

State of Washington

FY 2023 Statewide Cost Allocation Plan FY 2021 Section II Billed Costs Documentation

**Based on Actual Expenditures
And Data Incurred During
The Fiscal Year Ended
June 30, 2021**



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THE END

1. OFFICE OF THE ATTORNEY GENERAL – ACCOUNT 405 LEGAL SERVICES

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**Office of the Attorney General
Account 405 - Legal Services**

I. Service Description

The Office of the Attorney General (AGO) is the legal counsel for state government. The duties and responsibilities of the AGO include:

- Appearing for and representing the state before the supreme court or the court of appeals in all cases in which the state is interested;
- Instituting and prosecuting all actions and proceedings for, or for the use of the state, which may be necessary in the execution of the duties of any state officer;
- Defending all actions and proceedings against any state officer or employee acting in his or her official capacity, in any of the courts of this state or the United States;
- Consulting with and advising county prosecuting attorneys in matters relating to the duties of their office in which they are conflicted, and when the interests of the state require, he or she shall attend the trial of any person accused of a crime, and assist in the prosecution;
- Consulting with and advising the governor, members of the legislature, and other state officers, and when requested, give written opinions upon all constitutional or legal questions relating to the duties of such officers;
- Preparing proper drafts of contracts and other instruments relating to subjects in which the state is interested;
- Giving written opinions, when requested by either branch of the legislature, or any committee thereof, upon constitutional or legal questions;
- Enforcing the proper application of funds appropriated for the public institutions of the state, and prosecute corporations for failure or refusal to make the reports required by law;
- Keeping in proper books a record of all cases prosecuted or defended by him or her, on behalf of the state or its officers, and of all proceedings had in relation thereto, and deliver the same to his or her successor in office; and
- Keeping books in which he or she shall record all the official opinions given by him or her during his or her term of office, and deliver the same to his or her successor in office.

II. Billing Methodology

Costs of AGO services are billed to state agencies based on actual costs and hours converted to full-time equivalent positions (FTE) of services provided. Costs are billed to agencies monthly. Direct litigation costs for travel, interpreter fees, expert witnesses, court reporters and other direct case related costs are billed to agencies based on actual costs incurred.

Costs of staff time are billed based on actual legal services provided to the client agencies. Billings are determined by multiplying the applicable billable divisional monthly rate per full-time equivalent position (FTE) to the FTE effort provided each month. Monthly divisional per FTE rates are developed for an estimated 28 legal divisions. FTE rates include salaries, benefits, AGO administrative costs, and all indirect support costs. The divisional rates are reviewed monthly and are modified if costs are below revenue. The billing rates are initially tied to the state biennial budget process. Costs, hours, FTEs and demand are projected for the biennium and utilized to develop the divisional rates.

III. Financial Statements

Financial activities of the AGO that are billed to state agencies are recorded in an internal service fund, **405 Legal Services Revolving Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions 2 CFR PART 200 Unallowable Costs – The salaries and fringe benefits of the Attorney General have been deducted.
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document. Exhibit E allocates the SWCAP Section I amount to the programs within the Attorney General.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year and is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
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- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the Account’s revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF THE ATTORNEY GENERAL
ACCOUNT 405 - LEGAL SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$20,817,009
Other Receivables (Net)	446,071
Due from Other Funds	24,342,911
Due from Other Governments	43,586
Inventories	0
Total Current Assets	<u>45,649,577</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	3,686,828
Accumulated Depreciation	<u>(3,125,975)</u>
Total Noncurrent Assets	<u>560,853</u>
Total Assets	<u><u>\$46,210,430</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$3,317,119
Contracts and Retainages Payable	0
Accrued Liabilities	10,228,761
Due to Other Funds	2,132,071
Due to Other Governments	0
Unearned Revenue	0
Total Current Liabilities	<u>15,677,950</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>10,918,539</u>
Total Noncurrent Liabilities	<u>10,918,539</u>
Total Liabilities	<u>26,596,489</u>
Net Position:	
Net Investment In Capital Assets	560,853
Unrestricted Net Position	<u>19,053,087</u>
Total Net Position	<u>19,613,940</u>
Total Liabilities and Net Position	<u><u>\$46,210,430</u></u>

STATE OF WASHINGTON
OFFICE OF THE ATTORNEY GENERAL
ACCOUNT 405 - LEGAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

		<u>TOTAL</u>
Operating Revenues		
Charges for Services		\$187,153,644
Miscellaneous Revenue		313,050
Total Operating Revenues		<u>187,466,694</u>
Operating Expenses		
Salaries and Wages	\$102,554,001	
Employee Benefits	34,701,423	
Personal Services	8,462,930	
Goods and Services	34,249,279	
Travel	416,320	
Depreciation and Amortization	308,867	
Miscellaneous Expenses	<u>42,666</u>	
Total Operating Expenses		<u>180,735,487</u>
Operating Income (Loss)		<u>6,731,207</u>
Non Operating Revenues (Expenses)		
Earnings on Investments		0
Other Revenues (Expenses)		0
Interest Expense		0
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>6,731,207</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		0
Total Transfers		<u>0</u>
Change in Net Position		6,731,207
Net Position - Beginning of Year, as Previously Reported		12,882,734
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$19,613,940</u></u>

STATE OF WASHINGTON
ACCOUNT 405 - LEGAL SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$15,865,349)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services	\$187,153,644		
Earnings of Investments	0		
Miscellaneous Revenue	313,050		
Operating Transfers In			
Other Revenue	0		
Total Revenues			187,466,694
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages	102,554,001		
Employee Benefits	34,701,423		
Personal Services	8,462,930		
Goods and Services	34,249,279		
Travel	416,320		
Depreciation and Amortization	308,867		
Miscellaneous Expenses	42,666		
Interest Expense	0		
Other Expenses	0		
Operating Transfers Out	0		
Total Per Financial Statements	180,735,487		
Deductions 2 CFR Part 200 Unallowable Costs			
Attorney General Salary & Fringe Benefits	(217,968)		
Provision for Losses	0		
Less Capital Outlay \$5,000 or Greater	0		
Other (General Fund Transfer Out)			
Total Deductions		(217,968)	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs (Exhibit E)	\$541,500		
GASB 68 Adjust	12,786,445	- 1,288,932	11,497,513
Other	0		
Total Additions			12,039,013
Less 2 CFR Part 200 Allowable Expenditures			192,556,532
Plus Adjustments:			
Prior Period Adjustments	0		
FY 2021 Actual Interest Earnings - State Treasurer's Report	111,262		
Total Adjustments			111,262
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$20,843,925)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$32,041,277
Excess Balance (A) - (B)			(\$52,885,203)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In	\$0		
Less: Non-operating Transfers Out	0		
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$0

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$28,748,083
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs	(\$217,968)		
Additional 2 CFR Part 200 Allowable Costs	541,500		
Other - GASB 68 Adjustment	11,497,513		
Imputed Interest Earnings	(111,262)		
Total Adjustments			11,709,783
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$40,457,866

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$19,613,941
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**STATE OF WASHINGTON
OFFICE OF THE ATTORNEY GENERAL
ACCOUNT 405 - LEGAL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
011	HOUSE OF REPRESENTATIVES	42,418.93
012	SENATE	43,257.49
013	JOINT TRANSPORTATION COMMITTEE	1,559.44
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	14,207.40
035	ACTUARY, OFFICE OF THE STATE	10,600.82
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	67,498.76
045	SUPREME COURT	39,874.85
048	COURT OF APPEALS	1,218.53
050	JUDICIAL CONDUCT, COMMISSION ON	177.51
055	ADMINISTRATIVE OFFICE OF THE COURTS	129,187.88
056	PUBLIC DEFENSE, OFFICE OF	5,997.74
057	CIVIL LEGAL AID, OFFICE OF	969.87
075	GOVERNOR, OFFICE OF THE	577,485.88
080	SPECIAL APPROPRIATIONS TO THE GOVERNOR	22.19
082	PUBLIC DISCLOSURE COMMISSION	861,515.80
085	SECRETARY OF STATE, OFFICE OF THE	239,187.73
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	214.26
090	TREASURER, OFFICE OF THE STATE	315,998.08
091	REDISTRICTING COMMISSION	11,924.98
095	AUDITOR'S OFFICE, STATE	343,360.85
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	768.74
100	ATTORNEY GENERAL, OFFICE OF THE	5,054,658.74
101	CASELOAD FORECAST COUNCIL	327.26
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	819,201.89
103	COMMERCE, DEPARTMENT OF	1,360,494.16
105	FINANCIAL MANAGEMENT, OFFICE OF	728,998.69
106	ECONOMIC DEVELOPMENT FINANCE AUTHORITY	8,465.52
107	HEALTH CARE AUTHORITY, STATE	1,562,679.47
110	ADMINISTRATIVE HEARINGS, OFFICE OF	67,711.85
116	LOTTERY COMMISSION, STATE	39,048.68
117	GAMBLING COMMISSION, STATE	678,865.18
118	HISPANIC AFFAIRS, COMMISSION ON	164.73
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	4,446.83
120	HUMAN RIGHTS COMMISSION	149,722.05
124	RETIREMENT SYSTEMS, DEPARTMENT OF	581,833.43
126	INVESTMENT BOARD, STATE	452,990.93
140	REVENUE, DEPARTMENT OF	3,456,461.96
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	94,711.34
148	HOUSING FINANCE COMMISSION	1,738.53
160	INSURANCE COMMISSIONER, OFFICE OF THE	523,759.15
163	CONSOLIDATED TECHNOLOGY SERVICES	142,396.05
165	ACCOUNTANCY, STATE BOARD OF	59,087.01
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	154,957.68
179	ENTERPRISE SERVICES, DEPARTMENT OF	28,879,537.04
185	HORSE RACING COMMISSION	11,042.00
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	29,825.29
195	LIQUOR AND CANNABIS BOARD	2,734,128.86
205	PILOTAGE COMMISSIONERS, BOARD OF	29,004.74
215	UTILITIES & TRANSPORTATION COMMISSION	1,480,864.17
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	10,281.55
225	PATROL, STATE	1,443,335.95
227	CRIMINAL JUSTICE TRAINING COMMISSION	636,121.52

STATE OF WASHINGTON
OFFICE OF THE ATTORNEY GENERAL
ACCOUNT 405 - LEGAL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
228	TRAFFIC SAFETY COMMISSION	7,252.06
235	LABOR AND INDUSTRIES, DEPARTMENT OF	28,456,258.84
240	LICENSING, DEPARTMENT OF	2,029,000.35
245	MILITARY DEPARTMENT	385,115.34
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	90,694.22
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	10,404,955.98
303	HEALTH, DEPARTMENT OF	6,055,994.47
304	TOBACCO SETTLEMENT AUTHORITY	134.70
305	VETERANS' AFFAIRS, DEPARTMENT OF	18,380.06
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	44,682,390.87
310	CORRECTIONS, DEPARTMENT OF	6,563,373.86
315	BLIND, DEPARTMENT OF SERVICES FOR THE	12,936.23
340	STUDENT ACHIEVEMENT COUNCIL	102,399.09
341	LEOFF PLAN 2 BOARD	10,821.74
346	HIGHER EDUCATION FACILITIES AUTHORITY	1,403.70
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	897,786.51
351	BLIND, STATE SCHOOL FOR THE	13,274.06
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	46,979.80
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	20,057.83
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	98,461.28
360	UNIVERSITY OF WASHINGTON	4,026,251.35
365	WASHINGTON STATE UNIVERSITY	1,271,400.06
370	EASTERN WASHINGTON UNIVERSITY	404,839.59
375	CENTRAL WASHINGTON UNIVERSITY	373,457.95
376	THE EVERGREEN STATE COLLEGE	380,404.74
380	WESTERN WASHINGTON UNIVERSITY	774,180.52
387	ARTS COMMISSION, WASHINGTON STATE	1,885.15
390	HISTORICAL SOCIETY, WASHINGTON STATE	20,898.53
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	44,884.73
405	TRANSPORTATION, DEPARTMENT OF	3,959,331.91
406	COUNTY ROAD ADMINISTRATION BOARD	4,464.05
407	TRANSPORTATION IMPROVEMENT BOARD	585.47
410	TRANSPORTATION COMMISSION	28,472.02
461	ECOLOGY, DEPARTMENT OF	7,863,850.15
462	POLLUTION LIABILITY INSURANCE PROGRAM	26,809.99
465	PARKS AND RECREATION COMMISSION, STATE	298,998.07
467	RECREATION AND CONSERVATION FUNDING BOARD	30,745.60
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	57,847.51
471	CONSERVATION COMMISSION, STATE	49,776.20
477	FISH AND WILDLIFE, DEPARTMENT OF	2,466,715.64
478	PUGET SOUND PARTNERSHIP	10,041.69
490	NATURAL RESOURCES, DEPARTMENT OF	3,427,681.62
495	AGRICULTURE, DEPARTMENT OF	336,716.61
540	EMPLOYMENT SECURITY, DEPARTMENT OF	3,572,726.17
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,755,772.44
Other	NOT SPECIFIED	475,975.08
Total Revenue		187,466,693.81

STATE OF WASHINGTON
OFFICE OF THE ATTORNEY GENERAL
ACCOUNT 405 - LEGAL SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ALLOCATION OF ATTORNEY GENERAL SWCAP COSTS

PROGRAM	PROGRAM NAME	FTE COUNT	FTE %	ALLOCATION
020	Consumer Protection	91.30	6.46%	45,956
030	Anti-Trust	16.70	1.18%	8,406
040	Agency Legal Services	1,075.80	76.13%	541,500
080	Criminal Litigation	42.30	2.99%	21,292
085	Medicaid Fraud	51.70	3.66%	26,023
100	Torts	135.30	9.57%	68,102
TOTAL		1,413.10	100%	711,279

***2. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 EXECUTIVE
MANAGEMENT AND SUPPORT SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Account 422 - Executive Management and Support Services

I. Service Description

The Executive Management and Support Services service area is comprised of the programs responsible for administering, coordinating, and supporting the services provided by the Department Enterprise Services (DES). The programs include:

- Executive Support & Communications includes the DES Director, Deputy Director, their staff, and costs benefiting all DES programs and activities.
- The Financial Office (DES Budget and Accounting) is responsible for providing a full range of accounting, budgeting, and financial reporting services for the Department, including: assuring DES compliance with state and federal financial policies and procedures, payroll and accounts payable processing, tracking capital project expenditures, maintenance of accounting files and records, preparing and monitoring budgets, preparing financial statement and reports, and providing financial guidance.
- Communications (formerly known as Marketing and Communications) provides strategic communications to all DES programs and activities such as visual communications, writing and editing, as well as outreach and events.
- Strategy and Performance (formerly known as Organizational Development) provides process improvement and performance management services to all DES programs and activities.
- Human Resources provides a full set of human resource services and support to DES programs and activities.
- Internal Contracts and Legal Services includes support to DES programs and activities in the area of procurement, policy, rulemaking, public disclosure, and records management.
- Internal Facilities-Provides mail and supply management and facility support services to DES programs and activities
- Internal IT – Provides IT infrastructure and application support services to DES programs and activities

II. Billing Methodology

DES allocates the costs of programs included in the Executive Management and support services area (agency indirect) to its operating divisions and programs. Costs are subsequently included in the development of operating program service and per hour labor rates. DES utilizes a cost allocation model comprised of detailed schedules identifying costs and their allocation by program and by activity.

The cost allocation model enables the accurate, systematic allocation of agency indirect costs to all benefiting divisions and programs, and the verification that all costs have been allocated accurately and in accordance with state and Federal principles and policies. The model contains

schedules that enable the verification that the costs allocated reconcile to DES's budget and expenditure reports; the data used to allocate costs reconciles to source documents; and the verification of the accuracy and appropriateness of allocations.

Agency indirect costs are allocated as follows:

- Executive Management and support service costs are allocated on total department salaries.

III. Financial Statements

Financial activities of Executive Management are recorded in a sub-account or project of the internal service fund, **422 Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – Enterprise Services' financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the Executive Management sub-account. Exhibit D provides the assignment of the interest earnings to the sub-Accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances for the fiscal year.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a positive balance as of the end of the fiscal year that is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
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- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - EXECUTIVE MANAGEMENT & SUPPORT SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$3,873,107
Other Receivables (Net)	0
Due from Other Funds	108,900
Due from Other Governments	0
Prepaid Expenses	0
Total Current Assets	<u>3,982,007</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$3,982,007</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$73,628
Accrued Liabilities	106,326
Obligation for Capital - Short Term	0
Due to Other Funds	111,608
Due to Other Government	0
Unearned Revenues	0
Total Current Liabilities	<u>291,562</u>
Noncurrent Liabilities	
Obligation for Capital - Long-Term	0
Other Long-Term Obligations	<u>272,151</u>
Total Noncurrent Liabilities	<u>272,151</u>
Total Liabilities	<u>563,713</u>
Net Position:	
Net Investment In Capital Assets	0
Unrestricted Net Position	<u>3,418,294</u>
Total Net Position	<u>3,418,294</u>
Total Liabilities and Net Position	<u><u>\$3,982,007</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - EXECUTIVE MANAGEMENT & SUPPORT SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$424,187
Miscellaneous Revenue	5,153
Total Operating Revenues	<u>429,340</u>
Operating Expenses	
Salaries and Wages	\$2,103,753
Employee Benefits	650,250
Personal Services	991,973
Goods and Services	(4,695,807)
Travel	0
Depreciation and Amortization	0
Miscellaneous Expenses	0
Total Operating Expenses	<u>(949,831)</u>
Operating Income (Loss)	<u>1,379,172</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	0
Other Revenues (Expenses)	0
Interest Expense	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>1,379,172</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	1,379,172
Net Position - Beginning of Year, as Previously Reported	2,039,122
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$3,418,294</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - EXECUTIVE MANAGEMENT & SUPPORT SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			\$627,054
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services	\$424,187		
Earnings of Investments	0		
Miscellaneous Revenue	5,153		
Operating Transfers In	0		
Total Revenues			429,340
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages	2,103,753		
Employee Benefits	650,250		
Personal Services	991,973		
Goods and Services	(4,695,807)		
Travel	0		
Depreciation and Amortization	0		
Miscellaneous Expenses	0		
Interest Expense	0		
Other Expenses	0		
Operating Transfers Out	0		
Total Per Financial Statements	(949,831)		
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	(\$149,081)		
GASB 68 Adjust	\$ 264,402 - \$ 26,653	237,749	<--(contribution less GASB 68 amt)
Other	0		
Total Additions		88,668	
Less 2 CFR Part 200 Allowable Expenditures			(861,163)
Plus Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	0		
Total Adjustments		0	
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		\$1,917,558
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		(\$143,527)
Excess Balance (A) - (B)			\$2,061,085

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$722,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In	\$0		
Less: Non-operating Transfers Out	0		
Net Transfers		0	
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$722,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$690,068
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs	\$0		
Additional 2 CFR Part 200 Allowable Costs	(149,081)		
Other - GASB 68 Adjustment	237,749		
Imputed Interest Earnings	0		
Total Adjustments		88,668	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$778,736

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$3,418,293
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - EXECUTIVE MANAGEMENT & SUPPORT SERVICES
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	<u>0</u>	<u>22,540,896</u>	<u>11,270,448</u>	<u>41.97%</u>	<u>0</u>
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - EXECUTIVE MANAGEMENT & SUPPORT SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
405	TRANSPORTATION, DEPARTMENT OF	7,000.00
461	ECOLOGY, DEPARTMENT OF	286,573.40
540	EMPLOYMENT SECURITY, DEPARTMENT OF	129,900.00
Other	NOT SPECIFIED	5,866.70
Total Revenue		429,340.10

3. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422
CONSOLIDATED MAIL SERVICES

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information
Department of Enterprise Services
Account 422 - Consolidated Mail Services

I. Service Description

Consolidated Mail Services (CMS) administered by the Department of Enterprise Services is the internal postal service for State agencies and some political subdivisions in western Washington. CMS provides comprehensive mail processing and delivery services in four distinct areas: agency-to-agency (interagency) mail, incoming and outgoing mail from and to the United States Postal Service (USPS), inserting warrants and documents, and presorting of outgoing mail to USPS.

II. Billing Methodology

CMS recovers its costs through charge-back service rates and actual charges for USPS postage. CMS utilizes a rate development model comprised of detailed schedules identifying proposed costs by cost category and by activity. The model also documents the assignment of costs to activities, the assignment of each activity to a rate, and the development of per unit service and per hour labor rates.

Rates are reviewed every two years in conjunction with the state biennial budget process and normally set for the two years of the biennium. However, rates are monitored monthly and may be revised if costs or revenues/demand are significantly more or less than projected. The status of the fund balance is also considered in either increasing or reducing rates.

III. Financial Statements

Financial activities of CMS are recorded in a sub-account or project of the internal services fund, **422 Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments

- Expenditures – Per financial statements. No adjustments
- Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
- Adjustments – Actual interest earnings incurred on the Account’s assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the CMS sub-account. Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances for the fiscal year.
- 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year, the Account balance is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account’s total allowable expenditures, less equipment depreciation and amortization, by 6 (360 divided by 60).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides the revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - CONSOLIDATED MAIL SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	(\$3,809,795)
Other Receivables (Net)	3,024
Due from Other Funds	3,224,042
Due from Other Governments	48,182
Prepaid Expenses	1,590,105
Total Current Assets	<u>1,055,558</u>
Noncurrent Assets:	
Other Improvements	280,920
Furnishings, Equipment & Collections	4,721,043
Accumulated Depreciation	(4,408,569)
Construction In Progress	0
Total Noncurrent Assets	<u>593,393</u>
Total Assets	<u><u>\$1,648,951</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$249,244
Accrued Liabilities	168,433
Notes & Leases Payable - ST	127,469
Due to Other Funds	181,359
Unearned Revenues	0
Total Current Liabilities	<u>726,505</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	410,586
Other Long-Term Obligations	321,619
Total Noncurrent Liabilities	<u>732,206</u>
Total Liabilities	<u>1,458,711</u>
Net Position:	
Net Investment in Capital Assets	55,338
Unrestricted Net Position	134,903
Total Net Position	<u>190,240</u>
Total Liabilities and Net Position	<u><u>\$1,648,951</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - CONSOLIDATED MAIL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

		<u>TOTAL</u>
Operating Revenues		
Charges for Services		\$32,740,989
Miscellaneous Revenue		16,947
Total Operating Revenues		<u>32,757,936</u>
Operating Expenses		
Salaries and Wages	\$3,216,641	
Employee Benefits	1,661,414	
Personal Services	0	
Goods and Services	27,555,189	
Travel	235,353	
Depreciation and Amortization	215,501	
Miscellaneous Expenses	<u>38,490</u>	
Total Operating Expenses		<u>32,922,588</u>
Operating Income (Loss)		<u>(164,651)</u>
Non Operating Revenues (Expenses)		
Other Revenues (Expenses)		0
Interest Expense		<u>(20,252)</u>
Total Nonoperating Revenue (Expenses)		<u>(20,252)</u>
Income Before Transfers		<u>(184,903)</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Position		(184,903)
Net Position - Beginning of Year, as Previously Reported		375,144
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$190,240</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - CONSOLIDATED MAIL SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$3,673,690)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$32,740,989	
Miscellaneous Revenue		16,947	
Total Revenues			32,757,936
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		3,216,641	
Employee Benefits		1,661,414	
Goods and Services		27,555,189	
Travel		235,353	
Depreciation and Amortization		215,501	
Miscellaneous Expenses		38,490	
Interest Expense		20,252	
Other Expenses		0	
Total Per Financial Statements		32,942,839	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		(\$173,565)	
GASB 68 Adjust	\$ 417,147 - \$ 42,050	375,097	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		201,532	
Less 2 CFR Part 200 Allowable Expenditures			33,144,371
Plus Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$4,060,125)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$5,488,145
Excess Balance (A) - (B)			(\$9,548,270)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$2,074,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$2,074,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$1,974,834
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		(173,565)	
Other - GASB 68 Adjustment		375,097	
Imputed Interest Earnings		0	
Total Adjustments			201,532
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$2,176,366

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$190,241
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - CONSOLIDATED MAIL SERVICES
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - CONSOLIDATED MAIL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
011	HOUSE OF REPRESENTATIVES	12,859.45
012	SENATE	12,847.89
013	JOINT TRANSPORTATION COMMITTEE	5,674.45
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	3,302.40
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	5,682.65
035	ACTUARY, OFFICE OF THE STATE	3,345.44
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	7,114.32
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	7,270.72
040	STATUTE LAW COMMITTEE	7,325.59
045	SUPREME COURT	6,002.65
046	LAW LIBRARY, STATE	8,845.62
048	COURT OF APPEALS	5,719.42
050	JUDICIAL CONDUCT, COMMISSION ON	4,073.53
055	ADMINISTRATIVE OFFICE OF THE COURTS	20,613.16
056	PUBLIC DEFENSE, OFFICE OF	5,147.83
057	CIVIL LEGAL AID, OFFICE OF	3,406.20
075	GOVERNOR, OFFICE OF THE	32,450.08
082	PUBLIC DISCLOSURE COMMISSION	7,784.89
085	SECRETARY OF STATE, OFFICE OF THE	438,262.58
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	3,294.50
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	3,558.20
090	TREASURER, OFFICE OF THE STATE	27,022.52
091	REDISTRICTING COMMISSION	243.75
095	AUDITOR'S OFFICE, STATE	20,885.22
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	3,362.34
100	ATTORNEY GENERAL, OFFICE OF THE	140,049.63
101	CASELOAD FORECAST COUNCIL	3,811.31
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	21,711.10
103	COMMERCE, DEPARTMENT OF	30,213.83
104	ECONOMIC AND REVENUE FORECAST COUNCIL	908.65
105	FINANCIAL MANAGEMENT, OFFICE OF	323,057.75
107	HEALTH CARE AUTHORITY, STATE	1,969,670.09
110	ADMINISTRATIVE HEARINGS, OFFICE OF	74,509.86
116	LOTTERY COMMISSION, STATE	38,226.32
117	GAMBLING COMMISSION, STATE	14,644.45
118	HISPANIC AFFAIRS, COMMISSION ON	201.05
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	198.60
120	HUMAN RIGHTS COMMISSION	20,508.67
124	RETIREMENT SYSTEMS, DEPARTMENT OF	432,977.84
126	INVESTMENT BOARD, STATE	13,633.98
140	REVENUE, DEPARTMENT OF	873,622.97
142	TAX APPEALS, BOARD OF	4,370.20

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - CONSOLIDATED MAIL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	12,588.20
160	INSURANCE COMMISSIONER, OFFICE OF THE	73,995.77
163	CONSOLIDATED TECHNOLOGY SERVICES	34,154.87
165	ACCOUNTANCY, STATE BOARD OF	15,017.75
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	15,972.07
179	ENTERPRISE SERVICES, DEPARTMENT OF	844,948.93
185	HORSE RACING COMMISSION	4,226.15
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	285,658.25
195	LIQUOR AND CANNABIS BOARD	81,007.92
215	UTILITIES & TRANSPORTATION COMMISSION	27,850.03
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	6,794.02
225	PATROL, STATE	267,247.74
227	CRIMINAL JUSTICE TRAINING COMMISSION	12,964.85
228	TRAFFIC SAFETY COMMISSION	4,293.27
235	LABOR AND INDUSTRIES, DEPARTMENT OF	3,616,905.17
240	LICENSING, DEPARTMENT OF	5,760,144.11
245	MILITARY DEPARTMENT	14,532.57
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	7,356.92
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	6,084,696.26
303	HEALTH, DEPARTMENT OF	869,240.87
305	VETERANS' AFFAIRS, DEPARTMENT OF	51,886.52
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	448,649.74
310	CORRECTIONS, DEPARTMENT OF	365,734.27
315	BLIND, DEPARTMENT OF SERVICES FOR THE	25,631.61
340	STUDENT ACHIEVEMENT COUNCIL	34,189.11
341	LEOFF PLAN 2 BOARD	3,295.25
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	18,938.25
351	BLIND, STATE SCHOOL FOR THE	4,483.80
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	4,507.05
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	7,499.48
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	10,824.31
360	UNIVERSITY OF WASHINGTON	4,406.25
365	WASHINGTON STATE UNIVERSITY	9,202.77
376	THE EVERGREEN STATE COLLEGE	38,838.61
387	ARTS COMMISSION, WASHINGTON STATE	4,126.85
390	HISTORICAL SOCIETY, WASHINGTON STATE	33.55
405	TRANSPORTATION, DEPARTMENT OF	3,188,561.30
406	COUNTY ROAD ADMINISTRATION BOARD	7,564.67
407	TRANSPORTATION IMPROVEMENT BOARD	3,866.77
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	903.35
461	ECOLOGY, DEPARTMENT OF	76,707.25
462	POLLUTION LIABILITY INSURANCE PROGRAM	4,567.54

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - CONSOLIDATED MAIL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
465	PARKS AND RECREATION COMMISSION, STATE	35,056.86
467	RECREATION AND CONSERVATION FUNDING BOARD	5,359.09
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	12,865.83
477	FISH AND WILDLIFE, DEPARTMENT OF	288,853.86
478	PUGET SOUND PARTNERSHIP	4,641.02
490	NATURAL RESOURCES, DEPARTMENT OF	83,637.06
495	AGRICULTURE, DEPARTMENT OF	112,841.15
540	EMPLOYMENT SECURITY, DEPARTMENT OF	4,707,670.12
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	9,646.40
699037	PIERCE COLLEGE	5,496.62
699096	CLOVER PARK TECHNICAL COLLEGE	18,412.92
Other	NOT SPECIFIED	501,029.50
Total Revenue		32,757,936.15

***4. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 FACILITIES AND
PROFESSIONAL SERVICES***

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Enterprise Services
Account 422 – Facilities & Professional Services**

I. Service Description

The Department of Enterprise Services (DES) Buildings and Grounds Division is responsible for the effective and efficient management, operation, and maintenance of state-owned facilities and grounds primarily located on the Capitol Campus and the greater Olympia area. Services include:

- Property Management works with the facility tenants, and provides building management services, contract management of facility services, negotiation and administration of leases and general stewardship of these state government facilities.
- Maintenance and Operations – Includes a comprehensive set of services: building maintenance, grounds maintenance, power plant operations and maintenance, signs, paint and environmental services, and tenant improvement projects.
- Campus Physical Security includes camera, lock, duress and alarm systems, building access systems, campus radio systems and other security services.
- Custodial Services including refuse and recycle, interior cleaning services, campus trash collection, and park restroom facilities cleaning.
- Visitors' Services provides Capital Campus tours and wayfinding services, and manages campus events including first amendment activities.
- Also included in this section are individual facilities.

II. Billing Methodology

The costs for these services are funded primarily through:

- Rent-related rates based on square feet of space occupied
- Material costs and per hour labor rates for discretionary services
- Allocations based on the number of positions located in Thurston County.

The agency uses rate models that fair and equitably assign actual and labor costs to applicable activities, square footage, and/or services.

Rates are reviewed every two years in conjunction with the state biennial budget process and normally set for the two years of the biennium. However, rates are monitored monthly and may be revised if costs or revenues/demand are significantly more or less than projected. The status of the fund balance is also considered in either increasing or reducing rates.

Although all services charges must be paid by benefiting state agencies, not all of the service charges are allowable charges to federally funded programs.

- **Federally Allowable Service Charges** – The following charges are for services which may be recovered from federal funding sources:

- On-Campus Rent, Contracts, Utilities, Parking, and Capital Project Surcharge – A standardized level of service is provided by the Division for all state owned offices located on the Capitol Campus in Olympia. Costs of state owned facilities located on the Olympia campus are charged to state agencies on the square feet of space occupied.
- Off-Campus Owned Office Facilities - Service levels provided for office facilities and grounds not located on the Capitol Campus vary and are outlined in rental agreement with tenants. Per square foot rental rates are developed for each facility and charged to tenants based on square feet of space occupied.
- Leased Facilities - Service levels provided for leased facilities vary and are outlined in rental agreement with tenants. Per square foot rental rates are developed for each facility and charged to tenants based on square feet of space occupied.
- Discretionary services - Costs of tailored, discretionary services requested by state agencies are charged based on per hour labor rates and actual material costs.
- Refuse/Recycling – Costs of refuse and recycling services are recovered through dumpster tipping fees and recycle container handling fees.
- **Federally Unallowable Charges** – The following charges are for services which may not be recovered from federal funding sources:
 - Public & Historic Facilities (PHF) –Costs of maintaining, operating, and preservation of the Capitol Campus public and historic assets are charged to state agencies based on the number of full-time equivalent positions located in Thurston County.
 - Visitor Services – Costs associated with tour and information specialists providing a comprehensive tour and event management program on the Capitol Campus are funded through user fees and the PHF charge.

III. Financial Statements

Financial activities of the Division are recorded in a sub-account or project of the internal service fund, **422 Department of Enterprise Services Account**. Financial statements for the Account are consolidated within the State’s Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service’s financial statements. A reconciliation of the Account’s Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR’s Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position – The information is provided by project with the total of all projects associated with federally allowable services identified on the last page of the exhibit under the heading “Total Allowable Services”.
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A. The information is provided by project with the total of all projects associated with federally allowable services identified on the last page of the exhibit under the heading “Total Allowable Services”.

IV. Operating Transfers

- Transfers in – There were operating transfers in totaling \$6,984,655 associated with allowable buildings. The transfers are for the payment of bond principal and interest, and

to provide funding for unusual or non-budgeted expenditures. Transfers in associated with bond principal has been treated as an adjustment to contributed capital in Part II of the Federal Fund Reconciliation exhibit. Transfers in associated with interest on bonds or for Facilities & Services is treated as revenue in Part I of the Federal Fund Reconciliation exhibit. The transfers in were for the following buildings.

- 6121 Cherberg Building - \$1,420,958 total: \$466,185 in Part II, \$954,783 in Part I
- 6122 O'Brien Building - \$3,671,799 total: \$2,171,163 in Part II, \$1,500,636 in Part I
- 6123 Legislative Building - \$987,321 total: all in Part I
- 6124 Pritchard Building - \$267,782 total: all in Part I
- 612K Institution Building - \$247,131 total: all in Part I
- 613G Washington Street Building - \$55,188 total: \$50,364 in Part II, \$4,824 in Part I
- 613I Pro Arts Building - \$176,544 total: \$161,144 in Part II, \$15,400 in Part I
- All Other Buildings - \$157,931; all in Part II.

2. Transfers out – There were no operating transfers out during the fiscal year:

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200. The Reconciliation only includes the revenues and costs associated with the federally allowable services. Information on the Exhibit reconciles to the column labeled "Total Allowable Services" on Exhibit B.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments
 - Actual interest earnings incurred on the Account's assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the Facilities Management. Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year and is thus not in excess of the allowable working capital balance for an ISF.
 - Part II: 2 CFR PART 200 Contributed Capital Balance – The contributed capital balance has increased as a result of the transfers previously identified.
 - Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.
-

VI. Revenues – Exhibit E provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
FACILITIES PROFESSIONAL SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

EXHIBIT A

	FACILITIES BUSINESS UNIT 6000	COMMUNIC PPD 1009	FACILITIES PROFESSIONAL SVCS ADMIN 6030	PROPERTY MANAGEMENT 6110	ON-CAMPUS DONATIONS 611D	ON-CAMPUS CHERBERG BUILDING 6121
Assets:						
Current Assets:						
Cash and Cash Equivalents	(17,153)		71,445	198,757	1,633	(1,679,788)
Restricted Cash and Investments						
Other Receivables (Net)				295	(282)	
Due from Other Funds		11,473		26,215		
Due from Other Governments						
Inventories						
Prepaid Expenses						
Total Current Assets	(17,153)	11,473	71,445	225,266	1,351	(1,679,788)
Noncurrent Assets:						
Land						
Buildings						8,220,882
Other Improvements						
Furnishings, Equipment & Collections						
Accumulated Depreciation						(2,581,047)
Infrastructure (Other)						
Construction In Progress						
Total Noncurrent Assets	0	0	0	0	0	5,639,835
Total Assets	(17,153)	11,473	71,445	225,266	1,351	3,960,047
Deferred Outflows on Refundings						108,009
Total Deferred Outflows of Resources	0	0	0	0	0	108,009
Total Assets and Deferred Outflows of Resources	(17,153)	11,473	71,445	225,266	1,351	4,068,056
Liabilities:						
Current Liabilities						
Accounts Payable				3,800		1,726
Bonds Payable						
Contracts and Retainages Payable	5,192	4,050	13,938	53,390		
Accrued Liabilities						440,000
Notes & Leases Payable - Short Term						
Due to Other Funds	36,088		20,791	54,445		371
Due to Other Governments						
Unearned Revenues				1,457		
Total Current Liabilities	41,280	4,050	34,729	113,093	0	442,097
Noncurrent Liabilities						
Notes & Leases Payable - Long Term						2,316,383
Bonds Payable						
Other Long-Term Obligations	13,087	7,423	36,716	112,174		
Total Noncurrent Liabilities	13,087	7,423	36,716	112,174	0	2,316,383
Total Liabilities	54,367	11,473	71,445	225,267	0	2,758,480
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets						2,991,461
Unrestricted Net Position	(71,520)		0	(0)	1,351	(1,681,884)
Temporary						
Total Net Position	(71,520)	0	0	(0)	1,351	1,309,576
Total Liabilities and Net Position	(17,153)	11,473	71,445	225,266	1,351	4,068,056

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
FACILITIES PROFESSIONAL SERVICES
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AS OF JUNE 30, 2021

EXHIBIT A

	ON-CAMPUS O'BRIEN BUILDING 6122	ON-CAMPUS LEGISLATIVE BUILDING 6123	ON-CAMPUS PITCHARD BUILDING 6124	ON-CAMPUS HWY- LICENSE BUILDING 6125	ON-CAMPUS BUILDING TWO 6126	ON-CAMPUS ARCHIVES BUILDING 6127
Assets:						
Current Assets:						
Cash and Cash Equivalents	(112,502)	(7,273,823)	(1,926,533)	(884,681)	2,985,392	1,005,283
Restricted Cash and Investments						
Other Receivables (Net)						
Due from Other Funds		18,016	100	194,517	997,632	44,726
Due from Other Governments						
Inventories						
Prepaid Expenses						
Total Current Assets	(112,502)	(7,255,807)	(1,926,433)	(690,165)	3,983,023	1,050,009
Noncurrent Assets:						
Land						
Buildings	38,095,154	275,255	58,676	765,550	5,928,876	520,056
Other Improvements					4,204,187	
Furnishings, Equipment & Collections	330,238					
Accumulated Depreciation	(11,802,505)	(69,332)	(62,570)	(642,391)	(6,942,655)	(132,960)
Infrastructure (Other)	18,769	46,924	12,797	519,527	206,464	2,559
Construction In Progress					658,028	
Total Noncurrent Assets	26,641,657	252,847	8,904	642,686	4,054,899	389,655
Total Assets	26,529,154	(7,002,960)	(1,917,529)	(47,479)	8,037,923	1,439,664
Deferred Outflows on Refundings	1,084,288				81,895	
Total Deferred Outflows of Resources	1,084,288	0	0	0	81,895	0
Total Assets and Deferred Outflows of Resources	27,613,443	(7,002,960)	(1,917,529)	(47,479)	8,119,818	1,439,664
Liabilities:						
Current Liabilities						
Accounts Payable	1,281	3,582	476	206,076	11,177	1,636
Bonds Payable						
Contracts and Retainages Payable						
Accrued Liabilities	1,745,000				439,976	33,144
Notes & Leases Payable - Short Term						
Due to Other Funds	247	541		124	62	
Due to Other Governments						
Unearned Revenues			1,726			
Total Current Liabilities	1,746,529	4,123	2,202	206,200	451,215	34,779
Noncurrent Liabilities						
Notes & Leases Payable - Long Term	20,748,617				2,819,190	181,816
Bonds Payable						
Other Long-Term Obligations						
Total Noncurrent Liabilities	20,748,617	0	0	0	2,819,190	181,816
Total Liabilities	22,495,145	4,123	2,202	206,200	3,270,404	216,596
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	5,232,328	252,847	8,904	642,686	877,629	174,695
Unrestricted Net Position	(114,031)	(7,259,929)	(1,928,635)	(896,365)	3,971,785	1,048,373
Temporary						
Total Net Position	5,118,297	(7,007,082)	(1,919,731)	(253,679)	4,849,414	1,223,068
Total Liabilities and Net Position	27,613,443	(7,002,960)	(1,917,529)	(47,479)	8,119,818	1,439,664

STATE OF WASHINGTON
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FACILITIES PROFESSIONAL SERVICES
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EXHIBIT A

	ON-CAMPUS NAT RESC BUILDING 6129	ON-CAMPUS EMPL SECUR BUILDING 612A	ON-CAMPUS TRANSP. BUILDING 612C	ON-CAMPUS GEN. ADM. BUILDING 612D	ON-CAMPUS INSURANCE BUILDING 612E	ON-CAMPUS OLD CAPITOL BUILDING 612H
Assets:						
Current Assets:						
Cash and Cash Equivalents	13,716,136	1,038,372	5,082,892	(581,158)	(903,175)	2,405,817
Restricted Cash and Investments						
Other Receivables (Net)						
Due from Other Funds	272,958	80,581		100	5,832	
Due from Other Governments						
Inventories						
Prepaid Expenses						
Total Current Assets	13,989,094	1,118,952	5,082,892	(581,058)	(897,343)	2,405,817
Noncurrent Assets:						
Land						
Buildings	8,695,647		88,014	88,014	58,676	29,338
Other Improvements	866,163	1,590,054	3,347,085	98,832	161,950	244,676
Furnishings, Equipment & Collections			404,631			
Accumulated Depreciation	(3,074,622)	(1,596,284)	(3,917,085)	(186,846)	(228,673)	(274,014)
Infrastructure (Other)	204,757	20,476	254,240		26,448	
Construction In Progress						
Total Noncurrent Assets	6,691,945	14,246	176,886	0	18,401	0
Total Assets	20,681,039	1,133,198	5,259,778	(581,058)	(878,943)	2,405,817
Deferred Outflows on Refundings						
Total Deferred Outflows of Resources	0	0	0	0	0	0
Total Assets and Deferred Outflows of Resources	20,681,039	1,133,198	5,259,778	(581,058)	(878,943)	2,405,817
Liabilities:						
Current Liabilities						
Accounts Payable	14,528	5,432	8,145	3,108	1,435	2,364
Bonds Payable						
Contracts and Retainages Payable						
Accrued Liabilities	395,000					
Notes & Leases Payable - Short Term						
Due to Other Funds	13,684		4,204			10
Due to Other Governments						
Unearned Revenues						
Total Current Liabilities	423,212	5,432	12,349	3,108	1,435	2,374
Noncurrent Liabilities						
Notes & Leases Payable - Long Term	6,091,962					
Bonds Payable						
Other Long-Term Obligations						
Total Noncurrent Liabilities	6,091,962	0	0	0	0	0
Total Liabilities	6,515,174	5,432	12,349	3,108	1,435	2,374
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	204,982	14,246	176,886		18,401	
Unrestricted Net Position	13,960,882	1,113,520	5,070,543	(584,165)	(898,778)	2,403,443
Temporary						
Total Net Position	14,165,864	1,127,766	5,247,429	(584,165)	(880,377)	2,403,443
Total Liabilities and Net Position	20,681,039	1,133,198	5,259,778	(581,058)	(878,943)	2,405,817

STATE OF WASHINGTON
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FACILITIES PROFESSIONAL SERVICES
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EXHIBIT A

	ON-CAMPUS JUSTICE BUILDING 612J	ON-CAMPUS NEWHOUSE BUILDING 612K	ON-CAMPUS POWER BUILDING 612N	ON-CAMPUS CHILD CARE CENTER 612P	OFF-CAMPUS MODULAR BUILDING 6131	OFF-CAMPUS RECORDS BUILDING 6132
Assets:						
Current Assets:						
Cash and Cash Equivalents	(934,570)	(1,006,897)	(334,947)	(430)	288,703	357,079
Restricted Cash and Investments						
Other Receivables (Net)						
Due from Other Funds	31,464				43,453	37,577
Due from Other Governments						
Inventories						
Prepaid Expenses						
Total Current Assets	(903,107)	(1,006,897)	(334,947)	(430)	332,155	394,656
Noncurrent Assets:						
Land						
Buildings			1,190,455		143,439	4,670,986
Other Improvements			182,323		247,972	
Furnishings, Equipment & Collections			8,922			
Accumulated Depreciation	(6,490)		(1,523,610)		(267,097)	(1,837,530)
Infrastructure (Other)	21,329		478,402			
Construction In Progress						
Total Noncurrent Assets	14,839	0	336,492	0	124,314	2,833,456
Total Assets	(888,268)	(1,006,897)	1,545	(430)	456,469	3,228,112
Deferred Outflows on Refundings						1
Total Deferred Outflows of Resources	0	0	0	0	0	1
Total Assets and Deferred Outflows of Resources	(888,268)	(1,006,897)	1,545	(430)	456,469	3,228,113
Liabilities:						
Current Liabilities						
Accounts Payable	1,238	379	1,359	110		685
Bonds Payable						
Contracts and Retainages Payable						
Accrued Liabilities					20,248	273,022
Notes & Leases Payable - Short Term						
Due to Other Funds	15,600	62	185			
Due to Other Governments						
Unearned Revenues						
Total Current Liabilities	16,837	441	1,545	110	20,248	273,707
Noncurrent Liabilities						
Notes & Leases Payable - Long Term					122,805	464,321
Bonds Payable						
Other Long-Term Obligations						
Total Noncurrent Liabilities	0	0	0	0	122,805	464,321
Total Liabilities	16,837	441	1,545	110	143,053	738,028
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	14,839		336,492		(18,739)	2,096,115
Unrestricted Net Position	(919,944)	(1,007,338)	(336,492)	(540)	332,155	393,971
Temporary						
Total Net Position	(905,105)	(1,007,338)	0	(540)	313,416	2,490,086
Total Liabilities and Net Position	(888,268)	(1,006,897)	1,545	(430)	456,469	3,228,113

STATE OF WASHINGTON
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EXHIBIT A

	OFF-CAMPUS WASH. ST. BUILDING 6133	OFF-CAMPUS UNION AVE. BUILDING 6134	OFF-CAMPUS 600 S FRANK BUILDING 6135	OFF-CAMPUS CAP PARK BUILDING 6136	CONSERVATORY 6137	OFF-CAMPUS CAP COURT BUILDING 613D
Assets:						
Current Assets:						
Cash and Cash Equivalents	574,915	(374,936)			(212,625)	1,882,426
Restricted Cash and Investments						
Other Receivables (Net)		821				157
Due from Other Funds	7,154	521				101,159
Due from Other Governments						
Inventories						
Prepaid Expenses						
Total Current Assets	582,069	(373,593)	0	0	(212,625)	1,983,741
Noncurrent Assets:						
Land	132,095	133,725				
Buildings	437,492	221,374			24,952	7,716,980
Other Improvements						
Furnishings, Equipment & Collections						
Accumulated Depreciation	(437,492)	(221,045)			(24,952)	(4,160,721)
Infrastructure (Other)						
Construction In Progress						
Total Noncurrent Assets	132,095	134,054	0	0	0	3,556,259
Total Assets	714,164	(239,539)	0	0	(212,625)	5,540,001
Deferred Outflows on Refundings						0
Total Deferred Outflows of Resources	0	0	0	0	0	0
Total Assets and Deferred Outflows of Resources	714,164	(239,539)	0	0	(212,625)	5,540,001
Liabilities:						
Current Liabilities						
Accounts Payable	935	238			63	2,806
Bonds Payable						
Contracts and Retainages Payable						
Accrued Liabilities						467,021
Notes & Leases Payable - Short Term						
Due to Other Funds						292
Due to Other Governments						
Unearned Revenues		3,079				157
Total Current Liabilities	935	3,317	0	0	63	470,277
Noncurrent Liabilities						
Notes & Leases Payable - Long Term						29,253
Bonds Payable						
Other Long-Term Obligations						
Total Noncurrent Liabilities	0	0	0	0	0	29,253
Total Liabilities	935	3,317	0	0	63	499,529
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	132,095	134,054				3,059,986
Unrestricted Net Position	581,134	(376,911)			(212,688)	1,980,486
Temporary						
Total Net Position	713,229	(242,857)	0	0	(212,688)	5,040,471
Total Liabilities and Net Position	714,164	(239,539)	0	0	(212,625)	5,540,001

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EXHIBIT A

	OFF-CAMPUS DOLLIVER BUILDING 613E	OFF-CAMPUS THURSTON CO UNDEVELOP. 613F	WASH ST SE BUILDING 613G	PERRY ST BUILDING 613H	PRO ARTS BUILDING 613I	1063 BUILDING 613M
Assets:						
Current Assets:						
Cash and Cash Equivalents	149,609	(239,211)	(55,465)	(212,387)	(65,630)	107,946
Restricted Cash and Investments						
Other Receivables (Net)						
Due from Other Funds	36,360		2,088	14,105	4,250	940,785
Due from Other Governments						
Inventories						
Prepaid Expenses						
Total Current Assets	185,969	(239,211)	(53,377)	(198,282)	(61,380)	1,048,731
Noncurrent Assets:						
Land		38,562		136,130		1,658,886
Buildings	3,925,900		637,169	2,006,152	1,937,302	77,635,090
Other Improvements				76,204		
Furnishings, Equipment & Collections						
Accumulated Depreciation	(2,104,555)		(559,293)	(1,770,288)	(646,273)	(9,165,123)
Infrastructure (Other)						
Construction In Progress						609,163
Total Noncurrent Assets	1,821,345	38,562	77,875	448,198	1,291,029	70,738,016
Total Assets	2,007,314	(200,649)	24,499	249,916	1,229,649	71,786,748
Deferred Outflows on Refundings	0		1,076	3,390	3,453	
Total Deferred Outflows of Resources	0	0	1,076	3,390	3,453	0
Total Assets and Deferred Outflows of Resources	2,007,314	(200,649)	25,575	253,306	1,233,102	71,786,748
Liabilities:						
Current Liabilities						
Accounts Payable	1,303	106		129		22,929
Bonds Payable						
Contracts and Retainages Payable						
Accrued Liabilities	255,091	22,150	46,191	153,169	152,907	2,485,982
Notes & Leases Payable - Short Term						
Due to Other Funds		516				1,710
Due to Other Governments						
Unearned Revenues					1,217	
Total Current Liabilities	256,394	22,772	46,191	153,297	154,124	2,510,621
Noncurrent Liabilities						
Notes & Leases Payable - Long Term	15,589		117,778	358,703	368,876	65,811,520
Bonds Payable						
Other Long-Term Obligations						
Total Noncurrent Liabilities	15,589	0	117,778	358,703	368,876	65,811,520
Total Liabilities	271,983	22,772	163,969	512,000	523,000	68,322,141
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	1,550,666	16,412	(85,017)	(60,283)	772,699	2,440,515
Unrestricted Net Position	184,666	(239,833)	(53,377)	(198,411)	(62,597)	1,024,092
Temporary						
Total Net Position	1,735,332	(223,421)	(138,394)	(258,694)	710,102	3,464,607
Total Liabilities and Net Position	2,007,314	(200,649)	25,575	253,306	1,233,102	71,786,748

STATE OF WASHINGTON
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EXHIBIT A

	NON THUR KELSO BUILDING 6141	NON THUR YAKIMA BUILDING 6142	NON THUR ALASKA BUILDING 6143	NON THUR TACOMA BUILDING 6144	NON THUR NCGC 6145	PARKING 6150
Assets:						
Current Assets:						
Cash and Cash Equivalents	2,236,633	1,507,943	131,309	2,481,389	196,652	
Restricted Cash and Investments						
Other Receivables (Net)						
Due from Other Funds	112,823	46,681	11,747		3	
Due from Other Governments						
Inventories						
Prepaid Expenses						
Total Current Assets	2,349,456	1,554,625	143,056	2,481,389	196,655	0
Noncurrent Assets:						
Land		176,452				
Buildings	7,049,923	10,637,055	611,538			
Other Improvements						
Furnishings, Equipment & Collections		30,515				
Accumulated Depreciation	(3,446,488)	(7,507,154)	(542,741)			
Infrastructure (Other)						
Construction In Progress			2,410,000			
Total Noncurrent Assets	3,603,435	3,336,868	2,478,797	0	0	0
Total Assets	5,952,891	4,891,493	2,621,854	2,481,389	196,655	0
Deferred Outflows on Refundings						
Total Deferred Outflows of Resources	0	0	0	0	0	0
Total Assets and Deferred Outflows of Resources	5,952,891	4,891,493	2,621,854	2,481,389	196,655	0
Liabilities:						
Current Liabilities						
Accounts Payable	49,515	18,538	7,869			
Bonds Payable						
Contracts and Retainages Payable	3,918	7,158				
Accrued Liabilities	68,173	104,152	140,000			
Notes & Leases Payable - Short Term						
Due to Other Funds	709	327	256	2,481,389		
Due to Other Governments						
Unearned Revenues						
Total Current Liabilities	122,314	130,175	148,126	2,481,389	0	0
Noncurrent Liabilities						
Notes & Leases Payable - Long Term	432,657	671,511	1,988,761			
Bonds Payable						
Other Long-Term Obligations	3,859	18,005				
Total Noncurrent Liabilities	436,516	689,516	1,988,761	0	0	0
Total Liabilities	558,830	819,691	2,136,886	2,481,389	0	0
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	3,102,604	2,561,205	350,037			
Unrestricted Net Position	2,291,456	1,510,597	134,930		196,655	
Temporary						
Total Net Position	5,394,061	4,071,802	484,967	0	196,655	0
Total Liabilities and Net Position	5,952,891	4,891,493	2,621,854	2,481,389	196,655	0

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	TUMWATER OFFICE RECOVERY 6171	1500 JEFFERSON 6174	L&I BUILDING 6175	COMMERCE EASTERN WA BUTTE 6176	COMMERCE CAMPUS SOUTH EDGE 6177	COMMERCE WEST CAMPUS GROUNDS 6178
Assets:						
Current Assets:						
Cash and Cash Equivalents	(1,197,453)	(34)	(655)			(8,241)
Restricted Cash and Investments						
Other Receivables (Net)						
Due from Other Funds						
Due from Other Governments						
Inventories						
Prepaid Expenses	3,412,500					
Total Current Assets	2,215,047	(34)	(655)	0	0	(8,241)
Noncurrent Assets:						
Land	2,438,166					
Buildings	54,366,834					
Other Improvements						
Furnishings, Equipment & Collections						
Accumulated Depreciation	(31,909,375)					
Infrastructure (Other)						
Construction In Progress						
Total Noncurrent Assets	24,895,625	0	0	0	0	0
Total Assets	27,110,673	(34)	(655)	0	0	(8,241)
Deferred Outflows on Refundings						
Total Deferred Outflows of Resources	0	0	0	0	0	0
Total Assets and Deferred Outflows of Resources	27,110,673	(34)	(655)	0	0	(8,241)
Liabilities:						
Current Liabilities						
Accounts Payable	27,989					
Bonds Payable						
Contracts and Retainages Payable						
Accrued Liabilities						
Notes & Leases Payable - Short Term	2,875,000					
Due to Other Funds	345,196					(234)
Due to Other Governments						
Unearned Revenues						
Total Current Liabilities	3,248,185	0	0	0	0	(234)
Noncurrent Liabilities						
Notes & Leases Payable - Long Term						
Bonds Payable	30,790,825					
Other Long-Term Obligations						
Total Noncurrent Liabilities	30,790,825	0	0	0	0	0
Total Liabilities	34,039,010	0	0	0	0	(234)
Deferred Inflows:						
Deferred Inflows on Refundings	93,232					
Total Deferred Inflows of Resources	93,232	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	(8,863,432)					
Unrestricted Net Position	1,841,862	(34)	(655)			(8,006)
Temporary						
Total Net Position	(7,021,569)	(34)	(655)	0	0	(8,006)
Total Liabilities and Net Position	27,110,673	(34)	(655)	0	0	(8,241)

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EXHIBIT A

	CAMPUS WIDE ALLOCATIONS 6ALC	CUSTODIAL 670A	REFUSE RECYCLE 670B	B & G ADMIN. 670M	B & G SUPPLY ADMIN. 670P	B & G MAINT OPERS 670R
Assets:						
Current Assets:						
Cash and Cash Equivalents	(254,884)	576,784	222,612	72,933		(779,324)
Restricted Cash and Investments						
Other Receivables (Net)						
Due from Other Funds	212	27,778	9,280	88,645		366,806
Due from Other Governments						
Inventories						
Prepaid Expenses				6,859		
Total Current Assets	(254,672)	604,562	231,891	168,437	0	(412,519)
Noncurrent Assets:						
Land						
Buildings						35,467
Other Improvements						
Furnishings, Equipment & Collections	122,464	15,871	563,926	86,094		582,147
Accumulated Depreciation	(85,165)	(15,871)	(455,860)	(82,770)		(555,842)
Infrastructure (Other)	217,517					
Construction In Progress						
Total Noncurrent Assets	254,815	0	108,066	3,324	0	61,772
Total Assets	143	604,562	339,957	171,760	0	(350,747)
Deferred Outflows on Refundings						
Total Deferred Outflows of Resources	0	0	0	0	0	0
Total Assets and Deferred Outflows of Resources	143	604,562	339,957	171,760	0	(350,747)
Liabilities:						
Current Liabilities						
Accounts Payable		294	5,120	3,422		60,788
Bonds Payable						
Contracts and Retainages Payable		152,808	10,007	45,701		151,417
Accrued Liabilities						
Notes & Leases Payable - Short Term						
Due to Other Funds	143	13,919	738	20,297		73,883
Due to Other Governments						
Unearned Revenues						
Total Current Liabilities	143	167,021	15,865	69,420	0	286,089
Noncurrent Liabilities						
Notes & Leases Payable - Long Term						
Bonds Payable						
Other Long-Term Obligations		284,222	29,254	102,273		221,742
Total Noncurrent Liabilities	0	284,222	29,254	102,273	0	221,742
Total Liabilities	143	451,244	45,119	171,693	0	507,830
Deferred Inflows:						
Deferred Inflows on Refundings						
Total Deferred Inflows of Resources	0	0	0	0	0	0
Net Position:						
Net Investment in Capital Assets	254,815		108,066	3,324		61,772
Unrestricted Net Position	(254,815)	153,318	186,772	(3,256)		(920,349)
Temporary						
Total Net Position	0	153,318	294,838	68	0	(858,577)
Total Liabilities and Net Position	143	604,562	339,957	171,760	0	(350,747)

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	SECURITY & ACCESS SYSTEMS 670S	SAFETY & ENERGY MANAGEMENT 6211	B & G WORK MGMT 670W	TOTAL ALLOWABLE SERVICES	PRESS HOUSES 613K	VISTOR CENTER 613L	VIS
Assets:							
Current Assets:							
Cash and Cash Equivalents	8,267	61,158	(30,209)	18,275,374	(502,733)	(273,943)	
Restricted Cash and Investments				0			
Other Receivables (Net)	68			1,059			
Due from Other Funds	62,021			3,597,059			
Due from Other Governments	7			7			
Inventories			87,774	87,774			
Prepaid Expenses	143,157			3,562,516			
Total Current Assets	213,520	61,158	57,565	25,523,790	(502,733)	(273,943)	
Noncurrent Assets:							
Land				4,714,016			
Buildings				236,072,247	81,444		
Other Improvements				11,019,445			
Furnishings, Equipment & Collections	392,635		558,880	3,096,322			
Accumulated Depreciation	(345,333)		(543,207)	(99,725,257)	(81,444)	(1,557)	
Infrastructure (Other)				2,030,209		5,119	
Construction In Progress				3,677,191			
Total Noncurrent Assets	47,302	0	15,674	160,884,172	0	3,562	
Total Assets	260,821	61,158	73,238	186,407,962	(502,733)	(270,382)	
Deferred Outflows on Refundings				1,282,114			
Total Deferred Outflows of Resources	0	0	0	1,282,114	0	0	
Total Assets and Deferred Outflows of Resources	260,821	61,158	73,238	187,690,075	(502,733)	(270,382)	
Liabilities:							
Current Liabilities							
Accounts Payable	156,017		2,820	629,420	25	13	
Bonds Payable				0			
Contracts and Retainages Payable	29,257	14,143	26,035	517,015			
Accrued Liabilities			6,024	7,247,248			
Notes & Leases Payable - Short Term				2,875,000			
Due to Other Funds	12,864	9,382	3,844	3,111,645	6,618		
Due to Other Governments				0			
Unearned Revenues				7,636	1,220		
Total Current Liabilities	198,138	23,524	38,723	14,387,964	7,863	13	
Noncurrent Liabilities							
Notes & Leases Payable - Long Term			14,437	102,554,180			
Bonds Payable				30,790,825			
Other Long-Term Obligations	51,048	37,634	20,078	937,514			
Total Noncurrent Liabilities	51,048	37,634	34,515	134,282,518	0	0	
Total Liabilities	249,186	61,158	73,238	148,670,482	7,863	13	
Deferred Inflows:							
Deferred Inflows on Refundings				93,232			
Total Deferred Inflows of Resources	0	0	0	93,232	0	0	
Net Position:							
Net Investment in Capital Assets	47,302		(4,788)	18,605,801		3,562	
Unrestricted Net Position	(35,667)		4,788	20,320,560	(510,596)	(273,956)	
Temporary				0			
Total Net Position	11,635	0	0	38,926,361	(510,596)	(270,394)	
Total Liabilities and Net Position	260,821	61,158	73,238	187,690,075	(502,733)	(270,382)	

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EXHIBIT A

	CAPITAL SECURITY & ITOR SVCS ADMIN 6200	PUBLIC & HISTORIC 6160	VISTOR SERVICES 7030	TOTAL UNALLOWABLE SERVICES	GRAND TOTAL
Assets:					
Current Assets:					
Cash and Cash Equivalents	79,418	(7,253,171)	300,394	(7,650,035)	10,625,340
Restricted Cash and Investments				0	0
Other Receivables (Net)			654	654	1,713
Due from Other Funds		443,482	28,932	472,414	4,069,472
Due from Other Governments				0	7
Inventories				0	87,774
Prepaid Expenses			2,394	2,394	3,564,910
Total Current Assets	79,418	(6,809,690)	332,374	(7,174,573)	18,349,217
Noncurrent Assets:					
Land				0	4,714,016
Buildings		9,491		90,935	236,163,182
Other Improvements		150,058		150,058	11,169,503
Furnishings, Equipment & Collections		31,779		31,779	3,128,101
Accumulated Depreciation		(63,921)		(146,922)	(99,872,179)
Infrastructure (Other)				5,119	2,035,328
Construction In Progress				0	3,677,191
Total Noncurrent Assets	0	127,407	0	130,969	161,015,141
Total Assets	79,418	(6,682,282)	332,374	(7,043,604)	179,364,358
Deferred Outflows on Refundings				0	1,282,114
Total Deferred Outflows of Resources	0	0	0	0	1,282,114
Total Assets and Deferred Outflows of Resources	79,418	(6,682,282)	332,374	(7,043,604)	180,646,471
Liabilities:					
Current Liabilities					
Accounts Payable	30,163	19,434	30,030	79,666	709,085
Bonds Payable				0	0
Contracts and Retainages Payable	11,081		22,325	33,406	550,421
Accrued Liabilities				0	7,247,248
Notes & Leases Payable - Short Term				0	2,875,000
Due to Other Funds	2,617	14,325	13,581	37,140	3,148,786
Due to Other Governments				0	0
Unearned Revenues				1,220	8,856
Total Current Liabilities	43,861	33,759	65,936	151,431	14,539,395
Noncurrent Liabilities					
Notes & Leases Payable - Long Term				0	102,554,180
Bonds Payable				0	30,790,825
Other Long-Term Obligations	35,557		47,677	83,234	1,020,748
Total Noncurrent Liabilities	35,557	0	47,677	83,234	134,365,752
Total Liabilities	79,418	33,759	113,612	234,665	148,905,147
Deferred Inflows:					
Deferred Inflows on Refundings				0	93,232
Total Deferred Inflows of Resources	0	0	0	0	93,232
Net Position:					
Net Investment in Capital Assets		127,407		130,969	18,736,770
Unrestricted Net Position		(6,843,449)	218,762	(7,409,238)	12,911,321
Temporary				0	0
Total Net Position	0	(6,716,042)	218,762	(7,278,270)	31,648,091
Total Liabilities and Net Position	79,418	(6,682,282)	332,374	(7,043,604)	180,646,471

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EXHIBIT B

	FACILITIES BUSINESS UNIT 6000	COMMUNIC PPD 1009	FACILITIES PROFESSIONAL SVCS ADMIN 6030	ASSET MANAGEMENT 6110	ON-CAMPUS DONATIONS 611D	ON-CAMPUS CHERBERG BUILDING 6121
Operating Revenues						
Charges for Services				37,350		
Premiums and Assessments						
Miscellaneous Revenue			1,123	(0)		49,883
Total Operating Revenues	0	0	1,123	37,350	-	49,883
Operating Expenses						
Salaries and Wages	135,256	43,696	267,063	852,203		
Employee Benefits	50,101	13,208	96,285	308,042		
Personal Services						
Goods and Services	(185,357)	(56,903)	(362,224)	(1,124,526)	418	1,083,248
Travel				1,000		
Depreciation and Amortization				631		313,324
Miscellaneous Expenses						
Total Operating Expenses	-	-	1,123	37,350	418	1,396,572
Operating Income (Loss)	-	-	0	0	(418)	(1,346,689)
Non Operating Revenues (Expenses)						
Earnings on Investments						
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)				(0)	418	
Tax and License Revenue						
Interest Expense						(89,825)
Total Nonoperating Revenue (Expenses)	0	0	-	(0)	418	(89,825)
Income Before Transfers	-	-	0	(0)	-	(1,436,515)
Transfers						
Capital Contributions						
Operating Transfers In						1,420,958
Operating Transfers Out						
Total Transfers	0	0	-	-	-	1,420,958
Change in Net Position	-	-	0	(0)	-	(15,557)
Net Position - Beginning of Year	(71,520)	0	(0)	(0)	1,351	1,325,133
Adjustments Applicable to Prior Year						
Net Position - End of Year	(71,520)	0	0	(0)	1,351	1,309,576

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	ON-CAMPUS O'BRIEN BUILDING 6122	ON-CAMPUS LEGISLATIVE BUILDING 6123	ON-CAMPUS PITCHARD BUILDING 6124	ON-CAMPUS HWY LICENSE BUILDING 6125	ON-CAMPUS BUILDING TWO 6126	ON-CAMPUS ARCHIVES BUILDING 6127
Operating Revenues						
Charges for Services						
Premiums and Assessments						
Miscellaneous Revenue	43,647	719,064	56,304	2,111,945	3,494,144	567,885
Total Operating Revenues	43,647	719,064	56,304	2,111,945	3,494,144	567,885
Operating Expenses						
Salaries and Wages						
Employee Benefits						
Personal Services						
Goods and Services	1,088,764	2,261,217	499,768	1,891,447	3,427,947	393,394
Travel						
Depreciation and Amortization	1,268,744	15,535	483	74,109	414,101	26,100
Miscellaneous Expenses		4,761				
Total Operating Expenses	2,357,508	2,281,513	500,252	1,965,555	3,842,048	419,494
Operating Income (Loss)	(2,313,860)	(1,562,449)	(443,947)	146,390	(347,904)	148,391
Non Operating Revenues (Expenses)						
Earnings on Investments						
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)						
Tax and License Revenue						
Interest Expense	(621,837)				(91,068)	(4,371)
Total Nonoperating Revenue (Expenses)	(621,837)	-	-	-	(91,068)	(4,371)
Income Before Transfers	(2,935,697)	(1,562,449)	(443,947)	146,390	(438,973)	144,020
Transfers						
Capital Contributions						
Operating Transfers In	3,671,799	987,321	267,782	15,793	26,698	3,760
Operating Transfers Out						
Total Transfers	3,671,799	987,321	267,782	15,793	26,698	3,760
Change in Net Position	736,102	(575,128)	(176,165)	162,183	(412,275)	147,780
Net Position - Beginning of Year	4,382,195	(6,431,954)	(1,743,566)	(415,862)	5,261,688	1,075,288
Adjustments Applicable to Prior Year						
Net Position - End of Year	5,118,297	(7,007,082)	(1,919,731)	(253,679)	4,849,414	1,223,068

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	ON-CAMPUS NAT RESC BUILDING 6129	ON-CAMPUS EMPL SECUR BUILDING 612A	ON-CAMPUS TRANSP. BUILDING 612C	ON-CAMPUS GEN. ADM. BUILDING 612D	ON-CAMPUS INSURANCE BUILDING 612E	ON-CAMPUS OLD CAPITOL BUILDING 612H
Operating Revenues						
Charges for Services						
Premiums and Assessments						
Miscellaneous Revenue	4,926,388	1,044,913	2,178,219	170,665	666,548	1,164,415
Total Operating Revenues	4,926,388	1,044,913	2,178,219	170,665	666,548	1,164,415
Operating Expenses						
Salaries and Wages						
Employee Benefits						
Personal Services						
Goods and Services	2,748,427	859,810	1,678,028	182,423	672,403	907,414
Travel						
Depreciation and Amortization	559,698	774	9,605		999	
Miscellaneous Expenses						
Total Operating Expenses	3,308,124	860,584	1,687,633	182,423	673,403	907,414
Operating Income (Loss)	1,618,264	184,330	490,586	(11,758)	(6,855)	257,001
Non Operating Revenues (Expenses)						
Earnings on Investments						
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)						
Tax and License Revenue						
Interest Expense	(223,977)					
Total Nonoperating Revenue (Expenses)	(223,977)	-	-	-	-	-
Income Before Transfers	1,394,287	184,330	490,586	(11,758)	(6,855)	257,001
Transfers						
Capital Contributions						
Operating Transfers In	29,706	9,401	15,417	19,929	4,512	8,273
Operating Transfers Out						
Total Transfers	29,706	9,401	15,417	19,929	4,512	8,273
Change in Net Position	1,423,993	193,730	506,003	8,171	(2,343)	265,273
Net Position - Beginning of Year	12,741,872	934,036	4,741,426	(592,337)	(878,035)	2,138,169
Adjustments Applicable to Prior Year						
Net Position - End of Year	14,165,864	1,127,766	5,247,429	(584,165)	(880,377)	2,403,443

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	ON-CAMPUS JUSTICE BUILDING 612J	ON-CAMPUS NEWHOUSE BUILDING 612K	ON-CAMPUS POWER BUILDING 612N	ON-CAMPUS CHILD CARE CENTER 612P	OFF-CAMPUS MODULAR BUILDING 6131	OFF-CAMPUS RECORDS BUILDING 6132
Operating Revenues						
Charges for Services						
Premiums and Assessments						
Miscellaneous Revenue	653,568	18,706	3,118		521,432	439,754
Total Operating Revenues	653,568	18,706	3,118	-	521,432	439,754
Operating Expenses						
Salaries and Wages						
Employee Benefits						
Personal Services						
Goods and Services	691,316	360,635	(41,664)	540	612,105	251,344
Travel						
Depreciation and Amortization	806		45,158		19,125	206,953
Miscellaneous Expenses						
Total Operating Expenses	692,121	360,635	3,494	540	631,230	458,297
Operating Income (Loss)	(38,554)	(341,929)	(376)	(540)	(109,798)	(18,543)
Non Operating Revenues (Expenses)						
Earnings on Investments						
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)						
Tax and License Revenue						
Interest Expense					(1,865)	(44,147)
Total Nonoperating Revenue (Expenses)	-	-	-	-	(1,865)	(44,147)
Income Before Transfers	(38,554)	(341,929)	(376)	(540)	(111,663)	(62,690)
Transfers						
Capital Contributions						
Operating Transfers In	5,264	247,131	376			
Operating Transfers Out						
Total Transfers	5,264	247,131	376	-	-	-
Change in Net Position	(33,289)	(94,798)	-	(540)	(111,663)	(62,690)
Net Position - Beginning of Year	(871,816)	(912,540)	-	-	425,079	2,552,776
Adjustments Applicable to Prior Year						
Net Position - End of Year	(905,105)	(1,007,338)	-	(540)	313,416	2,490,086

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	OFF-CAMPUS WASH. ST. BUILDING 6133	OFF-CAMPUS UNION AVE. BUILDING 6134	OFF-CAMPUS 600 S FRANK BUILDING 6135	OFF-CAMPUS CAP PARK BUILDING 6136	CONSERVATORY 6137	OFF-CAMPUS CAP COURT BUILDING 613D
Operating Revenues						
Charges for Services						
Premiums and Assessments						
Miscellaneous Revenue	85,848	61,207				1,175,649
Total Operating Revenues	85,848	61,207	-	-	-	1,175,649
Operating Expenses						
Salaries and Wages						
Employee Benefits						
Personal Services						
Goods and Services	153,233	174,987			18,751	568,552
Travel						
Depreciation and Amortization		41				400,104
Miscellaneous Expenses						
Total Operating Expenses	153,233	175,028	-	-	18,751	968,656
Operating Income (Loss)	(67,385)	(113,821)	-	-	(18,751)	206,993
Non Operating Revenues (Expenses)						
Earnings on Investments						
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)						
Tax and License Revenue						
Interest Expense						(16,538)
Total Nonoperating Revenue (Expenses)	-	-	-	-	-	(16,538)
Income Before Transfers	(67,385)	(113,821)	-	-	(18,751)	190,455
Transfers						
Capital Contributions						
Operating Transfers In						
Operating Transfers Out						
Total Transfers	-	-	-	-	-	-
Change in Net Position	(67,385)	(113,821)	-	-	(18,751)	190,455
Net Position - Beginning of Year	780,614	(129,036)			(193,937)	4,850,016
Adjustments Applicable to Prior Year						
Net Position - End of Year	713,229	(242,857)	-	-	(212,688)	5,040,471

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	OFF-CAMPUS DOLLIVER BUILDING 613E	OFF-CAMPUS THURSTON CO UNDEVELOP. 613F	WASH ST SE BUILDING 613G	PERRY ST BUILDING 613H	PRO ARTS BUILDING 613I	HELEN SOMMERS BUILDING 613M
Operating Revenues						
Charges for Services						
Premiums and Assessments						
Miscellaneous Revenue	436,324		25,056	281,118	65,604	6,581,505
Total Operating Revenues	436,324	-	25,056	281,118	65,604	6,581,505
Operating Expenses						
Salaries and Wages						
Employee Benefits						1,450
Personal Services						
Goods and Services	208,170	70,541	92,951	162,373	139,988	1,403,815
Travel						
Depreciation and Amortization	195,996		42,478	133,743	75,246	2,652,569
Miscellaneous Expenses						
Total Operating Expenses	404,167	70,541	135,429	296,117	215,234	4,057,834
Operating Income (Loss)	32,157	(70,541)	(110,373)	(14,999)	(149,630)	2,523,671
Non Operating Revenues (Expenses)						
Earnings on Investments						1,003
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)						
Tax and License Revenue						
Interest Expense	(8,837)		(4,824)	(15,094)	(15,400)	(2,423,423)
Total Nonoperating Revenue (Expenses)	(8,837)	-	(4,824)	(15,094)	(15,400)	(2,422,420)
Income Before Transfers	23,320	(70,541)	(115,197)	(30,093)	(165,029)	101,252
Transfers						
Capital Contributions						
Operating Transfers In			55,188	376	176,544	18,425
Operating Transfers Out						
Total Transfers	-	-	55,188	376	176,544	18,425
Change in Net Position	23,320	(70,541)	(60,009)	(29,717)	11,515	119,677
Net Position - Beginning of Year	1,712,012	(152,880)	(78,385)	(228,977)	698,588	3,344,929
Adjustments Applicable to Prior Year						
Net Position - End of Year	1,735,332	(223,421)	(138,394)	(258,694)	710,102	3,464,607

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
FACILITIES PROFESSIONAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
AS OF JUNE 30, 2021

EXHIBIT B

	NON THUR KELSO BUILDING 6141	NON THUR YAKIMA BUILDING 6142	NON THUR ALASKA BUILDING 6143	NON THUR TACOMA BUILDING 6144	NON THUR NCGC 6145	PARKING 6150
Operating Revenues						
Charges for Services	19,395		39,010	4,040		
Premiums and Assessments						
Miscellaneous Revenue	1,118,033	1,881,000	105,938	1,340,498	1	
Total Operating Revenues	1,137,428	1,881,000	144,947	1,344,537	1	-
Operating Expenses						
Salaries and Wages	75,971	139,979	19,038	19,038	(1,913)	
Employee Benefits	29,390	56,483	6,976	8,098	1,589	
Personal Services						
Goods and Services	1,083,615	582,610	178,343	886,311	188,033	
Travel	5,999					
Depreciation and Amortization	439,760	434,974	15,577	467,873		
Miscellaneous Expenses						
Total Operating Expenses	1,634,736	1,214,046	219,934	1,381,320	187,709	-
Operating Income (Loss)	(497,307)	666,954	(74,986)	(36,782)	(187,708)	-
Non Operating Revenues (Expenses)						
Earnings on Investments				330		
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)				5,295,243		
Tax and License Revenue						
Interest Expense	(12,511)	(19,407)	(60,124)	(136,054)		
Total Nonoperating Revenue (Expenses)	(12,511)	(19,407)	(60,124)	5,159,519	-	-
Income Before Transfers	(509,818)	647,548	(135,110)	5,122,737	(187,708)	-
Transfers						
Capital Contributions						
Operating Transfers In						
Operating Transfers Out				(11,480,627)		
Total Transfers	-	-	-	(11,480,627)	-	-
Change in Net Position	(509,818)	647,548	(135,110)	(6,357,890)	(187,708)	-
Net Position - Beginning of Year	5,903,879	3,424,254	620,078	6,357,890	384,363	
Adjustments Applicable to Prior Year						
Net Position - End of Year	5,394,061	4,071,802	484,967	-	196,655	-

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
FACILITIES PROFESSIONAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
AS OF JUNE 30, 2021

EXHIBIT B

	TUMWATER OFFICE RECOVERY 6171	1500 JEFFERSON 6174	L&I BUILDING 6175	EASTERN WA BUTTE 6176	COMMERCE CAMPUS SOUTH EDGE 6177	COMMERCE WEST CAMPUS GROUNDS 6178
Operating Revenues						
Charges for Services						
Premiums and Assessments						
Miscellaneous Revenue	6,639,860					
Total Operating Revenues	6,639,860	-	-	-	-	-
Operating Expenses						
Salaries and Wages						
Employee Benefits						
Personal Services						
Goods and Services	2,387,446	10	192			32,508
Travel						
Depreciation and Amortization	1,490,724					
Miscellaneous Expenses						
Total Operating Expenses	3,878,170	10	192	-	-	32,508
Operating Income (Loss)	2,761,690	(10)	(192)	-	-	(32,508)
Non Operating Revenues (Expenses)						
Earnings on Investments						
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)						24,502
Tax and License Revenue						
Interest Expense	(996,870)					
Total Nonoperating Revenue (Expenses)	(996,870)	-	-	-	-	24,502
Income Before Transfers	1,764,821	(10)	(192)	-	-	(8,006)
Transfers						
Capital Contributions						
Operating Transfers In						
Operating Transfers Out						
Total Transfers	-	-	-	-	-	-
Change in Net Position	1,764,821	(10)	(192)	-	-	(8,006)
Net Position - Beginning of Year	(8,786,390)	(24)	(463)		-	-
Adjustments Applicable to Prior Year						
Net Position - End of Year	(7,021,569)	(34)	(655)	-	-	(8,006)

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
FACILITIES PROFESSIONAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
AS OF JUNE 30, 2021

EXHIBIT B

	CAMPUS WIDE ALLOCATIONS 6ALC	CUSTODIAL 670A	REFUSE RECYCLE 670B	B&G ADMIN 670M	B&G ADMIN 670P	B&G MAINT OPERATIONS 670R/T
Operating Revenues						
Charges for Services		371,233	94,958	25,207		1,203,670
Premiums and Assessments						
Miscellaneous Revenue		16,011	3,022	2,416		457
Total Operating Revenues	-	387,244	97,980	27,624	-	1,204,127
Operating Expenses						
Salaries and Wages		2,641,910	241,829	970,273		3,108,790
Employee Benefits		1,506,552	119,036	355,931		1,436,486
Personal Services				3,985		
Goods and Services	(32,853)	(3,745,459)	(357,723)	(1,331,053)		(3,437,262)
Travel		27,506	452	26,825		146,817
Depreciation and Amortization	32,846			1,595		27,302
Miscellaneous Expenses						
Total Operating Expenses	(7)	430,509	3,593	27,556	-	1,282,134
Operating Income (Loss)	7	(43,265)	94,387	68	-	(78,007)
Non Operating Revenues (Expenses)						
Earnings on Investments						
Disposal of Assets - Gain						
Disposal of Assets - (Loss)						
Other Revenues (Expenses)			386			(2,692)
Tax and License Revenue						
Interest Expense						
Total Nonoperating Revenue (Expenses)	-	-	386	-	-	(2,692)
Income Before Transfers	7	(43,265)	94,774	68	-	(80,699)
Transfers						
Capital Contributions						
Operating Transfers In						
Operating Transfers Out						
Total Transfers	-	-	-	-	-	-
Change in Net Position	7	(43,265)	94,774	68	-	(80,699)
Net Position - Beginning of Year	(7)	196,584	200,065	-		(777,878)
Adjustments Applicable to Prior Year						
Net Position - End of Year	-	153,318	294,838	68	-	(858,577)

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
FACILITIES PROFESSIONAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
AS OF JUNE 30, 2021

EXHIBIT B

	SECURITY & ACCESS SYSTEMS 670S	SAFETY & ENERGY MANAGEMENT 6211	B&G WORK MGMT 670W	TOTAL ALLOWABLE SERVICES	PRESS HOUSES 613K
Operating Revenues					
Charges for Services	155,854		95	1,950,813	
Premiums and Assessments				0	
Miscellaneous Revenue	112		31,414	38,682,794	31,419
Total Operating Revenues	<u>155,966</u>	<u>-</u>	<u>31,509</u>	<u>40,633,607</u>	<u>31,419</u>
Operating Expenses					
Salaries and Wages	428,877	280,532	308,843	9,531,383	
Employee Benefits	191,256	93,406	137,142	4,409,981	
Personal Services				5,435	
Goods and Services	(531,318)	(373,938)	(438,799)	15,923,997	174,688
Travel	16,858		17,288	242,745	
Depreciation and Amortization	6,897		6,552	9,380,421	
Miscellaneous Expenses				4,761	
Total Operating Expenses	<u>112,570</u>	<u>-</u>	<u>31,025</u>	<u>39,498,723</u>	<u>174,688</u>
Operating Income (Loss)	<u>43,396</u>	<u>-</u>	<u>484</u>	<u>1,134,884</u>	<u>(143,269)</u>
Non Operating Revenues (Expenses)					
Earnings on Investments				1,334	
Disposal of Assets - Gain				0	
Disposal of Assets - (Loss)				0	
Other Revenues (Expenses)				5,317,858	
Tax and License Revenue				0	
Interest Expense			(484)	(4,786,656)	
Total Nonoperating Revenue (Expenses)	<u>-</u>	<u>-</u>	<u>(484)</u>	<u>532,536</u>	<u>-</u>
Income Before Transfers	<u>43,396</u>	<u>-</u>	<u>-</u>	<u>1,667,420</u>	<u>(143,269)</u>
Transfers					
Capital Contributions				0	
Operating Transfers In				6,984,655	
Operating Transfers Out				(11,480,627)	
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,495,973)</u>	<u>-</u>
Change in Net Position	<u>43,396</u>	<u>-</u>	<u>-</u>	<u>(2,828,553)</u>	<u>(143,269)</u>
Net Position - Beginning of Year	<u>(31,761)</u>	<u>-</u>	<u>-</u>	<u>41,754,914</u>	<u>(367,326)</u>
Adjustments Applicable to Prior Year				0	
Net Position - End of Year	<u>11,635</u>	<u>-</u>	<u>-</u>	<u>38,926,361</u>	<u>(510,596)</u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
FACILITIES PROFESSIONAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
AS OF JUNE 30, 2021

EXHIBIT B

	VISITOR CENTER 613L	CAPITAL SECURITY & VISITOR SVCS ADMIN 6200	PUBLIC & HISTORIC 6160	VISITOR SERVICES 7030	TOTAL UNALLOWABLE SERVICES	GRAND TOTAL
Operating Revenues						
Charges for Services			2,649,276	1,258,906	3,908,182	5,858,995
Premiums and Assessments					0	0
Miscellaneous Revenue		851	1,366,901	28,989	1,428,160	40,110,954
Total Operating Revenues	-	851	4,016,177	1,287,895	5,336,342	45,969,949
Operating Expenses						
Salaries and Wages		206,391	(35,915)	405,971	576,447	10,107,830
Employee Benefits		69,536		154,703	224,239	4,634,220
Personal Services			23,354		23,354	28,789
Goods and Services	79,515	(275,076)	4,016,476	543,399	4,539,002	20,462,999
Travel			7,934	299	8,233	250,978
Depreciation and Amortization	193		15,885		16,078	9,396,499
Miscellaneous Expenses					0	4,761
Total Operating Expenses	79,709	851	4,027,734	1,104,372	5,387,353	44,886,076
Operating Income (Loss)	(79,709)	-	(11,556)	183,523	(51,012)	1,083,872
Non Operating Revenues (Expenses)						
Earnings on Investments					0	1,334
Disposal of Assets - Gain					0	0
Disposal of Assets - (Loss)					0	0
Other Revenues (Expenses)					0	5,317,858
Tax and License Revenue				(675)	(675)	(675)
Interest Expense					0	(4,786,656)
Total Nonoperating Revenue (Expenses)	-	-	-	(675)	(675)	531,861
Income Before Transfers	(79,709)	-	(11,556)	182,848	(51,687)	1,615,733
Transfers						
Capital Contributions					0	0
Operating Transfers In			224,524	28,591	253,115	7,237,770
Operating Transfers Out					0	(11,480,627)
Total Transfers	-	-	224,524	28,591	253,115	(4,242,858)
Change in Net Position	(79,709)	-	212,968	211,439	201,428	(2,627,125)
Net Position - Beginning of Year	(190,685)	-	(6,929,009)	7,323	(7,479,698)	34,275,216
Adjustments Applicable to Prior Year					0	0
Net Position - End of Year	(270,394)	-	(6,716,042)	218,762	(7,278,270)	31,648,091

STATE OF WASHINGTON
FACILITIES & PROFESSIONAL SERVICES - ALLOWABLE SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020		
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200		(\$1,969,337)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
2 CFR Part 200 Revenues		
Charges for Services	\$1,950,813	
Earnings of Investments	1,334	
Miscellaneous Revenue	38,682,794	
Tax & License Revenue	0	
Transfers In (Cherberg)	F&S and Interest on Debt portion only	954,783
Transfers In (O'Brien)	F&S and Interest on Debt portion only	1,500,636
Transfers In (Legislative Bldg)	F&S and Interest on Debt portion only	987,321
Transfers In (Pritchard)	F&S and Interest on Debt portion only	267,782
Transfers In (Institution)	F&S and Interest on Debt portion only	247,131
Transfers In (Wash St SE)	F&S and Interest on Debt portion only	4,824
Transfers In (Pro Arts Bldg)	F&S and Interest on Debt portion only	15,400
Transfers In (Security & Access Sys)	F&S and Interest on Debt portion only	
Transfers In (Bldg Automation)	F&S and Interest on Debt portion only	
Other Revenue		5,317,858
Total Revenues		49,930,676
Less: Expenditures (Actual Costs):		
Per State's Financial Report		
Salaries and Wages	9,531,383	
Employee Benefits	4,409,981	
Personal Services	5,435	
Goods and Services	15,923,997	
Travel	242,745	
Depreciation and Amortization	9,380,421	
Miscellaneous Expenses	4,761	
Interest Expense	4,786,656	
Other Expenses	0	
Operating Transfers Out	11,480,627	
Total Per Financial Statements	55,766,006	
Additional 2 CFR Part 200 Allowable Costs		
FY 2021 SWCAP Costs for Allowable Services	(\$674,802)	
GASB 68 Adjust	\$ 1,312,131 - \$ 132,269	1,179,862
Total Additions		505,060
Less 2 CFR Part 200 Allowable Expenditures		56,271,066
Plus Adjustments:		
Prior Period Adjustments - Adjustment to Beginning Balance	0	
Rounding	0	
Imputed Interest Earnings for Allowable Services (Exhibit D)	0	
Total Adjustments		0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)	(\$8,309,728)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)	\$7,815,108
Excess Balance (A) - (B)		(\$16,124,835)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		\$38,946,776
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Non-operating Transfers In	\$3,006,777	
Plus: Capital Contributions	\$0	
Less: Non-operating Transfers Out	0	
Net Transfers		3,006,777
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)	\$41,953,553

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020		(\$2,702,223)
ADJUSTMENTS:		
Total Revenues for Unallowable Services	5,589,457	
Total Expenses for Unallowable Services	(5,388,028)	
Prior Period Adjustments - Adjustment to Beginning Balance	0	
Deductions 2 CFR Part 200 Unallowable Costs (Part I)	\$0	
Additional 2 CFR Part 200 Allowable Costs (Part I)	(674,802)	
Other - GASB 68 Adjustment	1,179,862	
Imputed Interest Earnings (Part I)	0	
Total Adjustments		706,489
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)	(\$1,995,734)

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$31,648,091
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FACILITIES & PROFESSIONAL SERVICES
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FACILITIES & PROFESSIONAL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
011	HOUSE OF REPRESENTATIVES	47,846.44
012	SENATE	60,351.50
013	JOINT TRANSPORTATION COMMITTEE	712.08
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	301,383.59
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	143,086.62
035	ACTUARY, OFFICE OF THE STATE	4,035.00
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	94,918.01
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	385,657.51
040	STATUTE LAW COMMITTEE	4,128.48
045	SUPREME COURT	454,587.47
046	LAW LIBRARY, STATE	200,797.44
048	COURT OF APPEALS	363,159.00
050	JUDICIAL CONDUCT, COMMISSION ON	149,331.60
055	ADMINISTRATIVE OFFICE OF THE COURTS	114,228.36
056	PUBLIC DEFENSE, OFFICE OF	3,560.40
057	CIVIL LEGAL AID, OFFICE OF	474.72
075	GOVERNOR, OFFICE OF THE	230,494.50
080	LIEUTENANT GOVERNOR, OFFICE OF THE	86,682.67
082	PUBLIC DISCLOSURE COMMISSION	4,035.00
085	SECRETARY OF STATE, OFFICE OF THE	1,725,715.95
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	37,629.36
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	25,114.72
090	TREASURER, OFFICE OF THE STATE	576,812.81
095	AUDITOR'S OFFICE, STATE	290,283.53
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	19,478.72
100	ATTORNEY GENERAL, OFFICE OF THE	1,178,813.40
101	CASELOAD FORECAST COUNCIL	149,396.60
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	35,700.60
103	COMMERCE, DEPARTMENT OF	84,622.51
104	ECONOMIC AND REVENUE FORECAST COUNCIL	1,186.80
105	FINANCIAL MANAGEMENT, OFFICE OF	1,461,496.99
107	HEALTH CARE AUTHORITY, STATE	280,674.60
110	ADMINISTRATIVE HEARINGS, OFFICE OF	140,995.38
116	LOTTERY COMMISSION, STATE	17,235.36
117	GAMBLING COMMISSION, STATE	13,004.64
118	HISPANIC AFFAIRS, COMMISSION ON	26,089.98
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	25,074.72
120	HUMAN RIGHTS COMMISSION	3,113.68
124	RETIREMENT SYSTEMS, DEPARTMENT OF	57,607.68
126	INVESTMENT BOARD, STATE	18,751.20
140	REVENUE, DEPARTMENT OF	179,996.40
142	TAX APPEALS, BOARD OF	137,878.11
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	142,276.92
160	INSURANCE COMMISSIONER, OFFICE OF THE	135,369.60
163	CONSOLIDATED TECHNOLOGY SERVICES	112,232.87
165	ACCOUNTANCY, STATE BOARD OF	2,387.44
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	1,781.64
179	ENTERPRISE SERVICES, DEPARTMENT OF	2,379,866.22
185	HORSE RACING COMMISSION	513.72
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	27,675.84
195	LIQUOR AND CANNABIS BOARD	84,951.12
215	UTILITIES & TRANSPORTATION COMMISSION	34,599.96
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	949.44

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FACILITIES & PROFESSIONAL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
225	PATROL, STATE	4,736,528.25
227	CRIMINAL JUSTICE TRAINING COMMISSION	237.36
228	TRAFFIC SAFETY COMMISSION	5,933.88
235	LABOR AND INDUSTRIES, DEPARTMENT OF	1,141,498.36
240	LICENSING, DEPARTMENT OF	1,523,000.78
245	MILITARY DEPARTMENT	238.36
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	4,996.92
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	4,801,915.93
303	HEALTH, DEPARTMENT OF	369,434.25
305	VETERANS' AFFAIRS, DEPARTMENT OF	19,630.56
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	2,120,749.72
310	CORRECTIONS, DEPARTMENT OF	3,881,349.02
315	BLIND, DEPARTMENT OF SERVICES FOR THE	178,693.05
340	STUDENT ACHIEVEMENT COUNCIL	24,507.12
341	LEOFF PLAN 2 BOARD	1,424.16
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	1,336,733.64
351	BLIND, STATE SCHOOL FOR THE	474.72
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	6,485.24
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	273,756.30
365	WASHINGTON STATE UNIVERSITY	12,793.68
376	THE EVERGREEN STATE COLLEGE	156,255.90
387	ARTS COMMISSION, WASHINGTON STATE	4,184.76
405	TRANSPORTATION, DEPARTMENT OF	5,334,259.27
406	COUNTY ROAD ADMINISTRATION BOARD	3,323.04
407	TRANSPORTATION IMPROVEMENT BOARD	2,136.24
410	TRANSPORTATION COMMISSION	1,326.96
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	474.72
461	ECOLOGY, DEPARTMENT OF	214,605.48
462	POLLUTION LIABILITY INSURANCE PROGRAM	3,323.04
465	PARKS AND RECREATION COMMISSION, STATE	43,626.00
467	RECREATION AND CONSERVATION FUNDING BOARD	184,861.25
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	2,322.60
471	CONSERVATION COMMISSION, STATE	4,035.00
477	FISH AND WILDLIFE, DEPARTMENT OF	2,219,787.08
478	PUGET SOUND PARTNERSHIP	40,991.16
490	NATURAL RESOURCES, DEPARTMENT OF	2,384,436.74
495	AGRICULTURE, DEPARTMENT OF	751,912.18
540	EMPLOYMENT SECURITY, DEPARTMENT OF	1,290,924.25
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	132,107.16
699027	BELLEVUE COMMUNITY COLLEGE	22.00
Other	NOT SPECIFIED	695,903.64
Total Revenue		45,969,948.67

***5. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 FLEET
MANAGEMENT***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Account 422 – Fleet Management

I. Service Description

The State Fleet Management, administered by the Department of Enterprise Services (DES), provides a fleet of vehicles to state agency travelers on a short or long-term basis. Fleet Management provides several types of services: management of permanently assigned vehicles, short-term vehicle rentals, and vehicle maintenance services.

Fleet Management manages a fleet that includes cars, vans, sports utility vehicles, and light trucks. In addition to performing maintenance on vehicles managed by Fleet, they provide vehicle maintenance services for vehicles owned and operated by other state agencies in the Olympia area. Fleet Management provides services through two locations: the main facility in Olympia and a vehicle rental office on the Capitol campus.

II. Billing Methodology

Fleet Management recovers its costs through charge-back daily and monthly rental rates, usage or mileage rate, and labor rates. Fleet Management utilizes a rate development model comprised of detailed schedules identifying proposed costs by cost category and by activity. The model also documents the assignment of costs to activities, the assignment of each activity to a rate, and the development of service and per hour labor rates.

Rates are reviewed every two years in conjunction with the state biennial budget process and normally set for the two years of the biennium. However, rates are monitored monthly and may be revised if costs or revenues/demand are significantly more or less than projected. The status of the fund balance is also considered in either increasing or reducing rates.

Rates are developed for the following:

- Permanently Assigned: Applicable administrative cost, depreciation, maintenance and fuel by class of vehicle based on 500 miles driven per month.
 - Daily Rental: Applicable administrative cost and depreciation by class of vehicle based on 15 rental days per month.
 - Mileage: Applicable maintenance and fuel by class of vehicle based on the average MPG per class of vehicle.
 - Maintenance: Applicable direct and allocated costs are assessed to customers on an hourly basis.
 - Parts: Applicable direct and allocated costs are assessed to customers by applying a percent mark-up.
-

III. Financial Statements

Financial activities of Fleet Services are recorded in a sub-account or project of the internal service fund, **422 Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds (ISF) – Enterprise Services' financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the Fleet Services sub-account. Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (equivalent of 2 months).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FLEET MANAGEMENT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	(\$9,765,219)
Other Receivables (Net)	2,215
Due from Other Funds	2,788,271
Due from Other Governments	1,576,531
Prepaid Expenses	35,469
Total Current Assets	<u>(5,362,733)</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	146,573,500
Accumulated Depreciation	(85,455,242)
Construction In Progress	101,324
Total Noncurrent Assets	<u>61,219,583</u>
Total Assets	<u><u>\$55,856,850</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$687,968
Accrued Liabilities	78,874
Notes & Leases Payable - ST	14,434,199
Due to Other Funds	227,416
Unearned Revenue	0
Total Current Liabilities	<u>15,428,458</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	34,558,664
Other Long-Term Obligations	169,386
Total Noncurrent Liabilities	<u>34,728,050</u>
Total Liabilities	<u>50,156,508</u>
Net Position:	
Net Investment In Capital Assets	12,226,719
Unrestricted Net Position	<u>(6,526,378)</u>
Total Net Position	<u>5,700,341</u>
Total Liabilities and Net Position	<u><u>\$55,856,850</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FLEET MANAGEMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$803,730
Miscellaneous Revenue	26,206,883
Total Operating Revenues	<u>27,010,614</u>
Operating Expenses	
Salaries and Wages	\$1,619,263
Employee Benefits	696,205
Personal Services	16,520
Goods and Services	10,187,013
Travel	361
Depreciation and Amortization	11,957,611
Miscellaneous Expenses	0
Total Operating Expenses	<u>24,476,972</u>
Operating Income (Loss)	<u>2,533,641</u>
Non Operating Revenues (Expenses)	
Other Revenues (Expenses)	(194,825)
Interest Expense	(674,936)
Total Nonoperating Revenue (Expenses)	<u>(869,761)</u>
Income Before Transfers	<u>1,663,880</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	1,663,880
Net Position - Beginning of Year, as Previously Reported	4,036,461
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$5,700,341</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - FLEET MANAGEMENT
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020					
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200					(\$8,262,519)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR					
2 CFR Part 200 Revenues					
Charges for Services				\$803,730	
Miscellaneous Revenue				26,206,883	
Operating Transfers In				0	
Total Revenues					27,010,614
Less: Expenditures (Actual Costs):					
Per State's Financial Report					
Salaries and Wages				1,619,263	
Employee Benefits				696,205	
Personal Services				16,520	
Goods and Services				10,187,013	
Travel				361	
Depreciation and Amortization				11,957,611	
Miscellaneous Expenses				0	
Interest Expense				674,936	
Other Expenses				194,825	
Total Per Financial Statements				25,346,733	
Additional 2 CFR Part 200 Allowable Costs					
FY 2021 SWCAP Costs				(\$91,133)	
GASB 68 Adjust	\$	204,383	-	\$	20,603
Other				183,780	
Total Additions				0	
					92,647
Less 2 CFR Part 200 Allowable Expenditures					25,439,381
Plus Adjustments:					
Prior Period Adjustments				0	
Imputed Interest Earnings (Exhibit D)				0	
Total Adjustments					0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)				(\$6,691,286)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)				\$2,246,962
Excess Balance (A) - (B)					(\$8,938,248)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020					\$10,860,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)					
Plus: Non-operating Transfers In				\$0	
Less: Non-operating Transfers Out				0	
Net Transfers					0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)				\$10,860,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020					\$1,438,981
ADJUSTMENTS:					
Deductions 2 CFR Part 200 Unallowable Costs				\$0	
Additional 2 CFR Part 200 Allowable Costs				(91,133)	
Other - GASB 68 Adjustment				183,780	
Imputed Interest Earnings				0	
Total Adjustments					92,647
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)				\$1,531,628

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)				\$5,700,342
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FLEET MANAGEMENT
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	<u>0</u>	<u>22,540,896</u>	<u>11,270,448</u>	<u>41.97%</u>	<u>0</u>
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FLEET MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
011	HOUSE OF REPRESENTATIVES	158.11
012	SENATE	859.93
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	8,269.78
045	SUPREME COURT	184.81
046	LAW LIBRARY, STATE	4,449.78
055	ADMINISTRATIVE OFFICE OF THE COURTS	16,305.31
056	PUBLIC DEFENSE, OFFICE OF	142.64
057	CIVIL LEGAL AID, OFFICE OF	546.58
075	GOVERNOR, OFFICE OF THE	3,732.00
085	SECRETARY OF STATE, OFFICE OF THE	19,523.71
090	TREASURER, OFFICE OF THE STATE	4,511.77
095	AUDITOR'S OFFICE, STATE	15,092.02
100	ATTORNEY GENERAL, OFFICE OF THE	458,325.18
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	501.73
103	COMMERCE, DEPARTMENT OF	58,696.17
105	FINANCIAL MANAGEMENT, OFFICE OF	11,941.98
107	HEALTH CARE AUTHORITY, STATE	61,364.30
116	LOTTERY COMMISSION, STATE	242,952.14
124	RETIREMENT SYSTEMS, DEPARTMENT OF	17,958.26
140	REVENUE, DEPARTMENT OF	81,360.80
160	INSURANCE COMMISSIONER, OFFICE OF THE	3,790.90
163	CONSOLIDATED TECHNOLOGY SERVICES	8,278.57
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	110.68
179	ENTERPRISE SERVICES, DEPARTMENT OF	1,379,668.59
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	171.80
195	LIQUOR AND CANNABIS BOARD	830,885.63
215	UTILITIES & TRANSPORTATION COMMISSION	193,119.06
225	PATROL, STATE	7,573.04
228	TRAFFIC SAFETY COMMISSION	108.39
235	LABOR AND INDUSTRIES, DEPARTMENT OF	3,202,630.52
240	LICENSING, DEPARTMENT OF	395,316.76
245	MILITARY DEPARTMENT	130,469.68
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	23,568.00
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	2,558,519.60
303	HEALTH, DEPARTMENT OF	489,357.76
305	VETERANS' AFFAIRS, DEPARTMENT OF	337,958.39
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	3,401,054.27
310	CORRECTIONS, DEPARTMENT OF	3,471,335.56
315	BLIND, DEPARTMENT OF SERVICES FOR THE	69,037.66
340	STUDENT ACHIEVEMENT COUNCIL	3,747.20
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	41,644.54
351	BLIND, STATE SCHOOL FOR THE	111,631.62
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	61,333.94
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	3,384.12
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	12,850.66
360	UNIVERSITY OF WASHINGTON	54,591.75
365	WASHINGTON STATE UNIVERSITY	4,601.07
370	EASTERN WASHINGTON UNIVERSITY	39,533.29
375	CENTRAL WASHINGTON UNIVERSITY	57,425.23
376	THE EVERGREEN STATE COLLEGE	11,510.83
380	WESTERN WASHINGTON UNIVERSITY	21,237.38
387	ARTS COMMISSION, WASHINGTON STATE	7,891.16
390	HISTORICAL SOCIETY, WASHINGTON STATE	3,783.38

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - FLEET MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
405	TRANSPORTATION, DEPARTMENT OF	45,227.09
406	COUNTY ROAD ADMINISTRATION BOARD	9,714.32
407	TRANSPORTATION IMPROVEMENT BOARD	20,070.47
460	COLUMBIA RIVER GORGE COMMISSION	3,869.81
461	ECOLOGY, DEPARTMENT OF	1,944,479.35
465	PARKS AND RECREATION COMMISSION, STATE	30,971.86
467	RECREATION AND CONSERVATION FUNDING BOARD	16,933.32
471	CONSERVATION COMMISSION, STATE	85,997.66
477	FISH AND WILDLIFE, DEPARTMENT OF	4,226,522.71
478	PUGET SOUND PARTNERSHIP	20,127.06
490	NATURAL RESOURCES, DEPARTMENT OF	168,962.38
495	AGRICULTURE, DEPARTMENT OF	1,693,693.01
540	EMPLOYMENT SECURITY, DEPARTMENT OF	273,478.63
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,117.69
699010	EDMONDS COMMUNITY COLLEGE	8,125.14
699032	CENTRALIA COMMUNITY COLLEGE	7,281.95
699035	CLARK COLLEGE	9,973.40
699048	GRAYS HARBOR COLLEGE	20,841.84
699049	GREEN RIVER COMMUNITY COLLEGE	47,670.26
699052	HIGHLINE COMMUNITY COLLEGE	15,662.79
699062	OLYMPIC COLLEGE	36,795.08
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	17,848.40
699072	SHORELINE COMMUNITY COLLEGE	27,445.12
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	4,554.35
699092	LAKE WASHINGTON INSTITUTE OF TECHNOLOGY	6,121.87
699096	CLOVER PARK TECHNICAL COLLEGE	47,654.50
Other	NOT SPECIFIED	274,475.43
Total Revenue		27,010,613.52

***6. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 BROKERING
SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Brokering Services (Fund 422)

I. Service Description

The Department of Enterprise Services (DES) provides brokering services to provide technical consultation to help assess technology hardware and software needs. This includes contracts for desktop PCs, laptops, and servers; software and software licensing contracts; and other IT hardware contracts.

II. Billing Methodology

The agency facilitates purchases between the customer and the vendor. The agency purchases the product and bills the customer for the actual cost. The billing is for actual costs with no service fee.

III. Financial Statements

DES financial activities for brokering are recorded in an internal service fund, **422 Department of Enterprise Service Account**. Financial statements for the Fund are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Fund's Statement of Revenues, Expenses, and Changes in Fund Net Assets to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the fund in the SWCAP Section I allocated cost document.

- Adjustments – Actual interest earnings incurred on the Accounts’ assets. The information is accounted for and reported by the Office of the State Treasurer. Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances.
- 2 CFR PART 200 Retained Earnings Balance – The Account has a positive balance as of the end of the fiscal year which is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Fund’s total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – no adjustments.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides the Account’s revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - BROKERING
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	(\$41,859)
Other Receivables (Net)	0
Due from Other Funds	655,690
Due from Other Governments	106,484
Prepaid Expenses	7,947
Total Current Assets	<u>728,263</u>
Noncurrent Assets:	
Other Assets	0
Furnishings, Equipment & Collections	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$728,263</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$728,263
Accrued Liabilities	0
Due to Other Funds	0
Unearned Revenue	0
Total Current Liabilities	<u>728,263</u>
Noncurrent Liabilities	
Other Long-Term Obligations	0
Total Noncurrent Liabilities	<u>0</u>
Total Liabilities	<u>728,263</u>
Net Position:	
Net Investment In Capital Assets	(0)
Unrestricted Net Position	0
Total Net Position	<u>0</u>
Total Liabilities and Net Position	<u><u>\$728,263</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - BROKERING
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Operating Revenues	
Charges for Services	\$0
Miscellaneous Revenue	0
Sales	1,158,704
Cost of Goods Sold	(1,158,704)
Total Operating Revenues	<u>0</u>
Operating Expenses	
Salaries and Wages	0
Employee Benefits	0
Personal Services	0
Goods and Services	0
Travel	0
Depreciation and Amortization	0
Miscellaneous Expenses	0
Total Operating Expenses	<u>0</u>
Operating Income (Loss)	<u>0</u>
Non Operating Revenues (Expenses)	
Other Revenues (Expenses)	0
Interest Expense	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>0</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	0
Net Position - Beginning of Year, as Previously Reported	(0)
Adjustments Applicable to Prior Year	<u>0 *</u>
Net Position - End of Year	<u><u>(\$0)</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - BROKERING
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200		\$131,806	
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$0	
Interest Income		0	
Sales		1,158,704	
Earnings on Investments		0	
Total Revenues		<u>1,158,704</u>	
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Cost of Goods Sold		1,158,704	
Salaries and Wages		0	
Employee Benefits		0	
Personal Services		0	
Goods and Services		0	
Operating Transfers Out		0	
Total Per Financial Statements		<u>1,158,704</u>	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		\$0	
GASB 68 Adjust	\$ - - \$ -	-	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		<u>0</u>	
Less 2 CFR Part 200 Allowable Expenditures			1,158,704
Plus Adjustments:			
Prior Period Adjustments		0	
State share of federal refund moved to Part II		0	
Imputed Interest Earnings (Exhibit D)		0	
Total Adjustments		<u>0</u>	
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		131,806
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)	\$193,117	
Excess Balance (A) - (B)			(\$61,311)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		\$1,460,506	
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Plus: State share of federal refund		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers		<u>0</u>	
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		1,460,506

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020		(\$1,592,312)	
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		0	
Other - GASB 68 Adjustment		0	
Imputed Interest Earnings		0	
Total Adjustments		<u>0</u>	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		(1,592,312)

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR		(A) + (C) + (D)	(0)
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - BROKERING
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - BROKERING
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency		Agency Title	Amount
Other	NOT SPECIFIED		0.00
Total Revenue			0.00

No operating revenue in FY21

***7. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 REAL ESTATE
SERVICES***

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Enterprise Services
Account 422 – Real Estate Services**

I. Service Description

Real Estate Services (RES) provides real estate services in support of state elected officials, state agencies, boards, commissions, and educational institutions in accordance with RCW 43.82, State Agency Housing. Comprehensive leasing services provided by RES include identification of space, lease negotiation, space design, lease administration, and dispute resolution. Other services provided by RES include construction management, acquisition and disposal of state-owned properties, and worksite parking program assistance.

II. Billing Methodology

RES recovers its costs through appropriated assessment and non-appropriated fee-for-service charges. RES utilizes a cost allocation rate development model comprised of detailed schedules identifying proposed costs by cost category and by activity. The model also documents the assignment of costs to activities, the assignment of each activity to a rate, and the development of service and per hour labor rates.

Rates are reviewed periodically in conjunction with the state budget process. The status of the fund balance is also considered in either increasing or reducing rates.

RES develop assessment and charges for the following services:

- **Appropriated Assessment** – The cost of services associated with managing and renewing leases are assessed to benefiting state agencies based on an Office of Financial Management approved cost allocation methodology. Assessments are determined on a biennial basis.
 - The assessment for managing and renewing leases is based on three evenly weighted factors: total number of leases, total rentable square footage leased, and annual lease costs.
- **Non-Appropriated Charges** – The cost of services associated with locating and acquiring new space, space design assistance, and disposal of space are assessed to state agencies either as a percentage of the lease or based on hours of services provided.
 - Services associated with new leases (leasing, architectural services, project planning and management, construction management), are funded on a project-based fee-for-service. Fees are based on the square footage of the space requested, at either an hourly reimbursable rate or a commission rate based upon a percentage of the total value of the lease.
 - Services associated with acquisition and disposal of real estate and related activities such as easements, appraisals and environmental assessments are funded on a project-based hourly fee.

III. Financial Statements

Financial activities of RES are recorded in a sub-account or project of the internal service fund, **422 Department of Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds (ISF) – Enterprise Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Positions
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Positions – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the RES sub-account. Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance that is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - REAL ESTATE SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$469,982
Other Receivables (Net)	0
Due from Other Funds	377,663
Due from Other Governments	0
Prepaid Expenses	0
Total Current Assets	<u>847,646</u>
Noncurrent Assets:	
Other Assets	0
Furnishings, Equipment & Collections	0
Accumulated Depreciation	0
Construction In Progress	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$847,646</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$28,960
Accrued Liabilities	98,230
Obligation for Capital - Short Term	0
Due to Other Funds	19,947
Due to Other Governments	0
Unearned Revenue	0
Deferred Revenues	0
Total Current Liabilities	<u>147,137</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>181,008</u>
Total Noncurrent Liabilities	<u>181,008</u>
Total Liabilities	<u>328,145</u>
Net Position:	
Net Investment In Capital Assets	0
Unrestricted Net Position	<u>519,501</u>
Total Net Position	<u>519,501</u>
Total Liabilities and Net Position	<u><u>\$847,646</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - REAL ESTATE SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Operating Revenues	
Charges for Services	\$3,320,698
Miscellaneous Revenue	965
Total Operating Revenues	<u>3,321,663</u>
Operating Expenses	
Salaries and Wages	1,900,556
Employee Benefits	653,500
Personal Services	0
Goods and Services	1,291,288
Travel	14,486
Depreciation and Amortization	0
Miscellaneous Expenses	0
Total Operating Expenses	<u>3,859,831</u>
Operating Income (Loss)	<u>(538,168)</u>
Non Operating Revenues (Expenses)	
Other Revenues (Expenses)	0
Interest Expense	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>(538,168)</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	(538,168)
Net Position - Beginning of Year, as Previously Reported	1,057,669
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$519,501</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - REAL ESTATE SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			\$331,669
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$3,320,698	
Miscellaneous Revenue		965	
Earnings on Investments		0	
Total Revenues			3,321,663
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		1,900,556	
Employee Benefits		653,500	
Personal Services		0	
Goods and Services		1,291,288	
Travel		14,486	
Other Expenses		0	
Operating Transfers Out		0	
Total Per Financial Statements		3,859,831	
Deductions 2 CFR Part 200 Unallowable Costs			
Provision for Losses	\$0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions			0
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	(\$109,448)		
GASB 68 Adjust	\$ 241,661 - \$ 24,361	217,300	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		107,853	
Less 2 CFR Part 200 Allowable Expenditures			3,967,683
Plus Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$314,352)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$661,281
Excess Balance (A) - (B)			(\$975,633)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$0

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$726,000
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		(109,448)	
Other - GASB 68 Adjustment		217,300	
Imputed Interest Earnings		0	
Total Adjustments		107,853	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$833,853

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$519,501
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - REAL ESTATE SERVICES
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - REAL ESTATE SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
055	ADMINISTRATIVE OFFICE OF THE COURTS	13,989.57
056	PUBLIC DEFENSE, OFFICE OF	1,893.12
075	GOVERNOR, OFFICE OF THE	2,634.96
080	LIEUTENANT GOVERNOR, OFFICE OF THE	1,156.68
082	PUBLIC DISCLOSURE COMMISSION	2,344.20
085	SECRETARY OF STATE, OFFICE OF THE	12,907.32
095	AUDITOR'S OFFICE, STATE	28,116.45
100	ATTORNEY GENERAL, OFFICE OF THE	142,198.85
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	10,854.96
103	COMMERCE, DEPARTMENT OF	35,964.67
105	FINANCIAL MANAGEMENT, OFFICE OF	10,687.56
107	HEALTH CARE AUTHORITY, STATE	52,075.68
110	ADMINISTRATIVE HEARINGS, OFFICE OF	14,948.04
116	LOTTERY COMMISSION, STATE	42,214.55
117	GAMBLING COMMISSION, STATE	18,951.84
118	HISPANIC AFFAIRS, COMMISSON ON	1,137.36
120	HUMAN RIGHTS COMMISSION	3,677.40
124	RETIREMENT SYSTEMS, DEPARTMENT OF	21,564.69
126	INVESTMENT BOARD, STATE	17,950.79
140	REVENUE, DEPARTMENT OF	79,113.12
142	TAX APPEALS, BOARD OF	1,770.36
160	INSURANCE COMMISSIONER, OFFICE OF THE	14,950.98
163	CONSOLIDATED TECHNOLOGY SERVICES	3,795.12
165	ACCOUNTANCY, STATE BOARD OF	1,777.08
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	10,573.33
179	ENTERPRISE SERVICES, DEPARTMENT OF	132,862.68
185	HORSE RACING COMMISSON	1,412.52
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	27,902.55
195	LIQUOR AND CANNABIS BOARD	34,772.82
215	UTILITIES & TRANSPORTATION COMMISSION	22,778.88
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	1,303.44
225	PATROL, STATE	43,419.33
227	CRIMINAL JUSTICE TRAINING COMMISSION	2,171.75
228	TRAFFIC SAFETY COMMISSION	2,566.44
235	LABOR AND INDUSTRIES, DEPARTMENT OF	201,759.45
240	LICENSING, DEPARTMENT OF	152,645.61
245	MILITARY DEPARTMENT	13,308.20
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	4,308.00
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	705,763.08
303	HEALTH, DEPARTMENT OF	120,550.01
305	VETERANS' AFFAIRS, DEPARTMENT OF	13,801.65
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	233,619.04
310	CORRECTIONS, DEPARTMENT OF	258,517.83
315	BLIND, DEPARTMENT OF SERVICES FOR THE	12,728.04
341	LEOFF PLAN 2 BOARD	14,297.12
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	2,900.44
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	6,181.11
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	2,834.10
375	CENTRAL WASHINGTON UNIVERSITY	3,732.09
387	ARTS COMMISSION, WASHINGTON STATE	10,096.23
390	HISTORICAL SOCIETY, WASHINGTON STATE	1,233.96
405	TRANSPORTATION, DEPARTMENT OF	75,029.05
406	COUNTY ROAD ADMINISTRATION BOARD	2,257.08
407	TRANSPORTATION IMPROVEMENT BOARD	1,870.08

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - REAL ESTATE SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
410	TRANSPORTATION COMMISSION	4,603.05
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	1,248.12
460	COLUMBIA RIVER GORGE COMMISSION	1,428.60
461	ECOLOGY, DEPARTMENT OF	53,154.03
462	POLLUTION LIABILITY INSURANCE PROGRAM	24,525.00
465	PARKS AND RECREATION COMMISSION, STATE	15,645.00
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	2,132.16
471	CONSERVATION COMMISSION, STATE	500.00
477	FISH AND WILDLIFE, DEPARTMENT OF	32,976.07
478	PUGET SOUND PARTNERSHIP	13,960.86
490	NATURAL RESOURCES, DEPARTMENT OF	11,771.77
495	AGRICULTURE, DEPARTMENT OF	63,426.74
540	EMPLOYMENT SECURITY, DEPARTMENT OF	232,011.23
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	122,339.08
699005	EVERETT COMMUNITY COLLEGE	7,823.47
699010	EDMONDS COMMUNITY COLLEGE	5,359.50
699021	WHATCOM COMMUNITY COLLEGE	117.00
699027	BELLEVUE COMMUNITY COLLEGE	1,433.25
699029	BIG BEND COMMUNITY COLLEGE	146.25
699032	CENTRALIA COMMUNITY COLLEGE	250.00
699035	CLARK COLLEGE	1,507.75
699037	PIERCE COLLEGE	3,310.61
699049	GREEN RIVER COMMUNITY COLLEGE	250.00
699052	HIGHLINE COMMUNITY COLLEGE	18,457.65
699065	PENINSULA COLLEGE	5,274.80
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	12,166.17
699074	SKAGIT VALLEY COLLEGE	1,842.75
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	106.50
699076	SPOKANE COMMUNITY COLLEGE-DIST 17	500.00
699078	TACOMA COMMUNITY COLLEGE	58.50
699083	WALLA WALLA COMMUNITY COLLEGE	500.00
699091	YAKIMA VALLEY COLLEGE	500.00
699092	LAKE WASHINGTON INSTITUTE OF TECHNOLOGY	3,456.09
699094	BELLINGHAM TECHNICAL COLLEGE	250.00
699095	BATES TECHNICAL COLLEGE	8,979.75
699096	CLOVER PARK TECHNICAL COLLEGE	2047.5
Other	NOT SPECIFIED	13,732.03
Total Revenue		3,321,662.54

***8. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 OTHER
SERVICES***

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Enterprise Services
Account 422 - Other Services**

I. Service Description

This section includes information on other services provided by the Department of Enterprise Services that have not been presented in other sections of the SWCAP Section II Information. Per Division of Cost Allocation instructions, only a brief description of the services and their financial statements are provided.

- Business Resources Division Administration (BRD) - BRD provides enterprise business services to state agencies and local governments such as:
 - Mail services
 - Professional fleet management and services
 - Printing services
 - State and federal surplus property redistribution and recycling

BRD Administration provides overall support and management to these separate businesses and the costs are allocated to them.

Surplus Property consists of two programs: State Surplus Property (SSP) and Federal Surplus Property (FSP).

SSP administers and provides a process for marketing, storage, and redistribution or sale of surplus state-owned property. SSP is required to first offer surplus property to priority customers (state agencies, boards and commissions, institutions of higher education, political subdivisions, and non-profits) and only afterwards is it permitted to sell property to the general public.

FSP administers and provides a process for the marketing, storage, and distribution of Federal surplus property to state agencies, municipalities, and eligible non-profit organizations.

Costs of SSP and FSP are recovered through handling and service fees based either on surplus property values or revenues received from sale and disposal of surplus property.

III. Engineering & Architectural Services (E&AS)

E&AS is the primary public works authority for state facility construction. E&AS costs are funded from the State's capital budget. E&AS performs capital project management using private sector professional services consultants and construction contracts to deliver:

- Planning and Feasibility Studies
 - Predesign Reports
-

- Design – Bid - Build Construction
- Design – Build Construction
- General Contractor Construction Manager Contracts
- Job Order Contracting

IV. Energy

The Energy program provides comprehensive project management and other services to help our clients reduce energy and operational costs, and reach sustainability goals. The Energy Program is managed as a self-sustaining business, relying on a fee for service model to support program operating costs.

V. Master Contracts

DES develops and administers master contracts that give state agencies and local governments access to approved vendor contracts to purchase goods and services. This unit also develops state procurement policy and provides delegation of purchase authority to agencies. This service is funded through a vendor management fee (generally 1.5%) that is charged to master contract vendors based on the total reported sales from the contract that quarter.

Resource Conservation Management

DES provides political subdivisions and some state agencies services that allow the effective management of water and solid waste costs associated with facility operations. DES assists facility managers to develop customized plans that identify efficiency improvements, recommend best practices, create a plan, and evaluate effectiveness. This service is funded using Puget Sound Energy grants for political subdivisions and fee-for-service for state agencies.

VI. Financial Statements

Financial activities are recorded in sub-accounts or projects of the internal service fund, **422 Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – Enterprise Services financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position – Information is provided by project account.
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A. Information is provided by project account.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - OTHER SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	Not Specified	Not Specified	Finance Admin	Internal Finance	Capital Finance	Human Resources	Business Resources - Admin	State Surplus	Federal Surplus	Engineering / Architectural Services	FPS Reinvestment Account	Energy Program	Resource Conservation Management
Title	Agency 076	Agency 179	1300	1320	1325	4500	5000	5414	5415	6300	6310	6340	6350
Cash and Cash Equivalents	6,699,000.00	(5,238,929.40)	95,455.82	280,902.44	13,805.31	144,348.91	68,679.65	1,550,692.70	302,650.81	376,135.67	5,713,631.18	2,579,996.58	763,775.61
Restricted Cash and Investments													
Other Receivables (Net)								2,735.07	3,160.00	7.73		30.11	
Due From Other Funds					14,848.80			63,686.93	84,310.00	720,234.03		382,684.89	
Due From Other Governments								21,444.55	24,311.10	56,768.36		145,000.00	
Inventories									66,900.00				
Prepaid Expenses				23,628.04									
Total Current Assets	6,699,000.00	(5,238,929.40)	95,455.82	304,530.48	28,654.11	144,348.91	68,679.65	1,638,559.25	481,331.91	1,153,145.79	5,713,631.18	3,107,711.58	763,775.61
Buildings													
Other Improvements								67,359.25					
Furnishings, Equipment & Collections								1,833,879.22					
Accumulated Depreciation								(1,256,828.68)					
Infrastructure - Other													
Construction in Progress										230,139.68			
Total Noncurrent Assets	0	0.00	0.00	0.00	0.00	0.00	0.00	644,409.79	0.00	230,139.68	0.00	0.00	0.00
Total Assets	6,699,000.00	(5,238,929.40)	95,455.82	304,530.48	28,654.11	144,348.91	68,679.65	2,282,969.04	481,331.91	1,383,285.47	5,713,631.18	3,107,711.58	763,775.61
Accounts Payable		7,159.33	2,443.51	2,030.20		899.02		161,112.79	19,939.51	62,814.78	119,766.80	1,184.22	
Contracts and Retainages Payable													
Accrued Liabilities		10,324.09	19,142.40	88,804.10	14,237.96	39,506.78	15,824.65	53,551.57	7,784.37	14,236.57		105,452.81	
Notes & Leases Payable - ST								35,880.99		27,045.19			
Bonds Payable													
Due to Other Funds			6,029.09	35,410.61	489.11	10,544.02	2,575.91	293,444.35	2,852.58	858,311.83	8,063.09	10,043.53	
Due to Other Governments													
Unearned Revenue													
Total Current Liabilities	0	17,483.42	27,615.00	126,244.91	14,727.07	50,949.82	18,400.56	543,989.70	30,576.46	962,408.37	127,829.89	116,680.56	0.00
Notes & Leases Payable - LT								237,810.63					
Bonds Payable													
Other Long-Term Obligations			67,840.82	178,285.57	13,927.04	93,399.09	50,279.09	129,283.80	33,703.96	36,968.38		164,606.44	
Total Noncurrent Liabilities	0	0.00	67,840.82	178,285.57	13,927.04	93,399.09	50,279.09	367,094.43	33,703.96	36,968.38	0.00	164,606.44	0.00
Total Liabilities	0	17,483.42	95,455.82	304,530.48	28,654.11	144,348.91	68,679.65	911,084.13	64,280.42	999,376.75	127,829.89	281,287.00	0.00
Invest In Cap Assets, Net of Related Deb								370,718.17		203,094.49			
Unrestricted Net Assets	6,699,000.00	(5,256,412.82)						1,001,166.74	417,051.49	180,814.23	5,585,801.29	2,826,424.58	763,775.61
Temporary													
Total Net Assets (Deficit)	6,699,000.00	(5,256,412.82)	0.00	0.00	0.00	0.00	0.00	1,371,884.91	417,051.49	383,908.72	5,585,801.29	2,826,424.58	763,775.61
Total Liabilities and Net Assets	6,699,000.00	(5,238,929.40)	95,455.82	304,530.48	28,654.11	144,348.91	68,679.65	2,282,969.04	481,331.91	1,383,285.47	5,713,631.18	3,107,711.58	763,775.61

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - OTHER SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

Title	Not Specified	Statewide Resource Conservation	Internal Facilities	Internal Contracts & Legal Services		Master Contracts	Allocation Hold	Covid 19	Grand Total
	Agency 076	6360	6500	8000	8090		Hold	XX19	
Cash and Cash Equivalents	6,699,000.00	201,090.56	29,835.96	140,468.08	18,278,901.18	298,157.48		(3,058,702.55)	29,239,895.99
Restricted Cash and Investments									0.00
Other Receivables (Net)					3,470,619.79			193,631.85	3,670,184.55
Due From Other Funds					125,223.71	55,830.82		2,985,331.79	4,432,150.97
Due From Other Governments					35,751.12				283,275.13
Inventories									66,900.00
Prepaid Expenses					27,033.40				50,661.44
Total Current Assets	6,699,000.00	201,090.56	29,835.96	140,468.08	21,937,529.20	353,988.30		120,261.09	37,743,068.08
									0.00
Buildings									0.00
Other Improvements									67,359.25
Furnishings, Equipment & Collections					72,500.00				1,906,379.22
Accumulated Depreciation					(72,500.00)				(1,329,328.68)
Infrastructure - Other									0.00
Construction in Progress									230,139.68
Total Noncurrent Assets	0	0.00	0.00	0.00	0.00	0.00		0.00	874,549.47
									0.00
Total Assets	6,699,000.00	201,090.56	29,835.96	140,468.08	21,937,529.20	353,988.30		120,261.09	38,617,617.55
									0.00
Accounts Payable				297.88	6,378.51			105,916.93	489,943.48
Contracts and Retainages Payable									0.00
Accrued Liabilities		10,435.77	6,115.88	25,307.23	221,610.07	14,523.12		10,559.70	657,417.07
Notes & Leases Payable - ST									62,926.18
Bonds Payable									0.00
Due to Other Funds		654.21	3,257.24	40,614.62	49,824.43	339,465.18		3,817.03	1,665,396.83
Due to Other Governments									0.00
Unearned Revenue					3,424,068.65				3,424,068.65
Total Current Liabilities	0	11,089.98	9,373.12	66,219.73	3,701,881.66	353,988.30		120,293.66	6,299,752.21
									0.00
Notes & Leases Payable - LT									237,810.63
Bonds Payable									0.00
Other Long-Term Obligations		16,168.37	20,462.84	74,248.35	498,721.16				1,377,894.91
Total Noncurrent Liabilities	0	16,168.37	20,462.84	74,248.35	498,721.16	0.00		0.00	1,615,705.54
									0.00
Total Liabilities	0	27,258.35	29,835.96	140,468.08	4,200,602.82	353,988.30		120,293.66	7,915,457.75
									0.00
Invest In Cap Assets, Net of Related Deb									573,812.66
Unrestricted Net Assets	6,699,000.00	173,832.21			17,736,926.38			(32.57)	30,128,347.14
Temporary									0.00
Total Net Assets (Deficit)	6,699,000.00	173,832.21	0.00	0.00	17,736,926.38	0.00		(32.57)	30,702,159.80
									0.00
Total Liabilities and Net Assets	6,699,000.00	201,090.56	29,835.96	140,468.08	21,937,529.20	353,988.30		120,261.09	38,617,617.55

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - OTHER SERVICES

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

Title	Agency 076	Not Specified	Finance Admin	Internal Finance	Capital Finance	Human Resources	Br- Admin	State Surplus	Federal Surplus	Engineering / Architectural Services	FPS Reinvestment Account	Energy Program	DES Resource Conservation Management	Statewide Resource Conservation Management	Internal Facilities Admin	Internal Contracts & Legal Services
			1,300	1,320	1,325	4,500	5,000	5,414	5,415	6,300	6,310	6,340	6,350	6,360	6,500	8,000
Sales									192,350							
Less: Cost of Goods Sold									(178,850)							
Gross Profit	-	-	-	-	-	-	-	-	13,500	-	-	-	-	-	-	-
Charges for Services						17,185		2,636,993		1,303,104		3,659,878		169,000		
Premiums and Assessments																
Miscellaneous Revenue			87	6,306		201	90	39,224	457,490			26	8,024		7,495	1,711
Total Operating Revenue	-	-	87	6,306	-	17,386	90	2,676,217	470,990	1,303,104	-	3,659,904	8,024	169,000	7,495	1,711
Salaries and Wages			328,596	1,735,926	130,876	784,254	285,473	822,917	120,974	280,198		1,243,781		202,908	171,595	597,011
Employee Benefits			108,943	654,607	50,952	287,998	95,696	407,116	52,437	83,268		422,137		71,785	72,121	215,007
Personal Services						7,502				49,338						
Goods and Services			(461,452)	(2,384,227)	76,970	(1,060,158)	(381,079)	1,217,247	205,847	1,199,427	214,199	1,201,014	13,355	34,355	(244,100)	(810,307)
Travel								9,268	4,203	5,987		28,739			7,879	
Depreciation and Amortization								136,458								
Miscellaneous Expenses			24,000													
Total Operating Expenses	-	-	87	6,306	258,798	19,596	90	2,593,005	383,461	1,618,219	214,199	2,895,671	13,355	309,048	7,495	1,711
Operating Income (Loss)	-	-	(0)	(0)	(258,798)	(2,210)	0	83,212	87,529	(315,115)	(214,199)	764,233	(5,330)	(140,048)	0	0
Other Revenues (Expenses)								3,770					64,332			
Earnings on Investments																
Interest Expense								(7,686)								
Tax and License Revenue								3,850								
Total Nonoperating revenue (expenses)	-	-	-	-	-	-	-	(66)	-	-	-	-	64,332	-	-	-
Income (Loss) Before Contributions and Transfers	-	-	(0)	(0)	(258,798)	(2,210)	0	83,145	87,529	(315,115)	(214,199)	764,233	59,002	(140,048)	0	0
Operating Transfers In	3,349,000	(3,349,000)								109,764						
Operating Transfers Out																
Net Contributions and Transfers	3,349,000	(3,349,000)	-	-	-	-	-	-	-	109,764	-	-	-	-	-	-
Change in Net Assets	3,349,000	(3,349,000)	(0)	(0)	(258,798)	(2,210)	0	83,145	87,529	(205,351)	(214,199)	764,233	59,002	(140,048)	0	0
Fund Balance/Net Position As Prev Reported	3,350,000	(1,907,413)	0	(0)	258,798	2,210	0	1,288,740	329,523	589,259	5,800,000	2,062,192	704,774	313,881	(0)	(0)
Net Position - Ending	6,699,000	(5,256,413)	0	(0)	-	0	0	1,371,885	417,051	383,909	5,585,801	2,826,425	763,776	173,832	0	0

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - OTHER SERVICES

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

Title	Allocation Holding						Grand Total
	Agency 076	Not Specified	Finance Admin	Master Contracts	Account Hold	Covid 19	
		Not Specified	1,300	8,090		XX19	
Sales							192,350
Less: Cost of Goods Sold							(178,850)
Gross Profit	-	-	-	-	-	-	13,500
Charges for Services				15,903,006	(34,898)		23,654,268
Premiums and Assessments							-
Miscellaneous Revenue			87	270,005			790,658
Total Operating Revenue	-	-	87	16,173,011	(34,898)	-	24,458,426
Salaries and Wages			328,596	3,982,013		22	10,686,545
Employee Benefits			108,943	1,445,450	(27,144)	11	3,940,384
Personal Services				36,832			93,673
Goods and Services			(461,452)	3,276,048	2,050,947	297,345	4,445,431
Travel							56,076
Depreciation and Amortization							136,458
Miscellaneous Expenses			24,000	5,378			29,378
Total Operating Expenses	-	-	87	8,745,721	2,023,803	297,378	19,387,944
Operating Income (Loss)	-	-	(0)	7,427,290	(2,058,701)	(297,378)	5,070,482
Other Revenues (Expenses)							68,102
Earnings on Investments							-
Interest Expense							(7,686)
Tax and License Revenue							3,850
Total Nonoperating revenue (expenses)	-	-	-	-	-	-	64,266
Income (Loss) Before Contributions and Transfers	-	-	(0)	7,427,290	(2,058,701)	(297,378)	5,134,748
Operating Transfers In	3,349,000	(3,349,000)					109,764
Operating Transfers Out				(2,329,660)			(2,329,660)
Net Contributions and Transfers	3,349,000	(3,349,000)	-	(2,329,660)	-	-	(2,219,896)
Change in Net Assets	3,349,000	(3,349,000)	(0)	5,097,630	(2,058,701)	(297,378)	2,914,852
Fund Balance/Net Position As Prev Reported	3,350,000	(1,907,413)	0	12,639,297	2,058,701	297,345	27,787,308
Net Position - Ending	6,699,000	(5,256,413)	0	17,736,926	-	(33)	30,702,160

***9. CONSOLIDATED TECHNOLOGY SERVICES – ACCOUNT 458 DATA
PROCESSING SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Consolidated Technology Services
Account 458 – Data Processing Services

I. Service Description

The Department of Consolidated Technology Services, Account 458 Data Processing Services (CTS) provides telecommunications, computer services, and technology policy standards to state, local, and tribal governments; educational institutions; and nonprofit organizations. The primary role of CTS is to assist state and local governments' use of technology to more efficiently serve Washington residents. CTS offers a wide range of products and services to schools, state agencies, counties, cities, and tribal governments. CTS provides staff to the state's Information Services Board, oversees state government information technology policies and strategic plans, and is a cabinet-level state agency.

CTS activities and services include:

- Administration - This activity includes the following functions: agency management, internal application development and support, administrative support, legislative coordination, and performance management.
 - Data Network Services – CTS plans, implements, and manages data communication networks that provide connectivity between computers and customers who require access to the applications and data residing on those computers. CTS supports three governmental data networks on the statewide backbone. These include the Campus Fiber Network on the capitol campus in Olympia; the State Governmental Network (SGN) of state government agencies; and the Inter-Governmental Network (IGN) that links cities and counties with state agencies. Data Network Services is also responsible for the deployment and management of the K-20 Education Network.
 - Enterprise Initiatives Group - CTS helps agencies develop enterprise business solutions by bringing state and local government partners together to develop cross-agency and cross-jurisdictional initiatives and information technology services that improve overall government effectiveness.
 - Enterprise Security Services - Secures and protects the state's critical assets and information by providing statewide Internet protection, secure access services, and security consulting.
 - Voice Telephone Services – CTS offers a wide range of telecommunications services, including: local and long distance telephone service, voice over Internet Protocol, long distance calling card service (SCAN Plus), conference calling services, interactive voice recognition, call center technical support, operator services and directory assistance, and advanced digital switching services in support of video conferencing.
 - Information Services Policy Development and Project Oversight – OFM Office of the Chief Information Officer (OCIO) provides staff support to the Information Services Board (ISB), which is composed of representatives of all three branches of state government, as well as private industry. Activities include the development of
-

statewide information technology (IT) policy, oversight of major IT projects, preparation of technical IT standards, and evaluation of the technical merits of proposed projects. OFM also provides staff support for IT committees and task forces.

- K-20 Education Network – OFM – OCIO Manages and coordinates the K-20 Education Network to deliver data and video services to universities, community and technical colleges, and K-12 locations throughout the state. DIS also provides staff support for the K-20 Education Network Board, which has policy, budget, and oversight responsibilities.

II. Billing Methodology

Costs are recovered through assessment of fees based on services provided. Agencies are charged monthly for services received based on an extensive rate schedule. The rate for each service is based on projected costs and usage or demand; and a plus or minus allowance based on prior service earnings. Rates are reviewed every two years in conjunction with the state biennial budget process and normally set for the two years of the biennium. However, rates are monitored monthly and may be revised if costs or revenues/demand are significantly more or less than projected. The status of the fund balance is also considered in either increasing or reducing rates.

CTS rate development process consists of the following tasks:

- **Assignment of Projected Costs to Services**

Three types of cost centers are used for tracking, budgeting or recognizing expenses: overhead, support and revenue. Costs are transferred from overhead and support centers to revenue centers via transfer rules (percentage-driven rules that apportion costs from support and overhead cost centers to revenue cost centers based on pre-determined allocations). Revenue centers do not transfer costs.

- Overhead cost centers capture costs for functions within the agency that are considered “overhead”: payroll, finance, director’s office, communications office, etc. These costs are allocated to revenue centers on the basis of accrued non-overhead FTEs, with three exceptions: 1) the Office of Legal services measures its workload, and apportions its costs (via transfer rules) to the services it benefits 2) Agency Technology Solutions (our Internal IT shop) apportions expenses in two ways: it’s application support team tracks the number of applications it supports, and assigns costs accordingly, and device support functions are apportioned to service based on the number of devices (blackberries, laptops and PCs) used within a given service and 3) Facilities costs (headquarter only – not Data Center-related facilities) are apportioned across FTEs after special-use floor space has been removed and charged directly to benefitting services.
 - Support cost centers are meant to contain expenses that benefit more than one service, within more than one revenue center. Examples of support centers are Labor centers (where pools of labor costs are apportioned across services) Mainframe and Storage support centers wherein costs for common infrastructure (hardware, software, personal service support, etc) are apportioned across differing service offerings. Transfer rules for support centers are determined by service owners. In some cases, the rules are based on the number of trouble tickets (as a
-

proxy for workload), in others, an estimate of computing resources is made, and rules are developed accordingly.

- Both Overhead and Support centers empty out into Revenue Centers. Revenue centers are where final service expenses are recognized, as well as revenues generated from sales. Before rates are developed, a thorough understanding of the expenses that transfer into each revenue center is required. Expected expenses associated with changes in demand and new technologies, as well as the transfer rules associated with support and some overhead centers are reviewed. These changes are recognized in a trial budget, setting the stage for a review and development of rates.

- **Project Service Demand**

Once expenses are budgeted and transferred to their respective revenue centers, Service owners review demand of their services. This is accomplished in several ways. Some services' demand is stable, and lends itself to trend analysis, or looking to past billing to understand future volumes; examples include mainframe computing and storage services. Other services are purchased on an ad hoc basis, making predictions of future demand impossible; for example, Blackberry service. These services' demand estimates are either set on a prediction of growth based on a percentage set by the service owner, or based on the previous years' demand, merged with the service owner's knowledge of planned growth within their customer agencies.

Once demand is established, a calculation of the revenue generated from the estimated demand is made, and compared against expenses. Where necessary, rate adjustments are made in order to cover the expenses. When expenses are higher than anticipated revenue, rates are increased; alternatively, when expenses are lower than anticipated revenues, rates are lowered.

III. Financial Statements

The financial activities are recorded in a sub-account of the internal service fund, **458 Data Processing Revolving Fund**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – Data Processing Revolving Account financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix B. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix B.
- Exhibit C: Profit and Loss by Business Center
- Exhibit D: Retained Earnings Balances by Business Center

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
 - Transfers out – There were no operating transfers out during the fiscal year.
-

V. Reconciliation

Fund Reconciliation - Exhibit E provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions – None.
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 458 are accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year. Therefore, the Account's balance is not in excess of the allowable ISF working capital balance.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance.

VI. Revenues – Exhibit F provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - DATA PROCESSING
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$27,265,882
Other Receivables (Net)	589,218
Due from Other Funds	12,291,262
Due from Other Governments	261,289
Inventories	-
Prepaid Expenses	6,404,045
Total Current Assets	<u>46,811,695</u>
Noncurrent Assets:	
Land	\$0
Other Assets, Noncurrent	-
Buildings	286,781,041
Other Improvements	1,580,708
Furnishings, Equipment & Collections	54,538,818
Accumulated Depreciation	(171,695,656)
Construction In Progress	-
Total Noncurrent Assets	<u>171,204,911</u>
Total Assets	<u>218,016,606</u>
Deferred Outflows on Refundings	1,572,337
Total Deferred Outflows of Resources	<u>1,572,337</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$219,588,943</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$8,676,560
Contracts and Retainages Payable	-
Accrued Liabilities	1,468,237
Notes & Leases Payable - ST	99,087
Bonds Payable	7,564,583
Due to Other Funds	2,317,230
Due to Other Governments	-
Unearned Revenue	-
Total Current Liabilities	<u>20,125,697</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	\$15,598
Bonds Payable	235,626,269
Other Long-Term Obligations	1,913,745
Total Noncurrent Liabilities	<u>237,555,611</u>
Total Liabilities	<u>257,681,308</u>
Net Position	
Net Investment in Capital Assets	(\$70,528,288)
Unrestricted Net Position	<u>\$32,435,923</u>
Total Net Position	<u>(38,092,365)</u>
Total Liabilities and Net Position	<u><u>\$219,588,943</u></u>

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - DATA PROCESSING
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Sales	\$0
Less Cost of Goods Sold	-
Charges for Services	128,181,995
Miscellaneous Revenue	15,999,201
Total Operating Revenues	<u>144,181,197</u>
Operating Expenses	
Salaries and Wages	\$26,934,881
Employee Benefits	8,819,390
Personal Services	4,746,257
Goods and Services	90,777,609
Travel	16,278
Depreciation and Amortization	15,977,399
Miscellaneous Expenses	-
Total Operating Expenses	<u>147,271,814</u>
Operating Income (Loss)	<u>(3,090,617)</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	\$0
Disposal of Assets - Gain	-
Disposal of Assets - (Loss)	-
Other Revenues (Expenses)	4,726.0
Interest Expense	(9,167,062.1)
Total Nonoperating Revenue (Expenses)	<u>(9,162,336)</u>
Income Before Transfers	<u>(12,252,953)</u>
Transfers	
Capital Contributions	\$0
Operating Transfers In	-
Operating Transfers Out	-
Total Transfers	<u>0</u>
Change in Net Position	(12,252,953)
Net Position - Beginning of Year	(\$25,839,412)
Adjustments Applicable to Prior Year	<u>-</u>
Net Position - End of Year	<u><u>(\$38,092,365)</u></u>

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
PROFIT AND LOSS BY BUSINESS CENTER for ACCOUNT 458 DATA PROCESSING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

EXHIBIT C

Business Centers	Revenues	Expenses	Depreciation	Net Income
<i>Telecommunications Services</i>				
C0/C1 - TSD Phone Services	20,098,028	(19,359,430)	(499,765)	238,833
C4 - TSD Data Netwk	28,296,777	(26,508,098)	(1,982,122)	(193,443)
TSD Total	48,394,805	(45,867,528)	(2,481,887)	45,390
<i>CTS Interactive Technologies</i>				
F0 - Cybersecurity	6,821,643	(5,866,607)	(314,244)	640,792
F1 - Security Operations	11,832,676	(10,401,022)	(206,481)	1,225,173
DIS Interactive Technologies Total	18,654,319	(16,267,630)	(520,725)	1,865,965
<i>Computer Services</i>				
D0 - Computing Services Support	29,864	(20,230)	(16,675)	(7,041)
D1 - CSD Email Communications Svs	15,272,984	(31,929,515)	(85,948)	(16,742,479)
D2 - CSD Content Management	640,667	(640,721)	0	(54)
D3 - CSD Server Hosting	5,348,171	(2,854,620)	(373,664)	2,119,886
D4 - Enterprise Storage	1,479,497	(998,773)	(79,884)	400,839
D5 - CSD Other Services	1,166,399	(1,202,433)	(17,142)	(53,176)
D7 - CSD Platform & Connectivity Service	0	1,115	0	1,115
DB - CSD Unisys/System 390	14,870,160	(10,234,352)	(0)	4,635,808
CSD Total	38,807,741	(47,879,528)	(573,313)	(9,645,101)
<i>Data Center Services</i>				
E6 - Data Center Facilities	7,824,094	(7,524,254)	(131,342)	168,498
DCS Total	7,824,094	(7,524,254)	(131,342)	168,498
CTS Services Total	113,680,958	(117,538,940)	(3,707,267)	(7,565,248)
<i>Other</i>				
A1 - Agency Management Svs	7,352,968	(2,538,740)	(5,346,393)	(532,164)
A2 - Wheeler Allocation Pool	10,502,003	(6,307,200)	(6,779,950)	(2,585,148)
A3 - Enterprise Architecture / Planning	0	(51,323)	0	(51,323)
A4 - Professional Services	0	(27,088)	0	(27,088)
G1 - Desktop & Network Support	3,614,401	(4,079,441)	(143,789)	(608,829)
G4 - DES, CTS and OFM Applications	0	0	0	0
G6 - Access WA	3,301,999	(3,189,028)	0	112,971
L1 - Office of the CIO (OCIO)	5,733,593	(6,461,562)	0	(727,969)
L2 - OCIO Projects	0	0	0	0
N1 - Cloud Program	0	(268,155)	0	(268,155)
Not Specified	0	0	0	0
Other Total	30,504,964	(22,922,537)	(12,270,132)	(4,687,705)
CTS Schedule 9 Total (Acct 458)	144,185,923	(140,461,477)	(15,977,399)	(12,252,953)
<i>Moved to Schedule 15</i>				
Not Specified	(0)	0	0	(0)
G2 - Shared Services	104,278	(99,346)	0	4,932
G3 - Enterprise Systems	482,422	(653,660)	0	(171,238)
G5 - Warrants	0	0	0	0
	586,700	(753,006)	0	(166,306)
<i>Moved to Schedule 23</i>				
G7 - Geospatial Portal	383,498	(425,321)	0	(41,823)
G8 - Jindex	195,000	(186,948)	0	8,052
L3 - OCIO Shared Projects	316,500	(249,744)	0	66,756
	894,998	(862,013)	0	32,985
Total Account 458	145,667,621	(142,076,496)	(15,977,399)	(12,386,274)

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
RETAINED EARNINGS BY BUSINESS CENTER for ACCOUNT 458 DATA PROCESSING
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Business Centers	Beginning RE Balance	Revenues	Expenses	Depreciation	Net Income	Ending RE Balance	45 Day Working Capital
Telecommunications Services							
C0/C1 - TSD Phone Services	6,657,235	20,098,028	(19,359,430)	(499,765)	238,833	6,896,068	(2,386,779)
C4 - TSD Data Netwk	2,559,998	28,296,777	(26,508,098)	(1,982,122)	(193,443)	2,366,555	(3,268,122)
TSD Total	9,217,233	48,394,805	(45,867,528)	(2,481,887)	45,390	9,262,623	
CTS Interactive Technologies							
F0 - Cybersecurity	151,089	6,821,643	(5,866,607)	(314,244)	640,792	791,881	(723,280)
F1 - Security Operations	7,214,550	11,832,676	(10,401,022)	(206,481)	1,225,173	8,439,722	(1,282,318)
DIS Interactive Technologies Total	7,365,639	18,654,319	(16,267,630)	(520,725)	1,865,965	9,231,604	
Computer Services							
D0 - Computing Services Support	(56,367)	29,864	(20,230)	(16,675)	(7,041)	(63,408)	(2,494)
D1 - CSD Email Communications Svcs	10,416,075	15,272,984	(31,929,515)	(85,948)	(16,742,479)	(6,326,404)	(3,936,516)
D2 - CSD Content Management	842,051	640,667	(640,721)	0	(54)	841,997	(78,993)
D3 - CSD Server Hosting	(2,826,834)	5,348,171	(2,854,620)	(373,664)	2,119,886	(706,948)	(351,939)
D4 - Enterprise Storage	(3,129,703)	1,479,497	(998,773)	(79,884)	400,839	(2,728,864)	(123,136)
D5 - CSD Other Services	(1,984,386)	1,166,399	(1,202,433)	(17,142)	(53,176)	(2,037,562)	(148,245)
D7 - CSD Platform & Connectivity Service	144,166	0	1,115	0	1,115	145,281	138
DB - CSD Unisys/System 390	6,595,248	14,870,160	(10,234,352)	(0)	4,635,808	11,231,056	(1,261,769)
CSD Total	10,000,250	38,807,741	(47,879,528)	(573,313)	(9,645,101)	355,149	
Data Center Services							
E6 - Data Center Facilities	(13,506,272)	7,824,094	(7,524,254)	(131,342)	168,498	(13,337,774)	(927,648)
DCS Total	(13,506,272)	7,824,094	(7,524,254)	(131,342)	168,498	(13,337,774)	
CTS Services Total	13,076,850	113,680,958	(117,538,940)	(3,707,267)	(7,565,248)	5,511,602	
Other							
A1 - Agency Management Svcs	(19,446,664)	7,352,968	(2,538,740)	(5,346,393)	(532,164)	(19,978,828)	(312,995)
A2 - Wheeler Allocation Pool	(11,073,831)	10,502,003	(6,307,200)	(6,779,950)	(2,585,148)	(13,658,979)	(777,600)
A3 - Enterprise Architecture / Planning	(136,591)	0	(51,323)	0	(51,323)	(187,914)	(6,327)
A4 - Professional Services	(3,100,714)	0	(27,088)	0	(27,088)	(3,127,802)	(3,340)
G1 - Desktop & Network Support	3,666,316	3,614,401	(4,079,441)	(143,789)	(608,829)	3,057,486	(502,945)
G4 - DES, CTS and OFM Applications	(1,051,286)	0	0	0	0	(1,051,286)	0
G6 - Access WA	(761,534)	3,301,999	(3,189,028)	0	112,971	(648,563)	(393,168)
L1 - Office of the CIO (OCIO)	2,868,753	5,733,593	(6,461,562)	0	(727,969)	2,140,785	(796,631)
L2 - OCIO Projects	(89,711)	0	0	0	0	(89,711)	0
N1 - Cloud Program	0	0	(268,155)	0	(268,155)	(268,155)	(33,060)
Not Specified	(9,791,000)	0	0	0	0	(9,791,000)	0
Other Total	(38,916,262)	30,504,964	(22,922,537)	(12,270,132)	(4,687,705)	(43,603,967)	
CTS Schedule 9 Total (Acct 458)	(25,839,412)	144,185,923	(140,461,477)	(15,977,399)	(12,252,953)	(38,092,366)	
Moved to Schedule 15							
Not Specified	271,853	(0)	0	0	(0)	271,853	0
G2 - Shared Services	303,810	104,278	(99,346)	0	4,932	308,742	(12,248)
G3 - Enterprise Systems	14,652	482,422	(653,660)	0	(171,238)	(156,586)	(80,588)
G5 - Warrants	58	0	0	0	0	58	0
	590,373	586,700	(753,006)	0	(166,306)	424,067	
Moved to Schedule 23							
G7 - Geospatial Portal	317,643	383,498	(425,321)	0	(41,823)	275,821	(52,437)
G8 - Jindex	103,577	195,000	(186,948)	0	8,052	111,629	(23,048)
L3 - OCIO Shared Projects	181,496	316,500	(249,744)	0	66,756	248,252	(30,790)
	602,716	894,998	(862,013)	0	32,985	635,701	
Total Account 458	(24,646,323)	145,667,621	(142,076,496)	(15,977,399)	(12,386,274)	(37,032,597)	

STATE OF WASHINGTON
ACCOUNT 458 - DATA PROCESSING
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$104,798,966)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Sales		\$0	
Charges for Services		128,181,995	
Miscellaneous Revenue		15,999,201	
Total Revenues			144,181,197
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Cost of Goods Sold		0	
Salaries and Wages		26,934,881	
Employee Benefits		8,819,390	
Personal Services		4,746,257	
Goods and Services		90,777,609	
Travel		16,278	
Depreciation and Amortization		15,977,399	
Miscellaneous Expenses		0	
Interest Expense		9,167,062	
Other Expenses - Loss on Sale of Capital Assets		(4,726)	
Operating Transfers Out		0	
Total Per Financial Statements		156,434,150	
Deductions 2 CFR Part 200 Unallowable Costs			
Less Technology Pool Expenses	\$0		
Other	0		
Total Deductions			0
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		(\$39,454)	
GASB 68 Adjust	\$ 3,425,516 - \$ 284,997	3,140,519	<--(contribution less GASB 68 amt)
Other		0	
Total Additions			3,101,065
Less 2 CFR Part 200 Allowable Expenditures			159,535,214
Plus Adjustments:			
Prior Period Adjustments (program moved from Schedule 23)		0	
Imputed Interest Earnings (Account 458)		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$120,152,983)
Allowable Reserve (1/8 of Allowable Expenses Less Deprec.)	(B)		\$17,944,727
Excess Balance (A) - (B)			(\$138,097,710)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$12,322,453
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Plus: Capital Contributions		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$12,322,453

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$66,637,101
ADJUSTMENTS:			
Operating Transfers In - Technology Pool		\$0	
Operating Transfers Out - Technology Pool			
Deduction - Technology Pool Expenses		0	
Additional 2 CFR Part 200 Allowable Costs		(39,454)	
Other - GASB 68 adjustment		3,140,519	
Rounding		0	
Interest Earnings		0	
Total Adjustments			3,101,065
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$69,738,165

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR		(A) + (C) + (D)	(\$38,092,365)
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**STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - DATA PROCESSING
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
011	HOUSE OF REPRESENTATIVES	62,963.64
012	SENATE	44,584.68
013	JOINT TRANSPORTATION COMMITTEE	259.42
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	7,588.59
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	26,246.14
035	ACTUARY, OFFICE OF THE STATE	2,877.39
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	2,699.16
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	394,136.66
040	STATUTE LAW COMMITTEE	8,581.35
045	SUPREME COURT	24,896.18
046	LAW LIBRARY, STATE	1,890.10
048	COURT OF APPEALS	32,740.93
050	JUDICIAL CONDUCT, COMMISSION ON	7,973.11
055	ADMINISTRATIVE OFFICE OF THE COURTS	1,131,048.71
056	PUBLIC DEFENSE, OFFICE OF	42,990.08
057	CIVIL LEGAL AID, OFFICE OF	40,455.68
075	GOVERNOR, OFFICE OF THE	305,207.20
080	LIEUTENANT GOVERNOR, OFFICE OF THE	582.80
082	PUBLIC DISCLOSURE COMMISSION	910,192.28
085	SECRETARY OF STATE, OFFICE OF THE	922,694.15
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	34,243.53
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	32,410.02
090	TREASURER, OFFICE OF THE STATE	270,601.92
095	AUDITOR'S OFFICE, STATE	525,526.11
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	27,765.88
100	ATTORNEY GENERAL, OFFICE OF THE	1,028,522.63
101	CASELOAD FORECAST COUNCIL	280,558.41
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	632,371.57
103	COMMERCE, DEPARTMENT OF	763,254.39
104	ECONOMIC AND REVENUE FORECAST COUNCIL	2,851.72
105	FINANCIAL MANAGEMENT, OFFICE OF	4,579,375.75
107	HEALTH CARE AUTHORITY, STATE	4,247,008.53
110	ADMINISTRATIVE HEARINGS, OFFICE OF	601,583.05
116	LOTTERY COMMISSION, STATE	472,259.79
117	GAMBLING COMMISSION, STATE	423,545.94
118	HISPANIC AFFAIRS, COMMISSION ON	46,441.90
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	33,385.12
120	HUMAN RIGHTS COMMISSION	123,597.76
124	RETIREMENT SYSTEMS, DEPARTMENT OF	2,241,281.51
126	INVESTMENT BOARD, STATE	346,587.15
140	REVENUE, DEPARTMENT OF	2,319,159.18
142	TAX APPEALS, BOARD OF	277,315.33
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	37,262.78
160	INSURANCE COMMISSIONER, OFFICE OF THE	645,970.93
163	CONSOLIDATED TECHNOLOGY SERVICES	9,098,505.61
165	ACCOUNTANCY, STATE BOARD OF	221,701.50
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	14,643.91

**STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - DATA PROCESSING
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
167	FORENSIC INVESTIGATIONS COUNCIL	36.00
179	ENTERPRISE SERVICES, DEPARTMENT OF	5,754,411.26
185	HORSE RACING COMMISSON	2,212.33
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	417,340.09
195	LIQUOR AND CANNABIS BOARD	785,992.98
205	PILOTAGE COMMISSIONERS, BOARD OF	236.88
215	UTILITIES & TRANSPORTATION COMMISSION	1,056,307.51
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	23,513.30
225	PATROL, STATE	3,296,402.74
227	CRIMINAL JUSTICE TRAINING COMMISSION	213,084.36
228	TRAFFIC SAFETY COMMISSION	91,223.90
235	LABOR AND INDUSTRIES, DEPARTMENT OF	10,824,360.58
240	LICENSING, DEPARTMENT OF	7,744,327.64
245	MILITARY DEPARTMENT	573,040.96
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	136,557.47
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	33,838,434.66
303	HEALTH, DEPARTMENT OF	3,289,418.71
305	VETERANS' AFFAIRS, DEPARTMENT OF	1,139,256.83
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	5,297,858.27
310	CORRECTIONS, DEPARTMENT OF	10,230,402.93
315	BLIND, DEPARTMENT OF SERVICES FOR THE	395,133.72
340	STUDENT ACHIEVEMENT COUNCIL	299,686.64
341	LEOFF PLAN 2 BOARD	120,704.16
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	679,454.62
351	BLIND, STATE SCHOOL FOR THE	75,879.97
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	44,736.38
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	78,878.17
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	485,468.97
360	UNIVERSITY OF WASHINGTON	1,668,819.81
365	WASHINGTON STATE UNIVERSITY	338,470.35
370	EASTERN WASHINGTON UNIVERSITY	11,575.54
375	CENTRAL WASHINGTON UNIVERSITY	80,697.82
376	THE EVERGREEN STATE COLLEGE	73,979.05
380	WESTERN WASHINGTON UNIVERSITY	102,142.84
387	ARTS COMMISSION, WASHINGTON STATE	310,668.50
390	HISTORICAL SOCIETY, WASHINGTON STATE	19,974.92
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	13,248.70
405	TRANSPORTATION, DEPARTMENT OF	3,162,086.05
406	COUNTY ROAD ADMINISTRATION BOARD	111,498.84
407	TRANSPORTATION IMPROVEMENT BOARD	53,110.44
410	TRANSPORTATION COMMISSION	970.80
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	11,962.34
460	COLUMBIA RIVER GORGE COMMISSION	514.74
461	ECOLOGY, DEPARTMENT OF	3,289,590.37
462	POLLUTION LIABILITY INSURANCE PROGRAM	49,347.41
465	PARKS AND RECREATION COMMISSION, STATE	1,177,880.30
467	RECREATION AND CONSERVATION FUNDING BOARD	137,265.37

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - DATA PROCESSING
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	245,070.21
471	CONSERVATION COMMISSION, STATE	4,974.20
477	FISH AND WILDLIFE, DEPARTMENT OF	2,799,525.61
478	PUGET SOUND PARTNERSHIP	111,643.30
490	NATURAL RESOURCES, DEPARTMENT OF	1,921,872.58
495	AGRICULTURE, DEPARTMENT OF	1,367,869.54
540	EMPLOYMENT SECURITY, DEPARTMENT OF	5,260,492.67
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	549,416.95
699010	EDMONDS COMMUNITY COLLEGE	52,986.87
699027	BELLEVUE COMMUNITY COLLEGE	7,404.47
699029	BIG BEND COMMUNITY COLLEGE	2,478.40
699035	CLARK COLLEGE	1,296.51
699039	COLUMBIA BASIN COMMUNITY COLLEGE	6,494.33
699048	GRAYS HARBOR COLLEGE	5,280.95
699049	GREEN RIVER COMMUNITY COLLEGE	1,682.01
699057	LOWER COLUMBIA COLLEGE	5,849.62
699062	OLYMPIC COLLEGE	14,322.15
699065	PENINSULA COLLEGE	1,207.99
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	4,370.07
699072	SHORELINE COMMUNITY COLLEGE	375.78
699074	SKAGIT VALLEY COLLEGE	11,171.01
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	14,413.05
699083	WALLA WALLA COMMUNITY COLLEGE	1,189.95
699086	WENATCHEE VALLEY COLLEGE	2,099.30
699091	YAKIMA VALLEY COLLEGE	
699092	LAKE WASHINGTON INSTITUTE OF TECHNOLOGY	4,327.90
699093	RENTON TECHNICAL COLLEGE	1,881.26
699094	BELLINGHAM TECHNICAL COLLEGE	4,514.94
699096	CLOVER PARK TECHNICAL COLLEGE	2,413.65
Other	NOT SPECIFIED	968,065.16
Total Revenue		144,181,196.82

***10. OFFICE OF FINANCIAL MANAGEMENT – ACCOUNT 415 PERSONNEL
SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of Financial Management
Account 415 – Personnel Services

I. Service Description

The Office of Financial Management (OFM) maintains and provides personnel administration and payroll processing functionality for state agencies. OFM supports the Personnel System Reform Act of 2002 and also offers Employee Advisory Services (EAS), which support and enhances employee performance. This account is responsible for the development of job classifications and associated compensation levels for classified employees, and assists agencies in the recruitment, retention, layoff support, and appointments to the state's workforce. This account also provides comprehensive training, professional development, and career guidance services to all state employees and managers.

Revenues and costs associated with serving state agencies other than institutions of higher education and related boards are recorded in Account 415.

II. Billing Methodology

Rates charged for Account 415 services are intended to recover appropriations for the Department's mainstream business operations related to serving state agencies other than institutions of higher education and related boards. Some revenue is generated through fees charged to clients for direct or specialized services but the majority is generated per a rate developed in accordance with RCW 41.06.280. Per RCW, the rate is based on anticipated costs but may not exceed 1.5% of the appropriation for classified salaries of each state agency. Rates are set for each biennium based on projected costs and the projected salaries of the agencies covered. The status of the fund balance is also considered in either increasing or reducing the rates for the biennium. The rates are then set for the two years of the biennium. The approved rate is billed annually to each agency during the second quarter of each fiscal year.

III. Financial Statements

Financial activities for state agencies other than institutions of higher education and related boards are recorded in an internal service fund, **415 Personnel Service Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

VI. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a positive balance as of the end of the fiscal year that is in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – No change has been made in this section.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustments have been made here.

VII. Revenues – Exhibit D provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 415 - DEPARTMENT OF PERSONNEL SERVICES ACCOUNT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$14,979,165
Other Receivables (Net)	103
Due from Other Funds	1,387,829
Prepaid Expenses	0
Due from Other Governments	0
Total Current Assets	<u>16,367,096</u>
Noncurrent Assets:	
Other Improvements	0
Furnishings, Equipment & Collections	0
Accumulated Depreciation	0
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$16,367,096</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$60,502
Accrued Liabilities	227,016
Due to Other Funds	72,609
Due to Other Governments	0
Unearned Revenue	148,847
Accrued Compensated Absences	0
Total Current Liabilities	<u>508,974</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>756,313</u>
Total Liabilities	<u>1,265,287</u>
Net Position:	
Net Investment in Capital Assets	0
Unrestricted Net Position	<u>15,101,810</u>
Total Net Position	<u>15,101,810</u>
Total Liabilities and Net Position	<u><u>\$16,367,096</u></u>

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 415 - DEPARTMENT OF PERSONNEL SERVICES ACCOUNT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

		<u>TOTAL</u>
Operating Revenues		
Charges for Services		\$17,106,050
Miscellaneous Revenue		0
Total Operating Revenues		<u>17,106,050</u>
Operating Expenses		
Salaries and Wages	\$4,439,441	
Employee Benefits	1,492,579	
Personal Services	20,000	
Goods and Services	1,074,561	
Travel	10,280	
Depreciation and Amortization	0	
Miscellaneous Expenses	<u>623</u>	
Total Operating Expenses		<u>7,037,484</u>
Operating Income (Loss)		<u>10,068,567</u>
Non Operating Revenues (Expenses)		
Earnings on Investments		0
Interest Expense		0
Other Revenues (Expenses)		<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>10,068,567</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Position		10,068,567
Net Position - Beginning of Year, as Previously Reported		5,033,243
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$15,101,810</u></u>

STATE OF WASHINGTON
ACCOUNT 415 - DEPARTMENT OF PERSONNEL SERVICES ACCOUNT
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$4,676,487)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services	\$17,106,050		
Interest Income	0		
Miscellaneous Revenue	0		
Other Revenues (Non-Operating)	0		
Operating Transfers In	0		
Total Revenues			17,106,050
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages	4,439,441		
Employee Benefits	1,492,579		
Personal Services	20,000		
Goods and Services	1,074,561		
Travel	10,280		
Depreciation and Amortization	0		
Miscellaneous Expenses	623		
Operating Transfers Out	0		
Total Per Financial Statements		7,037,484	
Deductions 2 CFR Part 200 Unallowable Costs			
Other			
Total Deductions			0
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	\$400,815		
GASB 68 Adjust	\$ 551,894 - \$ 55,633	496,261	<--(contribution less GASB 68 amt)
Other	0		
Total Additions		897,076	
Less 2 CFR Part 200 Allowable Expenditures			7,934,560
Plus Adjustments:			
Prior Period Adjustments	0		
FY 2021 Actual Interest Earnings - State Treasurer's Report	75,545		
Total Adjustments			75,545
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		\$4,570,549
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$1,322,427
Excess Balance (A) - (B)			\$3,248,122

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In	\$0		
Less: Non-operating Transfers Out	0		
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$0

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$9,709,729
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs	\$0		
Additional 2 CFR Part 200 Allowable Costs	400,815		
Other - GASB 68 Adjustment	496,261		
Imputed Interest Earnings	(75,545)		
Total Adjustments		821,532	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$10,531,261

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$15,101,810
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**STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 415 - DEPARTMENT OF PERSONNEL SERVICES ACCOUNT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
048	COURT OF APPEALS	21,000.00
055	ADMINISTRATIVE OFFICE OF THE COURTS	8,500.00
075	GOVERNOR, OFFICE OF THE	2,000.00
082	PUBLIC DISCLOSURE COMMISSION	3,023.60
085	SECRETARY OF STATE, OFFICE OF THE	44,060.08
090	TREASURER, OFFICE OF THE STATE	4,070.72
095	AUDITOR'S OFFICE, STATE	68,176.80
100	ATTORNEY GENERAL, OFFICE OF THE	182,396.84
101	CASELOAD FORECAST COUNCIL	163.20
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	37,497.48
103	COMMERCE, DEPARTMENT OF	56,697.64
107	HEALTH CARE AUTHORITY, STATE	284,048.00
110	ADMINISTRATIVE HEARINGS, OFFICE OF	20,616.72
116	LOTTERY COMMISSION, STATE	17,525.80
117	GAMBLING COMMISSION, STATE	8,679.52
120	HUMAN RIGHTS COMMISSION	3,164.12
124	RETIREMENT SYSTEMS, DEPARTMENT OF	29,011.68
126	INVESTMENT BOARD, STATE	7,031.12
140	REVENUE, DEPARTMENT OF	281,139.40
142	TAX APPEALS, BOARD OF	437.68
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	2,141.60
160	INSURANCE COMMISSIONER, OFFICE OF THE	45,463.96
163	CONSOLIDATED TECHNOLOGY SERVICES	42,835.44
165	ACCOUNTANCY, STATE BOARD OF	1,175.52
179	ENTERPRISE SERVICES, DEPARTMENT OF	144,091.28
185	HORSE RACING COMMISSON	815.60
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	41,825.00
195	LIQUOR AND CANNABIS BOARD	74,411.68
205	PILOTAGE COMMISSIONERS, BOARD OF	746.88
215	UTILITIES & TRANSPORTATION COMMISSION	25,202.76
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	233.68
225	PATROL, STATE	341,584.64
227	CRIMINAL JUSTICE TRAINING COMMISSION	22,885.28
228	TRAFFIC SAFETY COMMISSION	3,446.36
235	LABOR AND INDUSTRIES, DEPARTMENT OF	647,933.60
240	LICENSING, DEPARTMENT OF	407,836.32
245	MILITARY DEPARTMENT	91,830.28
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	7,348.08
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	4,669,018.88
303	HEALTH, DEPARTMENT OF	364,670.76
305	VETERANS' AFFAIRS, DEPARTMENT OF	259,857.52
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	988,120.52
310	CORRECTIONS, DEPARTMENT OF	1,517,690.32
315	BLIND, DEPARTMENT OF SERVICES FOR THE	29,929.64
341	LEOFF PLAN 2 BOARD	882.84
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	32,500.60
351	BLIND, STATE SCHOOL FOR THE	26,359.72
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	37,003.68
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	3,497.64

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 415 - DEPARTMENT OF PERSONNEL SERVICES ACCOUNT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Amount
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	2,273.32
360	UNIVERSITY OF WASHINGTON	1,500,000.00
365	WASHINGTON STATE UNIVERSITY	7,100.00
370	EASTERN WASHINGTON UNIVERSITY	118,025.00
375	CENTRAL WASHINGTON UNIVERSITY	49,025.00
376	THE EVERGREEN STATE COLLEGE	49,000.00
380	WESTERN WASHINGTON UNIVERSITY	100,025.00
387	ARTS COMMISSION, WASHINGTON STATE	1,592.92
390	HISTORICAL SOCIETY, WASHINGTON STATE	9,136.28
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	2,730.96
405	TRANSPORTATION, DEPARTMENT OF	1,673,617.04
406	COUNTY ROAD ADMINISTRATION BOARD	2,338.52
407	TRANSPORTATION IMPROVEMENT BOARD	1,528.12
410	TRANSPORTATION COMMISSION	105.04
461	ECOLOGY, DEPARTMENT OF	310,109.36
462	POLLUTION LIABILITY INSURANCE PROGRAM	1,561.68
465	PARKS AND RECREATION COMMISSION, STATE	162,309.28
467	RECREATION AND CONSERVATION FUNDING BOARD	8,850.44
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	500.00
471	CONSERVATION COMMISSION, STATE	2,897.24
477	FISH AND WILDLIFE, DEPARTMENT OF	477,968.32
478	PUGET SOUND PARTNERSHIP	5,047.96
490	NATURAL RESOURCES, DEPARTMENT OF	248,938.00
495	AGRICULTURE, DEPARTMENT OF	165,442.32
540	EMPLOYMENT SECURITY, DEPARTMENT OF	313,609.00
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	971,075.00
699005	EVERETT COMMUNITY COLLEGE	25.00
699021	WHATCOM COMMUNITY COLLEGE	25.00
699027	BELLEVUE COMMUNITY COLLEGE	150.00
699029	BIG BEND COMMUNITY COLLEGE	50.00
699032	CENTRALIA COMMUNITY COLLEGE	75.00
699035	CLARK COLLEGE	100.00
699037	PIERCE COLLEGE	25.00
699039	COLUMBIA BASIN COMMUNITY COLLEGE	25.00
699052	HIGHLINE COMMUNITY COLLEGE	75.00
699062	OLYMPIC COLLEGE	50.00
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	100.00
699072	SHORELINE COMMUNITY COLLEGE	25.00
699074	SKAGIT VALLEY COLLEGE	50.00
699076	SPOKANE COMMUNITY COLLEGE-DIST 17	50.00
699083	WALLA WALLA COMMUNITY COLLEGE	25.00
699086	WENATCHEE VALLEY COLLEGE	100.00
699091	YAKIMA VALLEY COLLEGE	25.00
699093	RENTON TECHNICAL COLLEGE	25.00
Other	NOT SPECIFIED	9,664.16
Total Revenue		17,106,050.44

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 415 - DEPARTMENT OF PERSONNEL SERVICES ACCOUNT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Amount
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***11. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 WORKFORCE
SUPPORT AND DEVELOPMENT***

State of Washington
FY 2022 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Workforce Support & Development (Fund 422)

I. Service Description

The Department of Enterprise Services (DES) Workforce Support and Development (WSD) provides an integrated suite of innovative, responsive, and cost-effective workforce solutions to our customers so they can best serve the people of Washington. The services include:

- Employee Assistance Program (EAP) services
- Workplace Learning and Performance
- Community Emergency Response Team (CERT) Training
- Workforce Product Support

WSD provides additional services, as requested, on a cost recovery basis.

II. Billing Methodology

The cost of the services covered by the Personnel Services Fee are allocated to state executive branch agencies, based on each agency's proportion of budgeted FTEs to total FTEs. The Personnel Services Fee covers:

- Costs for core EAP services for most state agencies
- Workforce Product Support
- A portion of the cost of Workforce Learning and Performance activities

The balance of the costs for classroom training, and other Workforce Learning and Performance activities, are covered by course and material fees.

E-learning classes are available through the state's Learning Management System (LMS) and a third-party vendor. All content in LMS is available to agencies that pay the personnel services fee. Agencies that do not participate in the personnel services fee are charged a per-user LMS license fee and a small administrative fee for extended learning access to the e-learning content in LMS. Individual subscriptions to the third-party vendor product can be purchased annually, which provides users access to its catalog of training.

Agencies can opt to purchase additional Employee Advisory services not covered by the PSF.

Safety support consists of providing ergonomic assessments to agencies outside the DES. Ergonomic assessments are provided on a cost-recovery basis.

III. Financial Statements

WSD financial activities for state agencies other than institutions of higher education and related boards are recorded in an internal service fund, **422 Department of Enterprise Service Account**. Financial statements for the account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the account's Statement of Revenues, Expenses, and Changes in Fund Net Assets to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Assets
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Assets – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were operating transfers in of \$29,660 during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer. (Exhibit D). Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances for the fiscal year.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year which is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Fund's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – No changes have been made to this part.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance.

VI. Revenues – Exhibit E provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - WORKFORCE SUPPORT & DEVELOPMENT
STATEMENT OF NET ASSETS
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$1,831,673
Other Receivables (Net)	2,730
Due from Other Funds	643,767
Due from Other Governments	18,493
Inventories	87,730
Prepaid Expenses	52,840
Total Current Assets	<u>2,637,234</u>
Noncurrent Assets:	
Other Assets	
Furnishings, Equipment & Collections	10,613
Accumulated Depreciation	<u>(10,613)</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$2,637,234</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$62,456
Accrued Liabilities	132,956
Due to Other Funds	14,002
Due to Other Governments	0
Unearned Revenue	197,310
Deferred Revenues	0
Total Current Liabilities	<u>406,724</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>240,685</u>
Total Noncurrent Liabilities	<u>240,685</u>
Total Liabilities	<u>647,409</u>
Net Assets:	
Invested in Capital Assets, Net of Related Debt	0
Unrestricted Net Assets	<u>1,989,824</u>
Total Net Assets	<u>1,989,824</u>
Total Liabilities and Net Assets	<u><u>\$2,637,234</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - WORKFORCE SUPPORT & DEVELOPMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Operating Revenues	
Charges for Services	\$7,098,285
Miscellaneous Revenue	<u>4,368</u>
Total Operating Revenues	<u>7,102,653</u>
Operating Expenses	
Salaries and Wages	2,466,841
Employee Benefits	873,562
Personal Services	428,906
Goods and Services	3,024,304
Travel	0
Depreciation and Amortization	0
Miscellaneous Expenses	<u>0</u>
Total Operating Expenses	<u>6,793,613</u>
Operating Income (Loss)	<u>309,040</u>
Non Operating Revenues (Expenses)	
Other Revenues (Expenses)	0
Interest Expense	<u>0</u>
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>309,040</u>
Transfers	
Operating Transfers In	29,660
Operating Transfers Out	<u>0</u>
Total Transfers	<u>29,660</u>
Change in Net Assets	338,700
Net Position - Beginning of Year, as Previously Reported	1,651,124
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$1,989,824</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - WORKFORCE SUPPORT & DEVELOPMENT
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$640,979)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services	\$7,098,285		
Interest Income	0		
Miscellaneous Revenue	4,368		
Operating Transfer In	29,660		
Earnings on Investments	0		
Total Revenues		7,132,313	
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages	2,466,841		
Employee Benefits	873,562		
Personal Services	428,906		
Goods and Services	3,024,304		
Travel	0		
Depreciation and Amortization	0		
Miscellaneous Expenses	0		
Interest Expense	0		
Other Expenses	0		
Rounding	0		
Operating Transfers Out	0		
Total Per Financial Statements	6,793,613		
Deductions 2 CFR Part 200 Unallowable Costs			
Provision for Losses	\$0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	(\$199,955)		
GASB 68 Adjust	\$ 314,290 - \$ 31,682	282,608	<--(contribution less GASB 68 amt)
Other	0		
Total Additions		82,654	
Less 2 CFR Part 200 Allowable Expenditures		6,876,266	
Plus Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	0		
Total Adjustments		0	
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$384,933)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)	\$1,146,044	
Excess Balance (A) - (B)		(\$1,530,977)	

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		\$1,514,118	
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In	\$0		
Less: Non-operating Transfers Out	0		
Net Transfers		0	
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$1,514,118

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020		\$777,985	
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs	\$0		
Additional 2 CFR Part 200 Allowable Costs	(199,955)		
Other - GASB 68 Adjustment	282,608		
Imputed Interest Earnings	0		
Total Adjustments		82,654	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$860,639

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	1,989,824	
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - WORKFORCE SUPPORT & DEVELOPMENT
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - WORKFORCE SUPPORT & DEVELOPMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
011	HOUSE OF REPRESENTATIVES	4,184.80
012	SENATE	3,920.76
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	938.00
035	ACTUARY, OFFICE OF THE STATE	244.00
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	582.00
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	540.00
040	STATUTE LAW COMMITTEE	135.00
046	LAW LIBRARY, STATE	580.00
055	ADMINISTRATIVE OFFICE OF THE COURTS	12,455.00
056	PUBLIC DEFENSE, OFFICE OF	145.00
075	GOVERNOR, OFFICE OF THE	5,861.44
080	LIEUTENANT GOVERNOR, OFFICE OF THE	428.40
082	PUBLIC DISCLOSURE COMMISSION	2,579.00
085	SECRETARY OF STATE, OFFICE OF THE	22,516.84
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	126.00
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	126.00
090	TREASURER, OFFICE OF THE STATE	4,814.28
095	AUDITOR'S OFFICE, STATE	38,517.20
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	699.68
100	ATTORNEY GENERAL, OFFICE OF THE	74,302.88
101	CASELOAD FORECAST COUNCIL	1,122.88
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	37,078.72
103	COMMERCE, DEPARTMENT OF	49,447.04
104	ECONOMIC AND REVENUE FORECAST COUNCIL	384.24
105	FINANCIAL MANAGEMENT, OFFICE OF	45,872.64
107	HEALTH CARE AUTHORITY, STATE	109,122.80
110	ADMINISTRATIVE HEARINGS, OFFICE OF	32,204.72
116	LOTTERY COMMISSION, STATE	28,472.70
117	GAMBLING COMMISSION, STATE	12,557.16
118	HISPANIC AFFAIRS, COMMISSION ON	126.00
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	126.00
120	HUMAN RIGHTS COMMISSION	2,151.24
124	RETIREMENT SYSTEMS, DEPARTMENT OF	36,379.60
126	INVESTMENT BOARD, STATE	24,099.24
140	REVENUE, DEPARTMENT OF	138,034.44
142	TAX APPEALS, BOARD OF	3,103.92
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	3,811.76
160	INSURANCE COMMISSIONER, OFFICE OF THE	57,341.40
163	CONSOLIDATED TECHNOLOGY SERVICES	56,447.20
165	ACCOUNTANCY, STATE BOARD OF	1,913.34
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	996.96
179	ENTERPRISE SERVICES, DEPARTMENT OF	121,018.96
185	HORSE RACING COMMISSION	1,007.88
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	15,104.24
195	LIQUOR AND CANNABIS BOARD	59,516.24
205	PILOTAGE COMMISSIONERS, BOARD OF	201.60
215	UTILITIES & TRANSPORTATION COMMISSION	30,560.60
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	252.00
225	PATROL, STATE	172,374.84
227	CRIMINAL JUSTICE TRAINING COMMISSION	5,599.08

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - WORKFORCE SUPPORT & DEVELOPMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
228	TRAFFIC SAFETY COMMISSION	7,036.32
235	LABOR AND INDUSTRIES, DEPARTMENT OF	515,791.84
240	LICENSING, DEPARTMENT OF	158,408.40
245	MILITARY DEPARTMENT	46,207.80
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	3,996.60
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	1,155,763.52
303	HEALTH, DEPARTMENT OF	199,718.52
305	VETERANS' AFFAIRS, DEPARTMENT OF	88,597.44
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	289,080.30
310	CORRECTIONS, DEPARTMENT OF	589,289.54
315	BLIND, DEPARTMENT OF SERVICES FOR THE	9,812.73
340	STUDENT ACHIEVEMENT COUNCIL	19,027.20
341	LEOFF PLAN 2 BOARD	611.00
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	72,836.32
351	BLIND, STATE SCHOOL FOR THE	6,231.72
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	7,937.04
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	1,609.12
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	1,842.28
360	UNIVERSITY OF WASHINGTON	100.00
365	WASHINGTON STATE UNIVERSITY	123,993.28
370	EASTERN WASHINGTON UNIVERSITY	23,585.28
375	CENTRAL WASHINGTON UNIVERSITY	1,284.00
376	THE EVERGREEN STATE COLLEGE	27,189.92
380	WESTERN WASHINGTON UNIVERSITY	38,947.68
387	ARTS COMMISSION, WASHINGTON STATE	1,615.76
390	HISTORICAL SOCIETY, WASHINGTON STATE	3,066.12
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	2,052.76
405	TRANSPORTATION, DEPARTMENT OF	355,230.73
406	COUNTY ROAD ADMINISTRATION BOARD	1,099.48
407	TRANSPORTATION IMPROVEMENT BOARD	1,010.52
410	TRANSPORTATION COMMISSION	611.04
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	551.00
460	COLUMBIA RIVER GORGE COMMISSION	482.76
461	ECOLOGY, DEPARTMENT OF	416,124.15
462	POLLUTION LIABILITY INSURANCE PROGRAM	3,083.08
465	PARKS AND RECREATION COMMISSION, STATE	63,075.28
467	RECREATION AND CONSERVATION FUNDING BOARD	4,709.08
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	1,706.32
471	CONSERVATION COMMISSION, STATE	2,980.92
477	FISH AND WILDLIFE, DEPARTMENT OF	130,396.96
478	PUGET SOUND PARTNERSHIP	7,542.11
490	NATURAL RESOURCES, DEPARTMENT OF	384,845.33
495	AGRICULTURE, DEPARTMENT OF	67,592.92
540	EMPLOYMENT SECURITY, DEPARTMENT OF	233,696.59
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	7,245.06
699005	EVERETT COMMUNITY COLLEGE	11,303.81
699021	WHATCOM COMMUNITY COLLEGE	7,370.40

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - WORKFORCE SUPPORT & DEVELOPMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Amount
699029	BIG BEND COMMUNITY COLLEGE	495.00
699032	CENTRALIA COMMUNITY COLLEGE	4,061.20
699034	CASCADIA COMMUNITY COLLEGE	7,407.00
699035	CLARK COLLEGE	15,060.48
699037	PIERCE COLLEGE	20,692.80
699039	COLUMBIA BASIN COMMUNITY COLLEGE	17,897.00
699048	GRAYS HARBOR COLLEGE	4,079.88
699049	GREEN RIVER COMMUNITY COLLEGE	13,692.96
699052	HIGHLINE COMMUNITY COLLEGE	8,192.00
699057	LOWER COLUMBIA COLLEGE	10,394.60
699062	OLYMPIC COLLEGE	6,396.00
699065	PENINSULA COLLEGE	3,552.00
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	32,215.20
699072	SHORELINE COMMUNITY COLLEGE	5,931.84
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	6,661.32
699076	SPOKANE COMMUNITY COLLEGE-DIST 17	25,219.20
699078	TACOMA COMMUNITY COLLEGE	7,162.08
699092	LAKE WASHINGTON INSTITUTE OF TECHNOLOGY	4,537.58
699093	RENTON TECHNICAL COLLEGE	4,440.00
699095	BATES TECHNICAL COLLEGE	310.00
699096	CLOVER PARK TECHNICAL COLLEGE	5,825.28
Other	NOT SPECIFIED	582,013.74
Total Revenue		7,102,652.91

***12. OFFICE OF FINANCIAL MANAGEMENT – ACCOUNT 455 HIGHER
EDUCATION PERSONNEL SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of Financial Management
Account 455 – Higher Education Personnel Services

I. Service Description

The Office of Financial Management (OFM) maintains and provides personnel administration and payroll processing functionality for state agencies, including institutions of higher education and related boards. OFM supports the Personnel System Reform Act of 2002 and also offers Employee Advisory Services (EAS), which support and enhances employee performance. OFM is responsible for the development of job classifications and associated compensation levels for classified employees. OFM assists higher education agencies in the recruitment, retention, layoff support, and appointments to the state's workforce. OFM also provides comprehensive training, professional development, and career guidance services to all state employees and managers.

The Higher Education Personnel Services Account (Account 455). Revenues and costs associated with serving institutions of higher education and related boards are recorded in Account 455.

II. Billing Methodology

Rates charged for Account 455 are intended to recover appropriations for the Department's mainstream business operations related to serving institutions of higher education and related boards. Per RCW 41.06.285, the rate is based on anticipated costs but may not exceed .5% of the appropriation for classified salaries of each institution and the state board for community and technical colleges. Rates are set for each biennium based on projected costs and the projected salaries of the agencies covered. The status of the fund balance is also considered in either increasing or reducing the rates for the biennium. The rates are then set for the two years of the biennium. The approved rate is billed annually to each agency in July of each fiscal year.

III. Financial Statements

OFM financial activities for non-higher education agencies are recorded in an internal service fund, **455 Higher Education Personnel Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
 - Transfers out – There were no operating transfers out during the fiscal year.
-

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a positive balance as of the end of the fiscal year that is in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 455 - HIGHER EDUCATION PERSONNEL SERVICES ACCOUNT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$538,784
Other Receivables (Net)	0
Prepaid Expenses	0
Due from Other Funds	132,614
Due from Other Governments	0
Total Current Assets	<u>671,398</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$671,398</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$15,515
Accrued Liabilities	20,406
Due to Other Funds	22,007
Due to Other Governments	0
Accrued Compensated Absences	<u>0</u>
Total Current Liabilities	<u>57,928</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>8,688</u>
Total Liabilities	<u>66,616</u>
Net Position:	
Net Investment In Capital Assets	0
Unrestricted Net Position	<u>604,783</u>
Total Net Position	<u>604,783</u>
Total Liabilities and Net Position	<u><u>\$671,398</u></u>

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 455 - HIGHER EDUCATION PERSONNEL SERVICES ACCOUNT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$1,453,316
Miscellaneous Revenue	0
Total Operating Revenues	<u>1,453,316</u>
Operating Expenses	
Salaries and Wages	\$371,149
Employee Benefits	123,430
Personal Services	0
Goods and Services	906,649
Travel	3,373
Miscellaneous Expenses	37
Total Operating Expenses	<u>1,404,638</u>
Operating Income (Loss)	<u>48,678</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	0
Interest Expense	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>48,678</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	48,678
Net Position - Beginning of Year, as Previously Reported	556,105
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$604,783</u></u>

**STATE OF WASHINGTON
ACCOUNT 455 - HIGHER EDUCATION PERSONNEL SERVICES ACCOUNT
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021**

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			\$257,256
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$1,453,316	
Miscellaneous Revenue		0	
Total Revenues			1,453,316
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		371,149	
Employee Benefits		123,430	
Personal Services		0	
Goods and Services		906,649	
Travel		3,373	
Total Per Financial Statements		1,404,638	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		\$0	
GASB 68 Adjust	\$ 49,084 - \$ 4,948	44,136	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		44,136	
Less 2 CFR Part 200 Allowable Expenditures			1,448,775
Plus Adjustments:			
Prior Period Adjustments		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report		4,149	
Total Adjustments		4,149	4,149
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		\$265,946
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$241,462
Excess Balance (A) - (B)			\$24,484

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$0

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$298,848
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		0	
Other - GASB 68 Adjustment		44,136	
Imputed Interest Earnings		(4,149)	
Total Adjustments			39,988
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$338,836

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$604,782
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STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 455 - HIGHER EDUCATION PERSONNEL SERVICES ACCOUNT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
340	STUDENT ACHIEVEMENT COUNCIL	1,572.00
360	UNIVERSITY OF WASHINGTON	838,628.00
365	WASHINGTON STATE UNIVERSITY	114,544.00
370	EASTERN WASHINGTON UNIVERSITY	34,320.00
375	CENTRAL WASHINGTON UNIVERSITY	27,568.00
376	THE EVERGREEN STATE COLLEGE	15,576.00
380	WESTERN WASHINGTON UNIVERSITY	55,220.00
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	2,276.00
699005	EVERETT COMMUNITY COLLEGE	22,624.00
699010	EDMONDS COMMUNITY COLLEGE	20,500.00
699021	WHATCOM COMMUNITY COLLEGE	7,944.00
699027	BELLEVUE COMMUNITY COLLEGE	22,660.00
699029	BIG BEND COMMUNITY COLLEGE	5,300.00
699032	CENTRALIA COMMUNITY COLLEGE	6,160.00
699034	CASCADIA COMMUNITY COLLEGE	4,048.00
699035	CLARK COLLEGE	24,240.00
699037	PIERCE COLLEGE	26,724.00
699039	COLUMBIA BASIN COMMUNITY COLLEGE	12,396.00
699048	GRAYS HARBOR COLLEGE	5,268.00
699049	GREEN RIVER COMMUNITY COLLEGE	16,260.00
699052	HIGHLINE COMMUNITY COLLEGE	12,364.00
699057	LOWER COLUMBIA COLLEGE	7,240.00
699062	OLYMPIC COLLEGE	12,516.00
699065	PENINSULA COLLEGE	5,456.00
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	41,324.00
699072	SHORELINE COMMUNITY COLLEGE	13,336.00
699074	SKAGIT VALLEY COLLEGE	8,788.00
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	11,848.00
699076	SPOKANE COMMUNITY COLLEGE-DIST 17	36,892.00
699078	TACOMA COMMUNITY COLLEGE	14,488.00
699083	WALLA WALLA COMMUNITY COLLEGE	9,184.00
699086	WENATCHEE VALLEY COLLEGE	7,480.00
699091	YAKIMA VALLEY COLLEGE	8,572.00
Total Revenue		1,453,316.00

***13. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 PRINTING
SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Account 422 – Printing Services

I. Service Description

The Department of Enterprise Services, Printing Services provides government communication solutions through printing and related services. The Department provides all printing and binding for the Legislature, state agencies, boards, commissions, tribes, political subdivisions, and institutions of higher learning. Printing also uses nationwide buying power to contract for best pricing on printing and related needs, and offers consultation and access to nearly 400 prequalified farm-out vendors to provide printed materials and other products in the event that the service or product cannot be produced in-house.

Currently the Department provides traditional offset and digital printing, on-demand copy services, variable data, and direct mail services. The Department hosts warehousing and distribution of printed products and promotional items for government organizations through their website applications. Print technology consulting services are provided to assist agencies with unique printing needs for major agency applications and for assistance in managing their office convenience printing resources.

II. Billing Methodology

Costs are recovered through pricing specific to each type of printing order, based on factors such as quality, quantity, process, binding type, equipment used, etc. The charges are based on material costs, labor costs, and equipment costs related to the equipment utilized in each type of order. Labor rates are based on salaries, benefits, and other personnel-related costs. The equipment use rates are based on the following factors:

- Total square footage of space used by each piece of equipment relative to total occupancy costs
- Annual productive hours on each piece of equipment
- Variable operating costs for each piece of equipment
- Fixed expenses, including depreciation for each piece of equipment

A service fee is charged for jobs that are farmed out to other vendors.

III. Financial Statements

Financial activities of Printing are recorded in sub-accounts or projects of the internal service fund, **422 Department of Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – Enterprise Service's financial statements. A reconciliation of the Account's Statement of

Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

1. Exhibit A: Statement of Net Positions
2. Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Positions – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

3. Transfers in – There were no operating transfers in during the fiscal year.
4. Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

5. Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer (per Exhibit D). Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances for the fiscal year.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year. Therefore, the Account's balance is not in excess of the allowable working capital balance for an ISF.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
6. Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - PRINT SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$879,771
Restricted Cash & Investments	\$0
Other Receivables (Net)	432
Due from Other Funds	2,658,082
Due from Other Governments	40,061
Inventories	674,346
Prepaid Expenses	46,171
Total Current Assets	<u>4,298,862</u>
Noncurrent Assets:	
Other Improvements	1,317,423
Furnishings, Equipment & Collections	8,277,184
Accumulated Depreciation	<u>(7,671,696)</u>
Total Noncurrent Assets	<u>1,922,910</u>
Total Assets	<u><u>\$6,221,772</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$576,910
Contracts and Retainages Payable	\$0
Accrued Liabilities	188,045
Notes & Leases Payable - ST	321,234
Due to Other Funds	151,535
Due to Other Governments	0
Unearned Revenues	398
Total Current Liabilities	<u>1,238,124</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	118,763
Other Long-Term Obligations	<u>513,818</u>
Total Noncurrent Liabilities	<u>632,582</u>
Total Liabilities	<u>1,870,705</u>
Net Position:	
Net Investment in Capital Assets	1,482,913
Unrestricted Net Position	<u>2,868,154</u>
Total Net Position	<u>4,351,067</u>
Total Liabilities and Net Position	<u><u>\$6,221,772</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - PRINT SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Sales	\$17,103,582
Less Cost of Goods Sold	(12,196,677)
Charges for Services	5,058,779
Miscellaneous Revenue	84,172
Total Operating Revenues	<u>10,049,855</u>
Operating Expenses	
Salaries and Wages	\$1,653,747
Employee Benefits	655,401
Personal Services	0
Goods and Services	5,562,322
Travel	4,461
Depreciation and Amortization	555,562
Miscellaneous Expenses	0
Total Operating Expenses	<u>8,431,494</u>
Operating Income (Loss)	<u>1,618,361</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	0
Other Revenues (Expenses)	0
Interest Expense	3,405
Total Nonoperating Revenue (Expenses)	<u>3,405</u>
Income Before Transfers	<u>1,621,767</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	1,621,767
Net Position - Beginning of Year, as Previously Reported	2,729,300
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$4,351,067</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - PRINT SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$18,187,050)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Sales		\$17,103,582	
Less Cost of Goods Sold		(12,196,677)	
Charges for Services		5,058,779	
Earnings on Investments		0	
Miscellaneous Revenue		84,172	
Operating Transfers In		0	
Total Revenues			10,049,855
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		1,653,747	
Employee Benefits		655,401	
Personal Services		0	
Goods and Services		5,562,322	
Travel		4,461	
Depreciation and Amortization		555,562	
Miscellaneous Expenses		0	
Interest Expense		(3,405)	
Other Expenses		0	
Operating Transfers Out		0	
Total Per Financial Statements		8,428,089	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		(\$107,832)	
GASB 68 Adjust	\$ 403,384 - \$ 40,663	362,721	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		254,889	
Less 2 CFR Part 200 Allowable Expenditures			8,682,978
Plus Adjustments:			
Prior Period Adjustments		0	
Imputed Interest Earnings (Exhibit D)		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$16,820,172)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$1,354,569
Excess Balance (A) - (B)			(\$18,174,741)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$453,226
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$453,226

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$20,463,124
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		(107,832)	
Other - GASB 68 Adjustment		362,721	
Imputed Interest Earnings		0	
Total Adjustments		254,889	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$20,718,013

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$4,351,067
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - PRINT SERVICES
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - PRINT SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
010	BOND RETIREMENT AND INTEREST	1,717.61
013	JOINT TRANSPORTATION COMMITTEE	5.47
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	6.08
040	STATUTE LAW COMMITTEE	45.30
045	SUPREME COURT	900.98
046	LAW LIBRARY, STATE	16.90
048	COURT OF APPEALS	1,454.94
050	JUDICIAL CONDUCT, COMMISSION ON	12.17
055	ADMINISTRATIVE OFFICE OF THE COURTS	4,780.84
056	PUBLIC DEFENSE, OFFICE OF	138.70
075	GOVERNOR, OFFICE OF THE	3,497.84
080	LIEUTENANT GOVERNOR, OFFICE OF THE	152.69
082	PUBLIC DISCLOSURE COMMISSION	31.28
085	SECRETARY OF STATE, OFFICE OF THE	123,781.24
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	60.83
090	TREASURER, OFFICE OF THE STATE	4,120.42
095	AUDITOR'S OFFICE, STATE	442.96
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	432.28
100	ATTORNEY GENERAL, OFFICE OF THE	2,139.10
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	2,318.69
103	COMMERCE, DEPARTMENT OF	33,100.06
105	FINANCIAL MANAGEMENT, OFFICE OF	126,931.38
107	HEALTH CARE AUTHORITY, STATE	699,146.07
110	ADMINISTRATIVE HEARINGS, OFFICE OF	8,724.80
116	LOTTERY COMMISSION, STATE	1,654.80
117	GAMBLING COMMISSION, STATE	266.12
118	HISPANIC AFFAIRS, COMMISSION ON	76.04
120	HUMAN RIGHTS COMMISSION	352.71
124	RETIREMENT SYSTEMS, DEPARTMENT OF	100,506.88
126	INVESTMENT BOARD, STATE	40.55
140	REVENUE, DEPARTMENT OF	173,672.96
142	TAX APPEALS, BOARD OF	42.28
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	27.35
160	INSURANCE COMMISSIONER, OFFICE OF THE	26,054.27
163	CONSOLIDATED TECHNOLOGY SERVICES	10,009.15
165	ACCOUNTANCY, STATE BOARD OF	5,039.62
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND L	4,057.21
179	ENTERPRISE SERVICES, DEPARTMENT OF	692,925.03
185	HORSE RACING COMMISSON	610.40
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	40,410.23
195	LIQUOR AND CANNABIS BOARD	1,252.20
215	UTILITIES & TRANSPORTATION COMMISSION	5,792.29
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	383.23
225	PATROL, STATE	24,382.08
227	CRIMINAL JUSTICE TRAINING COMMISSION	20,377.35
228	TRAFFIC SAFETY COMMISSION	5,661.22
235	LABOR AND INDUSTRIES, DEPARTMENT OF	826,941.57
240	LICENSING, DEPARTMENT OF	799,539.16

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - PRINT SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
245	MILITARY DEPARTMENT	8,227.04
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	45.11
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	3,617,374.94
303	HEALTH, DEPARTMENT OF	461,307.03
305	VETERANS' AFFAIRS, DEPARTMENT OF	1,404.95
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	134,535.72
310	CORRECTIONS, DEPARTMENT OF	1,209.64
315	BLIND, DEPARTMENT OF SERVICES FOR THE	623.27
340	STUDENT ACHIEVEMENT COUNCIL	69,980.48
341	LEOFF PLAN 2 BOARD	4,808.87
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	1,762.48
351	BLIND, STATE SCHOOL FOR THE	57.66
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	147.52
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	217.17
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT C	56.77
360	UNIVERSITY OF WASHINGTON	1,532.06
370	EASTERN WASHINGTON UNIVERSITY	329.12
387	ARTS COMMISSION, WASHINGTON STATE	337.05
390	HISTORICAL SOCIETY, WASHINGTON STATE	826.16
405	TRANSPORTATION, DEPARTMENT OF	92,827.22
406	COUNTY ROAD ADMINISTRATION BOARD	71.98
407	TRANSPORTATION IMPROVEMENT BOARD	73.86
410	TRANSPORTATION COMMISSION	35.69
461	ECOLOGY, DEPARTMENT OF	84,212.21
462	POLLUTION LIABILITY INSURANCE PROGRAM	214.43
465	PARKS AND RECREATION COMMISSION, STATE	38,762.76
467	RECREATION AND CONSERVATION FUNDING BOARD	1,321.08
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	36.67
471	CONSERVATION COMMISSION, STATE	60.57
477	FISH AND WILDLIFE, DEPARTMENT OF	72,261.15
478	PUGET SOUND PARTNERSHIP	78.20
490	NATURAL RESOURCES, DEPARTMENT OF	37,276.70
495	AGRICULTURE, DEPARTMENT OF	49,665.98
540	EMPLOYMENT SECURITY, DEPARTMENT OF	1,349,912.09
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	61,910.43
699005	EVERETT COMMUNITY COLLEGE	17.10
699010	EDMONDS COMMUNITY COLLEGE	14.34
699027	BELLEVUE COMMUNITY COLLEGE	16.06
699029	BIG BEND COMMUNITY COLLEGE	40.43
699032	CENTRALIA COMMUNITY COLLEGE	343.71
699037	PIERCE COLLEGE	182.48
699039	COLUMBIA BASIN COMMUNITY COLLEGE	138.29
699048	GRAYS HARBOR COLLEGE	122.67
699049	GREEN RIVER COMMUNITY COLLEGE	148.11
699052	HIGHLINE COMMUNITY COLLEGE	198.42
699057	LOWER COLUMBIA COLLEGE	56.91
699062	OLYMPIC COLLEGE	54.95
699065	PENINSULA COLLEGE	121.66

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - PRINT SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	22.75
699074	SKAGIT VALLEY COLLEGE	128.65
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	196.75
699078	TACOMA COMMUNITY COLLEGE	19.26
699091	YAKIMA VALLEY COLLEGE	232.57
699093	RENTON TECHNICAL COLLEGE	7.30
699094	BELLINGHAM TECHNICAL COLLEGE	358.83
699095	BATES TECHNICAL COLLEGE	112.64
699096	CLOVER PARK TECHNICAL COLLEGE	726.57
Other	NOT SPECIFIED	199,057.55
Total Revenue		10,049,855.37

14. OFFICE OF ADMINISTRATIVE HEARINGS – ACCOUNT 484
ADMINISTRATIVE HEARINGS SERVICES

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of Administrative Hearings
Account 484 - Administrative Hearing Services

I. Service Description

The Office of Administrative Hearings (OAH) holds administrative hearings for the adjudication of disputes between members of the public and most state agencies. Issues that come before OAH include individuals' claims for unemployment insurance or welfare benefits, child support liability, business and professional licensing, special education, whistleblower cases for local governments, and other disputes in which due process of law requires a hearing. OAH conducts hearings and issues finding of fact, conclusions of law, and decisions. OAH services are funded by payments made by the affected client agency. The revenues and costs associated with OAH services are recorded in internal service Account 484, Administrative Hearings Revolving Account.

II. Billed Services and Billing Methodology

Costs of OAH services are billed to state agencies based on a fixed rate for hours of administrative law judge billable time. Agencies are billed monthly. The fixed rate is all inclusive of travel, interpreter fees, and other direct and indirect costs. On occasion, referring client agencies who request non-standard services may be billed directly based on actual cost.

The hourly rate is reviewed every two years in conjunction with the state biennial budget process. Costs and usage are projected for the biennium and utilized to develop per hour fees. The status of the fund balance is also considered in either increasing or reducing the fees for the biennium. The fees are then set for the two years of the biennium.

III. Financial Statements

Financial activities of the Office of Administrative Hearings are recorded in an internal service fund, **484 Administrative Hearings Revolving Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The account has a negative balance as of the end of the fiscal year. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 month equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF ADMINISTRATIVE HEARINGS
ACCOUNT 484 - ADMINISTRATIVE HEARINGS SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$2,924,590
Other Receivables (Net)	0
Due from Other Funds	3,904,680
Due from Other Governments	(1,428)
Inventories	0
Prepaid Expenses	0
Total Current Assets	<u>6,827,841</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	79,533
Accumulated Depreciation	<u>(78,858)</u>
Total Noncurrent Assets	<u>675</u>
Total Assets	<u><u>\$6,828,516</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$211,975
Accrued Liabilities	1,023,267
Due to Other Funds	127,922
Due to Other Governments	0
Unearned Revenues	0
Total Current Liabilities	<u>1,363,164</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>1,907,145</u>
Total Noncurrent Liabilities	<u>1,907,145</u>
Total Liabilities	<u>3,270,310</u>
Net Position:	
Net Investment in Capital Assets	675
Unrestricted Net Position	<u>3,557,532</u>
Total Net Position	<u>3,558,206</u>
Total Liabilities and Net Position	<u><u>\$6,828,516</u></u>

STATE OF WASHINGTON
OFFICE OF ADMINISTRATIVE HEARINGS
ACCOUNT 484 - ADMINISTRATIVE HEARINGS SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

		TOTAL
Operating Revenues		
Charges for Services		\$32,717,214
Miscellaneous Revenue		229
Total Operating Revenues		<u>32,717,443</u>
Operating Expenses		
Salaries and Wages	\$17,475,064	
Employee Benefits	5,703,651	
Personal Services	1,817	
Goods and Services	4,602,371	
Travel	592	
Depreciation and Amortization	426	
Miscellaneous Expenses	<u>0</u>	
Total Operating Expenses		<u>27,783,921</u>
Operating Income (Loss)		<u>4,933,522</u>
Non Operating Revenues (Expenses)		
Other Revenues (Expenses)		0
Interest Expense		<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>4,933,522</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Position		4,933,522
Net Position - Beginning of Year, as Previously Reported		(1,375,316)
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$3,558,206</u></u>

STATE OF WASHINGTON
ACCOUNT 484 - ADMINISTRATIVE HEARINGS SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$4,585,819)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$32,717,214	
Miscellaneous Revenue		229	
Total Revenues			32,717,443
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		17,475,064	
Employee Benefits		5,703,651	
Personal Services		1,817	
Goods and Services		4,602,371	
Travel		592	
Depreciation and Amortization		426	
Miscellaneous Expenses		0	
Other Expenses		0	
Total Per Financial Statements		27,783,921	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		(\$7,566)	
GASB 68 Adjust	\$ 1,889,430 - \$ 190,463	1,698,967	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		1,691,401	
Less 2 CFR Part 200 Allowable Expenditures			29,475,322
Plus Adjustments:			
Prior Period Adjustments		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$1,343,698)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$4,912,483
Excess Balance (A) - (B)			(\$6,256,181)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$4,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Transfers In		\$0	
Less: Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$4,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$3,206,503
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		(7,566)	
Other - GASB 68 Adjustment		1,698,967	
Imputed Interest Earnings		0	
Total Adjustments			1,691,401
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$4,897,905

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR		(A) + (C) + (D)	\$3,558,206
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STATE OF WASHINGTON
OFFICE OF ADMINISTRATIVE HEARINGS
ACCOUNT 484 - ADMINISTRATIVE HEARINGS SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
100	ATTORNEY GENERAL, OFFICE OF THE	6,145.63
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	81,511.02
107	HEALTH CARE AUTHORITY, STATE	2,122,359.76
116	LOTTERY COMMISSION, STATE	910.19
117	GAMBLING COMMISSION, STATE	62,734.68
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	10,836.49
160	INSURANCE COMMISSIONER, OFFICE OF THE	89,229.26
195	LIQUOR AND CANNABIS BOARD	223,978.62
215		7,668.00
225	PATROL, STATE	31,159.78
235	LABOR AND INDUSTRIES, DEPARTMENT OF	826,966.60
240	LICENSING, DEPARTMENT OF	27,594.96
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	8,237,532.20
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	1,308,812.72
340	STUDENT ACHIEVEMENT COUNCIL	1,454.06
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	1,869,509.96
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	5,278.52
365	WASHINGTON STATE UNIVERSITY	51,851.40
405	TRANSPORTATION, DEPARTMENT OF	168,911.05
477	FISH AND WILDLIFE, DEPARTMENT OF	85,483.69
495	AGRICULTURE, DEPARTMENT OF	4,735.00
540	EMPLOYMENT SECURITY, DEPARTMENT OF	17,491,281.72
699074	SKAGIT VALLEY COLLEGE	958.73
699072	SHORELINE COMMUNITY COLLEGE	539.00
Total Revenue		32,717,443.04

***15. OFFICE OF FINANCIAL MANAGEMENT – ACCOUNT 472 ENTERPRISE
SYSTEMS***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of Financial Management
Account 472 – Enterprise Systems

I. Service Description

The Office of Financial Management (OFM) Enterprise Systems develops, implements, and maintains statewide financial systems for use by state agencies. The financial systems provided by OFM include accounting, budgeting, contracts, reporting and payroll systems that allow agencies to manage their financial operations and budget performance. OFM centrally provides these core financial systems so that each agency does not have to develop, operate, or maintain these systems individually, ensuring the maintenance of accurate and centralized accounting of the State's financial operations.

Services also include: secure data exchange from one system to another, help desk support, systems training, and use of the usability lab and services.

II. Billing Methodology

The Section recovers its costs through a fee which is an allocation based on FTEs. The fee is set each biennium. Agencies are also charged a Warrant Fee to cover the cost of printing and Consolidated Mail Services costs for processing and mailing warrants. The fee is charged per warrant processed.

III. Financial Statements

Financial activities related to this account are recorded in a sub-account of the internal service fund, **472 Data Processing**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – Data Processing Revolving Account financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix B. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix B.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 472 are accounted for and reported by the Office of the State Treasurer. Prior Period Adjustments (Change due to CTS projects moving from Schedule 15 to Schedule 23)
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year. Therefore, the Account's balance is not in excess of the allowable working capital balance for an ISF.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. Adjustments are the standard adjustments for SWCAP costs and interest earnings.

VI. Revenues – Exhibit D provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 472 - ENTERPRISE SYSTEMS
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$11,598,155
Other Receivables (Net)	12,338
Due from Other Funds	4,385,956
Due from Other Governments	(190)
Inventories	0
Prepaid Expenses	0
Total Current Assets	<u>15,996,258</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	57,490,407
Accumulated Depreciation	<u>(56,990,103)</u>
Total Noncurrent Assets	<u>500,305</u>
Total Assets	<u><u>\$16,496,563</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$461,492
Contracts and Retainages Payable	0
Accrued Liabilities	798,815
Notes & Leases Payable - ST	0
Due to Other Funds	404,263
Due to Other Governments	0
Unearned Revenue	0
Total Current Liabilities	<u>1,664,569</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	0
Other Long-Term Obligations	<u>922,434</u>
Total Noncurrent Liabilities	<u>922,434</u>
Total Liabilities	<u>2,587,004</u>
Net Position:	
Net Investment in Capital Assets	500,305
Unrestricted Net Position	<u>13,409,255</u>
Total Net Position	<u>13,909,559</u>
Total Liabilities and Net Position	<u><u>\$16,496,563</u></u>

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 472 - ENTERPRISE SYSTEMS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$36,728,749
Miscellaneous Revenue	1
Total Operating Revenues	<u>36,728,750</u>
Operating Expenses	
Salaries and Wages	\$15,371,399
Employee Benefits	4,938,753
Personal Services	1,739,553
Goods and Services	13,508,264
Travel	1,667
Depreciation and Amortization	(1,076,265)
Miscellaneous Expenses	<u>0</u>
Total Operating Expenses	<u>34,483,370</u>
Operating Income (Loss)	<u>2,245,380</u>
Non Operating Revenues (Expenses)	
Other Revenues (Expenses)	(10,021)
Interest Expense	<u>0</u>
Total Nonoperating Revenue (Expenses)	<u>(10,021)</u>
Income Before Transfers	<u>2,235,359</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	<u>0</u>
Total Transfers	<u>0</u>
Change in Net Position	2,235,359
Net Position - Beginning of Year, as Previously Reported	11,992,662
Adjustments Applicable to Prior Year	<u>(318,462)</u>
Net Position - End of Year	<u><u>\$13,909,559</u></u>

STATE OF WASHINGTON
ACCOUNT 472 - ENTERPRISE SYSTEMS
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020				
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200				(23,123,663)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR				
2 CFR Part 200 Revenues				
Charges for Services			\$36,728,749	
Earnings of Investments			0	
Operating Transfer In			0	
Miscellaneous Revenue			1	
Total Revenues				36,728,750
Less: Expenditures (Actual Costs):				
Per State's Financial Report				
Salaries and Wages			15,371,399	
Employee Benefits			4,938,753	
Personal Services			1,739,553	
Goods and Services			13,508,264	
Travel			1,667	
Depreciation and Amortization			(1,076,265)	
Miscellaneous Expenses			0	
Interest Expense			0	
Operating Transfers Out			0	
Other Expenses			10,021	
Total Per Financial Statements			34,493,391	
Additional 2 CFR Part 200 Allowable Costs				
FY 2021 SWCAP Costs			\$0	
GASB 68 Adjust	\$	1,928,840	\$	160,476
Other			1,768,364	
Total Additions			0	
			1,768,364	
Less 2 CFR Part 200 Allowable Expenditures				36,261,755
Plus Adjustments:				
Prior Period Adjustments (Change due to CTS projects moving from Schedule 15 to Schedule 23)			(318,462)	
Imputed Interest Earning (Account 472)			0	
Total Adjustments				(318,462)
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2020	(A)			(\$22,975,130)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)			\$6,223,003
Excess Balance (A) - (B)				(\$29,198,133)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020				(\$473,000)
TRANSFERS Per ACFR (Supported By Official Accounting Records)				
Plus: Non-operating Transfers In			\$0	
Less: Non-operating Transfers Out			0	
Net Transfers				0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)			(\$473,000)

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020				\$35,589,325
ADJUSTMENTS:				
Operating Transfers In - Technology Pool			\$0	
Operating Transfers Out - Technology Pool			0	
Technology Pool Expenses			0	
Deductions 2 CFR Part 200 Unallowable Costs			0	
Additional 2 CFR Part 200 Allowable Costs			0	
Other - GASB 68 Adjustment			1,768,364	
Imputed Interest Earnings			0	
Total Adjustments				1,768,364
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)			\$37,357,689

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)			\$13,909,559
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**STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 472 - ENTERPRISE SYSTEMS
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
010	BOND RETIREMENT AND INTEREST	53.10
011	HOUSE OF REPRESENTATIVES	189,385.42
012	SENATE	136,414.76
013	JOINT TRANSPORTATION COMMITTEE	1,825.08
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	12,090.08
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	6,434.20
035	ACTUARY, OFFICE OF THE STATE	9,087.84
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	23,558.96
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	28,735.34
040	STATUTE LAW COMMITTEE	23,997.92
045	SUPREME COURT	31,683.58
046	LAW LIBRARY, STATE	7,429.08
048	COURT OF APPEALS	72,498.48
050	JUDICIAL CONDUCT, COMMISSION ON	5,101.24
055	ADMINISTRATIVE OFFICE OF THE COURTS	204,697.92
056	PUBLIC DEFENSE, OFFICE OF	9,666.18
057	CIVIL LEGAL AID, OFFICE OF	1,512.62
075	GOVERNOR, OFFICE OF THE	52,270.80
080	LIEUTENANT GOVERNOR, OFFICE OF THE	3,646.56
082	PUBLIC DISCLOSURE COMMISSION	16,394.30
085	SECRETARY OF STATE, OFFICE OF THE	146,897.28
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	1,071.48
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	1,078.28
090	TREASURER, OFFICE OF THE STATE	34,503.66
095	AUDITOR'S OFFICE, STATE	172,393.84
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	826.40
100	ATTORNEY GENERAL, OFFICE OF THE	588,558.26
101	CASELOAD FORECAST COUNCIL	7,480.34
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	101,656.18
103	COMMERCE, DEPARTMENT OF	157,324.30
104	ECONOMIC AND REVENUE FORECAST COUNCIL	3,267.96
105	FINANCIAL MANAGEMENT, OFFICE OF	1,892,653.87
107	HEALTH CARE AUTHORITY, STATE	712,086.02
110	ADMINISTRATIVE HEARINGS, OFFICE OF	83,993.38
116	LOTTERY COMMISSION, STATE	74,727.12
117	GAMBLING COMMISSION, STATE	59,559.08
118	HISPANIC AFFAIRS, COMMISSION ON	1,110.18
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	1,073.28
120	HUMAN RIGHTS COMMISSION	17,336.74
124	RETIREMENT SYSTEMS, DEPARTMENT OF	129,109.54
126	INVESTMENT BOARD, STATE	53,789.26
140	REVENUE, DEPARTMENT OF	763,359.84
142	TAX APPEALS, BOARD OF	8,850.28
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	11,875.16
148	HOUSING FINANCE COMMISSION	6.00
160	INSURANCE COMMISSIONER, OFFICE OF THE	125,959.66
163	CONSOLIDATED TECHNOLOGY SERVICES	373,757.03

**STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 472 - ENTERPRISE SYSTEMS
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
165	ACCOUNTANCY, STATE BOARD OF	6,600.08
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	15,910.24
167	FORENSIC INVESTIGATIONS COUNCIL	
179	ENTERPRISE SERVICES, DEPARTMENT OF	412,890.28
185	HORSE RACING COMMISSION	8,061.20
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	83,931.12
195	LIQUOR AND CANNABIS BOARD	191,485.82
205	PILOTAGE COMMISSIONERS, BOARD OF	1,708.78
215	UTILITIES & TRANSPORTATION COMMISSION	90,210.18
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	2,724.62
225	PATROL, STATE	1,256,360.50
227	CRIMINAL JUSTICE TRAINING COMMISSION	28,519.76
228	TRAFFIC SAFETY COMMISSION	11,167.02
235	LABOR AND INDUSTRIES, DEPARTMENT OF	1,604,182.65
240	LICENSING, DEPARTMENT OF	783,626.90
245	MILITARY DEPARTMENT	170,074.34
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	21,172.12
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	8,099,645.31
303	HEALTH, DEPARTMENT OF	937,901.68
305	VETERANS' AFFAIRS, DEPARTMENT OF	2,063,310.76
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	451,724.80
310	CORRECTIONS, DEPARTMENT OF	4,393,568.94
315	BLIND, DEPARTMENT OF SERVICES FOR THE	41,381.86
340	STUDENT ACHIEVEMENT COUNCIL	64,617.22
341	LEOFF PLAN 2 BOARD	3,766.32
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	200,087.16
351	BLIND, STATE SCHOOL FOR THE	50,419.40
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	64,727.90
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	12,524.18
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	10,628.68
360	UNIVERSITY OF WASHINGTON	786,455.76
365	WASHINGTON STATE UNIVERSITY	205,327.60
370	EASTERN WASHINGTON UNIVERSITY	25,860.84
375	CENTRAL WASHINGTON UNIVERSITY	116,783.08
376	THE EVERGREEN STATE COLLEGE	61,966.24
380	WESTERN WASHINGTON UNIVERSITY	107,408.96
387	ARTS COMMISSION, WASHINGTON STATE	7,602.12
390	HISTORICAL SOCIETY, WASHINGTON STATE	20,121.92
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	16,323.30
405	TRANSPORTATION, DEPARTMENT OF	2,672,218.75
406	COUNTY ROAD ADMINISTRATION BOARD	9,249.00
407	TRANSPORTATION IMPROVEMENT BOARD	8,591.02
410	TRANSPORTATION COMMISSION	5,224.50
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	1,086.78
460	COLUMBIA RIVER GORGE COMMISSION	3,775.02
461	ECOLOGY, DEPARTMENT OF	875,818.80
462	POLLUTION LIABILITY INSURANCE PROGRAM	6,033.44

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 472 - ENTERPRISE SYSTEMS
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
465	PARKS AND RECREATION COMMISSION, STATE	368,222.46
467	RECREATION AND CONSERVATION FUNDING BOARD	20,588.34
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	8,345.24
471	CONSERVATION COMMISSION, STATE	10,681.92
477	FISH AND WILDLIFE, DEPARTMENT OF	829,067.42
478	PUGET SOUND PARTNERSHIP	19,251.94
490	NATURAL RESOURCES, DEPARTMENT OF	788,567.04
495	AGRICULTURE, DEPARTMENT OF	452,385.52
540	EMPLOYMENT SECURITY, DEPARTMENT OF	878,788.34
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	828,187.12
Other	NOT SPECIFIED	151,099.67
Total Revenue		36,728,749.84

***16. OFFICE OF FINANCIAL MANAGEMENT – ACCOUNT 436 LABOR
RELATIONS SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of Financial Management
Account 436 - Labor Relations Services

I. Service Description

The Labor Relations Section of State Human Resources, OFM manages the collective bargaining process on behalf of the Governor with union-represented state employees. The mission of the Office is to negotiate labor agreements enabling state managers and employees to perform their jobs more effectively. Under the Personnel System Reform Act of 2002, the state, not individual agencies, negotiates master agreements with employee labor unions. Master agreements negotiated by the OFM apply to all agencies with employees who are in bargaining units represented by the same union. During labor negotiations, the policy focus is on issues that matter to all employees – wages, health benefits, methods for resolving disputes, and on creating a better environment in which to manage the state’s human resources.

II. Billing Methodology

In accordance with state law, state agencies, and community colleges are assessed fees based on a percentage of the agencies approved allotments for salaries and wages of all bargaining unit positions. The percentages assessed vary due to the level of effort required to negotiate contract for the affected entities. The following percentages are assessed:

- State agencies - .0010%
- Community Colleges - .0017%

III. Financial Statements

Financial activities of the Labor Relations Office are recorded in an internal service fund, **436 Labor Relations Service Account**. Financial statements for the Account are consolidated within the State’s Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service’s financial statements. A reconciliation of the Account’s Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR’s Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
 - Transfers out – There were no operating transfers out during the fiscal year.
-

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year and as therefore not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 436 - LABOR RELATIONS SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$1,204,227
Other Receivables (Net)	0
Due from Other Funds	<u>1,214,241</u>
Total Current Assets	<u>2,418,468</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$2,418,468</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$8,014
Accrued Liabilities	140,827
Due to Other Funds	52,807
Unearned Revenue	<u>0</u>
Total Current Liabilities	<u>201,648</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>304,894</u>
Total Noncurrent Liabilities	<u>304,894</u>
Total Liabilities	<u>506,542</u>
Net Position:	
Net Investment In Capital Assets	0
Unrestricted Net Position	<u>1,911,925</u>
Total Net Position	<u>1,911,925</u>
Total Liabilities and Net Position	<u><u>\$2,418,468</u></u>

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 436 - LABOR RELATIONS SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

		TOTAL
Operating Revenues		
Charges for Services		\$5,520,338
Miscellaneous Revenue		0
Total Operating Revenues		<u>5,520,338</u>
Operating Expenses		
Salaries and Wages	\$2,825,803	
Employee Benefits	925,209	
Personal Services	30,432	
Goods and Services	1,549,419	
Travel	3,967	
Miscellaneous Expenses	0	
Total Operating Expenses		<u>5,334,830</u>
Operating Income (Loss)		<u>185,508</u>
Non Operating Revenues (Expenses)		
Other Revenues (Expenses)		0
Interest Expense		0
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>185,508</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		0
Total Transfers		<u>0</u>
Change in Net Position		185,508
Net Position - Beginning of Year, as Previously Reported		1,726,417
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$1,911,925</u></u>

STATE OF WASHINGTON
ACCOUNT 436 - LABOR RELATIONS SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$3,785,745)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$5,520,338	
Miscellaneous Revenue		0	
Total Revenues			5,520,338
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		2,825,803	
Employee Benefits		925,209	
Personal Services		30,432	
Goods and Services		1,549,419	
Travel		3,967	
Miscellaneous Expenses		0	
Interest Expense		0	
Other Expenses		0	
Operating Transfers Out		0	
Total Per Financial Statements		5,334,830	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		(\$399,247)	
GASB 68 Adjust	\$ 357,004 - \$ 35,988	321,016	<--(contribution less GASB 68 amt)
Other		0	
Total Additions			(78,231)
Less 2 CFR Part 200 Allowable Expenditures			5,256,599
Plus Adjustments:			
Prior Period Adjustments		0	
Rounding		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report		10,843	
Total Adjustments			10,843
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$3,511,164)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$876,100
Excess Balance (A) - (B)			(\$4,387,264)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$149,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$149,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$5,363,162
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		(399,247)	
Other - GASB 68 Adjustment		321,016	
Imputed Interest Earnings		(10,843)	
Total Adjustments			(89,073)
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$5,274,089

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$1,911,925
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STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 436 - LABOR RELATIONS SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
085	SECRETARY OF STATE, OFFICE OF THE	3,884.52
100	ATTORNEY GENERAL, OFFICE OF THE	86,017.00
103	COMMERCE, DEPARTMENT OF	15,607.92
107	HEALTH CARE AUTHORITY, STATE	141,547.64
116	LOTTERY COMMISSION, STATE	1,967.08
120	HUMAN RIGHTS COMMISSION	1,072.72
140	REVENUE, DEPARTMENT OF	67,969.40
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	825.28
160	INSURANCE COMMISSIONER, OFFICE OF THE	11,692.80
163	CONSOLIDATED TECHNOLOGY SERVICES	12,570.44
179	ENTERPRISE SERVICES, DEPARTMENT OF	17,002.08
185	HORSE RACING COMMISSON	458.28
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	10,882.16
195	LIQUOR AND CANNABIS BOARD	18,054.24
215	UTILITIES & TRANSPORTATION COMMISSION	8,150.44
225	PATROL, STATE	320,738.16
227	CRIMINAL JUSTICE TRAINING COMMISSION	2,001.92
235	LABOR AND INDUSTRIES, DEPARTMENT OF	193,240.04
240	LICENSING, DEPARTMENT OF	78,203.36
245	MILITARY DEPARTMENT	16,862.32
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	988,213.20
303	HEALTH, DEPARTMENT OF	104,193.88
305	VETERANS' AFFAIRS, DEPARTMENT OF	36,840.12
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	219,197.08
310	CORRECTIONS, DEPARTMENT OF	705,358.04
315	BLIND, DEPARTMENT OF SERVICES FOR THE	5,599.96
351	BLIND, STATE SCHOOL FOR THE	5,114.08
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	7,646.16
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	1,168.72
387	ARTS COMMISSION, WASHINGTON STATE	214.36
405	TRANSPORTATION, DEPARTMENT OF	1,285,070.20
461	ECOLOGY, DEPARTMENT OF	99,835.48
465	PARKS AND RECREATION COMMISSION, STATE	34,511.24
467	RECREATION AND CONSERVATION FUNDING BOARD	2,928.92
477	FISH AND WILDLIFE, DEPARTMENT OF	451,592.56
490	NATURAL RESOURCES, DEPARTMENT OF	70,047.56
495	AGRICULTURE, DEPARTMENT OF	25,656.12
540	EMPLOYMENT SECURITY, DEPARTMENT OF	91,488.36
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	376,914.04
Total Revenue		5,520,337.88

***17. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNTS 546/547 RISK
MANAGEMENT***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Accounts 546/547 – Risk Management

I. Service Description

The Department of Enterprise Services (DES) Risk Management Program (RMP) identifies, controls, and reduces the financial impact of general liability, vehicle, and property losses to the state, and develops programs to finance the state's exposure to risk. In addition, the Program protects the beneficiaries and assets of local government self-insurance programs through effective regulation. Services provided include:

- Managing the Self-Insurance Liability Program (SILP) to finance tort losses
- Receiving, processing, delegating, and investigating state agency tort claims and legislative relief claims
- Maintaining a comprehensive master database
- Purchasing commercial insurance on behalf of state agencies for exposures that are excluded from the SILP
- Providing loss prevention and enterprise risk management training to state agencies
- Regulating and approving and regulating local government and non-profit self-insurance oversight programs (LGIP)

The Office of Risk Management is also responsible for the following activities within the DES. Services provided include:

- Conducting risk management activities for DES
- Conducting emergency management activities for DES
- Providing public records and data management services to DES

II. Billing Methodology

For the state self-insurance liability program (SILP), costs are recovered from customer agencies by billing them directly each year, based upon an actuarial analysis that is performed every two years. According to the actuarial analysis, premiums are allocated proportionately to state agencies. The allocation and the actuarial analysis also incorporate the operating costs for Risk Management to provide this service to the state.

Commercial Insurance costs are a pass-through cost to benefiting agencies. Commercial Insurance policies may contain broker fees. The broker fees are passed through to benefiting agencies in proportion to the commercial insurance policies purchased by the agencies.

Local governments and some non-profits are permitted to create self-insurance programs. The Local Government and Non-Profit Self Insurance Oversight Program (LGIP) is managed by Risk Management. The costs for this program are recovered on a fee for service basis. The RMP also provides oversight services such as additional reviews and investigations of a self-insurance program. These services are recovered on a fee for service basis.

DOT charges for Vehicle claims - 100% of DOT costs are allocated to agencies based on the most recent 5-year history of vehicle claims.

III. Financial Statements

Financial activities related to DES's RMP are recorded in the internal service funds, **546 Risk Management Administration Account and 547 Liability Account**. Financial statements for the Accounts are presented within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – Risk Management financial statements. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions 2 CFR PART 200 Unallowable Costs – OPEB.
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Accounts 546 and 547 are accounted for and reported by the Office of the State Treasurer.
-

- 2 CFR PART 200 Retained Earnings Balance – The Accounts have a negative balance as of the end of the fiscal year. Therefore, the Account’s balance is not in excess of the allowable working capital balance for an ISF.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the revenues by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
RISK MANAGEMENT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	RISK MANAGEMENT ADMIN. 546	LIABILITY ACCOUNT 547	RISK MANAGEMENT FGE	TOTAL
Assets:				
Current Assets:				
Cash and Cash Equivalents	\$1,602,641	(\$223,346,366)	\$221,743,725	\$0
Other Receivables (Net)	513	0	0	513
Due from Other Funds	483,115	0	0	483,115
Due from Other Governments	1,307	0	0	1,307
Inventories	0	0	0	0
Prepaid Expenses	197,394	0	0	197,394
Total Current Assets	2,284,971	(223,346,366)	221,743,725	682,330
Noncurrent Assets:				
Land	0	0	0	0
Buildings	0	0	0	0
Other Improvements	0	0	0	0
Furnishings, Equipment & Collections	8,394	0	0	8,394
Accumulated Depreciation	(8,394)	0	0	(8,394)
Construction In Progress	0	0	0	0
Total Noncurrent Assets	0	0	0	0
Total Assets	\$2,284,971	(\$223,346,366)	\$221,743,725	\$682,330
Deferred Outflows of Resources				
Deferred Outflows on Pensions			270,259	270,259
Deferred Outflows of Resources on OPEB			116,078	116,078
Total Deferred Outflows of Resources	0	0	386,336	386,336
Total Assets and Deferred Outflows	2,284,971	(223,346,366)	222,130,062	1,068,666
Liabilities:				
Current Liabilities				
Accounts Payable	\$5,156	\$0	\$0	\$5,156
Contracts and Retainages Payable	0	0	0	0
Accrued Liabilities	105,296	2,416	0	107,712
Other Post Employment Benefits Liab ST	16,452	0	16,035	32,487
Due to Other Funds	0	6,317,503	221,743,725	228,061,228
Due to Other Governments	0	0	0	0
Unearned Revenues	0	0	0	0
Claims and Judgments - Current	0	154,254,618	0	154,254,618
Total Current Liabilities	126,904	160,574,537	221,759,760	382,461,201
Noncurrent Liabilities				
Obligation for Capital - Long-Term	0	0	0	0
Other Long-Term Obligations	203,001	0	0	203,001
Net Pension Liability	0	0	489,384	489,384
Other Post Employment Benefits Obligatio	0	0	895,583	895,583
Claims and Judgments - Non Current	0	1,040,206,901	0	1,040,206,901
Total Noncurrent Liabilities	203,001	1,040,206,901	1,384,967	1,041,794,869
Total Liabilities	329,906	1,200,781,438	223,144,726	1,424,256,070
Deferred Inflows of Resources				
Deferred Inflows on Pensions			136,861	136,861
Deferred Inflow of Resources on OPEB			285,313	285,313
Total Deferred Inflows of Resources	0	0	422,174	422,174
Net Position:				
Net Investment in Capital Assets	0	0	0	0
Unrestricted Net Position	1,955,065	(1,424,127,804)	(1,436,839)	(1,423,609,578)
Total Net Position	1,955,065	(1,424,127,804)	(1,436,839)	(1,423,609,578)
Total Liabilities and Net Position	\$2,284,971	(\$223,346,366)	\$222,130,062	\$1,068,666

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
RISK MANAGEMENT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	RISK MANAGEMENT ADMIN. FUND 546			LIABILITY ACCOUNT FUND 547				RISK MGMT FGE	GRAND TOTAL
	COMMERCIAL INSURANCE	ADMIN.	TOTAL	GENERAL LIABILITY INDEMNITY	AUTO LIABILITY INDEMNITY	GENERAL LIABILITY DEFENSE	AUTO LIABILITY DEFENSE		
Operating Revenues									
Charges for Services	\$0	\$3,348,523	\$3,348,523	\$0		\$0		\$0	\$3,348,523
Insurance Premiums	17,815,065	0	17,815,065	76,122,501	2,985,082	25,324,775	516,739	0	122,764,161
Miscellaneous Revenue		108	108					0	108
Total Operating Revenues	17,815,065	3,348,631	21,163,695	76,122,501	2,985,082	25,324,775	516,739	0	126,112,792
Operating Expenses									
Salaries and Wages	0	1,485,036	1,485,036	0	0	0	0	0	1,485,036
Employee Benefits	0	524,797	524,797	0	0	0	0	(171,408)	353,389
Personal Services	0	19,400	19,400	0	0	0	0	0	19,400
Goods and Services	0	1,128,856	1,128,856	0	0	27,841,294	568,190	0	29,538,340
Travel	0	4,872	4,872	0	0	0	0	0	4,872
Insurance Premiums and Claims	17,931,592	0	17,931,592	112,742,397	4,453,442	0	0	0	135,127,430
Depreciation and Amortization	0	0	0	0	0	0	0	0	0
Miscellaneous Expenses	0	0	0	0	0	0	0	0	0
Total Operating Expenses	17,931,592	3,162,961	21,094,553	112,742,397	4,453,442	27,841,294	568,190	(171,408)	166,528,467
Operating Income (Loss)	(116,527)	185,670	69,142	(36,619,895)	(1,468,360)	(2,516,519)	(51,451)	171,408	(40,415,675)
Non Operating Revenues (Expenses)									
Earnings on Investments	0	0	0	0	0	0	0	0	0
Interest Expense	0	0	0	0	0	0	0	0	0
Total Nonoperating Revenue (Expenses)	0	0	0	0	0	0	0	0	0
Income Before Transfers	(116,527)	185,670	69,142	(36,619,895)	(1,468,360)	(2,516,519)	(51,451)	171,408	(40,415,675)
Transfers									
Operating Transfers In	0	97,429	97,429	0	0	0	0	0	97,429
Operating Transfers Out	0	0	0	0	0	0	0	0	0
Total Transfers	0	97,429	97,429	0	0	0	0	0	97,429
Change in Net Position	(116,527)	283,099	166,571	(36,619,895)	(1,468,360)	(2,516,519)	(51,451)	171,408	(40,318,246)
Net Position - Beginning of Year	(429,553)	2,218,046	1,788,493	(1,260,627,412)	(63,523,449)	(56,480,301)	(2,840,416)	(1,608,246)	(1,383,291,330)
Adjustments Applicable to Prior Year	0	0	0	0	0	0	0	0	0
Net Position - End of Year	(\$546,080)	\$2,501,145	\$1,955,065	(\$1,297,247,307)	(\$64,991,810)	(\$58,996,820)	(\$2,891,866)	(\$1,436,839)	(\$1,423,609,577)

STATE OF WASHINGTON
RISK MANAGEMENT
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$1,355,715,190)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$3,348,523	
Insurance Premiums		122,764,161	
Miscellaneous Revenue		108	
Operating Transfers In		97,429	
Total Revenues			126,210,221
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		1,485,036	
Employee Benefits		353,389	
Personal Services		19,400	
Goods and Services		29,538,340	
Travel		4,872	
Insurance Premiums and Claims		135,127,430	
Depreciation and Amortization		0	
Miscellaneous Expenses		0	
Total Per Financial Statements		166,528,467	
Deductions 2 CFR Part 200 Unallowable Costs			
Unallowable OPEB Charges	(\$13,456)		
Total Deductions		(13,456)	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	(89,387)		
GASB 68 Adjust	\$ 179,772 - \$ 32,920	146,853	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		57,466	
Less 2 CFR Part 200 Allowable Expenditures			166,572,477
Plus Adjustments:			
Prior Period Adjustments		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report Fund 546		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report Fund 547		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$1,396,077,446)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$27,762,079
Excess Balance (A) - (B)			(\$1,423,839,525)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$49,208,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$49,208,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			(\$76,784,140)
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		(\$13,456)	
Additional 2 CFR Part 200 Allowable Costs		(89,387)	
Other - GASB 68 Adjustment		146,853	
Imputed Interest Earnings		0	
Total Adjustments			44,010
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		(\$76,740,131)

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR		(A) + (C) + (D)	(\$1,423,609,576)
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**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
RISK MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
011	HOUSE OF REPRESENTATIVES	32,224.06
012	SENATE	157,170.40
013	JOINT TRANSPORTATION COMMITTEE	2,121.93
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	2,121.93
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	2,121.93
035	ACTUARY, OFFICE OF THE STATE	2,121.93
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	2,172.93
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	10,905.68
040	STATUTE LAW COMMITTEE	2,180.93
045	SUPREME COURT	44,780.28
046	LAW LIBRARY, STATE	19,072.47
048	COURT OF APPEALS	15,274.10
050	JUDICIAL CONDUCT, COMMISSION ON	2,121.93
055	ADMINISTRATIVE OFFICE OF THE COURTS	34,112.64
056	PUBLIC DEFENSE, OFFICE OF	2,121.93
057	CIVIL LEGAL AID, OFFICE OF	2,121.93
075	GOVERNOR, OFFICE OF THE	31,883.56
080	LIEUTENANT GOVERNOR, OFFICE OF THE	8,430.59
082	PUBLIC DISCLOSURE COMMISSION	222,741.16
085	SECRETARY OF STATE, OFFICE OF THE	32,267.41
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	2,121.93
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	2,121.93
090	TREASURER, OFFICE OF THE STATE	233,877.24
095	AUDITOR'S OFFICE, STATE	62,436.32
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	2,121.93
100	ATTORNEY GENERAL, OFFICE OF THE	489,797.72
101	CASELOAD FORECAST COUNCIL	2,121.93
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	7,613.52
103	COMMERCE, DEPARTMENT OF	31,046.37
104	ECONOMIC AND REVENUE FORECAST COUNCIL	2,121.93
105	FINANCIAL MANAGEMENT, OFFICE OF	12,567.74
107	HEALTH CARE AUTHORITY, STATE	61,604.05
110	ADMINISTRATIVE HEARINGS, OFFICE OF	46,272.76
116	LOTTERY COMMISSION, STATE	17,163.31
117	GAMBLING COMMISSION, STATE	70,321.64
118	HISPANIC AFFAIRS, COMMISSION ON	3,687.03
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	2,121.93
120	HUMAN RIGHTS COMMISSION	62,032.34
124	RETIREMENT SYSTEMS, DEPARTMENT OF	8,404.10
126	INVESTMENT BOARD, STATE	11,271.00

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
RISK MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
140	REVENUE, DEPARTMENT OF	225,365.57
142	TAX APPEALS, BOARD OF	30,312.34
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	259,455.86
160	INSURANCE COMMISSIONER, OFFICE OF THE	237,121.38
163	CONSOLIDATED TECHNOLOGY SERVICES	337,425.31
165	ACCOUNTANCY, STATE BOARD OF	2,121.93
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	35.76
167	FORENSIC INVESTIGATIONS COUNCIL	2,096.93
179	ENTERPRISE SERVICES, DEPARTMENT OF	745,909.31
185	HORSE RACING COMMISSON	2,166.27
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	6,978.51
195	LIQUOR AND CANNABIS BOARD	805,814.86
205	PILOTAGE COMMISSIONERS, BOARD OF	1,609,066.04
215	UTILITIES & TRANSPORTATION COMMISSION	23,987.86
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	2,121.93
225	PATROL, STATE	6,236,590.36
227	CRIMINAL JUSTICE TRAINING COMMISSION	72,658.96
228	TRAFFIC SAFETY COMMISSION	3,625.68
235	LABOR AND INDUSTRIES, DEPARTMENT OF	1,466,007.04
240	LICENSING, DEPARTMENT OF	48,615.49
245	MILITARY DEPARTMENT	216,237.07
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	2,162.93
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	9,812,793.20
303	HEALTH, DEPARTMENT OF	116,077.66
305	VETERANS' AFFAIRS, DEPARTMENT OF	12,887.63
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	42,609,577.79
310	CORRECTIONS, DEPARTMENT OF	15,004,420.93
315	BLIND, DEPARTMENT OF SERVICES FOR THE	10,207.58
340	STUDENT ACHIEVEMENT COUNCIL	16,080.97
341	LEOFF PLAN 2 BOARD	2,121.93
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	29,701.84
351	BLIND, STATE SCHOOL FOR THE	73,221.94
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	121,770.29
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	2,161.93
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	14,274.22
365	WASHINGTON STATE UNIVERSITY	1,708,406.32
370	EASTERN WASHINGTON UNIVERSITY	571,592.25
375	CENTRAL WASHINGTON UNIVERSITY	1,070,576.95
376	THE EVERGREEN STATE COLLEGE	371,838.75
380	WESTERN WASHINGTON UNIVERSITY	821,341.38

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
RISK MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
387	ARTS COMMISSION, WASHINGTON STATE	2,385.85
390	HISTORICAL SOCIETY, WASHINGTON STATE	3,737.65
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	82,251.26
405	TRANSPORTATION, DEPARTMENT OF	25,331,518.58
406	COUNTY ROAD ADMINISTRATION BOARD	3,392.35
407	TRANSPORTATION IMPROVEMENT BOARD	2,121.93
410	TRANSPORTATION COMMISSION	2,121.93
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	2,121.93
460	COLUMBIA RIVER GORGE COMMISSION	2,121.93
461	ECOLOGY, DEPARTMENT OF	563,176.79
462	POLLUTION LIABILITY INSURANCE PROGRAM	4,716.62
465	PARKS AND RECREATION COMMISSION, STATE	350,115.69
467	RECREATION AND CONSERVATION FUNDING BOARD	23,912.64
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	2,121.93
471	CONSERVATION COMMISSION, STATE	2,121.93
477	FISH AND WILDLIFE, DEPARTMENT OF	1,450,442.47
478	PUGET SOUND PARTNERSHIP	2,585.68
490	NATURAL RESOURCES, DEPARTMENT OF	4,624,589.13
495	AGRICULTURE, DEPARTMENT OF	21,586.59
540	EMPLOYMENT SECURITY, DEPARTMENT OF	194,356.32
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,109,729.37
699005	EVERETT COMMUNITY COLLEGE	151,360.42
699010	EDMONDS COMMUNITY COLLEGE	47,007.70
699021	WHATCOM COMMUNITY COLLEGE	69,354.83
699027	BELLEVUE COMMUNITY COLLEGE	159,137.95
699029	BIG BEND COMMUNITY COLLEGE	158,197.24
699032	CENTRALIA COMMUNITY COLLEGE	43,124.02
699034	CASCADIA COMMUNITY COLLEGE	1,716.67
699035	CLARK COLLEGE	116,095.76
699037	PIERCE COLLEGE	59,995.87
699039	COLUMBIA BASIN COMMUNITY COLLEGE	317,427.50
699048	GRAYS HARBOR COLLEGE	53,110.68
699049	GREEN RIVER COMMUNITY COLLEGE	158,698.80
699052	HIGHLINE COMMUNITY COLLEGE	107,230.70
699057	LOWER COLUMBIA COLLEGE	85,545.47
699062	OLYMPIC COLLEGE	27,242.28
699065	PENINSULA COLLEGE	12,902.50
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	66,989.38
699072	SHORELINE COMMUNITY COLLEGE	79,216.16
699074	SKAGIT VALLEY COLLEGE	88,261.24

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
RISK MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	75,481.47
699076	SPOKANE COMMUNITY COLLEGE-DIST 17	136,064.15
699078	TACOMA COMMUNITY COLLEGE	60,054.01
699083	WALLA WALLA COMMUNITY COLLEGE	57,385.83
699086	WENATCHEE VALLEY COLLEGE	30,770.70
699091	YAKIMA VALLEY COLLEGE	44,207.44
699092	LAKE WASHINGTON INSTITUTE OF TECHNOLOGY	13,592.29
699093	RENTON TECHNICAL COLLEGE	38,622.82
699094	BELLINGHAM TECHNICAL COLLEGE	39,927.43
699095	BATES TECHNICAL COLLEGE	9,086.63
699096	CLOVER PARK TECHNICAL COLLEGE	91,654.35
Other	NOT SPECIFIED	1,468,273.88
Total Revenue		126,112,792.13

***18. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 SMALL
AGENCY SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Small Agency Services

I. Service Description

The Department of Enterprise Services (DES) offers a variety of services to agencies. Financial management services include:

- Budgeting and financial management services
- Accounts payable services
- Invoicing, accounts receivable and cash receipts services
- Payroll services

The costs for providing these services are recovered through charges to user agencies.

The department also offers a range of Human Resource (HR) Services to smaller agencies that may not be able to support a full time HR team. DES customizes work to fit the unique needs, mission, and cultures of each of the agencies served.

II. Billing Methodology

Each service is recovered through an allocation rate. The allocation rates are as follows:

- Budgeting and Financial Management Services – The budgeted costs related to general accounting and budget work will be allocated to customers based on the relative size of the agency budget compared to all customer agency budgets.
- Accounts Payable Services – The budgeted costs related to payment processing and accounts payable will be allocated to customers based on their proportion of total payment transactions.
- Invoicing, accounts receivable and cash receipts services – The budgeted costs related to invoicing and accounts receivable will be allocated to customers based on their proportion of total receivable transactions.
- Payroll Services – The budgeted costs related to payroll services will be allocated to customer agencies based on their proportion of total customer FTEs.
- Human Resources - The costs are allocated to customers based on their budgeted FTE's.

III. Financial Statements

Financial activities of small agencies are recorded in a distinct Department of Enterprise Services program code in Account 422. The following exhibit is provided:

- Exhibit A: Statement of Net Position
-

- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of small agency services ending balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the fund in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account’s assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the Executive Management sub-account. Exhibit D provides the assignment of the interest earnings to the sub-Accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances for the fiscal year.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year, so the Account balance is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account’s total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to Exhibit A. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides small agency revenues by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - SMALL AGENCY FINANCIAL SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$401,934
Other Receivables (Net)	0
Due from Other Funds	462,813
Due from Other Governments	1,919
Inventories	0
Prepaid Expenses	5,907
Total Current Assets	<u>872,572</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$872,572</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$1,169
Accrued Liabilities	88,063
Obligation for Capital - Short Term	0
Due to Other Funds	8,098
Due to Other Governments	0
Unearned Revenues	<u>0</u>
Total Current Liabilities	<u>97,330</u>
Noncurrent Liabilities	
Obligation for Capital - Long-Term	0
Other Long-Term Obligations	<u>212,960</u>
Total Noncurrent Liabilities	<u>212,960</u>
Total Liabilities	<u>310,290</u>
Net Position:	
Net Investment In Capital Assets	0
Unrestricted Net Position	<u>562,282</u>
Total Net Position	<u>562,282</u>
Total Liabilities and Net Position	<u><u>\$872,572</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - SMALL AGENCY FINANCIAL SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

		<u>TOTAL</u>
Operating Revenues		
Charges for Services		\$3,838,848
Intra-Agency Reimb		0
Miscellaneous Revenue		474
Total Operating Revenues		<u>3,839,323</u>
Operating Expenses		
Salaries and Wages	1,733,809	
Employee Benefits	656,257	
Personal Services	5,478	
Goods and Services	1,160,237	
Travel	312	
Non-Capitalized Assets	0	
Capitalized Assets	0	
Miscellaneous Expenses	0	
Intra-Agency Reimb	0	
Total Operating Expenses		<u>3,556,094</u>
Operating Income (Loss)		<u>283,229</u>
Non Operating Revenues (Expenses)		
Other Revenues (Expenses)		0
Interest Expense		0
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>283,229</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		0
Total Transfers		<u>0</u>
Change in Net Position		283,229
Net Position - Beginning of Year, as Previously Reported		279,053
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$562,282</u></u>

STATE OF WASHINGTON
SMALL AGENCY FINANCIAL SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$954,112)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services	\$3,838,848		
Inter-Agency Reimb	0		
Earnings of Investments	0		
Miscellaneous Revenue	474		
Operating Transfers In	0		
Total Revenues			3,839,323
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages	1,733,809		
Employee Benefits	656,257		
Personal Services	5,478		
Goods and Services	1,160,237		
Travel	312		
Non-Capitalized Assets	0		
Intra-Agency Reimb	0		
Miscellaneous Expenses	0		
Other Expenses	0		
Total Per Financial Statements		3,556,094	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	(\$203,247)		
GASB 68 Adjust	\$ 221,930 - \$ 22,372	199,558	<--(contribution less GASB 68 amt)
Other		0	
Total Additions			(3,689)
Less 2 CFR Part 200 Allowable Expenditures			3,552,405
Plus Adjustments:			
Prior Period Adjustments	0		
Imputed Interest Earnings (Exhibit D)	0		
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$667,195)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$592,067
Excess Balance (A) - (B)			(\$1,259,262)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$0

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$1,233,166
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		(203,247)	
Other - GASB 68 Adjust		199,558	
Imputed Interest Earnings		0	
Total Adjustments			(3,689)
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$1,229,477

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$562,282
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - SMALL AGENCY FINANCIAL SERVICES
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - SMALL AGENCY FINANCIAL SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Total
013	JOINT TRANSPORTATION COMMITTEE	1,896.00
050	JUDICIAL CONDUCT, COMMISSION ON	34,641.96
080	LIEUTENANT GOVERNOR, OFFICE OF THE	44,203.44
082	PUBLIC DISCLOSURE COMMISSION	166,476.84
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	18,681.72
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	16,776.48
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	13,336.44
101	CASELOAD FORECAST COUNCIL	76,441.80
104	ECONOMIC AND REVENUE FORECAST COUNCIL	38,669.40
110	ADMINISTRATIVE HEARINGS, OFFICE OF	91,257.48
116	LOTTERY COMMISSION, STATE	80,801.76
118	HISPANIC AFFAIRS, COMMISSION ON	20,475.60
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	16,744.68
120	HUMAN RIGHTS COMMISSION	190,824.48
142	TAX APPEALS, BOARD OF	88,866.12
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	146,478.72
165	ACCOUNTANCY, STATE BOARD OF	82,984.80
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOA	58,398.37
167	FORENSIC INVESTIGATIONS COUNCIL	1,049.16
185	HORSE RACING COMMISSION	105,561.48
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	91,173.84
205	PILOTAGE COMMISSIONERS, BOARD OF	35,203.32
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	11,771.04
227	CRIMINAL JUSTICE TRAINING COMMISSION	158,153.28
228	TRAFFIC SAFETY COMMISSION	48,895.08
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	140,127.96
315	BLIND, DEPARTMENT OF SERVICES FOR THE	235,421.04
341	LEOFF PLAN 2 BOARD	47,829.72
351	BLIND, STATE SCHOOL FOR THE	2,943.75
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	82,467.04
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	56,873.68
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	136,683.87
387	ARTS COMMISSION, WASHINGTON STATE	148,724.28
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	320,213.28
406	COUNTY ROAD ADMINISTRATION BOARD	116,091.72
407	TRANSPORTATION IMPROVEMENT BOARD	94,501.80
460	COLUMBIA RIVER GORGE COMMISSION	55,852.08
462	POLLUTION LIABILITY INSURANCE PROGRAM	97,012.44
467	RECREATION AND CONSERVATION FUNDING BOARD	116,091.96
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	94,498.92
471	CONSERVATION COMMISSION, STATE	57,972.48
478	PUGET SOUND PARTNERSHIP	359,930.16
Other	NOT SPECIFIED	36,323.12
Total Revenue		3,839,322.59

***19. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 TECHNOLOGY
LEASING***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Enterprise Services
Account 422 – Technology Leasing

I. Service Description

The Department of Enterprise Services Lease Program provides agencies with a cost effective solution for:

- Replacing old or obsolete systems
- Obtaining new systems to meet new requirements
- Asset management

This technology replacement strategy helps agencies meet state technology standards while reducing the costs associated with asset management and procurement.

II. Billing Methodology

Leasing rates are based on the actual price of the system, plus the interest rate DES must pay to the State Treasurer for Certificate of Participation (COP) agreements, and a small management/admin fee charged to each unit per month for the duration of the lease.

III. Financial Statements

The financial activities are recorded in a sub-account of the internal service fund, **422 Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – Enterprise Services financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix B. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix B.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
 - Transfers out – There were no operating transfers out during the fiscal year.
-

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the DET Technology Leasing sub-account. Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances for the fiscal year.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a positive balance as of the end of the fiscal year that is in excess of the allowable ISF working capital balance.
- Part II: 2 CFR PART 200 Contributed Capital Balance – no changes.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. Other adjustments are the standard adjustments for SWCAP costs and interest earnings.

VI. Revenues – Exhibit E provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - DES TECHNOLOGY LEASING
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$6,517,403
Other Receivables (Net)	0
Due from Other Funds	4,405,348
Due from Other Governments	22,296,841
Inventories	0
Prepaid Expenses	776,205
Total Current Assets	<u>33,995,797</u>
Noncurrent Assets:	
Land	0
Other Assets, Noncurrent	0
Buildings	0
Other Improvements	0
Furnishings, Equipment & Collections	70,463,771
Accumulated Depreciation	(34,336,942)
Construction In Progress	0
Total Noncurrent Assets	<u>36,126,829</u>
Total Assets	<u><u>\$70,122,626</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$106,500
Contracts and Retainages Payable	
Accrued Liabilities	14,581
Notes & Leases Payable - ST	16,191,869
Bonds Payable	
Due to Other Funds	1,049
Due to Other Governments	0
Deferred Revenues	0
Total Current Liabilities	<u>16,313,998</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	50,745,852
Bonds Payable	0
Other Long-Term Obligations	50,760
Total Noncurrent Liabilities	<u>50,796,612</u>
Total Liabilities	<u>67,110,610</u>
Net Position	
Net Investment in Capital Assets	(30,810,892)
Unrestricted Net Position	<u>33,822,908</u>
Total Net Position	<u>3,012,016</u>
Total Liabilities and Net Position	<u><u>\$70,122,626</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - DES TECHNOLOGY LEASING
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Operating Revenues	
Sales	\$0
Less Cost of Goods Sold	0
Charges for Services	22,403,764
Miscellaneous Revenue	26
Total Operating Revenues	<u>22,403,790</u>
Operating Expenses	
Salaries and Wages	282,058
Employee Benefits	102,284
Personal Services	0
Goods and Services	639,138
Travel	0
Depreciation and Amortization	18,020,818
Miscellaneous Expenses	0
Total Operating Expenses	<u>19,044,297</u>
Operating Income (Loss)	<u>3,359,493</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	0
Disposal of Assets - Gain	0
Disposal of Assets - (Loss)	0
Other Revenues (Expenses)	(2,403,471)
Interest Expense	(897,020)
Total Nonoperating Revenue (Expenses)	<u>(3,300,491)</u>
Income Before Transfers	<u>59,003</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	59,003
Net Position - Beginning of Year	2,953,014
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$3,012,016</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - DES TECHNOLOGY LEASING
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020		
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200		\$2,165,444
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
2 CFR Part 200 Revenues		
Sales	\$0	
Charges for Services	22,403,764	
Miscellaneous Revenue	26	
Total Revenues		22,403,790
Less: Expenditures (Actual Costs):		
Per State's Financial Report		
Cost of Goods Sold	0	
Salaries and Wages	282,058	
Employee Benefits	102,284	
Personal Services	0	
Goods and Services	639,138	
Travel	0	
Depreciation and Amortization	18,020,818	
Miscellaneous Expenses	0	
Interest Expense	897,020	
Other Expenses - Loss on Sale of Capital Assets	2,403,471	
Operating Transfers Out	0	
Total Per Financial Statements	22,344,787	
Deductions 2 CFR Part 200 Unallowable Costs		
Other	0	
Total Deductions		0
Additional 2 CFR Part 200 Allowable Costs		
FY 2021 SWCAP Costs	(\$8,188)	
GASB 68 Adjust	\$ 35,144 - \$ 3,543 31,601	<--(contribution less GASB 68 amt)
Other	0	
Total Additions		23,414
Less 2 CFR Part 200 Allowable Expenditures		22,368,201
Plus Adjustments:		
Prior Period Adjustments	0	
State Share of Payback to US Treasury	0	
Imputed Interest Earnings (Exhibit D)	0	
Total Adjustments		0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)	\$2,201,033
Allowable Reserve (1/8 of Allowable Expenses Less Deprec.)	(B)	\$543,423
Excess Balance (A) - (B)		\$1,657,610

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		\$3,886,703
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Non-operating Transfers In	\$0	
Plus: State share of Payback to US Treasury	\$0	
Plus: TAS share of 2009 rebate/refund from Part II of Schedule 9 CTS		
Less: Non-operating Transfers Out	0	
Net Transfers		0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)	\$3,886,703

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020		(\$3,099,134)
ADJUSTMENTS:		
Operating Transfers In	\$0	
Operating Transfers Out	0	
Additional 2 CFR Part 200 Allowable Costs	(8,188)	
Other - GASB 68 Adjustment	31,601	
Interest Earnings	0	
Total Adjustments		23,414
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)	(\$3,075,720)

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$3,012,016
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - DES TECHNOLOGY LEASING
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - DES TECHNOLOGY LEASING
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
095	AUDITOR'S OFFICE, STATE	204,534.64
100	ATTORNEY GENERAL, OFFICE OF THE	485,771.80
103	COMMERCE, DEPARTMENT OF	127,271.52
107	HEALTH CARE AUTHORITY, STATE	2,960,044.28
110	ADMINISTRATIVE HEARINGS, OFFICE OF	296,045.28
124	RETIREMENT SYSTEMS, DEPARTMENT OF	1,768.74
165	ACCOUNTANCY, STATE BOARD OF	1,540.24
179	ENTERPRISE SERVICES, DEPARTMENT OF	115,258.82
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	121,044.32
195	LIQUOR AND CANNABIS BOARD	112,028.60
228	TRAFFIC SAFETY COMMISSION	30,829.80
235	LABOR AND INDUSTRIES, DEPARTMENT OF	4,965,173.46
245	MILITARY DEPARTMENT	52,259.46
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	4,846,791.58
303	HEALTH, DEPARTMENT OF	964,321.77
305	VETERANS' AFFAIRS, DEPARTMENT OF	241,652.55
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	1,372,601.82
310	CORRECTIONS, DEPARTMENT OF	3,402,694.46
387	ARTS COMMISSION, WASHINGTON STATE	5,498.48
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	25,177.68
405	TRANSPORTATION, DEPARTMENT OF	10,458.96
465	PARKS AND RECREATION COMMISSION, STATE	299,588.05
467	RECREATION AND CONSERVATION FUNDING BOARD	23,713.92
477	FISH AND WILDLIFE, DEPARTMENT OF	1,141,253.86
478	PUGET SOUND PARTNERSHIP	15,123.19
495	AGRICULTURE, DEPARTMENT OF	529,859.67
699027	BELLEVUE COMMUNITY COLLEGE	77,002.08
Other	NOT SPECIFIED	(25,519.02)
Total Revenue		22,403,790.01

***20. OFFICE OF THE SECRETARY OF STATE – ACCOUNT 006 ARCHIVES AND
RECORDS MANAGEMENT***

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**Office of the Secretary of State
Account 006 - Archives and Records Management**

I. Service Description

In addition to other responsibilities, The Office of the Secretary of State is responsible for archiving documents for the state executive, legislative and judicial branch agencies as well as all local governments; and assisting state and local agencies in efficiently and effectively managing the retention of records. The revenues and costs of the following activities are billed to state agencies and recorded in Internal Serve Account 006, Archives and Records Management.

- State Archives - The primary mission of the State Archives is to preserve and make accessible the legal and historical documents of the state executive, legislative, and judicial branch agencies as well as all local governments. The Archives maintain public research facilities and a website for access to the records for reference and scholarship. State Archives also stores and retrieve records upon request for state agencies.
- Records Management - Managing the life cycle of state and local government records in an efficient and cost effective manner is essential. Substantial space savings are achieved by timely destruction of records according to retention schedules approved by state and local records committees. Maintaining a central state records center achieves significant storage cost savings, and the document retrieval system provides efficient access to agency records.

II. Billing Methodology

The Office of the Secretary bills state agencies for services covered by the Account as follows:

- Record Center Box Storage – Costs are billed to state agencies based on a per cubic foot storage fee. The fee is reviewed every two years in conjunction with the state biennial budget process. Records storage costs and usage are projected for the biennium and utilized to develop a per cubic foot fee. The status of the fund balance is also considered in either increasing or reducing the fee for the biennium. The fee is then set for the two years of the biennium. State agencies are billed quarterly for the cubic storage of space utilized during the quarter.
- Archives and Record Management – Costs are billed to state agencies based on per full-time equivalent (FTE) fee. Records management costs and the number of FTEs are projected for the biennium and utilized to develop a per FTE fee. The status of the fund balance is also considered in either increasing or reducing the fee for the biennium. The fee is then set for the two years of the biennium. The fee is applied each year of the biennium to each state agency's authorized FTEs for each year. State agencies are billed quarterly.

III. Financial Statements

Financial activities of the Office of the Secretary of State associated with archives and record management services billed to state agencies are recorded in a separate internal service fund

account, **006 Archives and Records Management Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year. Therefore, the Account's balance is not in excess of the allowable working ISF capital balance.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance.

VI. Revenues – Exhibit D provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
SECRETARY OF STATE
ACCOUNT 006 - ARCHIVES AND RECORDS MANAGEMENT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$2,003,060
Other Receivables (Net)	2,803
Due from Other Funds	306,524
Due from Other Governments	82,126
Prepaid Expenses	0
Total Current Assets	<u>2,394,512</u>
Noncurrent Assets:	
Land	11,035
Buildings	5,325,707
Other Improvements	66,666
Furnishings, Equipment & Collections	3,145,770
Accumulated Depreciation	<u>(4,858,338)</u>
Total Noncurrent Assets	<u>3,690,840</u>
Total Assets	<u><u>\$6,085,352</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$46,757
Accrued Liabilities	73,322
Obligation for Capital - Short Term	0
Due to Other Funds	162,403
Due to Other Governments	0
Unearned Revenues	0
Total Current Liabilities	<u>282,481</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	0
Other Long-Term Obligations	<u>153,032</u>
Total Noncurrent Liabilities	<u>153,032</u>
Total Liabilities	<u>435,514</u>
Net Position:	
Net Investment in Capital Assets	3,690,840
Unrestricted Net Position	<u>1,958,998</u>
Total Net Position	<u>5,649,839</u>
Total Liabilities and Net Position	<u><u>\$6,085,352</u></u>

STATE OF WASHINGTON
 SECRETARY OF STATE
 ACCOUNT 006 - ARCHIVES AND RECORDS MANAGEMENT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 AS OF JUNE 30, 2021

		TOTAL
Operating Revenues		
Charges for Services		\$4,297,491
Miscellaneous Revenue		84,390
Total Operating Revenues		<u>4,381,881</u>
Operating Expenses		
Salaries and Wages	\$1,365,199	
Employee Benefits	546,832	
Personal Services	0	
Goods and Services	1,831,902	
Travel	14,336	
Depreciation and Amortization	257,167	
Miscellaneous Expenses	<u>0</u>	
Total Operating Expenses		<u>4,015,436</u>
Operating Income (Loss)		<u>366,445</u>
Non Operating Revenues (Expenses)		
Earnings on Investments		0
Other Revenues (Expenses)		0
Interest Expense		<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>366,445</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Position		366,445
Net Position - Beginning of Year, as Previously Reported		5,283,394
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$5,649,839</u></u>

STATE OF WASHINGTON
ACCOUNT 006 - ARCHIVES AND RECORDS MANAGEMENT
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$15,372,217)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$4,297,491	
Interest Income		0	
Earnings on Investments		0	
Miscellaneous Revenue		84,390	
Total Revenues			4,381,881
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		1,365,199	
Employee Benefits		546,832	
Goods and Services		1,831,902	
Travel		14,336	
Depreciation and Amortization		257,167	
Miscellaneous Expenses		0	
Interest Expense		0	
Other Expenses		0	
Operating Transfers Out			
Total Per Financial Statements		4,015,436	
Deductions 2 CFR Part 200 Unallowable Costs			
Less Secretary of State salaries & benefits in fund	\$0		
Other	0		
Total Deductions			0
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		\$318,986	
GASB 68 Adjust	\$ 175,307 - \$ 17,672	157,635	<--(contribution less GASB 68 amt)
Other		0	
Total Additions			476,622
Less 2 CFR Part 200 Allowable Expenditures			4,492,058
Plus Adjustments:			
Prior Period Adjustments		0	
Rounding		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report		15,433	
Total Adjustments			15,433
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$15,466,961)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$705,815
Excess Balance (A) - (B)			(\$16,172,776)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$17,389,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$17,389,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$3,266,611
ADJUSTMENTS:			
Operating Transfers In - Technology Pool		\$0	
Operating Transfers Out - Technology Pool		0	
Deductions 2 CFR Part 200 Unallowable Costs		0	
Additional 2 CFR Part 200 Allowable Costs		318,986	
Other - GASB 68 Adjustment		157,635	
Imputed Interest Earnings		(15,433)	
Total Adjustments			461,189
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$3,727,800

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$5,649,838
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STATE OF WASHINGTON
SECRETARY OF STATE
ACCOUNT 006 - ARCHIVES AND RECORDS MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
011	HOUSE OF REPRESENTATIVES	9,202.00
012	SENATE	6,555.00
013	JOINT TRANSPORTATION COMMITTEE	85.00
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	1,193.00
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	305.00
035	ACTUARY, OFFICE OF THE STATE	571.00
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	1,182.00
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	1,182.00
040	STATUTE LAW COMMITTEE	4,586.00
045	SUPREME COURT	6,829.00
046	LAW LIBRARY, STATE	355.00
048	COURT OF APPEALS	44,164.00
050	JUDICIAL CONDUCT, COMMISSION ON	242.00
055	ADMINISTRATIVE OFFICE OF THE COURTS	10,002.00
056	PUBLIC DEFENSE, OFFICE OF	606.00
057	CIVIL LEGAL AID, OFFICE OF	63.00
075	GOVERNOR, OFFICE OF THE	1,778.00
080	LIEUTENANT GOVERNOR, OFFICE OF THE	173.00
082	PUBLIC DISCLOSURE COMMISSION	1,548.00
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	64.00
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	50.00
090	TREASURER, OFFICE OF THE STATE	5,329.00
095	AUDITOR'S OFFICE, STATE	9,610.00
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	34.00
100	ATTORNEY GENERAL, OFFICE OF THE	162,023.00
101	CASELOAD FORECAST COUNCIL	319.00
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	33,428.00
103	COMMERCE, DEPARTMENT OF	16,478.00
104	ECONOMIC AND REVENUE FORECAST COUNCIL	154.00
105	FINANCIAL MANAGEMENT, OFFICE OF	8,362.00
107	HEALTH CARE AUTHORITY, STATE	45,399.00
110	ADMINISTRATIVE HEARINGS, OFFICE OF	17,257.00
116	LOTTERY COMMISSION, STATE	4,153.00
117	GAMBLING COMMISSION, STATE	7,069.00
118	HISPANIC AFFAIRS, COMMISSION ON	64.00
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	50.00
120	HUMAN RIGHTS COMMISSION	1,764.00
124	RETIREMENT SYSTEMS, DEPARTMENT OF	39,241.00
126	INVESTMENT BOARD, STATE	5,901.00
140	REVENUE, DEPARTMENT OF	33,979.00
142	TAX APPEALS, BOARD OF	2,613.00
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	2,804.00

STATE OF WASHINGTON
SECRETARY OF STATE
ACCOUNT 006 - ARCHIVES AND RECORDS MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
160	INSURANCE COMMISSIONER, OFFICE OF THE	19,394.00
163	CONSOLIDATED TECHNOLOGY SERVICES	23,236.00
165	ACCOUNTANCY, STATE BOARD OF	1,626.00
179	ENTERPRISE SERVICES, DEPARTMENT OF	36,930.00
185	HORSE RACING COMMISSON	743.00
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	32,221.00
195	LIQUOR AND CANNABIS BOARD	43,072.00
205	PILOTAGE COMMISSIONERS, BOARD OF	63.00
215	UTILITIES & TRANSPORTATION COMMISSION	21,730.00
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	1,158.00
225	PATROL, STATE	122,411.00
227	CRIMINAL JUSTICE TRAINING COMMISSION	1,413.00
228	TRAFFIC SAFETY COMMISSION	741.00
235	LABOR AND INDUSTRIES, DEPARTMENT OF	168,012.00
240	LICENSING, DEPARTMENT OF	62,199.00
245	MILITARY DEPARTMENT	12,968.00
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	2,700.00
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	797,494.00
303	HEALTH, DEPARTMENT OF	232,843.00
305	VETERANS' AFFAIRS, DEPARTMENT OF	31,179.00
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	12,416.00
310	CORRECTIONS, DEPARTMENT OF	233,489.00
315	BLIND, DEPARTMENT OF SERVICES FOR THE	5,890.00
340	STUDENT ACHIEVEMENT COUNCIL	6,222.00
341	LEOFF PLAN 2 BOARD	179.00
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	9,840.00
351	BLIND, STATE SCHOOL FOR THE	2,348.00
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	3,197.00
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	844.00
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	1,123.00
360	UNIVERSITY OF WASHINGTON	577,737.00
365	WASHINGTON STATE UNIVERSITY	158,707.00
370	EASTERN WASHINGTON UNIVERSITY	43,852.00
375	CENTRAL WASHINGTON UNIVERSITY	38,135.00
376	THE EVERGREEN STATE COLLEGE	16,225.00
380	WESTERN WASHINGTON UNIVERSITY	45,544.00
387	ARTS COMMISSION, WASHINGTON STATE	542.00
390	HISTORICAL SOCIETY, WASHINGTON STATE	975.00
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	763.00
405	TRANSPORTATION, DEPARTMENT OF	265,785.00
406	COUNTY ROAD ADMINISTRATION BOARD	437.00
407	TRANSPORTATION IMPROVEMENT BOARD	726.00

STATE OF WASHINGTON
SECRETARY OF STATE
ACCOUNT 006 - ARCHIVES AND RECORDS MANAGEMENT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Total
410	TRANSPORTATION COMMISSION	571.00
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	50.00
460	COLUMBIA RIVER GORGE COMMISSION	177.00
461	ECOLOGY, DEPARTMENT OF	73,355.00
462	POLLUTION LIABILITY INSURANCE PROGRAM	818.00
465	PARKS AND RECREATION COMMISSION, STATE	27,453.00
467	RECREATION AND CONSERVATION FUNDING BOARD	6,779.00
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	1,574.00
471	CONSERVATION COMMISSION, STATE	711.00
477	FISH AND WILDLIFE, DEPARTMENT OF	53,024.00
478	PUGET SOUND PARTNERSHIP	1,101.00
490	NATURAL RESOURCES, DEPARTMENT OF	66,215.00
495	AGRICULTURE, DEPARTMENT OF	24,559.00
540	EMPLOYMENT SECURITY, DEPARTMENT OF	75,398.00
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	416,633.00
Other	NOT SPECIFIED	109,587.83
Total Revenue		4,381,880.83

***21. OFFICE OF THE SECRETARY OF STATE - ACCOUNT 470 IMAGING
SERVICES***

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**Office of the Secretary of State
Account 470 - Imaging Services**

I. Service Description

In addition to other responsibilities, The Office of the Secretary of State provides imaging services on a cost recovery basis to state and local agencies to ensure permanent retention of essential records and documents of legal or historical significance. Services include imaging (filming, scanning, and digital conversion); quality review and inspection, and the creation of microfilm for the long term preservation of records. The Unit also provides assessment and consultation on local government holdings and microfilm/imaging standards. The revenues and costs associated with providing imaging services are recorded in Enterprise Account 470, Imaging Account.

II. Billing Methodology

Fees have been established for each imaging service based on costs and projected demand. Fees are reviewed at least every two years in conjunction with the state biennial budget process and more often if costs or revenues are significantly more or less than projected. The status of the fund balance is also considered in either increasing or reducing the fee for the biennium. Current imaging fees are as follows:

SERVICE	UNIT PRICE	UNIT
SCANNING		
SCAN PAPER DOCUMENTS (UP TO 11"X17") UP TO 300 DPI – GRADE A	\$0.08	PER IMAGE
SCAN PAPER DOCUMENTS (UP TO 11"X17") UP TO 300 DPI – GRADE B	\$0.13	PER IMAGE
SCAN PAPER DOCUMENTS (UP TO 11"X17") UP TO 300 DPI – GRADE C	\$0.18	PER IMAGE
SCAN PAPER DOCUMENTS (UP TO 11"X17") UP TO 300 DPI – GRADE D	\$0.25	PER IMAGE
SCAN PAPER DOCUMENTS (UP TO 11"X17") UP TO 300 DPI – GRADE E	\$0.38	PER IMAGE
SCAN PAPER DOCUMENTS (UP TO 11"X17") UP TO 300 DPI – GRADE SH	\$0.55	PER IMAGE
WIDE FORMAT SCANNING (LARGER THAN 11"X17")	\$65.00	PER HOUR
FLATBED PAPER SCANNING (UP TO 11"X17")	\$65.00	PER HOUR
DIGITAL CAMERA (BOUND, OVERSIZE, FRAGILE)	\$65.00	PER HOUR
**ALL SCANNING PROJECTS REQUIRE AN ADDITIONAL FEE FOR CDS, DVDS, OR HARD DRIVE	SEE SPECIAL SVS.	
*NON-STANDARD DOCUMENT OR PROJECT PREPARATION MAY REQUIRE ADDITIONAL \$65.00 PER HOUR CHARGE		
CONVERT DIGITAL FILES TO MICROFILM		
16MM MICROFILM –TIFF IMAGES TO MICROFILM	\$0.03 \$27.00	PER IMAGE AND PER ROLL
35MM MICROFILM – TIFF IMAGES TO MICROFILM	\$0.15 \$27.00	PER IMAGE AND PER ROLL
MICROFILM DUPLICATING		
16 MM DIAZO (215 FT.)	\$25.00	PER ROLL
16 MM DIAZO (100 FT.)	\$17.00	PER ROLL
35 MM DIAZO (100 FT.)	\$22.50	PER ROLL

16 MM OR 35MM SILVER	\$39.00	PER ROLL
MICROFICHE DUPLICATION	\$1.55	PER FICHE
CONVERT MICROFILM TO DIGITAL IMAGES (FILM SCANNING)		
16 MM SCANNING @ 300 DPI	\$0.05	PER IMAGE
35 MM SCANNING @ 300 DPI	\$0.13	PER IMAGE
IMAGE QUALITY WILL DEPEND ON MICROFILM QUALITY. IMAGE ENHANCEMENT AND INDIVIDUAL IMAGE SCANNING INCURS AN HOURLY RATE.	\$65.00	PER HOUR
SPECIAL SERVICES		
ARCHIVE BOXES	\$2.47	EACH
MICROFILM MAGAZINES	\$1.25	EACH
COMPACT DISKS	\$15.00	EACH
DVD	\$25.00	EACH
FILE TRANSFER TO CUSTOMERS HARD DRIVE (UPLOAD)	\$50.00	PER UPLOAD
PORTABLE MEDIA DEVICE FOR PROJECT TRANSFER	\$75.00	EACH
FLASH DRIVE FOR PROJECT TRANSFER (UP TO 64GB)	\$50.00	EACH
CONVERT SINGLE PAGE TIFF FILES TO MULTI-PAGE	\$0.06	PER IMAGE
FILE RENAMING	\$ 0.10	PER FILE
INDEXING - A MAXIMUM OF 15 CHARACTERS PER FIELD (1 ST FIELD IS \$.20, EACH ADDITIONAL FIELD IS \$.05)	BASED ON NUMBER OF FIELDS	PER FILE
MICROFILM PROCESSING (DEVELOP, BROWNTONE, INSPECT)	\$16.00	PER ROLL
MICROFILM PROCESSING (DEVELOP, BROWNTONE, INSPECT) ***RUSH ORDER**	\$21.00	PER ROLL
SHIPPING AND HANDLING	SHIPPING COST PLUS 30%	PER SHIPPING
PICKUP AND DELIVERY		
PER MILE FOR ALL TRIPS	FEDERAL REIMBURSEMENT RATE	PER MILE
PER BOX FOR ALL TRIPS	\$1.50	PER BOX

III. Financial Statements

Financial activities of the Office of the Secretary of State associated with imaging services billed to state agencies are recorded in an enterprise account, **470 Imaging Account**. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments

- Expenditures – Per financial statements. No adjustments
- Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
- Adjustments – Actual interest earnings incurred on the Account’s assets. The information is accounted for and reported by the Office of the State Treasurer.
- 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year. Therefore, the Account’s balance is not in excess of the allowable working capital balance for an ISF.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the Account’s revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
 SECRETARY OF STATE
 ACCOUNT 470 - IMAGING SERVICES
 STATEMENT OF NET POSITION
 AS OF JUNE 30, 2021

	TOTAL
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$79,200
Other Receivables (Net)	17,799
Due from Other Funds	28,941
Due from Other Governments	72,430
Prepaid Expenses	0
Total Current Assets	<u>198,370</u>
Noncurrent Assets:	
Land	0
Buildings	0
Other Improvements	0
Furnishings, Equipment & Collections	8,592
Accumulated Depreciation	<u>(8,592)</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$198,370</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$15,416
Accrued Liabilities	12,635
Due to Other Funds	0
Unearned Revenues	0
Total Current Liabilities	<u>28,051</u>
Noncurrent Liabilities	
Obligation for Capital - Long-Term	0
Other Long-Term Obligations	<u>30,892</u>
Total Noncurrent Liabilities	<u>30,892</u>
Total Liabilities	<u>58,943</u>
Net Position:	
Net Investment in Capital Assets	0
Unrestricted Net Position	<u>139,428</u>
Total Net Position	<u>139,428</u>
Total Liabilities and Net Position	<u><u>\$198,370</u></u>

STATE OF WASHINGTON
 SECRETARY OF STATE
 ACCOUNT 470 - IMAGING SERVICES
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
 AS OF JUNE 30, 2021

		<u>TOTAL</u>
Operating Revenues		
Charges for Services		\$489,818
Miscellaneous Revenue		<u>0</u>
Total Operating Revenues		<u>489,818</u>
Operating Expenses		
Salaries and Wages	\$245,055	
Employee Benefits	108,250	
Goods and Services	133,504	
Travel	0	
Depreciation and Amortization	0	
Miscellaneous Expenses	<u>0</u>	
Total Operating Expenses		<u>486,809</u>
Operating Income (Loss)		<u>3,009</u>
Non Operating Revenues (Expenses)		
Earnings on Investments		0
Other Revenues (Expenses)		0
Interest Expense		<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>3,009</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Position		3,009
Net Position - Beginning of Year, as Previously Reported		136,419
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$139,428</u></u>

STATE OF WASHINGTON
ACCOUNT 470 - IMAGING SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020					
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200					(\$2,962,301)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR					
2 CFR Part 200 Revenues					
Charges for Services				\$489,818	
Interest Income				0	
Earnings on Investment				0	
Miscellaneous Revenue				0	
Total Revenues					489,818
Less: Expenditures (Actual Costs):					
Per State's Financial Report					
Salaries and Wages				245,055	
Employee Benefits				108,250	
Goods and Services				133,504	
Travel				0	
Depreciation and Amortization				0	
Miscellaneous Expenses				0	
Interest Expense				0	
Other Expenses				0	
Operating Transfers Out				0	
Total Per Financial Statements				486,809	
Deductions 2 CFR Part 200 Unallowable Costs					
Less Secretary of State salaries & benefits in fund			\$0		
Other			0		
Total Deductions					0
Additional 2 CFR Part 200 Allowable Costs					
FY 2021 SWCAP Costs			\$67,318		
GASB 68 Adjust	\$	31,526	-	\$ 2,944	28,581
Other			0		
Total Additions					95,899
Less 2 CFR Part 200 Allowable Expenditures					582,709
Plus Adjustments:					
Prior Period Adjustments				0	
FY 2021 Actual Interest Earnings - State Treasurer's Report				710	
Total Adjustments					710
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)				(\$3,054,482)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)				\$97,118
Excess Balance (A) - (B)					(\$3,151,600)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020					\$1,200,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)					
Plus: Non-operating Transfers In				\$0	
Less: Non-operating Transfers Out				0	
Net Transfers					0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)				\$1,200,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020					\$1,898,720
ADJUSTMENTS:					
Deductions 2 CFR Part 200 Unallowable Costs				\$0	
Additional 2 CFR Part 200 Allowable Costs				67,318	
Other - GASB 68 Adjustment				28,581	
Imputed Interest Earnings				(710)	
Total Adjustments					95,190
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)				\$1,993,910

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR				(A) + (C) + (D)	\$139,427
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**STATE OF WASHINGTON
SECRETARY OF STATE
ACCOUNT 470 - IMAGING SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency		Agency Title	Total
085		SECRETARY OF STATE, OFFICE OF THE	130,399.08
303		HEALTH, DEPARTMENT OF	44,366.36
380		WESTERN WASHINGTON UNIVERSITY	144.13
405		TRANSPORTATION, DEPARTMENT OF	3,307.35
Other		NOT SPECIFIED	311,601.15
Total Revenue			489,818.07

22. OFFICE OF THE STATE AUDITOR – ACCOUNT 483 AUDITING SERVICES

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of the State Auditor
Account 483 - Auditing Services

I. Service Description

In addition to other responsibilities, The Office of the State Auditor is responsible for performing timely and relevant financial audits of state agencies, and the administering of the state employee whistleblower program. The revenues and costs of the following programs are billed to state agencies and recorded in the internal service Account 483, Auditing Services:

- Audits of State Government – Annual audit of the basic financial statements prepared by the Office of Financial Management. The audit includes an examination of internal controls over public resources and compliance with federal and state laws and regulations. The audit meets legal requirements contained in the Congressional Single Audit Act. There are over 150 state agencies, boards, and commissions subject to the annual audit, which uses a risk-based approach to focus on public resources at highest risk of loss or misappropriation. Audits of state agencies disclosing malfeasance, misfeasance or nonfeasance on the part of any public employee are referred to the Office of the Attorney General or federal government for prosecution.
- Investigating Improper Government Actions – Administration of the state employee whistleblower program which encourages state employees to disclose, to the extent not expressly prohibited by law, improper governmental actions.

II. Billing Methodology

The Office of the State Auditor bills state agencies for services covered by the Account as follows:

- Accountability Audits – Billed quarterly based on prior months actual time and per hour labor rates.
- Whistleblower Investigations – Billed monthly based on an allocation to agencies audited using prior months actual time and per hour labor rates.
- ACFR Financial Audit – Billed quarterly for a percentage of the cost of ACFR work based on the net position, revenues, and expenditures of state agencies.
- Single Audit – Billed quarterly for single audit work based on federal expenditure allocation.
- Central Systems Reviews - Billed quarterly for a percentage of the cost of ACFR work based on the net position, revenues, and expenditures of state agencies.

III. Financial Statements

All financial activities of the Office of the State Auditor associated with services billed to state agencies are recorded in a separate internal service account, **483 Auditing Services Revolving Account**. Financial statements for the Account are consolidated within the State's

Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service’s financial statements. A reconciliation of the Account’s Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR’s Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account’s retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions – The portion of the State Auditors salaries and benefits paid out of the Account have been deducted.
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account’s assets which is accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance that is within the limitations for allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account’s total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – No contributed capital.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the Account’s revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
STATE AUDITOR
ACCOUNT 483 - AUDITING SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	(\$367,238)
Other Receivables (Net)	0
Due from Other Funds	1,277,562
Due from Other Governments	27,676
Prepaid Expenses	30,878
Total Current Assets	<u>968,879</u>
Noncurrent Assets:	
Other Improvements	31,125
Furnishings, Equipment & Collections	443,483
Accumulated Depreciation	(438,924)
Total Noncurrent Assets	<u>35,683</u>
Total Assets	<u><u>\$1,004,562</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$29,200
Contracts & Retainages Payable	0
Accrued Liabilities	256,285
Notes & Leases Payable - Short Term	0
Due to Other Funds	75,516
Due to Other Governments	0
Unearned Revenues	0
Total Current Liabilities	<u>361,001</u>
Noncurrent Liabilities	
Other Long-Term Obligations	500,919
Total Noncurrent Liabilities	<u>500,919</u>
Total Liabilities	<u>861,920</u>
Net Position:	
Net Investment In Capital Assets	35,683
Unrestricted Net Position	106,959
Total Net Position	<u>142,642</u>
Total Liabilities and Net Position	<u><u>\$1,004,562</u></u>

STATE OF WASHINGTON
STATE AUDITOR
ACCOUNT 483 - AUDITING SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$8,720,601
Miscellaneous Revenue	79
Total Operating Revenues	<u>8,720,680</u>
Operating Expenses	
Salaries and Wages	\$5,128,308
Employee Benefits	1,794,567
Personal Services	424,677
Goods and Services	801,853
Travel	8,477
Depreciation and Amortization	17,284
Miscellaneous Expenses	<u>37</u>
Total Operating Expenses	<u>8,175,201</u>
Operating Income (Loss)	<u>545,479</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	0
Other Revenues (Expenses)	<u>0</u>
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>545,479</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	<u>0</u>
Total Transfers	<u>0</u>
Change in Net Position	545,479
Net Position - Beginning of Year, as Previously Reported	(402,837)
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$142,642</u></u>

STATE OF WASHINGTON
ACCOUNT 483 - AUDITING SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$2,674,132)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$8,720,601	
Miscellaneous Revenue		79	
Total Revenues			8,720,680
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		5,128,308	
Employee Benefits		1,794,567	
Personal Services		424,677	
Goods and Services		801,853	
Travel		8,477	
Depreciation and Amortization		17,284	
Miscellaneous Expenses		37	
Other Expenses		0	
Total Per Financial Statements		8,175,201	
Deductions 2 CFR Part 200 Unallowable Costs			
Less State Auditor's salaries & benefits included in Account	(\$25,723)		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		(25,723)	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	(\$199,165)		
GASB 68 Adjust	\$ 653,906 - \$ 65,917	587,989	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		388,825	
Less 2 CFR Part 200 Allowable Expenditures			8,538,303
Plus Adjustments:			
Prior Period Adjustments		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$2,491,755)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$1,420,170
Excess Balance (A) - (B)			(\$3,911,925)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$0

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$2,271,295
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs	(\$25,723)		
Additional 2 CFR Part 200 Allowable Costs	(199,165)		
Other - GASB 68 Adjustment	587,989		
Imputed Interest Earnings	0		
Total Adjustments		363,102	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$2,634,397

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$142,642
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STATE OF WASHINGTON
STATE AUDITOR
ACCOUNT 483 - AUDITING SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Amount
012	SENATE	1,771.00
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	8,800.00
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	8,800.00
035	ACTUARY, OFFICE OF THE STATE	17,050.00
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	9,328.00
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	17,600.00
040	STATUTE LAW COMMITTEE	11,000.00
045	SUPREME COURT	17,050.00
046	LAW LIBRARY, STATE	10,450.00
048	COURT OF APPEALS	17,050.00
050	JUDICIAL CONDUCT, COMMISSION ON	15,785.00
055	ADMINISTRATIVE OFFICE OF THE COURTS	7,060.34
085	SECRETARY OF STATE, OFFICE OF THE	6,510.34
090	TREASURER, OFFICE OF THE STATE	84,765.40
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	11,000.00
100	ATTORNEY GENERAL, OFFICE OF THE	13,766.99
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	41,998.00
103	COMMERCE, DEPARTMENT OF	92,331.02
105	FINANCIAL MANAGEMENT, OFFICE OF	132,684.15
107	HEALTH CARE AUTHORITY, STATE	688,734.52
116	LOTTERY COMMISSION, STATE	39,365.68
118	HISPANIC AFFAIRS, COMMISSION ON	8,822.00
124	RETIREMENT SYSTEMS, DEPARTMENT OF	43,177.75
126	INVESTMENT BOARD, STATE	40,085.07
140	REVENUE, DEPARTMENT OF	183,180.77
142	TAX APPEALS, BOARD OF	10,780.00
148	HOUSING FINANCE COMMISSION	25,773.00
160	INSURANCE COMMISSIONER, OFFICE OF THE	13,295.68
163	CONSOLIDATED TECHNOLOGY SERVICES	6,510.34
165	ACCOUNTANCY, STATE BOARD OF	11,000.00
167	FORENSIC INVESTIGATIONS COUNCIL	11,000.00
179	ENTERPRISE SERVICES, DEPARTMENT OF	54,828.40
195	LIQUOR AND CANNABIS BOARD	19,531.05
205	PILOTAGE COMMISSIONERS, BOARD OF	17,710.00
225	PATROL, STATE	46,383.68
228	TRAFFIC SAFETY COMMISSION	3,487.88
235	LABOR AND INDUSTRIES, DEPARTMENT OF	650,736.94
240	LICENSING, DEPARTMENT OF	58,781.75
245	MILITARY DEPARTMENT	67,007.91
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	1,021,389.52
303	HEALTH, DEPARTMENT OF	156,088.67
304	TOBACCO SETTLEMENT AUTHORITY	770.00
305	VETERANS' AFFAIRS, DEPARTMENT OF	51,478.61
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	164,821.20
310	CORRECTIONS, DEPARTMENT OF	160,723.75
315	BLIND, DEPARTMENT OF SERVICES FOR THE	20,041.22
340	STUDENT ACHIEVEMENT COUNCIL	26,041.40
341	LEOFF PLAN 2 BOARD	4,400.00
346	HIGHER EDUCATION FACILITIES AUTHORITY	770.00
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	394,648.62
351	BLIND, STATE SCHOOL FOR THE	41,085.00
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	1,672.00
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	6,159.25
360	UNIVERSITY OF WASHINGTON	686,421.69
365	WASHINGTON STATE UNIVERSITY	305,550.60

STATE OF WASHINGTON
STATE AUDITOR
ACCOUNT 483 - AUDITING SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Amount
370	EASTERN WASHINGTON UNIVERSITY	74,893.44
375	CENTRAL WASHINGTON UNIVERSITY	90,093.66
376	THE EVERGREEN STATE COLLEGE	53,642.49
380	WESTERN WASHINGTON UNIVERSITY	175,109.89
390	HISTORICAL SOCIETY, WASHINGTON STATE	27,545.20
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	29,700.00
405	TRANSPORTATION, DEPARTMENT OF	408,424.34
412	MATERIALS MGMT. & FINANCING AUTHORITY	6,249.62
460	COLUMBIA RIVER GORGE COMMISSION	5,720.00
461	ECOLOGY, DEPARTMENT OF	145,909.35
462	POLLUTION LIABILITY INSURANCE PROGRAM	17,380.00
465	PARKS AND RECREATION COMMISSION, STATE	46,440.68
467	RECREATION AND CONSERVATION FUNDING BOARD	5,793.92
471	CONSERVATION COMMISSION, STATE	19,910.00
477	FISH AND WILDLIFE, DEPARTMENT OF	52,778.63
490	NATURAL RESOURCES, DEPARTMENT OF	36,814.66
495	AGRICULTURE, DEPARTMENT OF	15,387.82
540	EMPLOYMENT SECURITY, DEPARTMENT OF	508,907.66
699005	EVERETT COMMUNITY COLLEGE	41,712.50
699010	EDMONDS COMMUNITY COLLEGE	41,104.40
699021	WHATCOM COMMUNITY COLLEGE	1,100.00
699027	BELLEVUE COMMUNITY COLLEGE	38,500.00
699029	BIG BEND COMMUNITY COLLEGE	64,155.00
699032	CENTRALIA COMMUNITY COLLEGE	77,352.62
699034	CASCADIA COMMUNITY COLLEGE	28,105.00
699035	CLARK COLLEGE	38,478.00
699037	PIERCE COLLEGE	9,176.60
699039	COLUMBIA BASIN COMMUNITY COLLEGE	37,763.00
699048	GRAYS HARBOR COLLEGE	77,660.00
699049	GREEN RIVER COMMUNITY COLLEGE	36,245.00
699052	HIGHLINE COMMUNITY COLLEGE	85,327.55
699057	LOWER COLUMBIA COLLEGE	39,042.41
699070	SEATTLE COMMUNITY COLLEGE-DIST 6	60,940.00
699072	SHORELINE COMMUNITY COLLEGE	76,124.76
699074	SKAGIT VALLEY COLLEGE	34,980.00
699075	SOUTH PUGET SOUND COMMUNITY COLLEGE	38,720.00
699083	WALLA WALLA COMMUNITY COLLEGE	65,994.50
699086	WENATCHEE VALLEY COLLEGE	81,433.00
699091	YAKIMA VALLEY COLLEGE	34,034.00
699092	LAKE WASHINGTON INSTITUTE OF TECHNOLOGY	13,092.85
699093	RENTON TECHNICAL COLLEGE	37,400.00
699094	BELLINGHAM TECHNICAL COLLEGE	36,135.00
699095	BATES TECHNICAL COLLEGE	59,844.55
699096	CLOVER PARK TECHNICAL COLLEGE	38,803.50
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	157,527.19
Other	NOT SPECIFIED	82,173.10
Total Revenue		8,720,680.08

23. CONSOLIDATED TECHNOLOGY SERVICES – ACCOUNT 458 IT SERVICES

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Consolidated Technology Services
Account 458 – IT Services

I. Service Description

Consolidated Technology Services (CTS) provides IT services to the Governor’s Office, OFM, CTS, and other small agencies including desktop and network support, shared application support services, and agency system support.

II. Billing Methodology

The Section recovers its costs through assessment of fees based on services provided. Agencies are charged monthly for services received based on an extensive rate schedule. The rate for each service is based on projected costs and usage or demand; and a plus or minus allowance based on prior service earnings. Rates are reviewed at least annually by CTS and updated when appropriate.

III. Financial Statements

Financial activities related to CTS’s Financial Management Systems are recorded in a sub-account of the internal service fund, **458 Data Processing Revolving Fund**. Financial statements for the Account are consolidated within the State’s Comprehensive Annual Report (ACFR) in the Internal Service Funds – Data Processing Revolving Account financial statements. A reconciliation of the Account’s Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR’s Combining Statement is provided in Appendix B. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix B.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
 - Transfers out – There were no operating transfers out during the fiscal year.
-

VI. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 461 are accounted for and reported by the Office of the State Treasurer. Prior Period Adjustments (Change due to CTS projects moving from Schedule 15 to Schedule 23)
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year. Therefore, the Account's balance is not in excess of the allowable working capital balance for an ISF.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. Other adjustments are the standard adjustments for SWCAP costs and interest earnings.

VII. Revenues – Exhibit D provides the Account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - IT SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$2,092,490
Other Receivables (Net)	0
Due from Other Funds	61,372
Due from Other Governments	42,500
Inventories	0
Prepaid Expenses	0
Total Current Assets	<u>2,196,362</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$2,196,362</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$0
Contracts and Retainages Payable	0
Accrued Liabilities	16,498
Notes & Leases Payable - ST	0
Due to Other Funds	5,712
Due to Other Governments	0
Unearned Revenue	0
Total Current Liabilities	<u>22,210</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	0
Other Long-Term Obligations	<u>1,386,294</u>
Total Noncurrent Liabilities	<u>1,386,294</u>
Total Liabilities	<u>1,408,504</u>
Net Position:	
Net Investment in Capital Assets	0
Unrestricted Net Position	<u>787,857</u>
Total Net Position	<u>787,857</u>
Total Liabilities and Net Position	<u><u>\$2,196,362</u></u>

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - IT SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$1,481,698
Miscellaneous Revenue	0
Total Operating Revenues	<u>1,481,698</u>
Operating Expenses	
Salaries and Wages	\$187,587
Employee Benefits	63,526
Personal Services	1,400
Goods and Services	1,362,505
Travel	0
Depreciation and Amortization	0
Miscellaneous Expenses	0
Total Operating Expenses	<u>1,615,019</u>
Operating Income (Loss)	<u>(133,321)</u>
Non Operating Revenues (Expenses)	
Other Revenues (Expenses)	0
Interest Expense	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>(133,321)</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	(133,321)
Net Position - Beginning of Year, as Previously Reported	602,716
Adjustments Applicable to Prior Year	<u>318,462</u>
Net Position - End of Year	<u><u>\$787,857</u></u>

STATE OF WASHINGTON
ACCOUNT 458 - IT SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$6,123,819)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services	\$1,481,698		
Earnings of Investments	0		
Operating Transfers In	0		
Miscellaneous Revenue	0		
Total Revenues		1,481,698	
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages	187,587		
Employee Benefits	63,526		
Personal Services	1,400		
Goods and Services	1,362,505		
Travel	0		
Depreciation and Amortization	0		
Miscellaneous Expenses	0		
Interest Expense	0		
Other Expenses	0		
Operating Transfer Out	0		
Total Per Financial Statements	1,615,019		
Deductions 2 CFR Part 200 Unallowable Costs			
Provision for Losses	\$0		
Less Capital Outlay \$5,000 or Greater	0		
Other	0		
Total Deductions		0	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	\$0		
GASB 68 Adjust	\$ 24,197 - \$ 2,013	22,184	<--(contribution less GASB 68 amt)
Other	0		
Total Additions		22,184	
Less 2 CFR Part 200 Allowable Expenditures		1,637,202	
Plus Adjustments:			
Prior Period Adjustments (Change due to CTS projects moving from Schedule 15 to Schedule 23)	318,462		
Imputed Interest Earning	0		
Total Adjustments		318,462	
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$5,960,860)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)	\$272,867	
Excess Balance (A) - (B)			(\$6,233,727)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			(\$171,172)
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In	\$0		
Less: Non-operating Transfers Out	0		
Net Transfers		0	
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		(\$171,172)

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$6,897,706
ADJUSTMENTS:			
Additional 2 CFR Part 200 Allowable Costs	0		
Other - GASB 68 Adjustment	22,184		
Imputed Interest Earnings	0		
Total Adjustments		22,184	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$6,919,890

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$787,857
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**STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - IT SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Agency	Agency Title	Amount
011	HOUSE OF REPRESENTATIVES	2,665.94
012	SENATE	1,924.16
013	JOINT TRANSPORTATION COMMITTEE	24.50
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	177.21
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	86.90
035	ACTUARY, OFFICE OF THE STATE	122.61
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	329.81
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	16,212.09
040	STATUTE LAW COMMITTEE	337.01
045	SUPREME COURT	440.48
046	LAW LIBRARY, STATE	99.82
048	COURT OF APPEALS	1,016.99
050	JUDICIAL CONDUCT, COMMISSION ON	68.74
055	ADMINISTRATIVE OFFICE OF THE COURTS	6,160.94
056	PUBLIC DEFENSE, OFFICE OF	116.89
057	CIVIL LEGAL AID, OFFICE OF	18.16
075	GOVERNOR, OFFICE OF THE	387.59
080	LIEUTENANT GOVERNOR, OFFICE OF THE	49.24
082	PUBLIC DISCLOSURE COMMISSION	384.99
085	SECRETARY OF STATE, OFFICE OF THE	3,345.44
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	14.50
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	14.50
090	TREASURER, OFFICE OF THE STATE	1,031.55
095	AUDITOR'S OFFICE, STATE	4,490.40
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	11.21
100	ATTORNEY GENERAL, OFFICE OF THE	9,721.78
101	CASELOAD FORECAST COUNCIL	101.40
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	1,887.60
103	COMMERCE, DEPARTMENT OF	4,513.91
104	ECONOMIC AND REVENUE FORECAST COUNCIL	44.24
105	FINANCIAL MANAGEMENT, OFFICE OF	5,650.14
107	HEALTH CARE AUTHORITY, STATE	13,419.14
110	ADMINISTRATIVE HEARINGS, OFFICE OF	1,513.84
116	LOTTERY COMMISSION, STATE	1,668.07
117	GAMBLING COMMISSION, STATE	1,459.16
118	HISPANIC AFFAIRS, COMMISSION ON	14.50
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	14.50
120	HUMAN RIGHTS COMMISSION	287.06
124	RETIREMENT SYSTEMS, DEPARTMENT OF	4,291.78
126	INVESTMENT BOARD, STATE	1,044.93
140	REVENUE, DEPARTMENT OF	22,256.87
142	TAX APPEALS, BOARD OF	120.90
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	173.56
160	INSURANCE COMMISSIONER, OFFICE OF THE	2,355.58
165	ACCOUNTANCY, STATE BOARD OF	128.97

**STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - IT SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Agency	Agency Title	Amount
166	REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS, BOARD OF	114.45
179	ENTERPRISE SERVICES, DEPARTMENT OF	19,133.59
185	HORSE RACING COMMISSION	155.67
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	1,512.75
195	LIQUOR AND CANNABIS BOARD	6,829.35
205	PILOTAGE COMMISSIONERS, BOARD OF	23.16
215	UTILITIES & TRANSPORTATION COMMISSION	2,177.67
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	29.01
225	PATROL, STATE	115,835.84
227	CRIMINAL JUSTICE TRAINING COMMISSION	604.17
228	TRAFFIC SAFETY COMMISSION	1,083.37
235	LABOR AND INDUSTRIES, DEPARTMENT OF	38,384.12
240	LICENSING, DEPARTMENT OF	96,833.60
245	MILITARY DEPARTMENT	75,999.57
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	338.73
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	174,627.10
303	HEALTH, DEPARTMENT OF	23,706.39
305	VETERANS' AFFAIRS, DEPARTMENT OF	29,334.54
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	6,889.79
310	CORRECTIONS, DEPARTMENT OF	69,219.06
315	BLIND, DEPARTMENT OF SERVICES FOR THE	1,028.58
340	STUDENT ACHIEVEMENT COUNCIL	793.58
341	LEOFF PLAN 2 BOARD	50.58
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	6,632.65
351	BLIND, STATE SCHOOL FOR THE	785.33
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	991.55
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	261.61
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	833.09
360	UNIVERSITY OF WASHINGTON	26,865.34
365	WASHINGTON STATE UNIVERSITY	8,382.64
370	EASTERN WASHINGTON UNIVERSITY	3,459.67
375	CENTRAL WASHINGTON UNIVERSITY	4,622.97
376	THE EVERGREEN STATE COLLEGE	1,988.89
380	WESTERN WASHINGTON UNIVERSITY	4,038.90
387	ARTS COMMISSION, WASHINGTON STATE	93.73
390	HISTORICAL SOCIETY, WASHINGTON STATE	363.14
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	231.57
405	TRANSPORTATION, DEPARTMENT OF	160,177.17
406	COUNTY ROAD ADMINISTRATION BOARD	1,039.49
407	TRANSPORTATION IMPROVEMENT BOARD	155.05
410	TRANSPORTATION COMMISSION	70.08
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	14.50
460	COLUMBIA RIVER GORGE COMMISSION	50.22

STATE OF WASHINGTON
CONSOLIDATED TECHNOLOGY SERVICES
ACCOUNT 458 - IT SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

Agency	Agency Title	Amount
461	ECOLOGY, DEPARTMENT OF	59,910.65
462	POLLUTION LIABILITY INSURANCE PROGRAM	82.52
465	PARKS AND RECREATION COMMISSION, STATE	10,207.18
467	RECREATION AND CONSERVATION FUNDING BOARD	4,464.45
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	112.01
471	CONSERVATION COMMISSION, STATE	558.52
477	FISH AND WILDLIFE, DEPARTMENT OF	52,549.50
478	PUGET SOUND PARTNERSHIP	719.25
490	NATURAL RESOURCES, DEPARTMENT OF	76,769.43
495	AGRICULTURE, DEPARTMENT OF	9,860.32
540	EMPLOYMENT SECURITY, DEPARTMENT OF	22,562.86
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	28,885.37
Other	NOT SPECIFIED	219,054.31
Total Revenue		1,481,698.23

***24. OFFICE OF FINANCIAL MANAGEMENT – ACCOUNT 466 MISCELLANEOUS
SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of Financial Management
Account 466 - Miscellaneous Services

I. Service Description

This section includes information on other services provided by Office of Financial Management that have not been presented in other sections of the SWCAP Section II Information. Per Division of Cost Allocation instructions, only a brief description of the services and their financial statements are provided.

These services were part of the Department of Enterprise Services, in Account 419 in previous years.

II. One Washington Program

The One Washington Program is a replacement project related to modernizing and improving administrative systems and related business processes that are common across state government. The current work on the project deals with readiness activities related to data business warehouse planning, system integration, and design of the long-term program blueprint detailing readiness and implementation activities over the next several years.

III. Financial Statements

Financial activities are recorded in sub-accounts or projects of the internal service account, **466 Statewide Information Technology System Development Revolving Account**. Financial statements for the Account are consolidated within the State's Annual Comprehensive Financial Report (ACFR) in the Internal Services – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Account Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position – Information is provided by project account.
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Account Net Position – Reconciliation to ACFR provided in Appendix A. Information is provided by project account.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Reconciliation - Exhibit C provides a reconciliation of the account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR Part 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
-

- Additional 2 CFR Part 200 Allowable Costs - Central services costs allocated to the account in the SWCAP Section I allocated cost document.
- Adjustments – Actual interest earnings incurred on the account's assets. The information is accounted for and reported by the Office of the State Treasurer.
- 2 CFR Part 200 Retained Earnings Balance – The account has a positive balance as of the end of the fiscal year that is in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit D provides the account's revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 466 - MISCELLANEOUS SERVICES
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$6,670,942
Other Receivables (Net)	0
Due from Other Funds	4,580,952
Due from Other Governments	0
Inventories	0
Prepaid Expenses	0
Total Current Assets	<u>11,251,894</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	7,764
Accumulated Depreciation	(2,696)
Construction In Progress	10,116,366
Total Noncurrent Assets	<u>10,121,434</u>
Total Assets	<u><u>\$21,373,328</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$314,541
Contracts and Retainages Payable	0
Accrued Liabilities	972,674
Notes & Leases Payable - ST	318,328
Due to Other Funds	699
Unearned Revenue	0
Total Current Liabilities	<u>1,606,242</u>
Noncurrent Liabilities	
Notes & Leases Payable - LT	0
Other Long-Term Obligations	236,747
Total Noncurrent Liabilities	<u>236,747</u>
Total Liabilities	<u>1,842,990</u>
Net Position:	
Net Investment in Capital Assets	9,803,106
Unrestricted Net Position	9,727,232
Total Net Position	<u>19,530,338</u>
Total Liabilities and Net Position	<u><u>\$21,373,328</u></u>

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 466 - MISCELLANEOUS SERVICES
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

		<u>TOTAL</u>
Operating Revenues		
Charges for Services		\$25,347,570
Miscellaneous Revenue		<u>0</u>
Total Operating Revenues		<u>25,347,570</u>
Operating Expenses		
Salaries and Wages	\$970,719	
Employee Benefits	313,708	
Personal Services	2,615,822	
Goods and Services	378,094	
Travel	0	
Depreciation and Amortization	1,294	
Miscellaneous Expenses	<u>0</u>	
Total Operating Expenses		<u>4,279,637</u>
Operating Income (Loss)		<u>21,067,933</u>
Non Operating Revenues (Expenses)		
Other Revenues (Expenses)		0
Interest Expense		<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>0</u>
Income Before Transfers		<u>21,067,933</u>
Transfers		
Operating Transfers In		0
Operating Transfers Out		<u>0</u>
Total Transfers		<u>0</u>
Change in Net Position		21,067,933
Net Position - Beginning of Year, as Previously Reported		(1,537,595)
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$19,530,338</u></u>

STATE OF WASHINGTON
ACCOUNT 466 - MISCELLANEOUS SERVICES
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$5,903,611)
FY 2020 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services	\$25,347,570		
Earnings of Investments	0		
Operating Transfer In	0		
Miscellaneous Revenue	0		
Total Revenues			25,347,570
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages	970,719		
Employee Benefits	313,708		
Personal Services	2,615,822		
Goods and Services	378,094		
Travel	0		
Miscellaneous Expenses	0		
Interest Expense	0		
Other Expenses	0		
Operating Transfer Out	0		
Total Per Financial Statements	4,279,637		
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs	\$0		
GASB 68 Adjust	\$ 119,881 - \$ 9,974	109,907	--(contribution less GASB 68 amt)
Other	0		
Total Additions		109,907	
Less 2 CFR Part 200 Allowable Expenditures			4,389,544
Plus Adjustments:			
Imputed Interest Earning (Fund 466)	0		
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		15,054,416
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)	\$731,375	
Excess Balance (A) - (B)			\$14,323,041

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$3,819,618
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In	\$0		
Less: Non-operating Transfers Out	0		
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		3,819,618

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$546,398
ADJUSTMENTS:			
Operating Transfers In	0		
Operating Transfers Out	0		
Additional 2 CFR Part 200 Allowable Costs	0		
Other - GASB 68 Adjustment	109,907		
Imputed Interest Earnings	0		
Total Adjustments			109,907
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		656,305

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		19,530,338
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**STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 466 - MISCELLANEOUS SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
011	HOUSE OF REPRESENTATIVES	82,871.86
012	SENATE	59,533.50
013	JOINT TRANSPORTATION COMMITTEE	929.40
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	5,569.50
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	2,316.96
035	ACTUARY, OFFICE OF THE STATE	3,485.16
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	10,448.56
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	12,900.98
040	STATUTE LAW COMMITTEE	10,880.84
045	SUPREME COURT	13,833.54
046	LAW LIBRARY, STATE	2,814.50
048	COURT OF APPEALS	31,827.28
050	JUDICIAL CONDUCT, COMMISSION ON	2,625.92
055	ADMINISTRATIVE OFFICE OF THE COURTS	88,292.80
056	PUBLIC DEFENSE, OFFICE OF	3,471.86
057	CIVIL LEGAL AID, OFFICE OF	613.12
075	GOVERNOR, OFFICE OF THE	12,374.12
080	LIEUTENANT GOVERNOR, OFFICE OF THE	1,931.56
082	PUBLIC DISCLOSURE COMMISSION	6,998.98
085	SECRETARY OF STATE, OFFICE OF THE	63,136.02
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	552.84
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	552.84
090	TREASURER, OFFICE OF THE STATE	15,732.90
095	AUDITOR'S OFFICE, STATE	75,910.04
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	405.06
100	ATTORNEY GENERAL, OFFICE OF THE	257,197.22
101	CASELOAD FORECAST COUNCIL	2,765.88
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	44,524.02
103	COMMERCE, DEPARTMENT OF	67,575.20
104	ECONOMIC AND REVENUE FORECAST COUNCIL	1,686.12
105	FINANCIAL MANAGEMENT, OFFICE OF	50,614.96
107	HEALTH CARE AUTHORITY, STATE	294,317.50
110	ADMINISTRATIVE HEARINGS, OFFICE OF	37,198.70
116	LOTTERY COMMISSION, STATE	33,000.26
117	GAMBLING COMMISSION, STATE	25,622.48
118	HISPANIC AFFAIRS, COMMISSION ON	552.84
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	552.84
120	HUMAN RIGHTS COMMISSION	8,099.20
124	RETIREMENT SYSTEMS, DEPARTMENT OF	56,544.44
126	INVESTMENT BOARD, STATE	22,947.48
140	REVENUE, DEPARTMENT OF	295,112.64
142	TAX APPEALS, BOARD OF	3,330.36
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	5,322.20
160	INSURANCE COMMISSIONER, OFFICE OF THE	55,281.84

**STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 466 - MISCELLANEOUS SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
163	CONSOLIDATED TECHNOLOGY SERVICES	126,132.50
165	ACCOUNTANCY, STATE BOARD OF	2,347.92
179	ENTERPRISE SERVICES, DEPARTMENT OF	180,217.88
185	HORSE RACING COMMISSON	3,209.60
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	37,120.76
195	LIQUOR AND CANNABIS BOARD	82,642.44
205	PILOTAGE COMMISSIONERS, BOARD OF	848.16
215	UTILITIES & TRANSPORTATION COMMISSION	39,071.36
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	1,105.64
225	PATROL, STATE	547,820.62
227	CRIMINAL JUSTICE TRAINING COMMISSION	12,124.16
228	TRAFFIC SAFETY COMMISSION	4,645.68
235	LABOR AND INDUSTRIES, DEPARTMENT OF	675,106.86
240	LICENSING, DEPARTMENT OF	336,966.38
245	MILITARY DEPARTMENT	74,358.56
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	9,473.00
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	3,454,217.42
303	HEALTH, DEPARTMENT OF	408,497.34
305	VETERANS' AFFAIRS, DEPARTMENT OF	902,292.82
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	192,241.14
310	CORRECTIONS, DEPARTMENT OF	1,920,138.76
315	BLIND, DEPARTMENT OF SERVICES FOR THE	18,113.02
340	STUDENT ACHIEVEMENT COUNCIL	24,574.38
341	LEOFF PLAN 2 BOARD	1,934.90
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	86,802.61
351	BLIND, STATE SCHOOL FOR THE	21,669.70
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	27,809.74
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	6,088.62
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	4,472.98
360	UNIVERSITY OF WASHINGTON	5,119,134.14
365	WASHINGTON STATE UNIVERSITY	1,477,529.66
370	EASTERN WASHINGTON UNIVERSITY	322,720.32
375	CENTRAL WASHINGTON UNIVERSITY	347,105.30
376	THE EVERGREEN STATE COLLEGE	143,869.74
380	WESTERN WASHINGTON UNIVERSITY	401,101.50
387	ARTS COMMISSION, WASHINGTON STATE	2,582.14
390	HISTORICAL SOCIETY, WASHINGTON STATE	8,709.86
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	6,741.32
405	TRANSPORTATION, DEPARTMENT OF	1,090,443.90
406	COUNTY ROAD ADMINISTRATION BOARD	3,743.90
407	TRANSPORTATION IMPROVEMENT BOARD	3,394.96
410	TRANSPORTATION COMMISSION	1,681.20
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	604.78

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 466 - MISCELLANEOUS SERVICES
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Agency	Agency Title	Amount
460	COLUMBIA RIVER GORGE COMMISSION	1,918.46
461	ECOLOGY, DEPARTMENT OF	381,803.80
462	POLLUTION LIABILITY INSURANCE PROGRAM	2,912.12
465	PARKS AND RECREATION COMMISSION, STATE	159,278.50
467	RECREATION AND CONSERVATION FUNDING BOARD	9,291.54
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	3,284.40
471	CONSERVATION COMMISSION, STATE	4,570.02
477	FISH AND WILDLIFE, DEPARTMENT OF	361,017.72
478	PUGET SOUND PARTNERSHIP	8,856.54
490	NATURAL RESOURCES, DEPARTMENT OF	343,298.18
495	AGRICULTURE, DEPARTMENT OF	196,994.76
540	EMPLOYMENT SECURITY, DEPARTMENT OF	380,203.34
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	3,590,476.28
Total Revenue		25,347,569.65

***25. OFFICE OF FINANCIAL MANAGEMENT – ACCOUNT 468 CENTRAL
SERVICES***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Office of Financial Management
Account 468 – Central Services

I. Service Description

Account 468 was created in FY18, which moved several Office of Financial Management (OFM) services that were previously allocated in Section I of the SWCAP to an internal service fund. Each service is billed to users using the same basis that it was previously being allocated in Section I. Services included are:

- **Budget Services** - The OFM Budget Program performs an ongoing role in the planning, analysis, and implementation of the State's budgets. The Program is responsible for assisting in the development of agency budgets, evaluating budget requests, and monitoring budget implementation. Program objectives include improvement of the state budgeting process and systems; and improvement in the quality, accessibility, and analysis of state budget data. 6.25% of budget costs are excluded from this billing, and not included in the internal service fund, consistent with how Budget Services was treated in Section I previously.
 - **Statewide Accounting and Fiscal Services** – The program provides policy guidance to all state agencies concerning policies, regulations, procedures, records, and reports to be followed in accounting for and reporting statewide financial and administrative activities. The Program is also responsible for developing and supervising a modern and complete accounting system; issuing statewide financial and administrative policies; providing financial consulting, monitoring, and training services; assisting agencies in complying with federal financial requirements; developing and maintaining the State Administrative & Accounting Manual; and producing statewide reports such as the comprehensive annual financial report, single audit report, and the audit resolution report.
 - **Statewide Policy** – This subprogram provides statewide policy research and analysis, planning assistance, assists in the development of the executive budget, legislative support services, and intergovernmental coordination services for OFM and the Governor. 1/3rd of the costs of the subprogram have been excluded from this billing, and not included in the internal service fund, consistent with how Policy was treated in Section I previously.
 - **Forecasting** - The OFM Forecasting Program provides management information for all state agencies. The Program conducts research on a variety of issues related to the state budget, public policy, and demographics. Topics include the economy, labor force, criminal justice, health care, and education. The program works with and provides information and forecasts for K-12 education and higher education enrollments, prison and inmate work release populations, juvenile rehabilitation caseloads, and in conjunction with the Department of Social and Health Services, the major caseloads of the State. 25% of the costs of the program have been excluded from this billing, and not included in the internal service fund, consistent with how Forecasting was treated in Section I previously.
-

II. Billing Methodology

All costs are billed to users on the basis of state-wide full-time equivalent positions (FTEs).

III. Financial Statements

Financial activities these services are recorded in an internal service fund, **468 Central Services Account**. Financial statements for the Account are consolidated within the State's Annual Comprehensive Financial Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

VI. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The information is accounted for and reported by the Office of the State Treasurer.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year that is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
 - Part II: 2 CFR PART 200 Contributed Capital Balance – No change has been made in this section.
 - Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustments have been made here.
-

VII. Revenues – Exhibit D provides the Account’s revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 468 - CENTRALSERVICES ACCOUNT
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$1,563,895
Other Receivables (Net)	37
Prepaid Expenses	0
Due from Other Funds	1,431,376
Due from Other Governments	0
Total Current Assets	<u>2,995,308</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$2,995,308</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$12,595
Accrued Liabilities	373,330
Due to Other Funds	73,508
Due to Other Governments	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>459,433</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>802,019</u>
Total Liabilities	<u>1,261,453</u>
Net Position:	
Net Investment In Capital Assets	0
Unrestricted Net Position	<u>1,733,855</u>
Total Net Position	<u>1,733,855</u>
Total Liabilities and Net Position	<u><u>\$2,995,308</u></u>

STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 468 - CENTRALSERVICES ACCOUNT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$11,145,500
Miscellaneous Revenue	1,989
Total Operating Revenues	<u>11,147,489</u>
Operating Expenses	
Salaries and Wages	\$7,182,918
Employee Benefits	2,312,811
Personal Services	144,481
Goods and Services	724,346
Travel	2,668
Miscellaneous Expenses	0
Total Operating Expenses	<u>10,367,224</u>
Operating Income (Loss)	<u>780,265</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	0
Interest Expense	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>780,265</u>
Transfers	
Operating Transfers In	0
Operating Transfers Out	0
Total Transfers	<u>0</u>
Change in Net Position	780,265
Net Position - Beginning of Year, as Previously Reported	953,591
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$1,733,855</u></u>

STATE OF WASHINGTON
ACCOUNT 468 - CENTRAL SERVICES ACCOUNT
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$1,048,689)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$11,145,500	
Miscellaneous Revenue		1,989	
Total Revenues			11,147,489
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		7,182,918	
Employee Benefits		2,312,811	
Personal Services		144,481	
Goods and Services		724,346	
Travel		2,668	
Total Per Financial Statements		10,367,224	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		\$2,571,024	
GASB 68 Adjust	\$ 909,801 - \$ 91,712	818,088	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		3,389,112	
Less 2 CFR Part 200 Allowable Expenditures			13,756,336
Plus Adjustments:			
Prior Period Adjustments		0	
Rounding		(1)	
FY 2021 Actual Interest Earnings - State Treasurer's Report		2,923	
Total Adjustments			2,922
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$3,654,614)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$2,292,723
Excess Balance (A) - (B)			(\$5,947,337)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$0
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$0

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$2,002,280
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		2,571,024	
Other - GASB 68 Adjustment		818,088	
Imputed Interest Earnings		(2,923)	
Total Adjustments			3,386,189
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$5,388,469

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$1,733,855
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**STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 468 - CENTRAL SERVICES ACCOUNT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
011	HOUSE OF REPRESENTATIVES	36,371.14
012	SENATE	26,250.78
013	JOINT TRANSPORTATION COMMITTEE	335.54
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	2,417.84
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	1,184.24
035	ACTUARY, OFFICE OF THE STATE	1,672.74
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	4,500.14
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	5,487.02
040	STATUTE LAW COMMITTEE	4,598.82
045	SUPREME COURT	6,010.04
046	LAW LIBRARY, STATE	1,361.88
048	COURT OF APPEALS	13,875.42
050	JUDICIAL CONDUCT, COMMISSION ON	937.52
055	ADMINISTRATIVE OFFICE OF THE COURTS	39,030.76
056	PUBLIC DEFENSE, OFFICE OF	1,593.80
057	CIVIL LEGAL AID, OFFICE OF	246.72
075	GOVERNOR, OFFICE OF THE	5,289.62
080	LIEUTENANT GOVERNOR, OFFICE OF THE	671.06
082	PUBLIC DISCLOSURE COMMISSION	3,069.16
085	SECRETARY OF STATE, OFFICE OF THE	27,632.38
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	197.36
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	197.36
090	TREASURER, OFFICE OF THE STATE	6,705.78
095	AUDITOR'S OFFICE, STATE	33,183.54
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	152.98
100	ATTORNEY GENERAL, OFFICE OF THE	112,986.86
101	CASELOAD FORECAST COUNCIL	1,381.62
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	19,614.06
103	COMMERCE, DEPARTMENT OF	29,847.92
104	ECONOMIC AND REVENUE FORECAST COUNCIL	602.00
105	FINANCIAL MANAGEMENT, OFFICE OF	22,347.70
107	HEALTH CARE AUTHORITY, STATE	129,595.92
110	ADMINISTRATIVE HEARINGS, OFFICE OF	16,150.14
116	LOTTERY COMMISSION, STATE	14,299.76
117	GAMBLING COMMISSION, STATE	11,447.70
118	HISPANIC AFFAIRS, COMMISSION ON	197.36
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	197.36
120	HUMAN RIGHTS COMMISSION	3,370.16
124	RETIREMENT SYSTEMS, DEPARTMENT OF	24,854.36
126	INVESTMENT BOARD, STATE	10,298.00
140	REVENUE, DEPARTMENT OF	129,768.60
142	TAX APPEALS, BOARD OF	1,648.08
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	2,368.50
160	INSURANCE COMMISSIONER, OFFICE OF THE	24,222.76
163	CONSOLIDATED TECHNOLOGY SERVICES	55,447.34
165	ACCOUNTANCY, STATE BOARD OF	1,213.86
179	ENTERPRISE SERVICES, DEPARTMENT OF	79,028.64
185	HORSE RACING COMMISSION	1,579.00
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	16,135.34
195	LIQUOR AND CANNABIS BOARD	36,321.78
205	PILOTAGE COMMISSIONERS, BOARD OF	315.80
215	UTILITIES & TRANSPORTATION COMMISSION	17,334.38
220	VOLUNTEER FIREFIGHTERS, BOARD FOR	394.76
225	PATROL, STATE	241,053.14

**STATE OF WASHINGTON
OFFICE OF FINANCIAL MANAGEMENT
ACCOUNT 468 - CENTRAL SERVICES ACCOUNT
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
227	CRIMINAL JUSTICE TRAINING COMMISSION	5,378.44
228	TRAFFIC SAFETY COMMISSION	2,023.08
235	LABOR AND INDUSTRIES, DEPARTMENT OF	296,855.74
240	LICENSING, DEPARTMENT OF	150,182.04
245	MILITARY DEPARTMENT	32,517.40
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	4,075.76
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	1,518,567.62
303	HEALTH, DEPARTMENT OF	179,778.32
305	VETERANS' AFFAIRS, DEPARTMENT OF	396,796.18
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	84,446.56
310	CORRECTIONS, DEPARTMENT OF	844,209.00
315	BLIND, DEPARTMENT OF SERVICES FOR THE	7,894.96
340	STUDENT ACHIEVEMENT COUNCIL	10,825.96
341	LEOFF PLAN 2 BOARD	690.80
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	38,236.32
351	BLIND, STATE SCHOOL FOR THE	9,622.00
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	12,434.58
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	2,477.04
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	1,954.00
360	UNIVERSITY OF WASHINGTON	2,250,904.90
365	WASHINGTON STATE UNIVERSITY	649,548.68
370	EASTERN WASHINGTON UNIVERSITY	141,902.18
375	CENTRAL WASHINGTON UNIVERSITY	152,728.18
376	THE EVERGREEN STATE COLLEGE	63,258.42
380	WESTERN WASHINGTON UNIVERSITY	176,368.68
387	ARTS COMMISSION, WASHINGTON STATE	1,278.00
390	HISTORICAL SOCIETY, WASHINGTON STATE	3,863.60
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	3,157.98
405	TRANSPORTATION, DEPARTMENT OF	479,407.18
406	COUNTY ROAD ADMINISTRATION BOARD	1,697.42
407	TRANSPORTATION IMPROVEMENT BOARD	1,569.14
410	TRANSPORTATION COMMISSION	957.26
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	197.36
460	COLUMBIA RIVER GORGE COMMISSION	685.88
461	ECOLOGY, DEPARTMENT OF	167,896.38
462	POLLUTION LIABILITY INSURANCE PROGRAM	1,125.03
465	PARKS AND RECREATION COMMISSION, STATE	70,127.06
467	RECREATION AND CONSERVATION FUNDING BOARD	3,893.20
468	ENVIRONMENTAL AND LAND USE HEARINGS OFFICE	1,529.64
471	CONSERVATION COMMISSION, STATE	1,944.14
477	FISH AND WILDLIFE, DEPARTMENT OF	158,535.92
478	PUGET SOUND PARTNERSHIP	3,685.96
490	NATURAL RESOURCES, DEPARTMENT OF	150,759.36
495	AGRICULTURE, DEPARTMENT OF	86,637.40
540	EMPLOYMENT SECURITY, DEPARTMENT OF	167,151.30
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	1,578,727.28
Other	Not Specified	1,989.00
Total Revenue		11,147,488.87

***26. DEPARTMENT OF ENTERPRISE SERVICES – ACCOUNT 422 ENTERPRISE
TECHNOLOGY SOLUTIONS***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information
Department of Enterprise Services
Account 422 – Enterprise Technology Solutions

I. Service Description

A division within Enterprise Services, Enterprise Technology Solutions (ETS) enables customer access to innovative solutions so they can best service the people of Washington State. Services include:

- Information Technology (IT) customer service and support
- Business application solutions support
- Washington state government data reporting
- Project planning and project management
- IT systems design, implementation and support

II. Billing Methodology

The cost of the services covered by the Enterprise Systems Fee are allocated to state executive branch agencies, based on each agency's proportion of budgeted FTEs to total FTEs. Other services provided by ETS are ETS recovered through charge-back service rates.

Other services provided by ETS are recovered through charge-back service rates. ETS utilizes a rate development model comprised of detailed schedules identifying proposed costs by cost category and by activity. The model also documents the assignment of costs to activities, the assignment of each activity to a rate, and the development of per unit service and per hour labor rates.

The enterprise systems fee, as well as additional charges for certain things such as classroom training and optional online learning such as Lynda.com allow for the services to be provided on a cost-recovery basis.

III. Financial Statements

Financial activities of ETS are recorded in a sub-account or project of the internal services fund, **422 Enterprise Services Account**. Financial statements for the Account are consolidated within the State's Comprehensive Annual Report (ACFR) in the Internal Service Funds – General Service's financial statements. A reconciliation of the Account's Statement of Revenues, Expenses, and Changes in Fund Net Position to the ACFR's Combining Statement is provided in Appendix A. The following exhibits are presented:

- Exhibit A: Statement of Net Position
 - Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position – Reconciliation to ACFR provided in Appendix A.
-

IV. Operating Transfers

- Transfers in – There were operating transfers in during the fiscal year of \$1,000,000 from the Vendor Fee revenue in Schedule 8. This revenue has been shown in Part II of the reconciliation.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Account's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the Account in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on the Account's assets. The interest earnings of Account 422 are accounted for and reported by the Office of the State Treasurer. A portion of the interest earnings has been assigned to the CMS sub-account. Exhibit D provides the assignment of the interest earnings to the sub-accounts comprising Account 422. The interest earnings have been allocated based on the average cash balances for the fiscal year.
 - 2 CFR PART 200 Retained Earnings Balance – The Account has a negative balance as of the end of the fiscal year, the Account balance is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – The \$1,000,000 transfer in from Vendor Fee revenue on Schedule 8 has been recorded here.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. No unusual adjustment incurred.

VI. Revenues – Exhibit E provides the revenue by state agency.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - ENTERPRISE TECHNOLOGY SOLUTIONS
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

	TOTAL
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$814,298
Other Receivables (Net)	0
Prepaid Expenses	92,375
Due from Other Funds	327,959
Due from Other Governments	0
Total Current Assets	<u>1,234,632</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	733,972
Accumulated Depreciation	<u>(484,964)</u>
Total Noncurrent Assets	<u>249,008</u>
Total Assets	<u><u>\$1,483,640</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$51,280
Accrued Liabilities	199,187
Due to Other Funds	220,385
Due to Other Governments	0
Accrued Compensated Absences	0
Total Current Liabilities	<u>470,853</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>443,578</u>
Total Liabilities	<u>914,431</u>
Net Position:	
Net Investment In Capital Assets	249,008
Unrestricted Net Position	<u>320,201</u>
Total Net Position	<u>569,209</u>
Total Liabilities and Net Position	<u><u>\$1,483,640</u></u>

STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - ENTERPRISE TECHNOLOGY SOLUTIONS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
AS OF JUNE 30, 2021

	TOTAL
Operating Revenues	
Charges for Services	\$3,393,435
Miscellaneous Revenue	67,787
Total Operating Revenues	<u>3,461,221</u>
Operating Expenses	
Salaries and Wages	\$3,781,850
Employee Benefits	1,255,532
Personal Services	1,219,344
Goods and Services	(1,491,892)
Travel	0
Depreciation and Amortization	105,574
Miscellaneous Expenses	0
Total Operating Expenses	<u>4,870,407</u>
Operating Income (Loss)	<u>(1,409,185)</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	0
Disposal of Assets - Gain	0
Disposal of Assets - (Loss)	0
Interest Expense	0
Total Nonoperating Revenue (Expenses)	<u>0</u>
Income Before Transfers	<u>(1,409,185)</u>
Transfers	
Operating Transfers In	1,000,000
Operating Transfers Out	0
Total Transfers	<u>1,000,000</u>
Change in Net Position	(409,185)
Net Position - Beginning of Year, as Previously Reported	978,394
Adjustments Applicable to Prior Year	<u>0</u>
Net Position - End of Year	<u><u>\$569,209</u></u>

STATE OF WASHINGTON
ACCOUNT 422 - ENTERPRISE TECHNOLOGY SOLUTIONS
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			(\$2,310,690)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Charges for Services		\$3,393,435	
Interest Income		0	
Miscellaneous Revenue		67,787	
Total Revenues			3,461,221
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Salaries and Wages		3,781,850	
Employee Benefits		1,255,532	
Personal Services		1,219,344	
Goods and Services		(1,491,892)	
Travel		0	
Depreciation and Amortization		105,574	
Miscellaneous Expenses		0	
Operating Transfers Out		0	
Total Per Financial Statements		4,870,407	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		\$15,633	
GASB 68 Adjust	\$ 487,587 - \$ 49,151	438,436	<--(contribution less GASB 68 amt)
Other		0	
Total Additions		454,069	
Less 2 CFR Part 200 Allowable Expenditures			5,324,476
Plus Adjustments:			
Prior Period Adjustments		0	
FY 2021 Actual Interest Earnings - State Treasurer's Report		0	
Total Adjustments			0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		(\$4,173,944)
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)		\$869,817
Excess Balance (A) - (B)			(\$5,043,761)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$2,500,000
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$1,000,000	
Less: Non-operating Transfers Out		0	
Net Transfers			1,000,000
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$3,500,000

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$789,084
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		15,633	
Other - GASB 68 Adjustment		438,436	
Imputed Interest Earnings		0	
Total Adjustments			454,069
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$1,243,153

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$569,209
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STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - ENTERPRISE TECHNOLOGY SOLUTIONS
DISTRIBUTION OF INTEREST EARNINGS FOR FUND 422
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ACCOUNTS	BEGINNING CASH BALANCE	ENDING CASH BALANCE	AVERAGE CASH BALANCE	PERCENT	INTEREST EARNINGS
Executive Management	\$2,532,778	\$3,873,107	\$3,202,942	11.93%	\$0
Facilities Management					
Allowable Services	11,237	10,625,340	5,318,288	19.81%	0
Unallowable Services	0	0	0	0.00%	0
Workforce Support & Dev	1,214,197	1,831,673	1,522,935	5.67%	0
Fleet Operations *	0	0	0	0.00%	0
Consolidated Mail*	0	0	0	0.00%	0
Real Estate Services	922,482	469,982	696,232	2.59%	0
Printing Services *	0	879,771	439,885	1.64%	0
Brokering*	0	0	0	0.00%	0
Technology Leasing *	0	6,517,403	3,258,702	12.14%	0
Small Agency Services	225,320	401,934	313,627	1.17%	0
Technology Services	846,013	814,298	830,156	3.09%	0
Other Services *	0	22,540,896	11,270,448	41.97%	0
Totals	<u>\$5,752,027</u>	<u>\$47,954,404</u>	<u>\$26,853,215</u>	<u>100.00%</u>	<u>\$0</u>
Actual Interest Earnings for Fund 422 - FY 2021 State Treasurer's Report (interest was negative in 2021)					\$0
* Negative balances were restated at \$0.					

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - ENTERPRISE TECHNOLOGY SOLUTIONS
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
011	HOUSE OF REPRESENTATIVES	17,394.60
012	SENATE	10,971.36
013	JOINT TRANSPORTATION COMMITTEE	411.60
014	JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE	908.88
020	LEGISLATIVE EVAL. & ACCOUNT. PROG. COMMITTEE	417.48
035	ACTUARY, OFFICE OF THE STATE	2.11
037	LEGISLATIVE SUPPORT SERVICES, OFFICE OF	2,443.32
038	JOINT LEGISLATIVE SYSTEMS COMMITTEE	2,187.96
040	STATUTE LAW COMMITTEE	2,504.28
045	SUPREME COURT	2,193.48
048	COURT OF APPEALS	6,607.44
050	JUDICIAL CONDUCT, COMMISSION ON	1,122.12
055	ADMINISTRATIVE OFFICE OF THE COURTS	16,925.04
057	CIVIL LEGAL AID, OFFICE OF	295.32
075	GOVERNOR, OFFICE OF THE	2,644.92
080	LIEUTENANT GOVERNOR, OFFICE OF THE	629.28
082	PUBLIC DISCLOSURE COMMISSION	1,238.52
085	SECRETARY OF STATE, OFFICE OF THE	12,564.12
086	INDIAN AFFAIRS, GOVERNOR'S OFFICE OF	236.28
087	ASIAN PACIFIC AMERICAN AFFAIRS, COMMISSION ON	236.28
090	TREASURER, OFFICE OF THE STATE	2,984.04
095	AUDITOR'S OFFICE, STATE	14,867.28
099	SALARIES FOR ELECTED OFFICIALS, COMMISSION ON	172.56
100	ATTORNEY GENERAL, OFFICE OF THE	54,272.40
101	CASELOAD FORECAST COUNCIL	640.32
102	FINANCIAL INSTITUTIONS, DEPARTMENT OF	10,015.68
103	COMMERCE, DEPARTMENT OF	15,064.44
104	ECONOMIC AND REVENUE FORECAST COUNCIL	282.36
105	FINANCIAL MANAGEMENT, OFFICE OF	78,371.60
107	HEALTH CARE AUTHORITY, STATE	63,912.24
110	ADMINISTRATIVE HEARINGS, OFFICE OF	8,201.64
116	LOTTERY COMMISSION, STATE	6,098.73
117	GAMBLING COMMISSION, STATE	4,611.84
118	HISPANIC AFFAIRS, COMMISSION ON	286.20
119	AFRICAN-AMERICAN AFFAIRS, COMMISSION ON	236.28
120	HUMAN RIGHTS COMMISSION	2,133.72
124	RETIREMENT SYSTEMS, DEPARTMENT OF	10,993.32
126	INVESTMENT BOARD, STATE	5,442.72
140	REVENUE, DEPARTMENT OF	59,470.08
142	TAX APPEALS, BOARD OF	1,046.88
147	MINORITY & WOMEN'S BUSINESS ENT., OFFICE OF	884.76
160	INSURANCE COMMISSIONER, OFFICE OF THE	11,859.96
163	CONSOLIDATED TECHNOLOGY SERVICES	126,910.44
165	ACCOUNTANCY, STATE BOARD OF	742.86
179	ENTERPRISE SERVICES, DEPARTMENT OF	39,426.72
185	HORSE RACING COMMISSION	417.00
190	INDUSTRIAL INSURANCE APPEALS, BOARD OF	7,206.96

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - ENTERPRISE TECHNOLOGY SOLUTIONS
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
195	LIQUOR AND CANNABIS BOARD	17,353.20
205	PILOTAGE COMMISSIONERS, BOARD OF	348.48
215	UTILITIES & TRANSPORTATION COMMISSION	9,047.28
225	PATROL, STATE	109,997.40
227	CRIMINAL JUSTICE TRAINING COMMISSION	1,985.04
228	TRAFFIC SAFETY COMMISSION	771.24
235	LABOR AND INDUSTRIES, DEPARTMENT OF	143,038.20
240	LICENSING, DEPARTMENT OF	70,599.44
245	MILITARY DEPARTMENT	15,084.36
275	PUBLIC EMPLOYMENT RELATIONS COMMISSION	903.24
300	SOCIAL AND HEALTH SERVICES, DEPARTMENT OF	760,741.68
303	HEALTH, DEPARTMENT OF	88,418.46
305	VETERANS' AFFAIRS, DEPARTMENT OF	21,953.52
307	DEPARTMENT OF CHILDREN, YOUTH, AND FAMILIES	225,818.98
310	CORRECTIONS, DEPARTMENT OF	404,863.20
315	BLIND, DEPARTMENT OF SERVICES FOR THE	4,449.48
340	STUDENT ACHIEVEMENT COUNCIL	6,188.88
341	LEOFF PLAN 2 BOARD	471.60
350	PUBLIC INSTRUCTION, SUPERINTENDENT OF	17,423.76
351	BLIND, STATE SCHOOL FOR THE	4,355.76
353	CHILDHOOD DEAFNESS & HEARING LOSS, CTR FOR	6,482.52
354	WORKFORCE TRAINING & EDUCATION COORD. BOARD	930.12
355	ARCHAEOLOGY AND HISTORIC PRESERVATION, DEPT OF	1,296.60
360	UNIVERSITY OF WASHINGTON	57,280.68
365	WASHINGTON STATE UNIVERSITY	16,956.12
370	EASTERN WASHINGTON UNIVERSITY	2,334.96
375	CENTRAL WASHINGTON UNIVERSITY	9,375.12
376	THE EVERGREEN STATE COLLEGE	4,509.60
380	WESTERN WASHINGTON UNIVERSITY	7,951.80
387	ARTS COMMISSION, WASHINGTON STATE	654.60
390	HISTORICAL SOCIETY, WASHINGTON STATE	1,505.64
395	HISTORICAL SOCIETY, EASTERN WASHINGTON STATE	1,695.48
405	TRANSPORTATION, DEPARTMENT OF	338,865.96
406	COUNTY ROAD ADMINISTRATION BOARD	31.64
410	TRANSPORTATION COMMISSION	1,195.68
411	FREIGHT MOBILITY STRATEGIC INVESTMENT BOARD	236.28
460	COLUMBIA RIVER GORGE COMMISSION	461.04
461	ECOLOGY, DEPARTMENT OF	78,279.19
462	POLLUTION LIABILITY INSURANCE PROGRAM	986.40
465	PARKS AND RECREATION COMMISSION, STATE	31,737.48
467	RECREATION AND CONSERVATION FUNDING BOARD	1,057.68
471	CONSERVATION COMMISSION, STATE	1,293.12
477	FISH AND WILDLIFE, DEPARTMENT OF	68,690.64
478	PUGET SOUND PARTNERSHIP	1,899.67
490	NATURAL RESOURCES, DEPARTMENT OF	123,786.64
495	AGRICULTURE, DEPARTMENT OF	40,786.68

**STATE OF WASHINGTON
DEPARTMENT OF ENTERPRISE SERVICES
ACCOUNT 422 - ENTERPRISE TECHNOLOGY SOLUTIONS
REVENUES BY STATE AGENCY
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Agency	Agency Title	Amount
540	EMPLOYMENT SECURITY, DEPARTMENT OF	77,261.04
699000	COMMUNITY & TECHNICAL COLLEGE SYSTEM	63,726.78
699005	EVERETT COMMUNITY COLLEGE	25.53
Other	NOT SPECIFIED	7,626.03
Total Revenue		3,461,221.34

***27. EMPLOYMENT SECURITY DEPARTMENT – UNEMPLOYMENT
COMPENSATION ENTERPRISE FUND***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Employment Security Department
Unemployment Compensation Enterprise Fund

I. Service Description

The Unemployment Compensation Enterprise Fund has been established to account for the deposit of funds requisitioned from the Federal Unemployment Trust Fund, to provide services to eligible participants within the state, and to pay unemployment benefits. The fund is administered by the Employment Security Department.

II. Billing Methodology

Most Washington employers, both public and private, are required to provide unemployment compensation insurance through the state system. About two-thirds of Washington's workers are covered by the state system.

Fund revenues are derived from the following sources:

- Quarterly premiums paid by employers
- Investment income.

Each employer is charged based on their industry and their own unemployment record.

III. Financial Statements

Financial activities of the Employment Security Department are recorded in the **Unemployment Compensation Enterprise Fund**. Financial statements for the Fund are presented in the State's Comprehensive Annual Report (ACFR). The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position

IV. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
- Transfers out – There were no operating transfers out during the fiscal year.

V. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions 2 CFR PART 200 Unallowable Costs – None
-

- Additional 2 CFR PART 200 Allowable Costs - None
- Adjustments – Adjustments include a prior period adjustment to the beginning fund balance, and a Temporary Fund Balance.
- 2 CFR PART 200 Retained Earnings Balance – The Account has a positive balance as of the end of the fiscal year, but is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. There are no adjustments.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
 EMPLOYMENT SECURITY DEPARTMENT
 UNEMPLOYMENT COMPENSATION FUND
 STATEMENT OF NET POSITION
 AS OF JUNE 30, 2021
 (Expressed in 000's)

	<u>TOTAL</u>
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$2,002,816
Other Receivables (Net)	638,111
Due from Other Funds	3,368
Due from Other Governments	38,626
Total Current Assets	<u>2,682,922</u>
Noncurrent Assets:	
Furnishings, Equipment & Collections	0
Accumulated Depreciation	<u>0</u>
Total Noncurrent Assets	<u>0</u>
Total Assets	<u><u>\$2,682,922</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$0
Contracts and Retainages Payable	0
Accrued Liabilities	127,691
Due to Other Funds	1,771
Due to Other Governments	149,720
Total Current Liabilities	<u>279,181</u>
Noncurrent Liabilities	
Other Long-Term Obligations	<u>0</u>
Total Noncurrent Liabilities	<u>0</u>
Total Liabilities	<u>279,181</u>
Net Position:	
Net Investment in Capital Assets	0
Restricted for Unemployment Compensation	<u>2,403,740</u>
Total Net Position	<u>2,403,740</u>
Total Liabilities and Net Position	<u><u>\$2,682,922</u></u>

STATE OF WASHINGTON
EMPLOYMENT SECURITY DEPARTMENT
UNEMPLOYMENT COMPENSATION FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021
(Expressed in 000's)

	TOTAL
Operating Revenues	
Insurance Premiums	\$1,130,196
Federal Aid for Unemployment Benefits	10,224,705
Miscellaneous Revenue	13,138
Total Operating Revenues	<u>11,368,039</u>
Operating Expenses	
Insurance Premiums and Claims	\$11,939,071
Miscellaneous Expenses	<u>0</u>
Total Operating Expenses	<u>11,939,071</u>
Operating Income (Loss)	<u>(571,032)</u>
Non Operating Revenues (Expenses)	
Earnings on Investments	46,305
Interest Expense	<u>0</u>
Total Nonoperating Revenue (Expenses)	<u>46,305</u>
Income Before Transfers	<u>(524,726)</u>
Transfers	
Operating Transfers In	82,000
Operating Transfers Out	<u>0</u>
Total Transfers	<u>82,000</u>
Change in Net Position	(442,726)
Net Position - Beginning of Year, as Previously Reported	3,514,035
Temporary	(724,816)
Adjustments Applicable to Prior Year	<u>57,247</u>
Net Position - End of Year	<u><u>\$2,403,740</u></u>

**STATE OF WASHINGTON
UNEMPLOYMENT COMPENSATION FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021**

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE (Expressed in 000's)

2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020			
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200			\$1,163,794
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR			
2 CFR Part 200 Revenues			
Insurance Premiums		\$1,130,196	
Federal Aid for Unemployment Benefits		10,224,705	
Earnings on Investments		46,305	
Miscellaneous Revenue		13,138	
Operating Transfers In		82,000	
Total Revenues			11,496,344
Less: Expenditures (Actual Costs):			
Per State's Financial Report			
Insurance Premiums and Claims		11,939,071	
Operating Transfers Out		0	
Total Per Financial Statements		11,939,071	
Additional 2 CFR Part 200 Allowable Costs			
FY 2021 SWCAP Costs		\$0	
GASB 68 Adjust	\$ - - \$ -	-	<--(contribution less GASB 68 amt)
Other		0	
Total Additions			0
Less 2 CFR Part 200 Allowable Expenditures			11,939,071
Plus Adjustments:			
Prior Period Adjustments		57,247	
Temporary Fund Balance		(724,816)	
Other		0	
Total Adjustments			(667,569)
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)		\$53,499
Allowable Reserve (1/6 of (Allowable Expenditures Less Deprec.))	(B)		\$1,989,845
Excess Balance (A) - (B)			(\$1,936,346)

PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE

2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020			\$112,794
TRANSFERS Per ACFR (Supported By Official Accounting Records)			
Plus: Non-operating Transfers In		\$0	
Less: Non-operating Transfers Out		0	
Net Transfers			0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)		\$112,794

PART III 2 CFR Part 200 ADJUSTMENTS BALANCE

2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020			\$2,237,447
ADJUSTMENTS:			
Deductions 2 CFR Part 200 Unallowable Costs		\$0	
Additional 2 CFR Part 200 Allowable Costs		0	
Other - GASB 68 Adjustment		0	
Imputed Interest Earnings		0	
Total Adjustments			0
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)		\$2,237,447

PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE

RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)		\$2,403,740
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***28. DEPARTMENT OF LABOR & INDUSTRIES – WORKERS' COMPENSATION
ENTERPRISE FUND***

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**Department of Labor & Industries
Workers' Compensation Enterprise Fund**

I. Service Description

The Department of Labor & Industries (L&I) administers laws pertaining to employer, employees, and places and condition of work and residence. One of the duties of the Department is the management of the State of Washington workers' compensation system which is a no-fault insurance system that pays medical expenses and partially replaces lost wages for workers who suffer job-related injuries or illnesses.

When a worker is injured, their doctor notifies the Department. L&I pays the medical treatment costs for the injury. If a worker is off work more than three days, then L&I also pays the worker time-loss benefits to partly offset lost wages until they can return to work. Pensions are also paid to workers whose injuries or illnesses preclude their ever returning to work and to survivors of workers who die as a result of work-related injuries or illnesses.

Benefits are paid from 5 funds:

- Accident Account – This fund pays time-loss benefits directly to injured workers to partially compensate for lost wages. Only employers pay premiums to fund this account.
- Medical Aid Account – This fund pays for the cost of injured workers' medical treatment and vocational rehabilitation services. Revenues for this fund are provided by equal contributions from employers and employees.
- Accident Reserve Account – This fund pays benefits to permanently disabled pensioners and survivors of workers who died as a result of workplace injuries or illnesses. Revenues for this fund are provided out of the Accident Account and from self-insured firms.
- Supplemental Pension Account – This fund provides cost-of-living adjustments to workers receiving temporary and permanent total disability benefits. The revenues for this fund come from employer assessments, payroll deductions from workers, and penalties associated with WISHA violations.
- Second Injury Account – This fund is used to pay pension costs for permanent total disabilities that result from a combination of a pre-existing condition and a new injury. Revenues come from employer premiums and from self-insured firms.

II. Billing Methodology

Most Washington employers, both public and private, are required to provide workers' compensation insurance through the state system. About two-thirds of Washington's workers are covered by the state system. The other third are workers at federal facilities and large employers who are self-insured.

Fund revenues are derived from the following three sources:

- Quarterly premiums paid by employers
-

- Payroll deductions from workers
- Investment income.

Each employer is charged base on how hazardous their industry is and their own accident record. Washington is the only state that also includes a significant worker contribution – historically 24 to 27 percent of the total costs. The worker’s share is collect through payroll deductions.

III. Financial Statements

Financial activities of are recorded in the **Workers’ Compensation Enterprise Fund**. Financial statements for the Fund are presented in the State’s Comprehensive Annual Report (ACFR). The following exhibits are presented:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position
- Exhibit C – Income Statement by Account

IV. Operating Transfers

- Transfers in –The operating transfers in were transfers between accounts of \$992,121,000.
- Transfers out – The operating transfers out were between accounts of \$993,372,000.

V. Reconciliation

Fund Reconciliation - Exhibit D provides a reconciliation of the Fund’s retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions 2 CFR PART 200 Unallowable Costs – Bad debts, OPEB.
 - Additional 2 CFR PART 200 Allowable Costs - None
 - Adjustments – None
- 2 CFR PART 200 Retained Earnings Balance – The Fund has a negative balance as of the end of the fiscal year. Therefore, the Fund’s balance is not in excess of the allowable working capital balance for an ISF.
- Part II: 2 CFR PART 200 Contributed Capital Balance – No changes.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. As in past years, the transfer in from the Technology Pool (if any) has been treated as an adjustment.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF LABOR AND INDUSTRIES
WORKERS' COMPENSATION ENTERPRISE FUND
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

(Expressed in 000's)

	TOTAL
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$81,918
Restricted Cash & Investments	488
Investments	1,582,343
Other Receivables (Net)	825,849
Due from Other Funds	2,800,809
Due from Other Governments	1,455
Inventories	88
Prepaid Expenses	159
Total Current Assets	<u>5,293,109</u>
Noncurrent Assets:	
Investments, Noncurrent	19,723,138
Other Assets, Noncurrent	3,782
Restricted Cash & Investments - Noncurrent	0
Land	3,204
Buildings	65,111
Other Improvements	1,289
Furnishings, Equipment & Collections	57,919
Intangible Assets	47,209
Accumulated Depreciation	(142,255)
Construction In Progress	4,052
Total Noncurrent Assets	<u>19,763,449</u>
Total Assets	<u><u>\$25,056,558</u></u>
Deferred Outflows of Resources	
Deferred Outflows on Pensions	\$34,993
Deferred Outflow of Resources on OPEB	17,537
Total Deferred Outflows of Resources	<u>52,530</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$25,109,088</u></u>
Liabilities:	
Current Liabilities	
Accounts Payable	\$10,188
Contracts and Retainages Payable	0
Accrued Liabilities	297,940
Obligation Under Security Lending Agree	0
Net Pension Liability - ST	0
Other Postemployment Benefits Liab - ST	2,361
Bonds Payable	0
Due to Other Funds	2,806,620
Due to Other Governments	496
Unearned Revenue	7,381
Claims and Judgments Payable - Current	2,393,303
Total Current Liabilities	<u>5,518,289</u>
Noncurrent Liabilities	
Claims and Judgments Payable - Noncurrent	32,189,005
Net Pension Liability	67,653
Bonds Payable	0
Other Long-Term Obligations	9,861
Other Post Employment Benefits Liab - LT	131,901
Total Noncurrent Liabilities	<u>32,398,420</u>
Total Liabilities	<u>37,916,709</u>
Deferred Inflows of Resources	
Deferred Inflows on Pensions	\$20,269
Other Long-Term Obligations	39,113
Total Deferred Inflows of Resources	<u>59,382</u>
Net Position:	
Net Investment In Capital Assets	36,530
Unrestricted Net Position	<u>(12,903,533)</u>
Total Net Position	<u>(12,867,003)</u>
Total Liabilities and Net Position	<u><u>\$25,109,088</u></u>

STATE OF WASHINGTON
DEPARTMENT OF LABOR AND INDUSTRIES
WORKERS' COMPENSATION ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

(Expressed in 000's)

		TOTAL
Operating Revenues		
Charges for Services		\$26
Insurance Premiums		\$2,349,955
Miscellaneous Revenue		41,256
Total Operating Revenues		<u>2,391,237</u>
Operating Expenses		
Salaries and Wages	\$209,818	
Employee Benefits	55,083	
Personal Services	14,773	
Goods and Services	103,284	
Travel	2,286	
Insurance Premiums and Claims	4,112,609	
Depreciation and Amortization	4,371	
Miscellaneous Expenses	<u>3,118</u>	
Total Operating Expenses		<u>4,505,342</u>
Operating Income (Loss)		<u>(2,114,105)</u>
Non Operating Revenues (Expenses)		
Earnings on Investments		1,303,002
Other Revenues (Expenses)		9,452
Tax and License Revenue		100
Interest Expense		<u>0</u>
Total Nonoperating Revenue (Expenses)		<u>1,312,554</u>
Income Before Transfers		<u>(801,551)</u>
Transfers		
Capital Contributions		0
Operating Transfers In		992,121
Operating Transfers Out		<u>(993,372)</u>
Total Transfers		<u>(1,251)</u>
Change in Net Position		(802,802)
Net Position - Beginning of Year, as Previously Reported		(12,064,200)
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>(\$12,867,002)</u></u>

STATE OF WASHINGTON
DEPARTMENT OF LABOR AND INDUSTRIES
WORKERS' COMPENSATION ENTERPRISE FUND
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

Account								
445	446	608	609	610	881	883	FFB	Total
Self-Insured Employer Overpayment Reimbursement	Industrial Insurance Rainy Day Fund Account	Accident Account	Medical Account	Accident Reserve Account	Supplemental Pension Account	Second Injury Account	Fund level Adjustment	
		13,268	13,268					26,535
605,027		943,255,930	705,048,591	16,753,564	643,938,648	40,352,889		2,349,954,650
		23,327,078	1,839,502	20,883	16,068,380	27		41,255,870
605,027	-	966,596,275	706,901,361	16,774,447	660,007,028	40,352,916	-	2,391,237,055
		105,793,173	104,025,076					209,818,249
		39,624,893	39,118,702				(23,660,529)	55,083,066
		6,953,784	7,819,739					14,773,523
		54,037,775	49,245,948				-	103,283,723
		1,483,250	802,377					2,285,627
303,876		1,302,702,829	547,443,583	597,464,866	1,662,790,830	1,903,088	-	3,482,412,987
		2,021,731	2,349,181					4,370,912
		(1,912,776)	(2,388,074)	170,372	7,248,504	47		633,314,160
303,876	-	1,510,704,659	748,416,532	597,635,238	1,670,039,334	1,903,136	(23,660,529)	4,505,342,246
301,151	-	(544,108,384)	(41,515,171)	(580,860,790)	(1,010,032,306)	38,449,781	23,660,529	(2,114,105,191)
		7,790,926	1,660,693					9,451,619
		461,328,039	590,889,125	250,820,271	261,468	-	(296,523)	1,303,002,380
		84,622	14,933					99,556
-	-	469,203,587	592,564,751	250,820,271	261,468	-	(296,523)	1,312,553,554
301,151	-	(74,904,796)	551,049,579	(330,040,520)	(1,009,770,837)	38,449,781	23,364,006	(801,551,637)
	388,214,802	175,952,654	48,710,202	336,479,183	-	42,763,767	-	992,120,608
	(77,379,253)	(372,164,413)	(314,086,169)	(187,158,151)	-	(42,583,621)	-	(993,371,608)
-	310,835,549	(196,211,760)	(265,375,968)	149,321,032	-	180,147	-	(1,251,000)
301,151	310,835,549	(271,116,556)	285,673,612	(180,719,488)	(1,009,770,837)	38,629,927	23,364,006	(802,802,637)
178,590	2,721,039,587	1,720,709,252	757,047,397	657,272,903	(17,740,407,735)	51,981,041	(232,021,522)	(12,064,200,486)
479,740	3,031,875,136	1,449,592,696	1,042,721,009	476,553,415	(18,750,178,572)	90,610,969	(208,657,516)	(12,867,003,122)

STATE OF WASHINGTON
WORKERS' COMPENSATION ENTERPRISE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE				(Expressed in 000's)	
2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020					
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200					(\$9,282,135)
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR					
2 CFR Part 200 Revenues					
Charges for Services				\$26	
Insurance Premiums				2,349,955	
Earnings of Investments				1,303,002	
Miscellaneous Revenue				41,256	
Tax and License Revenue				100	
Operating Transfers In				992,121	
Total Revenues					4,686,460
Less: Expenditures (Actual Costs):					
Per State's Financial Report					
Salaries and Wages				209,818	
Employee Benefits				55,083	
Personal Services				14,773	
Goods and Services				103,284	
Travel				2,286	
Insurance Premiums and Claims				4,112,609	
Depreciation and Amortization				4,371	
Miscellaneous Expenses				3,118	
Bad Debts Exp				3,953	removing negative exp
Interest Expense				0	
Other Expenses				(9,452)	
Other - OPEB				1,399	removing negative expense
Operating Transfers Out				993,372	
Total Per Financial Statements				5,494,614	
Additional 2 CFR Part 200 Allowable Costs					
FY 2021 SWCAP Costs				\$0	
GASB 68 Adjust	\$	26,641	-	\$	3,778
Other				22,863	<--(contribution less GASB 68 amt)
Total Additions				0	
				22,863	
Less 2 CFR Part 200 Allowable Expenditures					
					5,517,477
Plus Adjustments:					
Prior Period Adjustments				0	
Other				0	
Total Adjustments					0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021 (A) (\$10,113,152)					
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.) (B) \$918,851					
Excess Balance (A) - (B) (\$11,032,003)					
PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE					
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020 \$1,517,970					
TRANSFERS Per ACFR (Supported By Official Accounting Records)					
Plus: Non-operating Transfers In				\$0	
Less: Non-operating Transfers Out				0	
Net Transfers					0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021 (C) \$1,517,970					
PART III 2 CFR Part 200 ADJUSTMENTS BALANCE					
2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020 (\$4,300,035)					
ADJUSTMENTS:					
OPEB Liability				\$1,399	
Bad Debts Expense				3,953	
Deductions 2 CFR Part 200 Unallowable Costs				0	
Additional 2 CFR Part 200 Allowable Costs				0	
Other - GASB 68 Adjustment				22,863	
Imputed Interest Earnings				0	
Total Adjustments					28,215
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021 (D) (\$4,271,820)					
PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE					
RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR (A) + (C) + (D) (\$12,867,002)					

***29. DEPARTMENT OF RETIREMENT SYSTEMS – EMPLOYEE RETIREMENT
SYSTEMS***

State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information

Department of Retirement Systems
Employee Retirement Systems

I. Service Description

The State of Washington offers retirement benefits to its employees, elected officials, and elected or appointed judges via several retirement plans. The State's retirement plans are administered by the Department of Retirement Systems (DRS). The following information on the State's retirement plans is presented in notes of the State's Comprehensive Annual Financial Report (ACFR): The various notes:

- Provide plan descriptions, funding policies, a table of employer contributions required and paid for defined benefit plans, schedules of funded status and funding progress, defined benefit pension plans valuations, annual pension cost, and three-year trend information.
- Provide information related to changes in actuarial assumptions and methods, and changes in benefit provisions.
- Provide information related to defined contribution plans.
- Provide details on plan net assets and changes in plan net assets of pension plans and other employee benefit funds administered by DRS.

The following three plans are the principal plans to which state agency employees are enrolled:

- Plan 1 – Membership is limited to those employees hired prior to October 1, 1977.
- Plan 2 – Membership is limited to those employees hired after October 1, 1977.
- Plan 3 – This is a combination defined benefit and defined contribution plan. Employee contribution rates range from 5% to 15% of salaries at the election of the employee. There are no employer contributions to the defined contribution component. Employer contributions finance a defined benefit component.

II. Financial Statements

Financial statements for all retirement plans are presented in the State's Comprehensive Annual Report (ACFR). The following exhibits have been provided for the three principal plans to which state agency employees are enrolled:

- Exhibit A: Statement of Net Position
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position.

III. Operating Transfers

- Transfers in – There were no operating transfers in during the fiscal year.
-

- Transfers out – There were no operating transfers out during the fiscal year.

IV. Reconciliation

Fund Reconciliation - Exhibit C provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in 2 CFR Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions 2 CFR PART 200 Unallowable Costs – None
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the fund in the SWCAP Section I allocated cost document.
 - Adjustments – None
- 2 CFR PART 200 Retained Earnings Balance – The Fund has a positive balance as of the end of the fiscal year. The fund balance is supported by an actuarial report.
- Part II: 2 CFR PART 200 Contributed Capital Balance – There were no revisions to the contributed capital balance during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. There are no adjustments.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
DEPARTMENT OF RETIREMENT SYSTEMS
EMPLOYEE RETIREMENT SYSTEMS
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

(Expressed in 000's)

	PLAN 1	PLANS 2 & 3	TOTAL
Assets:			
Current Assets:			
Cash and Cash Equivalents	\$588	\$3,142	\$3,730
Investments	318,013	2,055,064	2,373,077
Interest and Dividends Receivable	23,379	150,315	173,694
Employer Accounts Receivable	657	94,033	94,690
Member Accounts Receivable	1,559	3,342	4,901
Due from Other Funds	56,803	0	56,803
Due from Other Governments	0	0	0
Other Receivables	3	9	12
Investment Trades Pending Receivable	519,351	3,340,112	3,859,463
Total Current Assets	920,353	5,646,017	6,566,370
Noncurrent Assets:			
Equity in CTF (SIB Only)	9,295,737	59,783,835	69,079,572
Other Investments, Noncurrent	56	1,819,195	1,819,251
Construction In Progress			0
Total Noncurrent Assets	9,295,793	61,603,030	70,898,823
Total Assets	\$10,216,146	\$67,249,047	\$77,465,193
Deferred Outflows of Resources			
Deferred Outflow of Resources on OPEB	19	59	78
Total Noncurrent Assets	19	59	78
Total Assets & Deferred Outflows of Resources	\$10,216,165	\$67,249,106	\$77,465,271
Liabilities:			
Current Liabilities			
Accrued Liabilities	\$574,258	\$3,671,263	\$4,245,521
Obligations Under Security Lending Agreement	15,980	102,775	118,755
Other Postemployment Benefits Liab ST	1	2	3
Due to Other Funds	0	44,609	44,609
Unearned Revenue	20	289	309
Other Postemployment Benefits Liab LT	52	118	170
Claims and Judgements Payable - Current			0
Total Current Liabilities	590,311	3,819,056	4,409,367
Noncurrent Liabilities			
Obligation for Ca - Long-Term			0
Other Long-Term Obligations		0	0
Total Noncurrent Liabilities	0	0	0
Total Liabilities	590,311	3,819,056	4,409,367
Deferred Inflows of Resources			
Deferred Outflow of Resources on OPEB	40	38	78
Total Noncurrent Assets	40	38	78
Net Position:			
Net Investment In Capital Assets			0
Restricted for Pensions	9,625,814	63,430,012	73,055,826
Total Net Position	9,625,814	63,430,012	73,055,826
Total Liabilities and Net Position	\$10,216,165	\$67,249,106	\$77,465,271

STATE OF WASHINGTON
DEPARTMENT OF RETIREMENT SYSTEMS
EMPLOYEE RETIREMENT SYSTEMS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

(Expressed in 000's)

	PLAN 1	PLANS 2 & 3	TOTAL
Additions			
Contributions			
Employer Pension Contributions	\$749,448	\$949,437	\$1,698,885
Member Pension Contributions	6,861	956,002	962,863
Total Contributions	<u>756,309</u>	<u>1,905,439</u>	<u>2,661,748</u>
Investment Income			
Net Appreciation in Fair Value	2,215,804	14,433,781	16,649,585
Investment Income	127,383	799,302	926,685
Dividend Income	37,170	236,091	273,261
Less: Investment Expenses	(43,718)	(275,569)	(319,287)
Net Investment Income	<u>2,336,639</u>	<u>15,193,605</u>	<u>17,530,244</u>
Other Additions			
Transfers From Other Plans	0	0	0
Other Additions	0	0	0
Total Other Additions	<u>0</u>	<u>0</u>	<u>0</u>
Total Additions	<u>3,092,948</u>	<u>17,099,044</u>	<u>20,191,992</u>
Deductions			
Pension Benefits	1,189,494	1,571,219	2,760,713
Pension Refunds	3,898	200,941	204,839
Transfers to Other Plans	0	494	494
Administrative Expenses	79	646	725
Total Deductions	<u>1,193,471</u>	<u>1,773,300</u>	<u>2,966,771</u>
Net Increase (Decrease)	<u>1,899,477</u>	<u>15,325,744</u>	<u>17,225,221</u>
Net Position - Beginning of Year, as Previously Reported	<u>7,726,337</u>	<u>48,104,268</u>	<u>55,830,605</u>
Adjustments Applicable to Prior Year	<u>0</u>	<u>0</u>	<u>0</u>
Net Position - End of Year	<u><u>\$9,625,814</u></u>	<u><u>\$63,430,012</u></u>	<u><u>\$73,055,826</u></u>

**STATE OF WASHINGTON
EMPLOYEE RETIREMENT SYSTEMS
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021**

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE		(Expressed in 000's)
2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020		
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200		\$39,011,958
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
2 CFR Part 200 Revenues		
Contributions	\$2,661,748	
Investment Income	17,530,244	
Other Additions	0	
Total Revenues		20,191,992
Less: Expenditures (Actual Costs):		
Per State's Financial Report		
Pension Benefits	2,760,713	
Pension Refunds	204,839	
Transfers to Other Plans	494	
Administrative Expenses	725	
Total Per Financial Statements	2,966,771	
Additional 2 CFR Part 200 Allowable Costs		
FY 2021 SWCAP Costs	\$1,127	
GASB 68 Adjust	\$ - - \$ -	<--(contribution less GASB 68 amt)
Other	0	
Total Additions	1,127	
Less 2 CFR Part 200 Allowable Expenditures		2,967,898
Plus Adjustments:		
Prior Period Adjustments	0	
Interest Earnings	0	
Total Adjustments		0
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)	\$56,236,052
Allowable Reserve (Not Applicable - Insurance Fund)	(B)	NA
Excess Balance (A) - (B)		NA
PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE		
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		(\$13,468)
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Transfers In	\$0	
Less: Transfers Out	0	
Net Transfers		0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)	(\$13,468)
PART III 2 CFR Part 200 ADJUSTMENTS BALANCE		
2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020		\$16,832,115
ADJUSTMENTS:		
Deductions 2 CFR Part 200 Unallowable Costs	\$0	
Additional 2 CFR Part 200 Allowable Costs	1,127	
Other - GASB 68 Adjustment	0	
Interest Earnings	0	
Total Adjustments	1,127	
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)	\$16,833,242
PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE		
RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	\$73,055,826

30. STATE HEALTH CARE AUTHORITY – HEALTH INSURANCE FUND

**State of Washington
FY 2023 Statewide Cost Plan
Section II Billed Costs Information**

**State Health Care Authority
Health Insurance Fund**

I. Service Description

This section provides information on state employee health care programs administered by the State Health Care Authority (SHCA). The Authority oversees the state's employee insurance programs and other health care programs benefiting all state citizens. SHCA oversees the following health care programs:

- Basic Health – A state sponsored program that provides affordable health care coverage to low-income Washington residents.
 - Community Health Services – Promotes access to quality and affordable health care for the uninsured, underinsured, and tribes.
 - Health Technology Assessment – Ensures medical treatments and services paid for with state health care dollars are safe and proven to work.
 - Prescription Drug Program – Develops an evidence-based prescription drug program to identify preferred drugs for use by the participating programs (UMP, L&I, and Medicaid); makes prescription drugs more affordable to residents and state health care programs; and, increases public awareness regarding the safe and cost-effective use of prescription drugs.
 - Public Employees Benefits Board (PEBB) – Through PEBB the State of Washington provides medical, dental, life, and long-term disability coverage through private health insurance plans to eligible state and higher education employees as a benefit of employment. The following coverages are provided:
 - Group Medical Insurance - State employees are offered a preferred provider plan administered by the state via a third-party contractor (Uniform Plan) or have access to nineteen managed care plans.
 - Group Dental Insurance - Like Group Medical, the State offers a preferred-provider plan which it administers through a third-party contractor. In addition, employees are offered access to three managed dental plans.
 - Basic Life and Accidental Death and Dismemberment Insurance - Employees are offered \$5,000 basic life insurance for death from any cause and \$5,000 Basic Accidental Death and Dismemberment coverage. Employees may select additional term life insurance for self, spouse and dependents; and additional Accidental Death and Dismemberment insurance with additional employee contribution.
 - Basic Long Term Disability Insurance - The plan provides a benefit of 60% of the first \$300 of pre-disability earnings, reduced by any deductible income. The maximum payment is \$180 per month and the minimum benefit is \$50 per month. Benefits begin after 90 days of total disability or after accumulated sick
-

leave has been exhausted, whichever is the longer period. Benefits continue throughout disability or up to a maximum benefit period defined by age. Employees can option for additional coverage with additional employee contribution.

- Social Security - State employees are also participants in the federal social security program.
- Medicaid- State employees are also participants in the federal Medicaid program.
- Uniform Medical Plan (UMP) – UMP is a self-insured, preferred provider health insurance plan available to PEBB enrollees worldwide.
- Washington Wellness (WW) – WW works to make healthy choices easier for state employees, retirees, and their dependents; to improve the productivity of state employees; and to positively impact the medical cost trend of state health plans' enrollees.

II. Billing Methodology – PEBB Programs

The state legislature annually determines a dollar amount that will be made available for purchase of employee insurance. Once the amount has been established, the state PEBB defines the package of benefits to be offered; negotiates with the various vendors to provide the programs and services; and finally establishes the employer and employee contribution rates.

III. Financial Statements

Financial statements for the state employee benefits for which PEBB is responsible are presented in the State's Comprehensive Annual Report (ACFR) and identified as the **Health Insurance Fund**. The ACFR financial statements are a roll-up of several funds. The following exhibits are presented:

- Exhibit A: Statement of Net Position – This is the statement presented in the ACFR.
- Exhibit B: Statement of Revenues, Expenses, and Changes in the Fund Net Position - This is the statement presented in the ACFR.
- Exhibit C: Statement of Revenues, Expenses, and Changes in the Fund Net Position – This statement presents the information for each fund comprising the ACFR statements.

IV. Operating Transfers

- Transfers in – The operating transfers in of \$136,427,000 during the fiscal year were transfers among funds.
- Transfers out – The operating transfers out of \$162,462,000 during the fiscal year were transfers among funds.

V. Reconciliation

Fund Reconciliation - Exhibit D provides a reconciliation of the Fund's retained earnings balance to Federal principles as presented in 2 CFR, Part 200.

- Part I: 2 CFR PART 200 Retained Earnings Balance
 - Revenues – Per financial statements. No adjustments
 - Expenditures – Per financial statements. No adjustments
 - Deductions 2 CFR PART 200 Unallowable Costs – unallowable OPEB expense.
 - Additional 2 CFR PART 200 Allowable Costs - Central services costs allocated to the SHCA in the SWCAP Section I allocated cost document.
 - Adjustments – Actual interest earnings incurred on Fund 418. The information is accounted for and reported by the Office of the State Treasurer.
- 2 CFR PART 200 Retained Earnings Balance – The Account has a positive balance as of the end of the fiscal year which is not in excess of the allowable working capital balance for an ISF. The allowable balance has been determined by dividing the Account's total allowable expenditures, less equipment depreciation and amortization, by 6 (2 months equivalent).
- Part II: 2 CFR PART 200 Contributed Capital Balance – No changes during the fiscal year.
- Part III: 2 CFR PART 200 Adjustment Balance – Provides a reconciliation of the 2 CFR PART 200 Fund Balance to the ACFR Fund Balance. There are no unusual adjustments.

The previously noted exhibits are provided on the following pages.

STATE OF WASHINGTON
STATE HEALTH CARE AUTHORITY
HEALTH INSURANCE FUND
STATEMENT OF NET POSITION
AS OF JUNE 30, 2021

(Expressed in 000's)

	TOTAL
Assets:	
Current Assets:	
Cash and Cash Equivalents	\$422,282
Investments	0
Other Receivables (Net)	30,659
Due from Other Funds	33,695
Due from Other Governments	163,826
Total Current Assets	<u>650,462</u>
Noncurrent Assets:	
Investments, Noncurrent	2,256
Furnishings, Equipment & Collections	410
Accumulated Depreciation	(263)
Total Noncurrent Assets	<u>2,403</u>
Total Assets	<u><u>\$652,865</u></u>
Deferred Outflows of Resources	
Deferred Outflows on Pensions	\$2,265
Deferred Outflow of Resources on OPEB	\$3,773
Total Deferred Outflows of Resources	<u>\$6,038</u>
Total Assets and Deferred Outflows of Resources and Net Position	\$658,903
Liabilities:	
Current Liabilities	
Accounts Payable	\$13,778
Contracts and Retainages Payable	0
Accrued Liabilities	947
Other Postemployment Benefits Liab - ST	146
Obligation Under Security Lending Agreement	0
Due to Other Funds	34,439
Due to Other Governments	0
Unearned Revenue	1,740
Claims and Judgments Payable - Current	174,541
Total Current Liabilities	<u>225,591</u>
Noncurrent Liabilities	
Obligation for Capital - Long-Term	0
Net Pension Liability	3,538
Other Post Employment Benefits Liab - LT	8,138
Other Long-Term Obligations	894
Total Noncurrent Liabilities	<u>12,571</u>
Total Liabilities	<u>238,162</u>
Deferred Inflows of Resources	
Deferred Inflows on Pensions	\$966
Deferred Inflow of Resources on OPEB	\$2,008
Total Deferred Inflows of Resources	<u>\$2,974</u>
Net Position:	
Net Investment In Capital Assets	146
Unrestricted Net Position	417,622
Total Net Position	<u>417,768</u>
Total Liabilities and Net Position	<u><u>\$658,903</u></u>

STATE OF WASHINGTON
STATE HEALTH CARE AUTHORITY
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

(Expressed in 000's)

		TOTAL
Operating Revenues		
Insurance Premiums		\$3,557,559
Miscellaneous Revenue		56
Total Operating Revenues		<u>3,557,615</u>
Operating Expenses		
Salaries and Wages	\$13,954	
Employee Benefits	5,348	
Personal Services	11,758	
Goods and Services	7,666	
Travel	5	
Insurance Premiums and Claims	3,517,340	
Depreciation and Amortization	52	
Miscellaneous Expenses	142	
Total Operating Expenses		<u>3,556,265</u>
Operating Income (Loss)		<u>1,350</u>
Non Operating Revenues (Expenses)		
Earnings on Investments		(2,296)
Other Revenues (Expenses)		(4)
Total Nonoperating Revenue (Expenses)		<u>(2,300)</u>
Income Before Transfers		<u>(950)</u>
Transfers		
Operating Transfers In		136,427
Operating Transfers Out		<u>(162,462)</u>
Total Transfers		<u>(26,036)</u>
Change in Net Position		(26,986)
Net Position - Beginning of Year, as Previously Reported		444,753
Adjustments Applicable to Prior Year		<u>0</u>
Net Position - End of Year		<u><u>\$417,768</u></u>

STATE OF WASHINGTON
HEALTH INSURANCE FUND
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION
AS OF JUNE 30, 2021

IS Sort
Code

		Account											
		418	438	439	473	475	492	493	494	721	730	FFJ	Total
		Health Care Authority Admin	Uniform Dental Admin	Uniform Medical Admin	Sebb Insurance Reserve Fund	Sebb Dental Benefits Admin Acct	School Employees' Insurance Admin	School Employees' Insurance Account	Sebb Medical Benefits Admin Acct	Public Employees' & Retirees' Insurance	Public Employees' & Retirees' Insurance Reserve	Fund level Adjustment	
Operating Revenues:													
BN	Insurance Premiums	-	-	-	-	-	-	1,794,486,885	-	2,537,839,837	-	(774,767,780)	3,557,558,943
BY	Miscellaneous Revenue	-	-	(15,226)	-	-	-	54,572	(3,183)	19,686	-	-	55,848
Total Operating Revenues		-	-	(15,226)	-	-	-	1,794,541,457	(3,183)	2,537,859,524	-	(774,767,780)	3,557,614,791
Operating Expenses:													
KA	Salaries and Wages	7,752,759	-	-	-	-	6,201,267	-	-	-	-	-	13,954,026
KB	Employee Benefits	2,804,528	-	-	-	-	2,222,362	-	-	-	-	320,832	5,347,722
KC	Personal Services	3,162,446	-	82,200	-	-	2,619,877	2,742,687	-	3,281,014	-	(129,988)	11,758,236
KE	Goods and Services	3,000,586	-	-	-	-	3,065,930	1,348,090	-	449,957	-	(199,036)	7,665,527
KG	Travel	2,587	-	-	-	-	2,157	-	-	-	-	-	4,744
KM	Insurance Premiums and Claims	-	5,921,658	63,337,130	-	4,496,502	-	1,707,132,141	18,995,975	2,492,279,572	-	(774,822,511)	3,517,340,468
KW	Depreciation	31,297	-	-	-	-	21,088	-	-	-	-	-	52,384
KZ	Miscellaneous Expenses	10,851	-	-	-	-	159	32,011	-	298,714	-	(199,900)	141,835
Total Operating Expenses		16,765,053	5,921,658	63,419,330	-	4,496,502	14,132,840	1,711,254,928	18,995,975	2,496,309,258	-	(775,030,603)	3,556,264,941
Operating Income (Loss)		(16,765,053)	(5,921,658)	(63,434,556)	-	(4,496,502)	(14,132,840)	83,286,528	(18,999,158)	41,550,266	-	262,823	1,349,849
Nonoperating Revenues (Expenses):													
NJ	Other Revenues (Expenses)	(3,462)	-	-	-	-	-	-	-	-	-	-	(3,462)
NK	Earnings on Investments	-	-	-	387,589	-	-	865,051	-	1,668,771	1,466,377	(6,683,933)	(2,296,145)
NP	Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)		(3,462)	-	-	387,589	-	-	865,051	-	1,668,771	1,466,377	(6,683,933)	(2,299,607)
Income (Loss) Before Contributions and Transfers		(16,768,515)	(5,921,658)	(63,434,556)	387,589	(4,496,502)	(14,132,840)	84,151,579	(18,999,158)	43,219,037	1,466,377	(6,421,110)	(949,758)
TI	Operating Transfers In	19,055,703	6,477,402	63,310,581	-	4,496,172	16,173,523	7,926,095	18,987,252	-	-	-	136,426,728
TO	Operating Transfers Out	(1,942,000)	-	-	-	-	-	(72,003,727)	-	(88,516,691)	-	-	(162,462,418)
Net Contributions and Transfers		17,113,703	6,477,402	63,310,581	-	4,496,172	16,173,523	(64,077,632)	18,987,252	(88,516,691)	-	-	(26,035,690)
Change in Net Position		345,188	555,744	(123,975)	387,589	(330)	2,040,683	20,073,948	(11,906)	(45,297,654)	1,466,377	(6,421,110)	(26,985,447)
ZE	Retained Earnings/Net Position as Prev Reported	191,516	18,364	182,303	74,177	468	8,591,850	121,908,742	7,429	270,768,665	43,090,246	(80,401)	444,753,358
Net Position - Ending		536,704	574,108	58,329	461,766	138	10,632,533	141,982,690	(4,478)	225,471,011	44,556,623	(6,501,511)	417,767,911

**STATE OF WASHINGTON
HEALTH INSURANCE FUND
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES
AS OF JUNE 30, 2021**

PART I 2 CFR Part 200 RETAINED EARNINGS BALANCE		(Expressed in 000's)
2 CFR Part 200 RETAINED EARNINGS BALANCE JULY 1, 2020		
Balance Per Prior Year's Reconciliation of Fund to 2 CFR Part 200		\$392,641
FY 2021 RETAINED EARNINGS INCREASE(DECREASE) Per ACFR		
2 CFR Part 200 Revenues		
Insurance Premiums	\$3,557,559	
Earnings of Investments	(2,296)	
Miscellaneous Revenue	56	
Operating Transfers In	136,427	
Total Revenues		3,691,746
Less: Expenditures (Actual Costs):		
Per State's Financial Report		
Salaries and Wages	13,954	
Employee Benefits	5,348	
Personal Services	11,758	
Goods and Services	7,666	
Travel	5	
Insurance Premiums and Claims	3,517,340	
Depreciation and Amortization	52	
Miscellaneous Expenses	142	
Interest Expense	0	
Other Expenses	4	
Operating Transfers Out	162,462	
Total Per Financial Statements	3,718,731	
Deductions 2 CFR Part 200 Unallowable Costs		
Provision for Losses	\$0	
Less Capital Outlay \$5,000 or Greater	0	
Unallowable OPEB Expense	(356)	
Other	0	
Total Deductions		(356)
Additional 2 CFR Part 200 Allowable Costs		
FY 2021 SWCAP Costs	\$69	
GASB 68 Adjust	\$ - - \$ -	<--(contribution less GASB 68 amt)
Other	0	
Total Additions		69
Less 2 CFR Part 200 Allowable Expenditures		3,718,444
Plus Adjustments:		
Prior Period Adjustments	0	
Rounding	0.18	
FY 2021 Actual Interest Earnings - State Treasurer's Report Fund 418	17	
Total Adjustments		17
2 CFR Part 200 RETAINED EARNINGS BALANCE JUNE 30, 2021	(A)	\$365,960
Allowable Reserve (1/6 of Allowable Expenses Less Deprec.)	(B)	\$619,732
Excess Balance (A) - (B)		(\$253,772)
PART II 2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE		
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JULY 1, 2020		\$33,311
TRANSFERS Per ACFR (Supported By Official Accounting Records)		
Plus: Non-operating Transfers In	\$0	
Less: Non-operating Transfers Out	0	
Net Transfers		0
2 CFR Part 200 CONTRIBUTED CAPITAL BALANCE JUNE 30, 2021	(C)	\$33,311
PART III 2 CFR Part 200 ADJUSTMENTS BALANCE		
2 CFR Part 200 ADJUSTMENTS BALANCE JULY 1, 2020		\$18,801
ADJUSTMENTS:		
Deductions 2 CFR Part 200 Unallowable Costs	(\$356)	
Additional 2 CFR Part 200 Allowable Costs	69	
Other - GASB 68 Adjustment	0	
Imputed Interest Earnings	(17)	
Total Adjustments		(304)
2 CFR Part 200 ADJUSTMENTS BALANCE JUNE 30, 2021	(D)	\$18,497
PART IV RECON OF 2 CFR Part 200 R.E., CONTRIB CAPITAL & ADJUST BALANCES TO ACFR BALANCE		
RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO ACFR	(A) + (C) + (D)	417,768

***APPENDIX A: RECONCILIATION OF CAFR STATEMENT FOR THE GENERAL
SERVICES INTERNAL SERVICE FUND***

Combining Statement of Revenues, Expenses, and Changes in Net Position

Internal Service Funds - General Services

For Fiscal Year Ended June 30, 2021

		Schedule 1 Agency 100 Fund 405	Schedule 2 Agency 179 Fund 422	Schedule 3 Agency 179 Fund 422	Schedule 4 Agency 179 Fund 422	Schedule 5 Agency 179 Fund 422	Schedule 6 Agency 179 Fund 422	Schedule 7 Agency 179 Fund 422	Schedule 8 Agency 179 Fund 422	Schedule 10 Agency 105 Fund 415
		Legal Services	Management	Consolidated Mail	Facilities	Fleet Operations	Brokering	Real Estate Services	All Other DES Gen Services	Personnel Service
Operating Revenues:										
AD	Sales	0.00	0.00	0.00	0.00	0.00	1,158,704.37	0.00	192,350.00	0.00
AX	Less: Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	(1,158,704.37)	0.00	(178,850.00)	0.00
	Gross Profit	0.00	0.00	0.00		0.00	0.00	0.00	13,500.00	0.00
BD	Charges for Services	187,153,643.84	424,187.40	32,740,988.67	5,858,995.01	803,730.34	0.00	3,320,697.88	23,654,268.31	17,106,050.44
BN	Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BY	Miscellaneous Revenue	313,049.97	5,152.70	16,947.48	40,110,953.66	26,206,883.18	0.00	964.66	790,658.12	0.00
	Total Operating Revenues	187,466,693.81	429,340.10	32,757,936.15	45,969,948.67	27,010,613.52	0.00	3,321,662.54	24,458,426.43	17,106,050.44
Operating Expenses:										
KA	Salaries and Wages	102,554,001.30	2,103,753.07	3,216,640.73	10,107,829.53	1,619,262.63	0.00	1,900,556.24	10,686,545.38	4,439,440.72
KB	Employee Benefits	34,701,423.08	650,249.90	1,661,413.83	4,634,220.49	696,204.72	0.00	653,500.36	3,940,383.86	1,492,579.05
KC	Personal Services	8,462,930.26	991,972.50	0.00	28,788.75	16,520.00	0.00	0.00	93,672.54	20,000.00
KE	Goods and Services	34,249,279.47	(4,695,806.87)	27,555,188.88	20,462,999.10	10,187,012.71	0.00	1,291,288.15	4,445,430.98	1,074,561.40
KG	Travel	416,319.56	0.00	235,353.26	250,978.30	361.11	0.00	14,486.16	56,075.91	10,279.65
KW	Depreciation and Amortization	308,867.45	0.00	215,500.91	9,396,498.80	11,957,610.86	0.00	0.00	136,457.73	0.00
KZ	Miscellaneous Expenses	42,666.06	0.00	38,489.90	4,761.34	0.00	0.00	0.00	29,377.82	622.74
	Total Operating Expenses	180,735,487.18	(949,831.40)	32,922,587.51	44,886,076.31	24,476,972.03	0.00	3,859,830.91	19,387,944.22	7,037,483.56
	Operating Income (Loss)	6,731,206.63	1,379,171.50	(164,651.36)	1,083,872.36	2,533,641.49	0.00	(538,168.37)	5,070,482.21	10,068,566.88
Nonoperating Revenues (Expenses)										
NJ	Other Revenues (expenses)	0.00	0.00	0.00	5,317,857.50	(194,824.92)	0.00	0.00	68,102.00	0.00
NK	Earnings on Investments	0.00	0.00	0.00	1,333.86	0.00	0.00	0.00	0.00	0.00
NP	Interest Expense	0.00	0.00	(20,251.68)	(4,786,655.84)	(674,936.28)	0.00	0.00	(7,686.12)	0.00
NR	Tax and License Revenue	0.00	0.00	0.00	(675.00)	0.00	0.00	0.00	3,850.00	0.00
	Total Nonoperating Revenues (Expenses)	0.00	0.00	(20,251.68)	531,860.52	(869,761.20)	0.00	0.00	64,265.88	0.00
	Income (Loss) Before Contributions and Transfers	6,731,206.63	1,379,171.50	(184,903.04)	1,615,732.88	1,663,880.29	0.00	(538,168.37)	5,134,748.09	10,068,566.88
TA	Contributions of Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TI	Operating Transfers In	0.00	0.00	0.00	7,237,769.59	0.00	0.00	0.00	109,764.06	0.00
TO	Operating Transfers Out	0.00	0.00	0.00	(11,480,627.09)	0.00	0.00	0.00	(2,329,659.93)	0.00
	Net Contributions and Transfers	0.00	0.00	0.00	(4,242,857.50)	0.00	0.00	0.00	(2,219,895.87)	0.00
	Change in Net Position	6,731,206.63	1,379,171.50	(184,903.04)	(2,627,124.62)	1,663,880.29	0.00	(538,168.37)	2,914,852.22	10,068,566.88
ZE	Fund Balance/Net Position As Prev Reported	12,882,733.77	2,039,122.09	375,143.50	34,275,216.08	4,036,461.08	(0.10)	1,057,669.31	27,787,307.58	5,033,242.64
	Net Position - Ending	19,613,940.40	3,418,293.59	190,240.46	31,648,091.46	5,700,341.37	(0.10)	519,500.94	30,702,159.80	15,101,809.52

Combining Statement of Revenues, Expenses, and
Internal Service Funds - General Services
For Fiscal Year Ended June 30, 2021

	Schedule 11 Agency 179 Fund 422	Schedule 12 Agency 105 Fund 455	Schedule 13 Agency 179 Fund 422	Schedule 14 Agency 110 Fund 484	Schedule 16 Agency 105 Fund 436	Schedule 18 Agency 179 Fund 422	Schedule 19 Agency 179 Fund 422	Schedule 20 Agency 085 Fund 006	Schedule 22 Agency 095 Fund 483	Schedule 25 Agency 105 Fund 468
	Personnel Services	Higher Ed Personnel	Printing	Administrative Hearings	Labor Relations	Small Agency Services	Technology Leasing	Archives	Auditing Services	OFM Central Services Account
Operating Revenues:										
AD Sales	0.00	0.00	17,103,581.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AX Less: Cost of Goods Sold	0.00	0.00	(12,196,676.77)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gross Profit	0.00	0.00	4,906,904.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BD Charges for Services	7,098,284.93	1,453,316.00	5,058,778.98	32,717,213.61	5,520,337.88	3,838,848.23	22,403,763.73	4,297,491.00	8,720,601.46	11,145,499.87
BN Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BY Miscellaneous Revenue	4,367.98	0.00	84,171.62	229.43	0.00	474.36	26.28	84,389.83	78.62	1,989.00
Total Operating Revenues	7,102,652.91	1,453,316.00	10,049,855.37	32,717,443.04	5,520,337.88	3,839,322.59	22,403,790.01	4,381,880.83	8,720,680.08	11,147,488.87
Operating Expenses:										
KA Salaries and Wages	2,466,840.80	371,149.23	1,653,747.19	17,475,063.54	2,825,803.42	1,733,809.31	282,057.86	1,365,199.02	5,128,307.71	7,182,917.92
KB Employee Benefits	873,561.85	123,430.10	655,401.26	5,703,651.10	925,208.80	656,257.17	102,283.68	546,831.63	1,794,567.04	2,312,811.25
KC Personal Services	428,906.05	0.00	0.00	1,817.20	30,432.11	5,477.56	0.00	0.00	424,676.80	144,481.32
KE Goods and Services	3,024,303.95	906,649.14	5,562,321.81	4,602,370.91	1,549,418.65	1,160,237.42	639,137.55	1,831,902.14	801,852.94	724,345.58
KG Travel	0.00	3,372.66	4,461.38	591.70	3,966.82	312.04	0.00	14,336.23	8,476.52	2,667.92
KW Depreciation and Amortization	0.00	0.00	555,562.32	426.48	0.00	0.00	18,020,817.65	257,167.12	17,283.67	0.00
KZ Miscellaneous Expenses	0.00	37.13	0.00	0.00	0.00	0.00	0.00	0.00	36.78	0.00
Total Operating Expenses	6,793,612.65	1,404,638.26	8,431,493.96	27,783,920.93	5,334,829.80	3,556,093.50	19,044,296.74	4,015,436.14	8,175,201.46	10,367,223.99
Operating Income (Loss)	309,040.26	48,677.74	1,618,361.41	4,933,522.11	185,508.08	283,229.09	3,359,493.27	366,444.69	545,478.62	780,264.88
Nonoperating Revenues (Expenses)										
NJ Other Revenues (expenses)	0.00	0.00	0.00	0.00	0.00	0.00	(2,403,471.17)	0.00	0.00	0.00
NK Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NP Interest Expense	0.00	0.00	3,405.38	0.00	0.00	0.00	(897,019.50)	0.00	0.00	0.00
NR Tax and License Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)	0.00	0.00	3,405.38	0.00	0.00	0.00	(3,300,490.67)	0.00	0.00	0.00
Income (Loss) Before Contributions and Transfers	309,040.26	48,677.74	1,621,766.79	4,933,522.11	185,508.08	283,229.09	59,002.60	366,444.69	545,478.62	780,264.88
TA Contributions of Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TI Operating Transfers In	29,659.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TO Operating Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Contributions and Transfers	29,659.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	338,700.19	48,677.74	1,621,766.79	4,933,522.11	185,508.08	283,229.09	59,002.60	366,444.69	545,478.62	780,264.88
Fund Balance/Net Position As Prev Reported	1,651,123.96	556,105.07	2,729,299.98	(1,375,315.64)	1,726,417.31	279,053.18	2,953,013.74	5,283,393.94	(402,836.58)	953,590.55
Net Position - Ending	1,989,824.15	604,782.81	4,351,066.77	3,558,206.47	1,911,925.39	562,282.27	3,012,016.34	5,649,838.63	142,642.04	1,733,855.43

Combining Statement of Revenues, Expenses, and
Internal Service Funds - General Services
For Fiscal Year Ended June 30, 2021

	Schedule 26 Agency 179 Fund 422 Enterprise Technology Solutions	Agency 405 Fund 410 DOT Equipment	Agency 490 Fund 411 DNR Equipment	Agency 477 Fund 444 Fish & Wildlife Equipment Revolving Acct	Agency 147 Fund 453 OMWBE	Agency 225 Fund 471 WSP Airplane Account	Fund 739 COP/Other Financing Account - State	FGA General Services Fund	Grand Total
Operating Revenues:									
AD Sales	0.00	7,124,775.07	0.00	0.00	0.00	0.00	0.00	0.00	25,579,410.98
AX Less: Cost of Goods Sold	0.00	(6,753,272.70)	0.00	0.00	0.00	0.00	0.00	0.00	(20,287,503.84)
Gross Profit	0.00	371,502.37	0.00	0.00	0.00	0.00	0.00	0.00	5,291,907.14
BD Charges for Services	3,393,434.79	652,713.44	619,749.52	0.00	1,679,956.23	24,819.65	0.00	0.00	379,687,371.21
BN Insurance Premiums	0.00	510,483.66	0.00	0.00	0.00	0.00	0.00	0.00	510,483.66
BY Miscellaneous Revenue	67,786.55	50,181,156.53	22,945,384.05	839,722.95	28.76	0.00	628,771.63	0.00	142,283,187.36
Total Operating Revenues	3,461,221.34	51,715,856.00	23,565,133.57	839,722.95	1,679,984.99	24,819.65	628,771.63	0.00	527,772,949.37
Operating Expenses:									
KA Salaries and Wages	3,781,849.94	10,908,124.07	5,085,358.81	148,906.38	1,462,431.72	124,977.84	0.00	0.00	198,624,574.36
KB Employee Benefits	1,255,531.53	7,482,117.61	1,943,402.47	63,485.71	549,872.26	38,424.33	0.00	(23,442,338.05)	50,014,475.03
KC Personal Services	1,219,343.55	0.00	1,486.75	0.00	1,950.00	0.00	479,799.09	0.00	12,352,254.48
KE Goods and Services	(1,491,892.40)	17,757,323.33	6,699,135.19	420,390.20	927,945.46	208,461.66	77,134.12	0.00	139,970,991.47
KG Travel	0.00	7,084.30	569,602.44	13,560.59	0.00	12,903.47	0.00	0.00	1,625,190.02
KW Depreciation and Amortization	105,574.09	20,718,827.04	4,956,566.17	211,680.69	0.00	8,107.84	0.00	0.00	66,866,948.82
KZ Miscellaneous Expenses	0.00	157,628.46	0.00	0.00	(11,386.00)	0.00	0.00	0.00	262,234.23
Total Operating Expenses	4,870,406.71	57,031,104.81	19,255,551.83	858,023.57	2,930,813.44	392,875.14	556,933.21	(23,442,338.05)	469,716,668.41
Operating Income (Loss)	(1,409,185.37)	(5,315,248.81)	4,309,581.74	(18,300.62)	(1,250,828.45)	(368,055.49)	71,838.42	23,442,338.05	58,056,280.96
Nonoperating Revenues (Expenses)									
NJ Other Revenues (expenses)	0.00	(3,621,017.17)	785,820.71	4,943.82	0.00	0.00	0.00	0.00	(42,589.23)
NK Earnings on Investments	0.00	221,447.63	0.00	0.00	0.00	0.00	26,338.94	(184,495.89)	64,624.54
NP Interest Expense	0.00	(329.08)	0.00	(16,512.76)	0.00	0.00	0.00	0.00	(6,399,985.88)
NR Tax and License Revenue	0.00								3,175.00
Total Nonoperating Revenues (Expenses)	0.00	(3,399,898.62)	785,820.71	(11,568.94)	0.00	0.00	26,338.94	(184,495.89)	(6,374,775.57)
Income (Loss) Before Contributions and Transfers	(1,409,185.37)	(8,715,147.43)	5,095,402.45	(29,869.56)	(1,250,828.45)	(368,055.49)	98,177.36	23,257,842.16	51,681,505.39
TA Contributions of Capital	0.00	1,905,354.42	1,754,239.02	0.00	0.00	0.00	0.00	0.00	3,659,593.44
TI Operating Transfers In	1,000,000.00	0.00			1,300,000.00	403,652.00	0.00	0.00	10,080,845.58
TO Operating Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(13,810,287.02)
Net Contributions and Transfers	1,000,000.00	1,905,354.42	1,754,239.02	0.00	1,300,000.00	403,652.00	0.00	0.00	(69,848.00)
Change in Net Position	(409,185.37)	(6,809,793.01)	6,849,641.47	(29,869.56)	49,171.55	35,596.51	98,177.36	23,257,842.16	51,611,657.39
Fund Balance/Net Position As Prev Reported	978,394.15	230,211,231.61	54,203,862.34	764,565.49	1,316,078.43	191,570.77	8,515,426.09	(211,319,336.20)	186,702,534.14
Net Position - Ending	569,208.78	223,401,438.60	61,053,503.81	734,695.93	1,365,249.98	227,167.28	8,613,603.45	(188,061,494.04)	238,314,191.53

***APPENDIX B: RECONCILIATION OF CAFR STATEMENT FOR THE DATA
PROCESSING INTERNAL SERVICE FUND***

Combining Statement of Revenues, Expenses, and Changes in Net Position

Internal Service Funds - Data Processing Revolving

For Fiscal Year Ended June 30, 2021

		Schedule 9 Fund 458	Schedule 15 Fund 458/472	Schedule 23 Fund 458	Schedule 24 Fund 466	Fund 421	Roll-up Fund FGB	
		CTS	Enterprise Systems	IT Services	Miscellaneous Services	Other Programs	Data Processing Services	Grand Total
Operating Revenues:								
AD	Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AX	Less: Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Gross Profit	0.00	0.00	0.00	0.00	0.00	0.00	0.00
BD	Charges for Services	128,181,995.49	36,728,749.34	1,481,698.23	25,347,569.65	3,682,857.16	0.00	195,422,869.87
BY	Miscellaneous Revenue	15,999,201.33	0.50	0.00	0.00	0.00	0.00	15,999,201.83
	Total Operating Revenues	144,181,196.82	36,728,749.84	1,481,698.23	25,347,569.65	3,682,857.16	0.00	211,422,071.70
Operating Expenses:								
KA	Salaries and Wages	26,934,880.97	15,371,398.72	187,587.27	970,718.90	42,302.09	0.00	43,506,887.95
KB	Employee Benefits	8,819,389.54	4,938,753.25	63,526.20	313,707.91	12,025.14	(6,170,592.18)	7,976,809.86
KC	Personal Services	4,746,257.34	1,739,552.59	1,400.00	2,615,821.64	0.00	0.00	9,103,031.57
KE	Goods and Services	90,760,500.27	13,514,361.94	1,373,515.75	378,094.46	11,804,920.78	0.00	117,831,393.20
KG	Travel	16,278.00	1,666.98	0.00	0.00	0.00	0.00	17,944.98
KW	Depreciation and Amortization	15,977,398.80	(1,076,265.48)	0.00	1,293.96	741,217.99	0.00	15,643,645.27
KZ	Miscellaneous Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operating Expenses	147,254,704.92	34,489,468.00	1,626,029.22	4,279,636.87	12,600,466.00	(6,170,592.18)	194,079,712.83
	Operating Income (Loss)	(3,073,508.10)	2,239,281.84	(144,330.99)	21,067,932.78	(8,917,608.84)	6,170,592.18	17,342,358.87
Nonoperating Revenues (Expenses)								
NJ	Other Revenues (expenses)	4,726.00	(10,021.13)	0.00	0.00	0.00	0.00	(5,295.13)
NK	Earnings on Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NP	Interest Expense	(9,167,062.07)	0.00	0.00	0.00	0.00	0.00	(9,167,062.07)
NR	Tax and License Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Nonoperating Revenues (Expenses)	(9,162,336.07)	(10,021.13)	0.00	0.00	0.00	0.00	(9,172,357.20)
	Income (Loss) Before Contributions and Transfers	(12,235,844.17)	2,229,260.71	(144,330.99)	21,067,932.78	(8,917,608.84)	6,170,592.18	8,170,001.67
TA	Contributions of Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TI	Operating Transfers In	0.00	0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00
TO	Operating Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Net Contributions and Transfers	0.00	0.00	0.00	0.00	9,000,000.00	0.00	9,000,000.00
	Change in Net Position	(12,235,844.17)	2,229,260.71	(144,330.99)	21,067,932.78	82,391.16	6,170,592.18	17,170,001.67
ZE	Fund Balance/Net Position As Prev Reported	(25,839,412.18)	11,674,200.27	921,177.96	(1,537,594.98)	7,514,736.68	(47,888,334.04)	(55,155,226.29)
	Net Position - Ending	(38,075,256.35)	13,903,460.98	776,846.97	19,530,337.80	7,597,127.84	(41,717,741.86)	(37,985,224.62)

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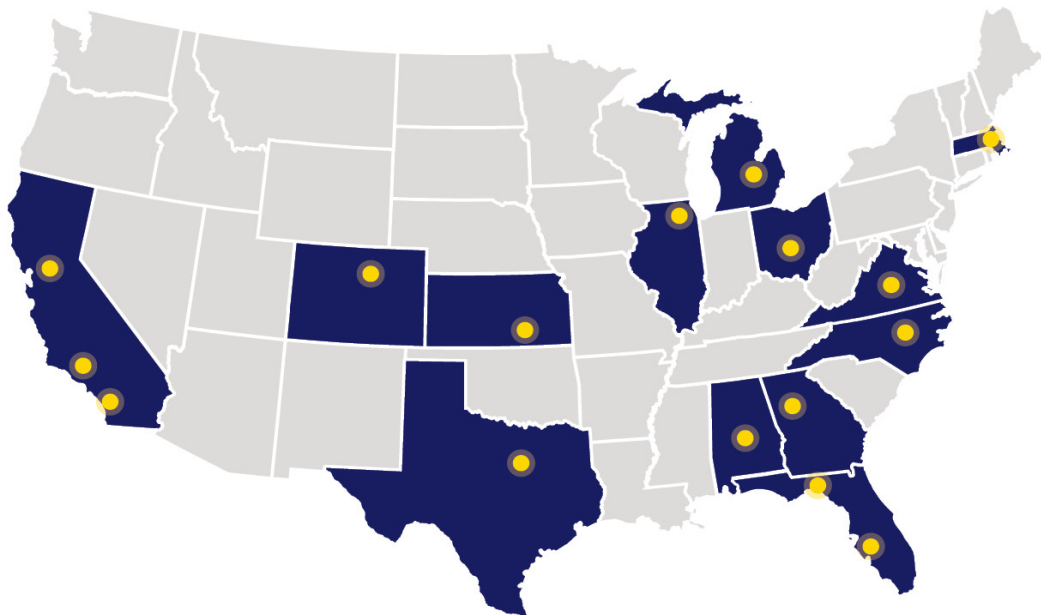
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