

## **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.

### **Other Activities**

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, 2015  
*(expressed in thousands)*

Continued

	Lottery	Institutional	Other Activities	Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and pooled investments	\$ 19,438	\$ 10,886	\$ 64,526	\$ 94,850
Investments	23,392	-	-	23,392
Other receivables (net of allowance)	18,483	876	477	19,836
Due from other funds	920	10,651	1,805	13,376
Due from other governments	2	474	4,640	5,116
Inventories	429	7,943	128	8,500
Prepaid expenses	155	241	18	414
<b>Total Current Assets</b>	<b>62,819</b>	<b>31,071</b>	<b>71,594</b>	<b>165,484</b>
<b>Noncurrent Assets:</b>				
Investments, noncurrent	129,998	-	-	129,998
Other noncurrent assets	5	-	-	5
<b>Capital assets:</b>				
Land and other non-depreciable assets	-	1,540	-	1,540
Buildings	-	12,828	-	12,828
Other improvements	666	1,809	82	2,557
Furnishings, equipment, and intangibles	1,245	20,089	11,003	32,337
Accumulated depreciation	(1,367)	(15,090)	(8,490)	(24,947)
<b>Total Noncurrent Assets</b>	<b>130,547</b>	<b>21,176</b>	<b>2,595</b>	<b>154,318</b>
<b>Total Assets</b>	<b>193,366</b>	<b>52,247</b>	<b>74,189</b>	<b>319,802</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows on pensions	640	1,156	2,411	4,207
<b>Total Deferred Outflows of Resources</b>	<b>640</b>	<b>1,156</b>	<b>2,411</b>	<b>4,207</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 194,006</b>	<b>\$ 53,403</b>	<b>\$ 76,600</b>	<b>\$ 324,009</b>

NONMAJOR ENTERPRISE FUNDS  
**Combining Statement of Net Position**

June 30, 2015

(expressed in thousands)

				Concluded
	Lottery	Institutional	Other Activities	Total
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>				
<b>LIABILITIES</b>				
<b>Current Liabilities:</b>				
Accounts payable	\$ 6,173	\$ 4,483	\$ 3,026	\$ 13,682
Contracts and retainages payable	-	-	497	497
Accrued liabilities	48,811	2,781	10,361	61,953
Bonds and notes payable	-	460	-	460
Due to other funds	14,776	1,801	552	17,129
Due to other governments	-	-	6,234	6,234
Unearned revenue	4	-	-	4
Claims and judgments payable	-	-	4,571	4,571
<b>Total Current Liabilities</b>	<b>69,764</b>	<b>9,525</b>	<b>25,241</b>	<b>104,530</b>
<b>Noncurrent Liabilities:</b>				
Claims and judgments payable	-	-	9,784	9,784
Bonds and notes payable	-	5,065	-	5,065
Net pension liability	5,206	8,080	18,795	32,081
Other long-term liabilities	113,393	6,596	10,657	130,646
<b>Total Noncurrent Liabilities</b>	<b>118,599</b>	<b>19,741</b>	<b>39,236</b>	<b>177,576</b>
<b>Total Liabilities</b>	<b>188,363</b>	<b>29,266</b>	<b>64,477</b>	<b>282,106</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows on pensions	2,143	3,529	8,188	13,860
<b>Total Deferred Inflows of Resources</b>	<b>2,143</b>	<b>3,529</b>	<b>8,188</b>	<b>13,860</b>
<b>NET POSITION</b>				
Net investment in capital assets	545	15,652	2,595	18,792
Unrestricted	2,955	4,956	1,340	9,251
<b>Total Net Position</b>	<b>3,500</b>	<b>20,608</b>	<b>3,935</b>	<b>28,043</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<b>\$ 194,006</b>	<b>\$ 53,403</b>	<b>\$ 76,600</b>	<b>\$ 324,009</b>

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

For the Fiscal Year Ended June 30, 2015  
 (expressed in thousands)

	Lottery	Institutional	Other Activities	Total
<b>OPERATING REVENUES</b>				
Sales	\$ -	\$ 89,131	\$ 200	\$ 89,331
Less: Cost of goods sold	-	(61,438)	(109)	(61,547)
Gross profit	-	27,693	91	27,784
Charges for services	2,849	1,579	30,643	35,071
Premiums and assessments	-	-	739	739
Lottery ticket proceeds	600,348	-	-	600,348
Miscellaneous revenue	3	1	3,772	3,776
<b>Total Operating Revenues</b>	<b>603,200</b>	<b>29,273</b>	<b>35,245</b>	<b>667,718</b>
<b>OPERATING EXPENSES</b>				
Salaries and wages	7,253	15,788	28,888	51,929
Employee benefits	2,474	6,906	9,286	18,666
Personal services	10,789	-	7,807	18,596
Goods and services	71,452	552	22,596	94,600
Travel	452	332	1,011	1,795
Premiums and claims	-	-	-	-
Lottery prize payments	365,930	-	-	365,930
Depreciation and amortization	136	683	536	1,355
Miscellaneous expenses	28	42	347	417
<b>Total Operating Expenses</b>	<b>458,514</b>	<b>24,303</b>	<b>70,471</b>	<b>553,288</b>
<b>Operating Income (Loss)</b>	<b>144,686</b>	<b>4,970</b>	<b>(35,226)</b>	<b>114,430</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Earnings (loss) on investments	5,048	-	9	5,057
Interest expense	(7,606)	(248)	-	(7,854)
Tax and license revenue	10	-	19,733	19,743
Other revenues (expenses)	-	(86)	341	255
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(2,548)</b>	<b>(334)</b>	<b>20,083</b>	<b>17,201</b>
<b>Income (Loss) Before Transfers</b>	<b>142,138</b>	<b>4,636</b>	<b>(15,143)</b>	<b>131,631</b>
Transfers in	12,804	-	-	12,804
Transfers out	(154,060)	-	(2,500)	(156,560)
<b>Net Transfers</b>	<b>(141,256)</b>	<b>-</b>	<b>(2,500)</b>	<b>(143,756)</b>
<b>Change in Net Position</b>	<b>882</b>	<b>4,636</b>	<b>(17,643)</b>	<b>(12,125)</b>
<b>Net Position - Beginning, as restated</b>	<b>2,618</b>	<b>15,972</b>	<b>21,578</b>	<b>40,168</b>
<b>Net Position - Ending</b>	<b>\$ 3,500</b>	<b>\$ 20,608</b>	<b>\$ 3,935</b>	<b>\$ 28,043</b>

State of Washington

NONMAJOR ENTERPRISE FUNDS  
**Combining Statement of Cash Flows**  
 For the Fiscal Year Ended June 30, 2015  
*(expressed in thousands)*

	Lottery	Institutional	Other Activities	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 606,221	\$ 87,784	\$ 29,378	\$ 723,383
Payments to suppliers	(477,454)	(62,855)	(22,356)	(562,665)
Payments to employees	(9,443)	(21,568)	(37,326)	(68,337)
Other receipts	1	-	3,793	3,794
Net Cash Provided (Used) by Operating Activities	<u>119,325</u>	<u>3,361</u>	<u>(26,511)</u>	<u>96,175</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in	12,804	-	-	12,804
Transfers out	(154,060)	-	(2,500)	(156,560)
Operating grants and donations received	-	-	342	342
Taxes and license fees collected	10	-	19,733	19,743
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(141,246)</u>	<u>-</u>	<u>17,575</u>	<u>(123,671)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Interest paid	-	(248)	-	(248)
Principal payments on long-term capital financing	-	(440)	(2)	(442)
Proceeds from long-term capital financing	-	-	-	-
Proceeds from sale of capital assets	-	115	-	115
Acquisitions of capital assets	(414)	(1,672)	(1,738)	(3,824)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(414)</u>	<u>(2,245)</u>	<u>(1,740)</u>	<u>(4,399)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Receipt of interest	40	-	9	49
Proceeds from sale of investment securities	28,406	-	-	28,406
Purchases of investment securities	(4,969)	-	-	(4,969)
Net Cash Provided (Used) by Investing Activities	<u>23,477</u>	<u>-</u>	<u>9</u>	<u>23,486</u>
Net Increase (Decrease) in Cash and Pooled Investments	1,142	1,116	(10,667)	(8,409)
Cash and Pooled Investments, July 1	18,296	9,770	75,193	103,259
Cash and Pooled Investments, June 30	<u>\$ 19,438</u>	<u>\$ 10,886</u>	<u>\$ 64,526</u>	<u>\$ 94,850</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Operating Income (Loss)	\$ 144,686	\$ 4,970	\$ (35,226)	\$ 114,430
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operations:</b>				
Depreciation	136	683	536	1,355
Revenue reduced for uncollectible accounts	28	-	-	28
<b>Change in Assets: Decrease (Increase)</b>				
Receivables	3,632	(2,926)	(2,206)	(1,500)
Inventories	(237)	(887)	(5)	(1,129)
Prepaid expenses	(55)	(142)	(2)	(199)
<b>Change in Deferred Outflows of Resources: Increase (Decrease)</b>	22	(103)	36	(45)
<b>Change in Liabilities: Increase (Decrease)</b>				
Payables	(31,029)	(1,763)	2,167	(30,625)
<b>Change in Deferred Inflows of Resources: Decrease (Increase)</b>	2,142	3,529	8,189	13,860
Net Cash or Cash Equivalents Provided by (Used in) Operating Activities	<u>\$ 119,325</u>	<u>\$ 3,361</u>	<u>\$ (26,511)</u>	<u>\$ 96,175</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>				
Amortization of annuity prize liability	\$ 7,606	\$ -	\$ -	\$ 7,606
Increase (decrease) in fair value of investments	5,008	-	-	5,008

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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, 2015  
*(expressed in thousands)*

	General Services	Data Processing Revolving	Higher Education Revolving
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and pooled investments	\$ 56,385	\$ -	\$ 343,153
Investments	543	-	5,948
Other receivables (net of allowance)	2,396	207	7,284
Due from other funds	41,948	18,441	8,312
Due from other governments	14,066	7,669	5,602
Inventories	8,022	-	9,623
Prepaid expenses	3,675	4,918	2,852
Restricted cash and investments	82,632	-	-
Restricted receivables	-	11,420	-
<b>Total Current Assets</b>	<b>209,667</b>	<b>42,655</b>	<b>382,774</b>
<b>Noncurrent Assets:</b>			
Investments, noncurrent	-	-	35,649
Restricted receivables, noncurrent	-	2,262	-
Other noncurrent assets	748	43	-
<b>Capital assets:</b>			
Land and other non-depreciable assets	3,551	-	2,661
Buildings	175,744	275,415	56,435
Other improvements	13,562	2,649	4
Furnishings, equipment, and intangibles	523,287	214,372	164,883
Infrastructure	1,833	-	135
Accumulated depreciation	(335,786)	(210,451)	(143,426)
Construction in progress	3,167	20,808	6,974
<b>Total Noncurrent Assets</b>	<b>386,106</b>	<b>305,098</b>	<b>123,315</b>
<b>Total Assets</b>	<b>595,773</b>	<b>347,753</b>	<b>506,089</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows on pensions	13,077	3,270	2,828
<b>Total Deferred Outflows of Resources</b>	<b>13,077</b>	<b>3,270</b>	<b>2,828</b>
<b>Total Assets and Deferred Outflows of Resources</b>	<b>\$ 608,850</b>	<b>\$ 351,023</b>	<b>\$ 508,917</b>

Continued

	Risk Management	Health Insurance	Total
\$	60,817	\$ 281,918	\$ 742,273
	-	6,336	12,827
	-	9,545	19,432
	2,112	6,531	77,344
	-	1,042	28,379
	-	-	17,645
	36	-	11,481
	-	-	82,632
	-	-	11,420
	<u>62,965</u>	<u>305,372</u>	<u>1,003,433</u>
	-	-	35,649
	-	-	2,262
	-	-	791
	-	-	6,212
	-	-	507,594
	-	-	16,215
	8	573	903,123
	-	-	1,968
	(4)	(452)	(690,119)
	-	-	30,949
	<u>4</u>	<u>121</u>	<u>814,644</u>
	<u>62,969</u>	<u>305,493</u>	<u>1,818,077</u>
	-	-	19,175
	-	-	19,175
\$	<u><u>62,969</u></u>	<u><u>\$ 305,493</u></u>	<u><u>\$ 1,837,252</u></u>

INTERNAL SERVICE FUNDS  
**Combining Statement of Net Position**

June 30, 2015  
*(expressed in thousands)*

	General Services	Data Processing Revolving	Higher Education Revolving
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities:</b>			
Accounts payable	\$ 11,887	\$ 9,180	\$ 8,256
Contracts and retainages payable	967	-	623
Accrued liabilities	20,972	2,192	53,490
Obligations under security lending agreements	529	-	-
Bonds and notes payable	65,505	22,416	4,374
Due to other funds	7,668	12,317	15,453
Due to other governments	18,536	1	1
Unearned revenue	2,077	-	131
Claims and judgments payable	-	-	20,459
<b>Total Current Liabilities</b>	<b>128,141</b>	<b>46,106</b>	<b>102,787</b>
<b>Noncurrent Liabilities:</b>			
Claims and judgments payable	-	-	61,742
Bonds and notes payable	128,615	309,623	30,450
Net pension liability	88,391	29,586	271,542
Other long-term liabilities	84,303	25,026	34,909
<b>Total Noncurrent Liabilities</b>	<b>301,309</b>	<b>364,235</b>	<b>398,643</b>
<b>Total Liabilities</b>	<b>429,450</b>	<b>410,341</b>	<b>501,430</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows on refundings	173	-	-
Deferred inflows on pensions	37,776	12,498	9,944
<b>Total Deferred Inflows of Resources</b>	<b>37,949</b>	<b>12,498</b>	<b>9,944</b>
<b>NET POSITION</b>			
Net investment in capital assets	243,158	(29,245)	52,842
Unrestricted	(101,707)	(42,571)	(55,299)
<b>Total Net Position</b>	<b>141,451</b>	<b>(71,816)</b>	<b>(2,457)</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Net Position</b>	<b>\$ 608,850</b>	<b>\$ 351,023</b>	<b>\$ 508,917</b>

State of Washington

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Concluded

<b>Risk Management</b>	<b>Health Insurance</b>	<b>Total</b>
\$ 54	\$ 18,793	\$ 48,170
-	11	1,601
59	796	77,509
-	6,123	6,652
-	-	92,295
5,551	7,556	48,545
-	-	18,538
-	358	2,566
110,741	73,607	204,807
<b>116,405</b>	<b>107,244</b>	<b>500,683</b>
469,187	-	530,929
-	-	468,688
-	-	389,519
588	2,966	147,792
469,775	2,966	1,536,928
<b>586,180</b>	<b>110,210</b>	<b>2,037,611</b>
-	-	173
-	-	60,218
-	-	60,391
4	120	266,879
(523,215)	195,163	(527,629)
(523,211)	195,283	(260,750)
<b>\$ 62,969</b>	<b>\$ 305,493</b>	<b>\$ 1,837,252</b>

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

For the Fiscal Year Ended June 30, 2015  
 (expressed in thousands)

	General Services	Data Processing Revolving	Higher Education Revolving
<b>OPERATING REVENUES</b>			
Sales	\$ 30,237	\$ 231	\$ 15,013
Less: Cost of goods sold	(26,127)	(231)	(13,405)
Gross profit	4,110	-	1,608
Charges for services	252,069	151,521	215,893
Premiums and assessments	205	-	-
Miscellaneous revenue	126,515	22,743	5,466
<b>Total Operating Revenues</b>	<b>382,899</b>	<b>174,264</b>	<b>222,967</b>
<b>OPERATING EXPENSES</b>			
Salaries and wages	144,973	41,420	106,893
Employee benefits	53,817	10,706	72,862
Personal services	9,027	5,934	8,132
Goods and services	137,154	102,437	61,174
Travel	2,826	285	1,363
Premiums and claims	-	-	-
Depreciation and amortization	41,582	34,786	20,716
Miscellaneous expenses	584	29	209
<b>Total Operating Expenses</b>	<b>389,963</b>	<b>195,597</b>	<b>271,349</b>
<b>Operating Income (Loss)</b>	<b>(7,064)</b>	<b>(21,333)</b>	<b>(48,382)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Earnings (loss) on investments	144	-	14,906
Interest expense	(7,196)	(18,489)	(1,704)
Tax and license revenue	25	-	-
Other revenues (expenses)	1,987	(282)	(658)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(5,040)</b>	<b>(18,771)</b>	<b>12,544</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>(12,104)</b>	<b>(40,104)</b>	<b>(35,838)</b>
Capital contributions	8,252	-	-
Transfers in	12,276	24,864	14,592
Transfers out	(5,198)	(16,613)	(19,369)
<b>Net Contributions and Transfers</b>	<b>15,330</b>	<b>8,251</b>	<b>(4,777)</b>
<b>Change in Net Position</b>	<b>3,226</b>	<b>(31,853)</b>	<b>(40,615)</b>
<b>Net Position - Beginning, as restated</b>	<b>138,225</b>	<b>(39,963)</b>	<b>38,158</b>
<b>Net Position - Ending</b>	<b>\$ 141,451</b>	<b>\$ (71,816)</b>	<b>\$ (2,457)</b>

State of Washington

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Risk Management	Health Insurance	Total
\$ -	\$ -	\$ 45,481
-	-	(39,763)
-	-	5,718
2,821	-	622,304
90,157	1,116,453	1,206,815
-	1,473	156,197
92,978	1,117,926	1,991,034
1,288	5,264	299,838
452	1,981	139,818
57	4,536	27,686
21,963	6,408	329,136
23	50	4,547
106,213	1,335,699	1,441,912
2	64	97,150
26	7	855
130,024	1,354,009	2,340,942
(37,046)	(236,083)	(349,908)
-	1,697	16,747
-	-	(27,389)
-	-	25
-	-	1,047
-	1,697	(9,570)
(37,046)	(234,386)	(359,478)
-	-	8,252
-	4,245	55,977
-	(3,110)	(44,290)
-	1,135	19,939
(37,046)	(233,251)	(339,539)
(486,165)	428,534	78,789
\$ (523,211)	\$ 195,283	\$ (260,750)

INTERNAL SERVICE FUNDS  
**Combining Statement of Cash Flows**  
 For the Fiscal Year Ended June 30, 2015  
 (expressed in thousands)

	General Services	Data Processing Revolving	Higher Education Revolving
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 280,920	\$ 154,763	\$ 459,893
Payments to suppliers	(180,691)	(103,408)	(128,088)
Payments to employees	(192,191)	(53,049)	(161,819)
Other receipts	133,770	22,744	5,467
Net Cash Provided (Used) by Operating Activities	<u>41,808</u>	<u>21,050</u>	<u>175,453</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers in	12,276	24,864	14,592
Transfers out	(5,198)	(16,613)	(19,369)
Operating grants and donations received	504	159	52
Taxes and license fees collected	25	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>7,607</u>	<u>8,410</u>	<u>(4,725)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Interest paid	(4,346)	(16,935)	(1,704)
Principal payments on long-term capital financing	(11,513)	(24,673)	(5,865)
Proceeds from long-term capital financing	14,231	24,371	-
Proceeds from sale of capital assets	6,083	906	1,609
Acquisitions of capital assets	(58,320)	(27,188)	(38,351)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(53,865)</u>	<u>(43,519)</u>	<u>(44,311)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Receipt of interest	120	-	14,904
Proceeds from sale of investment securities	-	-	493
Purchases of investment securities	-	-	(16,640)
Net Cash Provided (Used) by Investing Activities	<u>120</u>	<u>-</u>	<u>(1,243)</u>
Net Increase (Decrease) in Cash and Pooled Investments	(4,330)	(14,059)	125,174
Cash and Pooled Investments, July 1, as restated	143,347	14,059	217,979
Cash and Pooled Investments, June 30	<u>\$ 139,017</u>	<u>\$ -</u>	<u>\$ 343,153</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating Income (Loss)	\$ (7,064)	\$ (21,333)	\$ (48,382)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operations:</b>			
Depreciation	41,582	34,786	20,716
Revenue reduced for uncollectible accounts	103	-	12
<b>Change in Assets: Decrease (Increase)</b>			
Receivables	(3,185)	3,011	(4,118)
Inventories	1,094	-	857
Prepaid expenses	(1,529)	(2,079)	(2,849)
<b>Change in Deferred Outflows of Resources: Increase (Decrease)</b>			
Change in Liabilities: Increase (Decrease)	(1,663)	531	179
Payables	(25,306)	(6,364)	199,094
<b>Change in Deferred Inflows of Resources: Decrease (Increase)</b>			
Net Cash or Cash Equivalents Provided by (Used in) Operating Activities	<u>\$ 41,808</u>	<u>\$ 21,050</u>	<u>\$ 175,453</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES</b>			
Contributions of capital assets	\$ 8,252	\$ -	\$ -
Increase (decrease) in fair value of investments	(24)	-	1

State of Washington

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	Risk Management	Health Insurance	Total
\$	92,805	\$ 1,123,961	\$ 2,112,342
	(97,568)	(1,354,416)	(1,864,171)
	(1,702)	(6,920)	(415,681)
	-	1,472	163,453
	(6,465)	(235,903)	(4,057)
	-	4,245	55,977
	-	(3,110)	(44,290)
	-	-	715
	-	-	25
	-	1,135	12,427
	-	-	(22,985)
	-	-	(42,051)
	-	-	38,602
	-	-	8,598
	-	(29)	(123,888)
	-	(29)	(141,724)
	-	744	15,768
	-	3,521	4,014
	-	-	(16,640)
	-	4,265	3,142
	(6,465)	(230,532)	(130,212)
	67,282	512,450	955,117
\$	60,817	\$ 281,918	\$ 824,905
\$	(37,046)	\$ (236,083)	\$ (349,908)
	2	64	97,150
	-	-	115
	(172)	7,505	3,041
	-	-	1,951
	(36)	-	(6,493)
	-	-	(953)
	30,787	(7,389)	190,822
	-	-	60,218
\$	(6,465)	\$ (235,903)	\$ (4,057)
\$	-	\$ -	\$ 8,252
	-	546	523