fund

The Judicial Retirement Account Fund provides benefits for judges of the state Supreme Court, Court of Appeals, and Superior Courts who are members of this defined contribution pension plan.

Judges' Retirement Fund

The Judges' Retirement Fund provides benefits for judges of the state Supreme Court, Court of Appeals, and Superior Courts who are members of this closed single-employer, defined-benefit pension plan.

Volunteer Fire Fighters' Retirement System Fund

The Volunteer Fire Fighters' Retirement System Fund provides benefits to volunteer fire fighters of electing municipalities of the state who are members of this cost-sharing, multiple-employer defined benefit pension plan.

AGENCY FUNDS

Agency Funds account for resources held by the state in a custodial capacity for other governments, private organizations, or individuals. The Agency Funds are described below:

Local Government Distributions Fund

The Local Government Distributions Fund accounts for the receipt and allocation of taxes and fees imposed by local governments.

Pooled Investments Fund

The Pooled Investments Fund is used to administer the pooling and investing of surplus state funds, and the accumulation and allocation of interest earned among the various accounts and funds from which such investments and investment deposits were made. These balances are distributed to the owner funds at June 30.

Retiree Health Insurance Fund

The Retiree Health Insurance Fund accounts for premiums collected and payments for retiree insurance benefits.

Other Agency Fund

The Other Agency Fund accounts for (1) assets held for employees, foster children, inmates, patients, and residents of state institutions; (2) the local government share of contracted timber sales; and (3) monies held under other custodial responsibilities of the state.

State of Washington

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS
Combining Statement of Plan Net Position

June 30, 2019
(expressed in thousands)

	PERS Plan 1	PERS Plan 2/3 Defined Benefit	PERS Plan 3 Defined Contribution	TRS Plan 1	Continued TRS Plan 2/3 Defined Benefit
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Cash and cash equivalents	\$ —	\$ —	\$ 237	\$ —	\$ 2,566
Receivables:					
Employer accounts receivable	1,383	81,953	8,061	515	47,031
Member accounts receivable (net of allowance)	1,020	3,381	—	247	134
Due from other pension and other employee benefit funds	54,159	2,962	1,352	43,453	4,833
Interest and dividends	26,158	141,883	6,299	19,593	53,185
Investment trades pending	308,581	1,681,597	74,591	231,119	629,993
Other receivables, all other funds	17	33	—	13	30
Total Receivables	391,318	1,911,809	90,303	294,940	735,206
Investments, Noncurrent:					
Liquidity	120,847	641,452	35,463	89,304	257,180
Fixed income	1,622,454	8,807,239	426,442	1,215,178	3,223,388
Public equity	2,476,114	13,603,124	1,819,619	1,854,549	5,340,026
Private equity	1,730,454	9,393,499	454,828	1,296,068	3,437,954
Real estate	1,439,380	7,813,452	378,323	1,078,061	2,859,668
Tangible assets	400,641	2,174,815	105,303	300,070	795,967
Total Investments, Noncurrent	7,789,890	42,433,581	3,219,978	5,833,230	15,914,183
Security lending collateral	52,421	285,667	12,671	39,262	107,022
Total Assets	8,233,629	44,631,057	3,323,189	6,167,432	16,758,977
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows on OPEB	21	37	—	7	7
Total Deferred Outflows of Resources	21	37	—	7	7
Total Assets and Deferred Outflows of Resources	\$ 8,233,650	\$ 44,631,094	\$ 3,323,189	\$ 6,167,439	\$ 16,758,984
LIABILITIES					
Accrued liabilities	\$ 329,901	\$ 1,770,397	\$ 83,019	\$ 248,460	\$ 665,705
Obligations under security lending agreements	52,421	285,667	12,671	39,262	107,022
Due to other pension and other employee benefit funds	—	42,936	2,962	—	43,453
Unearned revenues	48	251	—	—	61
Total Liabilities	382,370	2,099,251	98,652	287,722	816,241
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows on OPEB	25	39	—	7	4
Total Deferred Inflows of Resources	25	39	—	7	4
NET POSITION					
Net position restricted for:					
Pensions	7,851,255	42,531,804	3,224,537	5,879,710	15,942,739
Deferred compensation participants	—	—	—	—	—
Total Net Position	7,851,255	42,531,804	3,224,537	5,879,710	15,942,739
Total Liabilities Deferred Inflows of Resources, and Net Position	\$ 8,233,650	\$ 44,631,094	\$ 3,323,189	\$ 6,167,439	\$ 16,758,984

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS
Combining Statement of Plan Net Position

June 30, 2019

(expressed in thousands)

Continued

	TRS Plan 3 Defined Contribution	SERS Plan 2/3 Defined Benefit	SERS Plan 3 Defined Contribution	LEOFF Plan 1	LEOFF Plan 2
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
Cash and cash equivalents	\$ 11,869	\$ 1,368	\$ 2,544	\$ 495	\$ 572
Receivables:					
Employer accounts receivable	33,046	18,980	7,511	—	24,978
Member accounts receivable (net of allowance)	—	77	—	236	145
Due from other pension and other employee benefit funds	—	1,658	—	—	—
Interest and dividends	19,078	20,391	5,138	20,181	47,470
Investment trades pending	225,762	241,551	60,825	238,654	562,548
Other receivables, all other funds	—	13	—	3	8
Total Receivables	277,886	282,670	73,474	259,074	635,149
Investments, Noncurrent:					
Liquidity	113,296	96,204	28,356	88,909	213,986
Fixed income	1,276,001	1,246,517	343,315	1,254,800	2,957,766
Public equity	5,153,633	2,013,505	953,700	1,915,018	4,514,006
Private equity	1,360,939	1,329,493	366,168	1,338,326	3,154,652
Real estate	1,132,020	1,105,863	304,576	1,113,212	2,624,019
Tangible assets	315,089	307,809	84,777	309,854	730,376
Total Investments, Noncurrent	9,350,978	6,099,391	2,080,892	6,020,119	14,194,805
Security lending collateral	38,352	41,035	10,332	40,542	95,564
Total Assets	9,679,085	6,424,464	2,167,242	6,320,230	14,926,090
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows on OPEB	—	2	—	—	41
Total Deferred Outflows of Resources	—	2	—	—	41
Total Assets and Deferred Outflows of Resources	\$ 9,679,085	\$ 6,424,466	\$ 2,167,242	\$ 6,320,230	\$ 14,926,131
LIABILITIES					
Accrued liabilities	\$ 246,597	\$ 254,946	\$ 69,940	\$ 250,840	\$ 591,833
Obligations under security lending agreements	38,352	41,034	10,332	40,542	95,564
Due to other pension and other employee benefit funds	4,833	10,120	1,658	—	—
Unearned revenues	—	1	—	—	289
Total Liabilities	289,782	306,101	81,930	291,382	687,686
DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows on OPEB	—	4	—	6	31
Total Deferred Inflows of Resources	—	4	—	6	31
NET POSITION					
Net position restricted for:					
Pensions	9,389,303	6,118,361	2,085,312	6,028,842	14,238,414
Deferred compensation participants	—	—	—	—	—
Total Net Position	9,389,303	6,118,361	2,085,312	6,028,842	14,238,414
Total Liabilities Deferred Inflows of Resources, and Net Position	\$ 9,679,085	\$ 6,424,466	\$ 2,167,242	\$ 6,320,230	\$ 14,926,131

State of Washington

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS
Combining Statement of Plan Net Position
 June 30, 2019
 (expressed in thousands)

Continued

	WSPRS Plan 1/2	PSERS Plan 2	JRS	JRA
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Cash and cash equivalents	\$ 448	\$ 353	\$ 8,440	\$ 10
Receivables:				
Employer accounts receivable	983	3,947	—	—
Member accounts receivable (net of allowance)	1	—	4	1
Due from other pension and other employee benefit funds	—	—	—	—
Interest and dividends	4,549	2,375	—	—
Investment trades pending	53,824	28,095	—	—
Other receivables, all other funds	3	2	30	—
Total Receivables	59,360	34,419	34	1
Investments, Noncurrent:				
Liquidity	21,396	16,284	39	—
Fixed income	282,997	147,718	—	—
Public equity	431,897	225,440	—	9,281
Private equity	301,835	157,551	—	—
Real estate	251,064	131,050	—	—
Tangible assets	69,882	36,477	—	—
Total Investments, Noncurrent	1,359,071	714,520	39	9,281
Security lending collateral	9,144	4,773	—	—
Total Assets	1,428,023	754,065	8,513	9,292
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows on OPEB	1	7	—	—
Total Deferred Outflows of Resources	1	7	—	—
Total Assets and Deferred Outflows of Resources	\$ 1,428,024	\$ 754,072	\$ 8,513	\$ 9,292
LIABILITIES				
Accrued liabilities	\$ 56,592	\$ 29,626	\$ 15	\$ —
Obligations under security lending agreements	9,144	4,773	—	—
Due to other pension and other employee benefit funds	—	2,455	—	—
Unearned revenues	—	—	—	—
Total Liabilities	65,736	36,854	15	—
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows on OPEB	1	2	—	—
Total Deferred Inflows of Resources	1	2	—	—
NET POSITION				
Net position restricted for:				
Pensions	1,362,287	717,216	8,498	9,292
Deferred compensation participants	—	—	—	—
Total Net Position	1,362,287	717,216	8,498	9,292
Total Liabilities Deferred Inflows of Resources, and Net Position	\$ 1,428,024	\$ 754,072	\$ 8,513	\$ 9,292

State of Washington

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS

Combining Statement of Plan Net Position

June 30, 2019

(expressed in thousands)

Concluded

	Judges	VFFRPF	Deferred Compensation	Total
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Cash and cash equivalents	\$ 973	\$ 21,041	\$ 2,962	\$ 53,878
Receivables:				
Employer accounts receivable	—	—	82	228,470
Member accounts receivable (net of allowance)	—	—	1,792	7,038
Due from other pension and other employee benefit funds	—	—	—	108,417
Interest and dividends	—	800	—	367,100
Investment trades pending	—	9,482	—	4,346,622
Other receivables, all other funds	3	25	7	187
Total Receivables	3	10,307	1,881	5,057,834
Investments, Noncurrent:				
Liquidity	4	3,597	—	1,726,317
Fixed income	—	49,856	—	22,853,671
Public equity	—	76,088	4,706,380	45,092,380
Private equity	—	53,175	—	24,374,942
Real estate	—	44,230	—	20,274,918
Tangible assets	—	12,311	—	5,643,371
Total Investments, Noncurrent	4	239,257	4,706,380	119,965,599
Security lending collateral	—	1,611	—	738,396
Total Assets	980	272,216	4,711,223	125,815,707
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows on OPEB	—	—	—	123
Total Deferred Outflows of Resources	—	—	—	123
Total Assets and Deferred Outflows of Resources	\$ 980	\$ 272,216	\$ 4,711,223	\$ 125,815,830
LIABILITIES				
Accrued liabilities	\$ 2	\$ 9,996	\$ 1,035	\$ 4,608,904
Obligations under security lending agreements	—	1,611	—	738,395
Due to other pension and other employee benefit funds	—	—	—	108,417
Unearned revenues	—	—	—	650
Total Liabilities	2	11,607	1,035	5,456,366
DEFERRED INFLOWS OF RESOURCES				
Deferred Inflows on OPEB	—	—	—	119
Total Deferred Inflows of Resources	—	—	—	119
NET POSITION				
Net position restricted for:				
Pensions	978	260,609	—	115,649,157
Deferred compensation participants	—	—	4,710,188	4,710,188
Total Net Position	978	260,609	4,710,188	120,359,345
Total Liabilities Deferred Inflows of Resources, and Net Position	\$ 980	\$ 272,216	\$ 4,711,223	\$ 125,815,830

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS
Combining Statement of Changes in Plan Net Position
 For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

Continued

	PERS Plan 1	PERS Plan 2/3 Defined Benefit	PERS Plan 3 Defined Contribution	TRS Plan 1	TRS Plan 2/3 Defined Benefit
ADDITIONS					
Contributions:					
Employers	\$ 726,384	\$ 820,188	\$ —	\$ 500,822	\$ 523,733
Members	9,827	668,736	154,982	2,856	124,672
State	—	—	—	—	—
Participants	—	—	—	—	—
Total Contributions	736,211	1,488,924	154,982	503,678	648,405
Investment Income:					
Net appreciation (depreciation) in fair value	515,571	2,794,778	188,283	386,247	1,045,266
Interest and dividends	181,004	949,610	45,757	136,075	355,362
Less: investment expenses	(55,713)	(291,176)	(13,716)	(41,918)	(109,852)
Net investment income (loss)	640,862	3,453,212	220,324	480,404	1,290,776
Transfers from other plans	17	32,589	3,390	17	84,930
Other additions	4	—	—	3	—
Total Additions	1,377,094	4,974,725	378,696	984,102	2,024,111
DEDUCTIONS					
Pension benefits	1,198,938	1,207,093	—	905,079	382,016
Pension refunds	3,859	47,782	117,315	1,010	4,394
Transfers to other plans	17	4,251	33,054	—	2,645
Administrative expenses	259	658	—	76	197
Distributions to participants	—	—	—	—	—
Total Deductions	1,203,073	1,259,784	150,369	906,165	389,252
Net Increase (Decrease)	174,021	3,714,941	228,327	77,937	1,634,859
Net Position - Beginning, as restated	7,677,234	38,816,863	2,996,210	5,801,773	14,307,880
Net Position - Ending	\$ 7,851,255	\$ 42,531,804	\$ 3,224,537	\$ 5,879,710	\$ 15,942,739

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS
Combining Statement of Changes in Plan Net Position
 For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

Continued

	TRS Plan 3 Defined Contribution	SERS Plan 2/3 Defined Benefit	SERS Plan 3 Defined Contribution	LEOFF Plan 1	LEOFF Plan 2
ADDITIONS					
Contributions:					
Employers	\$ —	\$ 200,604	\$ —	\$ 3	\$ 115,882
Members	389,550	80,636	86,755	146	204,384
State	—	—	—	—	72,960
Participants	—	—	—	—	—
Total Contributions	389,550	281,240	86,755	149	393,226
Investment Income:					
Net appreciation (depreciation) in fair value	576,959	401,045	128,432	398,806	935,078
Interest and dividends	133,842	136,041	36,440	139,446	317,771
Less: investment expenses	(41,177)	(41,932)	(10,741)	(43,093)	(98,532)
Net investment income (loss)	669,624	495,154	154,131	495,159	1,154,317
Transfers from other plans	3,004	21,251	1,976	—	203
Other additions	—	—	—	—	—
Total Additions	1,062,178	797,645	242,862	495,308	1,547,746
DEDUCTIONS					
Pension benefits	—	183,406	—	369,072	304,874
Pension refunds	406,482	4,591	105,109	—	9,087
Transfers to other plans	84,959	1,983	21,237	—	—
Administrative expenses	—	25	—	94	831
Distributions to participants	—	—	—	—	—
Total Deductions	491,441	190,005	126,346	369,166	314,792
Net Increase (Decrease)	570,737	607,640	116,516	126,142	1,232,954
Net Position - Beginning, as restated	8,818,566	5,510,721	1,968,796	5,902,700	13,005,460
Net Position - Ending	\$ 9,389,303	\$ 6,118,361	\$ 2,085,312	\$ 6,028,842	\$ 14,238,414

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS
Combining Statement of Changes in Plan Net Position
 For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

Continued

	WSPRS Plan 1/2	PSERS Plan 2	JRS	JRA
ADDITIONS				
Contributions:				
Employers	\$ 14,700	\$ 32,468	\$ —	\$ 9
Members	10,744	33,198	—	9
State	—	—	8,400	—
Participants	—	—	—	—
Total Contributions	25,444	65,666	8,400	18
Investment Income:				
Net appreciation (depreciation) in fair value	89,692	46,350	98	299
Interest and dividends	30,962	15,324	166	10
Less: investment expenses	(9,515)	(4,605)	—	(12)
Net investment income (loss)	111,139	57,069	264	297
Transfers from other plans	770	—	—	—
Other additions	—	—	—	51
Total Additions	137,353	122,735	8,664	366
DEDUCTIONS				
Pension benefits	64,252	2,936	7,958	1,141
Pension refunds	117	3,739	—	—
Transfers to other plans	—	—	—	—
Administrative expenses	131	16	—	—
Distributions to participants	—	—	—	—
Total Deductions	64,500	6,691	7,958	1,141
Net Increase (Decrease)	72,853	116,044	706	(775)
Net Position - Beginning, as restated	1,289,434	601,172	7,792	10,067
Net Position - Ending	\$ 1,362,287	\$ 717,216	\$ 8,498	\$ 9,292

PENSION AND OTHER EMPLOYEE BENEFIT FUNDS
Combining Statement of Changes in Plan Net Position
 For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

Concluded

	Judges	VFFRPF	Deferred Compensation	Total
ADDITIONS				
Contributions:				
Employers	\$ —	\$ 797	\$ —	\$ 2,935,590
Members	—	54	—	1,766,549
State	500	7,639	—	89,499
Participants	—	—	312,768	312,768
Total Contributions	500	8,490	312,768	5,104,406
Investment Income:				
Net appreciation (depreciation) in fair value	10	16,048	201,678	7,724,640
Interest and dividends	17	5,723	5,719	2,489,269
Less: investment expenses	—	(1,669)	(5,726)	(769,377)
Net investment income (loss)	27	20,102	201,671	9,444,532
Transfers from other plans	—	—	(1)	148,146
Other additions	—	—	21,321	21,379
Total Additions	527	28,592	535,759	14,718,463
DEDUCTIONS				
Pension benefits	338	11,893	—	4,638,996
Pension refunds	—	20	—	703,505
Transfers to other plans	—	—	—	148,146
Administrative expenses	—	1,352	—	3,639
Distributions to participants	—	—	256,448	256,448
Total Deductions	338	13,265	256,448	5,750,734
Net Increase (Decrease)	189	15,327	279,311	8,967,729
Net Position - Beginning, as restated	789	245,282	4,430,877	111,391,616
Net Position - Ending	\$ 978	\$ 260,609	\$ 4,710,188	\$ 120,359,345

AGENCY FUNDS
Combining Statement of Assets and Liabilities
 June 30, 2019
(expressed in thousands)

	Local Government Distributions	Retiree Health Insurance	Other Agency	Total
ASSETS				
Cash and cash equivalents	\$ 10,976	\$ 8,418	\$ 176,630	\$ 196,024
Other receivables	—	5,790	5,569	11,359
Due from other governments	48	20,904	1,036	21,988
Other noncurrent assets	—	—	55,436	55,436
Total Assets	\$ 11,024	\$ 35,112	\$ 238,671	\$ 284,807
LIABILITIES				
Accounts payable	\$ —	\$ 5,059	\$ 420	\$ 5,479
Contracts payable	—	29,652	98	29,750
Accrued liabilities	36	401	170,673	171,110
Due to other governments	10,988	—	12,044	23,032
Other long-term liabilities	—	—	55,436	55,436
Total Liabilities	\$ 11,024	\$ 35,112	\$ 238,671	\$ 284,807

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

Continued

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Suspense Fund				
ASSETS				
Cash and cash equivalents	\$ —	\$ 38,491,763	\$ 38,491,763	\$ —
Other receivables	—	30,444	30,444	—
Due from other funds	—	23,585	23,585	—
Due from other governments	—	187	187	—
Total Assets	\$ —	\$ 38,545,979	\$ 38,545,979	\$ —
LIABILITIES				
Accounts payable	\$ —	\$ 4,661	\$ 4,661	\$ —
Accrued liabilities	—	2,013,197	2,013,197	—
Due to other funds	—	60,331,559	60,331,559	—
Due to other governments	—	216,494	216,494	—
Total Liabilities	\$ —	\$ 62,565,911	\$ 62,565,911	\$ —
Local Government Distributions Fund				
ASSETS				
Cash and cash equivalents	\$ 10,909	\$ 5,399,182	\$ 5,399,115	\$ 10,976
Due from other funds	—	122,408	122,408	—
Due from other governments	43	68	63	48
Total Assets	\$ 10,952	\$ 5,521,658	\$ 5,521,586	\$ 11,024
LIABILITIES				
Accrued liabilities	\$ —	\$ 36	\$ —	\$ 36
Due to other funds	—	6	6	—
Due to other governments	10,952	5,515,514	5,515,478	10,988
Other long-term liabilities	—	6,113	6,113	—
Total Liabilities	\$ 10,952	\$ 5,521,669	\$ 5,521,597	\$ 11,024
Pooled Investments Fund				
ASSETS				
Cash and cash equivalents	\$ —	\$ 225,770,337	\$ 225,770,337	\$ —
Other receivables	—	2,416,871	2,416,871	—
Investment trades pending receivable	—	74,099,301	74,099,301	—
Due from other funds	—	5,095	5,095	—
Total Assets	\$ —	\$ 302,291,604	\$ 302,291,604	\$ —
LIABILITIES				
Accounts payable	\$ —	\$ 101	\$ 101	\$ —
Accrued liabilities	—	382,822,835	382,822,835	—
Obligations under security lending agreements	—	11,205	11,205	—
Due to other funds	—	10,134	10,134	—
Total Liabilities	\$ —	\$ 382,844,275	\$ 382,844,275	\$ —

State of Washington

AGENCY FUNDS
Combining Statement of Changes in Assets and Liabilities
 For the Fiscal Year Ended June 30, 2019
 (expressed in thousands)

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
Concluded				
Retiree Health Insurance Fund				
ASSETS				
Cash and cash equivalents	\$ 23,117	\$ 725,815	\$ 740,514	\$ 8,418
Other receivables	5,479	264,319	264,008	5,790
Due from other governments	21,434	457,326	457,856	20,904
Total Assets	\$ 50,030	\$ 1,447,460	\$ 1,462,378	\$ 35,112
LIABILITIES				
Accounts payable	\$ 22,990	\$ 480,018	\$ 497,949	\$ 5,059
Contracts payable	26,513	3,139	—	29,652
Accrued liabilities	527	242,657	242,783	401
Total Liabilities	\$ 50,030	\$ 725,814	\$ 740,732	\$ 35,112
Other Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 172,371	\$ 8,664,726	\$ 8,660,467	\$ 176,630
Restricted cash and investments	—	404	404	—
Other receivables	(3,234)	629,606	620,803	5,569
Investment trades pending receivable	—	52,436	52,436	—
Due from other funds	—	50,733	50,733	—
Due from other governments	1,509	54,207	54,680	1,036
Other noncurrent assets	60,087	—	4,651	55,436
Total Assets	\$ 230,733	\$ 9,452,112	\$ 9,444,174	\$ 238,671
LIABILITIES				
Accounts payable	\$ (3,076)	\$ 1,365,822	\$ 1,362,326	\$ 420
Contracts payable	410	—	312	98
Accrued liabilities	153,730	8,676,300	8,659,357	170,673
Due to other funds	18,710	32,152	50,862	—
Due to other governments	872	96,660	85,488	12,044
Other long-term liabilities	60,087	—	4,651	55,436
Total Liabilities	\$ 230,733	\$ 10,170,934	\$ 10,162,996	\$ 238,671
Totals - All Agency Funds				
ASSETS				
Cash and cash equivalents	\$ 206,397	\$ 279,051,823	\$ 279,062,196	\$ 196,024
Restricted cash and investments	—	404	404	—
Other receivables	2,245	3,341,240	3,332,126	11,359
Investment trades pending receivable	—	74,151,737	74,151,737	—
Due from other funds	—	201,821	201,821	—
Due from other governments	22,986	511,788	512,786	21,988
Other noncurrent assets	60,087	—	4,651	55,436
Total Assets	\$ 291,715	\$ 357,258,813	\$ 357,265,721	\$ 284,807
LIABILITIES				
Accounts payable	\$ 19,914	\$ 1,850,602	\$ 1,865,037	\$ 5,479
Contracts payable	26,923	3,139	312	29,750
Accrued liabilities	154,257	393,755,025	393,738,172	171,110
Obligations under security lending agreements	—	11,205	11,205	—
Due to other funds	18,710	60,373,851	60,392,561	—
Due to other governments	11,824	5,828,668	5,817,460	23,032
Other long-term liabilities	60,087	6,113	10,764	55,436
Total Liabilities	\$ 291,715	\$ 461,828,603	\$ 461,835,511	\$ 284,807