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Required Supplementary Information

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State of Washington

BUDGETARY COMPARISON SCHEDULES

General Fund

For the Fiscal Year Ended June 30, 2022

(expressed in thousands)

	Original Budget 2021-2023 Biennium	Final Budget 2021-2023 Biennium	Actual 2021-2023 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 4,853,885	\$ 4,853,885	\$ 4,853,885	\$ —
Resources				
Taxes	58,484,663	58,470,638	29,351,861	(29,118,777)
Licenses, permits, and fees	282,356	282,356	146,561	(135,795)
Other contracts and grants	1,124,503	1,124,503	356,722	(767,781)
Timber sales	9,136	9,136	5,286	(3,850)
Federal grants-in-aid	41,255,447	43,805,338	19,653,665	(24,151,673)
Charges for services	158,919	534,306	64,814	(469,492)
Investment income (loss)	139,611	141,905	41,879	(100,026)
Miscellaneous revenue	347,865	348,225	192,240	(155,985)
Unclaimed property	347,795	347,795	154,341	(193,454)
Transfers from other funds	3,138,663	4,717,900	1,225,424	(3,492,476)
Total Resources	110,142,843	114,635,987	56,046,678	(58,589,309)
Charges To Appropriations				
General government	10,564,536	15,181,089	6,154,172	9,026,917
Human services	48,343,114	51,407,072	24,469,619	26,937,453
Natural resources and recreation	1,236,828	1,614,538	682,266	932,272
Transportation	154,608	168,084	75,067	93,017
Education	35,797,863	35,637,051	17,339,792	18,297,259
Capital outlays	2,020,219	2,844,340	216,147	2,628,193
Transfers to other funds	2,205,782	2,205,842	553,481	1,652,361
Total Charges To Appropriations	100,322,950	109,058,016	49,490,544	59,567,472
Excess Available For Appropriation Over (Under) Charges To Appropriations	9,819,893	5,577,971	6,556,134	978,163
Reconciling Items				
Debt service	—	—	(42)	(42)
Bond sale proceeds	95,714	132,804	127,922	(4,882)
Issuance premiums	—	—	914	914
Refunding COPs issued	—	—	4,080	4,080
Assumed reversions	295,743	321,732	—	(321,732)
Working capital adjustment	—	—	15,000	15,000
Noncash activity (net)	—	—	(175,531)	(175,531)
Nonappropriated fund balances	—	—	859,705	859,705
Changes in reserves (net)	—	—	(289,703)	(289,703)
Total Reconciling Items	391,457	454,536	542,345	87,809
Budgetary Fund Balance, June 30	\$ 10,211,350	\$ 6,032,507	\$ 7,098,479	\$ 1,065,972

The separately submitted report that demonstrates compliance at a legal level of budgetary control is traceable to the Schedule of Revenues, Expenditures and Other Financing Sources (Uses) - Budget and Actual found in the Individual Fund Schedules section.

State of Washington

BUDGETARY COMPARISON SCHEDULES

General Fund - Budget to GAAP Reconciliation

For the Fiscal Year Ended June 30, 2022

(expressed in thousands)

Sources/Inflows of Resources

Actual amounts (budgetary basis) "Total Resources"		
from the Budgetary Comparison Schedule	\$	56,046,678
Differences - budget to GAAP:		
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:		
Transfers from other funds		(1,225,424)
Budgetary fund balance at the beginning of the biennium, as restated		(4,853,885)
Appropriated loan principal repayment		(44)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:		
Noncash commodities and electronic food stamp benefits		3,238,827
Revenues collected for other governments		182,915
Unanticipated receipts		119,919
Noncash revenues		87,099
Other		(297,732)
Biennium total revenues		53,298,353
Nonappropriated activity		385,017
Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	\$	53,683,370

Uses/Outflows of Resources

Actual amounts (budgetary basis) "Total Charges to Appropriations"		
from the Budgetary Comparison Schedule	\$	49,490,544
Differences - budget to GAAP:		
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:		
Appropriated transfers to other funds		(5,105,940)
Other transfers to other funds		(553,481)
The following items are not outflows of budgetary resources but are recorded as current expenditures for financial reporting purposes:		
Noncash commodities and electronic food stamp benefits		3,238,829
Distributions to other governments		182,915
Certificates of participation and capital lease acquisitions		57,106
Expenditures related to unanticipated receipts		119,919
Interest on debt service		42
Biennium total expenditures		47,429,934
Nonappropriated activity		860,950
Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	\$	48,290,884

State of Washington

BUDGETARY COMPARISON SCHEDULES

Higher Education Special Revenue Fund

For the Fiscal Year Ended June 30, 2022

(expressed in thousands)

	Original Budget 2021-2023 Biennium	Final Budget 2021-2023 Biennium	Actual 2021-2023 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 536,990	\$ 536,990	\$ 536,990	\$ —
Resources				
Taxes	2,457,029	2,371,363	1,269,877	(1,101,486)
Charges for services	3,022,017	21,591	1	(21,590)
Investment income (loss)	5,062	50	4,205	4,155
Miscellaneous revenue	4,124	71,845	—	(71,845)
Transfers from other funds	5,014	5,014	14,138	9,124
Total Resources	6,030,236	3,006,853	1,825,211	(1,181,642)
Charges To Appropriations				
General government	426	39,431	39,263	168
Human services	44,217	48,117	16,560	31,557
Education	2,448,116	2,652,814	846,315	1,806,499
Transfers to other funds	138,238	28,012	14,138	13,874
Total Charges To Appropriations	2,630,997	2,768,374	916,276	1,852,098
Excess Available For Appropriation Over (Under) Charges To Appropriations	3,399,239	238,479	908,935	670,456
Reconciling Items				
Noncash activity (net)	—	—	(8,747)	(8,747)
Nonappropriated fund balances	—	—	4,225,268	4,225,268
Changes in reserves (net)	—	—	28,079	28,079
Total Reconciling Items	—	—	4,244,600	4,244,600
Budgetary Fund Balance, June 30	\$ 3,399,239	\$ 238,479	\$ 5,153,535	\$ 4,915,056

BUDGETARY COMPARISON SCHEDULES

Higher Education Special Revenue Fund - Budget to GAAP Reconciliation

For the Fiscal Year Ended June 30, 2022

(expressed in thousands)

Sources/Inflows of Resources

Actual amounts (budgetary basis) "Total Resources"	
from the Budgetary Comparison Schedule	\$ 1,825,211
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(14,138)
Budgetary fund balance at the beginning of the biennium, as restated	(536,990)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash revenues	198
Biennium total revenues	<u>1,274,281</u>
Nonappropriated activity	<u>6,800,654</u>
Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u><u>\$ 8,074,935</u></u>

Uses/Outflows of Resources

Actual amounts (budgetary basis) "Total Charges to Appropriations"	
from the Budgetary Comparison Schedule	\$ 916,276
Differences - budget to GAAP:	
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:	
Appropriated transfers to other funds	(184,317)
Other transfers to other funds	(14,138)
Biennium total expenditures	<u>717,821</u>
Nonappropriated activity	<u>6,318,599</u>
Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	<u><u>\$ 7,036,420</u></u>

BUDGETARY INFORMATION
Notes to Required Supplementary Information

GENERAL BUDGETARY POLICIES AND PROCEDURES

The Governor is required to submit a budget to the Legislature no later than December 20 of the year preceding odd-numbered year sessions of the Legislature.

The budget is a proposal for expenditures in the ensuing biennial period based upon anticipated revenues from the sources and rates existing by law at the time of submission of the budget. The Governor may additionally submit, as an appendix to the budget, a proposal for expenditures in the ensuing biennium from revenue sources derived from proposed changes in existing statutes.

The appropriated budget and any necessary supplemental budgets are legally required to be adopted through the

passage of appropriation bills by the Legislature and approved by the Governor. Operating appropriations are generally made at the fund/account and agency level; however, in a few cases, appropriations are made at the fund/account and agency/program level. Operating appropriations cover either the entire biennium or a single fiscal year in the biennium. Capital appropriations are biennial and are generally made at the fund/account, agency, and project level.

The legal level of budgetary control is at the fund/account, agency, and appropriation level, with administrative controls established at lower levels of detail in certain instances. The accompanying budgetary schedule is not presented at the legal level of budgetary control. This is due to the large number of appropriations within individual agencies that would make such a presentation in the accompanying financial schedule extremely cumbersome. Section 2400.121 of the Governmental Accounting Standards Board Codification of Governmental Accounting and Financial Reporting

Standards provides for the preparation of a separate report in these extreme cases.

For the state of Washington, a separate report has been prepared for the 2021-2023 biennium to illustrate legal budgetary compliance. Appropriated budget versus actual expenditures and estimated versus actual revenues and other financing sources (uses) for appropriated funds/accounts at agency and appropriation level are presented in the Budget-to-Actual Detail Report for governmental funds. The report is available on line at [https://ofm.wa.gov/sites/default/files/public/accounting/report/CAFR/2022/Washington State Budget to Actual Detail Report.pdf](https://ofm.wa.gov/sites/default/files/public/accounting/report/CAFR/2022/Washington%20State%20Budget%20to%20Actual%20Detail%20Report.pdf).

Legislative appropriations are strict legal limits on expenditures; over-expenditures are prohibited. All appropriated and certain nonappropriated funds/accounts are further controlled by the executive branch through the allotment process. This process allocates the expenditure plan into monthly allotments by program, source of funds, and object of expenditure. State law does not preclude the over-expenditure of allotments.

Proprietary funds/accounts can earn revenues and incur expenses (i.e., depreciation or cost of goods sold) not covered by the allotment process. Budget estimates are generally made outside the allotment process according to prepared business plans. These proprietary fund/account business plan estimates are adjusted only at the beginning of each fiscal year.

Additional fiscal control is exercised through various means. The Office of Financial Management is authorized to estimate revenue and make expenditure allotments based on availability of unanticipated receipts, mainly federal government grant increases made during a fiscal year.

Operating encumbrances lapse at the end of the applicable appropriation. Capital outlay encumbrances lapse at the end of the biennium unless reappropriated by the Legislature in the ensuing biennium. Encumbrances outstanding against continuing appropriations at fiscal year-end are reported as restricted, committed, or assigned fund balance.

Budgetary Reporting vs. GAAP Reporting

Governmental funds are budgeted materially in conformance with generally accepted accounting principles.

However, the presentation in the accompanying budgetary schedules is different in certain respects from the corresponding Statements of Revenues, Expenditures, and Changes in Fund Balance (governmental operating statement).

In the accompanying budgetary schedules, budget and actual expenditures are reported only for appropriated activities. Expenditures are classified based on whether the appropriation is from the operating or capital budget. Expenditures funded by operating budget appropriations are reported as current expenditures classified by the function of the agency receiving the appropriation. Expenditures funded by capital budget appropriations are reported as capital outlays.

However, in the governmental operating statements, all governmental funds are included and expenditures are classified according to what was actually purchased. Capital outlays are capital asset acquisitions such as land, buildings, and equipment. Debt service expenditures are principal and interest payments. Current expenditures are all other governmental fund expenditures classified based on the function of the agency making the expenditures.

Certain governmental activities are excluded from the budgetary schedules because they are not appropriated. These include activities designated as nonappropriated by the Legislature. Nonappropriated activities can represent a portion of a fund such as the Higher Education Special Revenue Fund or all of a fund such as the Higher Education Endowment and Tobacco Settlement Securitization Bond Debt Service Funds. Additionally, certain items including federal surplus food commodities, electronic food stamp benefits, and resources collected and distributed to other governments are also excluded because they are not appropriated.

Further, certain expenditures are appropriated as operating transfers. These transfers are reported as operating transfers on the budgetary schedules and as expenditures on the governmental operating statements.

In the General Fund, Budgetary Fund Balance equals restricted fund balance reduced by a portion that is not available for budgeting, committed, and unassigned fund balances as reported on the Governmental Funds Balance Sheet. In the Higher Education Special Revenue Fund, Budgetary Fund Balance equals the sum of restricted and committed fund balance as reported on the Governmental Funds Balance Sheet. In all other funds except Wildlife and Natural Resources, Budgetary Fund Balance equals total fund balance less nonspendable fund balance as reported on the Governmental Funds Balance Sheet. The Budgetary Fund Balance in the Wildlife and Natural Resources fund is further reduced by a portion of restricted fund balance that is not available for budgeting.

State of Washington

PENSION PLAN INFORMATION
Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios
Washington State Patrol Retirement System - Plan 1/2

Last Nine Measurement Years *

(expressed in thousands)

	2021	2020	2019
Total Pension Liability			
Service cost	\$ 23,462	\$ 23,091	\$ 22,671
Interest	105,943	100,877	96,629
Changes of benefit terms	—	2,400	—
Differences Between Expected and Actual Experience	(2,368)	11,919	4,254
Changes of Assumptions	—	581	—
Benefit payments, including refunds of member contributions	(72,786)	(68,838)	(64,370)
Net Change in Total Pension Liability	54,251	70,030	59,184
Total Pension Liability--Beginning	1,443,948	1,373,918	1,314,734
Total Pension Liability--Ending	\$ 1,498,199	\$ 1,443,948	\$ 1,373,918
Plan Fiduciary Net Position			
Contributions--employer	\$ 20,882	\$ 19,897	\$ 14,700
Contributions--employee	12,189	10,630	10,744
Net Investment Income	429,171	60,358	111,123
Benefit Payments, Including Refunds of Member Contributions	(72,786)	(68,838)	(64,370)
Administrative Expense	(123)	(96)	(131)
Other	491	808	769
Net Change in Plan Fiduciary Net Position	389,824	22,759	72,835
Plan Fiduciary Net Position--Beginning	1,385,040	1,362,281	1,289,446
Plan Fiduciary Net Position--Ending	\$ 1,774,864	\$ 1,385,040	\$ 1,362,281
State's Net Pension Liability/(Asset)--Ending	\$ (276,665)	\$ 58,908	\$ 11,637
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	118.47 %	95.92 %	99.15 %
Covered Payroll	\$ 118,448	\$ 113,704	\$ 111,612
State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	(233.58 %)	51.81 %	10.43 %

N/A indicates not available.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary.

State of Washington

	2018	2017	2016	2015	2014	2013
\$	21,083	\$ 18,474	\$ 16,534	\$ 16,633	\$ 18,041	N/A
	94,569	90,560	83,373	80,037	75,249	N/A
	—	4,830	1,947	2,258	—	N/A
	13,974	23,702	(10,431)	8,883	—	N/A
	(24,367)	20,921	2	17	—	N/A
	(59,634)	(56,821)	(54,159)	(50,075)	(47,510)	N/A
	45,625	101,666	37,266	57,753	45,780	N/A
	1,269,109	1,167,443	1,130,177	1,072,424	1,026,644	N/A
\$	1,314,734	\$ 1,269,109	\$ 1,167,443	\$ 1,130,177	\$ 1,072,424	\$ 1,026,644
\$	14,203	\$ 7,587	\$ 7,044	\$ 6,679	\$ 6,587	N/A
	9,922	10,454	8,895	6,323	6,555	N/A
	113,597	151,021	25,352	49,046	176,856	N/A
	(59,634)	(56,821)	(54,159)	(50,075)	(47,510)	N/A
	(131)	(53)	(60)	(67)	(84)	N/A
	650	524	429	293	509	N/A
	78,607	112,712	(12,499)	12,199	142,913	N/A
	1,210,839	1,098,127	1,110,626	1,098,427	955,514	N/A
\$	1,289,446	\$ 1,210,839	\$ 1,098,127	\$ 1,110,626	\$ 1,098,427	\$ 955,514
\$	25,288	\$ 58,270	\$ 69,316	\$ 19,551	\$ (26,003)	\$ 71,130
	98.08 %	95.41 %	94.06 %	98.27 %	102.42 %	93.07 %
\$	109,243	\$ 93,053	\$ 86,660	\$ 84,388	\$ 85,046	\$ 81,895
	23.15 %	62.62 %	79.99 %	23.17 %	-30.58 %	86.86 %

State of Washington

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Judicial Retirement System

Last Nine Measurement Years *

(expressed in thousands)

	2021	2020	2019
Total Pension Liability			
Service cost	\$ —	\$ —	\$ —
Interest	1,621	2,634	3,078
Changes of benefit terms	—	—	—
Differences between expected and actual experience	1,237	(447)	(1,793)
Changes in assumptions	(1,931)	3,675	2,372
Benefit payments, including refunds of employee contributions	(7,553)	(7,921)	(7,958)
Net Change in Total Pension Liability	(6,626)	(2,059)	(4,301)
Total Pension Liability--Beginning	77,119	79,178	83,479
Total Pension Liability--Ending	\$ 70,493	\$ 77,119	\$ 79,178
Plan Fiduciary Net Position			
Contributions--employer	\$ 7,600	\$ 7,800	\$ 8,400
Contributions--employee	—	—	—
Net investment income	79	155	166
Benefit payments, including refunds of employee contributions	(7,553)	(7,921)	(7,958)
Administrative expense	—	—	—
Net Change in Plan Fiduciary Net Position	126	34	608
Plan Fiduciary Net Position--Beginning	8,494	8,460	7,852
Plan Fiduciary Net Position--Ending	\$ 8,620	\$ 8,494	\$ 8,460
State's Net Pension Liability/(Asset)--Ending	\$ 61,873	\$ 68,625	\$ 70,718
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	12.23 %	11.01 %	10.68 %
Covered Payroll ⁽¹⁾	N/A	N/A	N/A
State's Net Pension Liability/Asset as a Percentage of Covered Payroll	N/A	N/A	N/A

N/A indicates data not available.

1. Covered payroll is not applicable because there are no active plan employees beginning in 2014.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2018	2017	2016	2015	2014	2013
	\$ —	\$ —	\$ —	\$ —	\$ —	N/A
	3,200	2,874	3,704	4,382	4,319	N/A
	—	—	—	—	—	N/A
	(2,844)	1,047	20	1,590	—	N/A
	(2,063)	(6,329)	8,737	4,335	—	N/A
	(8,325)	(8,723)	(9,131)	(9,336)	(9,480)	N/A
	(10,032)	(11,131)	3,330	971	(5,161)	N/A
	93,511	104,642	101,312	100,341	105,502	N/A
	\$ 83,479	\$ 93,511	\$ 104,642	\$ 101,312	\$ 100,341	\$ 105,502
	\$ 8,700	\$ 9,300	\$ 9,500	\$ 10,600	\$ 10,600	N/A
	—	—	—	—	—	N/A
	80	45	74	38	25	N/A
	(8,325)	(8,723)	(9,131)	(9,336)	(9,480)	N/A
	—	—	(1)	—	—	N/A
	455	622	442	1,302	1,145	N/A
	7,397	6,775	6,333	5,031	3,886	N/A
	\$ 7,852	\$ 7,397	\$ 6,775	\$ 6,333	\$ 5,031	\$ 3,886
	\$ 75,627	\$ 86,114	\$ 97,867	\$ 94,979	\$ 95,310	\$ 101,616
	9.41 %	7.91 %	6.47 %	6.25 %	5.01 %	3.68 %
	N/A	N/A	N/A	N/A	N/A	\$ 160
	N/A	N/A	N/A	N/A	N/A	635.10 %

State of Washington

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Judges' Retirement Fund

Last Nine Measurement Years *

(expressed in thousands)

	2021	2020	2019
Total Pension Liability			
Service cost	\$ —	\$ —	\$ —
Interest	40	80	89
Changes of benefit terms	—	—	—
Differences between expected and actual experience	(322)	(315)	161
Changes of assumptions	4	12	50
Benefit payments, including refunds of member contributions	(257)	(265)	(338)
Net Change in Total Pension Liability	(535)	(488)	(38)
Total Pension Liability--Beginning	1,939	2,427	2,465
Total Pension Liability--Ending	\$ 1,404	\$ 1,939	\$ 2,427
Plan Fiduciary Net Position			
Contributions--state	\$ 400	\$ 400	\$ 500
Contributions--member	—	—	—
Net investment income	11	18	17
Benefit payments, including refunds of member contributions	(257)	(265)	(338)
Administrative expense	—	—	—
Net Change in Plan Fiduciary Net Position	154	153	179
Plan Fiduciary Net Position--Beginning	1,127	974	795
Plan Fiduciary Net Position--Ending	\$ 1,281	\$ 1,127	\$ 974
Plan's Net Pension Liability/(Asset)--Ending	\$ 123	\$ 812	\$ 1,453
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	91.24 %	58.12 %	40.13 %
Covered Payroll ⁽¹⁾	N/A	N/A	N/A
State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A

N/A indicates data not available.

1. Covered payroll is not applicable because there are no active plan employees.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2018	2017	2016	2015	2014	2013					
\$	—	\$	—	\$	—	\$	—	N/A			
	95		88		116		138		137	N/A	
	—		—		—		—		—	N/A	
	(39)		194		123		182		—	N/A	
	(43)		(129)		181		95		—	N/A	
	(396)		(402)		(440)		(444)		(444)	N/A	
	(383)		(249)		(20)		(29)		(307)	N/A	
	2,848		3,097		3,117		3,146		3,453	N/A	
\$	2,465	\$	2,848	\$	3,097	\$	3,117	\$	3,146	\$	3,453
\$	500	\$	499	\$	501	\$	—	\$	—	N/A	
	—		—		—		—		—	N/A	
	8		4		6		4		7	N/A	
	(396)		(402)		(440)		(444)		(444)	N/A	
	—		—		—		—		—	N/A	
	112		101		67		(440)		(437)	N/A	
	683		582		515		955		1,392	N/A	
\$	795	\$	683	\$	582	\$	515	\$	955	\$	1,392
\$	1,670	\$	2,165	\$	2,515	\$	2,602	\$	2,191	\$	2,061
	32.25%		23.98%		18.79%		16.52%		30.36%		40.31%
	N/A		N/A		N/A		N/A		N/A		N/A
	N/A		N/A		N/A		N/A		N/A		N/A

State of Washington

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Contributions

Washington State Patrol Retirement System - Plan 1/2

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 20,271	\$ 19,284	\$ 987	\$ 109,751	17.57 %
2021	26,401	20,882	5,519	118,448	17.63 %
2020	25,167	19,897	5,270	113,704	17.50 %
2019	17,020	14,700	2,320	111,612	13.17 %
2018	16,648	14,203	2,445	109,243	13.00 %
2017	8,179	7,587	592	93,053	8.15 %
2016	7,618	7,044	574	86,660	8.13 %
2015	6,810	6,679	131	84,388	7.91 %
2014	6,677	6,587	90	85,046	7.75 %
2013	2,500	6,478	(3,978)	81,895	7.91 %

Prior to 2014, the Annual Required Contribution amounts are presented for the Actuarially Determined Contributions.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Judicial Retirement System

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 6,923	\$ 7,100	\$ (177)	\$ —	N/A
2021	7,505	7,600	(95)	—	N/A
2020	7,643	7,800	(157)	—	N/A
2019	7,914	8,400	(486)	—	N/A
2018	8,317	8,700	(383)	—	N/A
2017	8,761	9,300	(539)	—	N/A
2016	8,999	9,500	(501)	—	N/A
2015	9,132	10,600	(1,468)	—	N/A
2014	9,205	10,600	(1,395)	—	N/A
2013	21,700	10,112	11,588	160	6,320.00 %

Prior to 2014, the Annual Required Contribution amounts are presented for the Actuarially Determined Contributions.

N/A indicates data not available. Beginning in 2014, there are no active members.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Single Employer Plans

Schedule of Contributions

Judges' Retirement Fund

Last Ten Fiscal Years

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 257	\$ 300	\$ (43)	—	N/A
2021	257	400	(143)	—	N/A
2020	328	400	(72)	—	N/A
2019	395	500	(105)	—	N/A
2018	395	500	(105)	—	N/A
2017	439	499	(60)	—	N/A
2016	444	501	(57)	—	N/A
2015	539	—	539	—	N/A
2014	425	—	425	—	N/A
2013	400	—	400	—	N/A

Prior to 2014, the Annual Required Contribution amounts are presented for the Actuarially Determined Contributions.

N/A indicates data not available. There are no active employees.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Public Employees' Retirement System (PERS) Plan 1**

Last Eight Measurement Years *
(expressed in thousands)

	2021	2020	2019
State PERS Plan 1 employers' proportion of the net pension liability/(asset)	43.35 %	42.07 %	41.80 %
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 529,443	\$ 1,485,148	\$ 1,607,475
Covered payroll of employees participating in PERS Plan 1	\$ 35,118	\$ 43,909	\$ 54,779
Covered payroll of employees participating in PERS Plan 2/3	6,151,714	5,902,886	5,469,217
Covered payroll of employees participating in PSERS Plan 2	450,362	384,394	321,991
Covered Payroll	\$ 6,637,194	\$ 6,331,190	\$ 5,845,987
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	7.98 %	23.46 %	27.50 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	88.74 %	68.64 %	67.12 %

* This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

**Schedule of the State's Proportionate Share of the Net Pension Liability
Public Employees' Retirement System (PERS) Plan 2/3**

Last Eight Measurement Years *
(expressed in thousands)

	2021	2020	2019
State PERS Plan 2/3 employers' proportion of the net pension liability/(asset)	51.25 %	50.58 %	50.50 %
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ (5,105,303)	\$ 646,953	\$ 490,544
State PERS Plan 2/3 employers' covered payroll	\$ 6,151,714	\$ 5,902,886	\$ 5,469,217
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-82.99 %	10.96 %	8.97 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	120.29%	97.22 %	97.77 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

2018	2017	2016	2015	2014
41.97 %	41.88 %	41.99 %	41.57 %	42.37 %
\$ 1,874,226	\$ 1,987,268	\$ 2,255,244	\$ 2,174,623	\$ 2,134,189
\$ 69,330	\$ 85,341	\$ 103,235	\$ 120,686	\$ 143,836
5,237,495	4,928,806	4,648,843	4,363,171	4,215,934
198,511	175,395	155,768	140,977	130,172
\$ 5,505,336	\$ 5,189,542	\$ 4,907,846	\$ 4,624,834	\$ 4,489,942
34.04 %	38.29 %	45.95 %	47.02 %	47.53 %
63.22 %	61.24 %	57.03 %	59.10 %	61.19 %

2018	2017	2016	2015	2014
50.41 %	50.20 %	49.72 %	49.10 %	49.27 %
\$ 860,776	\$ 1,744,067	\$ 2,503,313	\$ 1,754,418	\$ 995,856
\$ 5,237,495	\$ 4,928,806	\$ 4,648,843	\$ 4,363,171	\$ 4,215,934
16.43 %	35.39 %	53.85 %	40.21 %	23.62 %
95.77 %	90.97 %	85.82 %	89.20 %	93.29 %

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Teachers' Retirement System (TRS) Plan 1**

Last Eight Measurement Years *
(expressed in thousands)

	2021	2020	2019
State TRS Plan 1 employers' proportion of the net pension liability/(asset)	1.31 %	1.18 %	1.09 %
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 8,798	\$ 28,507	\$ 27,102
Covered payroll of employees participating in TRS Plan 1	\$ 1,330	\$ 1,431	\$ 1,557
Covered payroll of employees participating in TRS Plan 2/3	95,486	83,176	43,082
Covered Payroll	\$ 96,817	\$ 84,606	\$ 44,639
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	9.09 %	33.69 %	60.71 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	91.42 %	70.55 %	70.37 %

* This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

**Schedule of the State's Proportionate Share of the Net Pension Liability
Teachers' Retirement System (TRS) Plan 2/3**

Last Eight Measurement Years *
(expressed in thousands)

	2021	2020	2019
State TRS Plan 2/3 employers' proportion of the net pension liability/(asset)	1.28 %	1.16 %	1.06 %
State TRS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ (35,165)	\$ 17,767	\$ 6,389
State TRS Plan 2/3 employers' covered payroll	\$ 95,486	\$ 83,176	\$ 43,082
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-36.83 %	21.36 %	14.83 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	113.72 %	91.72 %	96.36 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

	2018		2017		2016		2015		2014
	1.10 %		1.03 %		0.97 %		0.86 %		0.78 %
\$	32,177	\$	31,172	\$	33,026	\$	27,186	\$	22,924
\$	1,893	\$	2,475	\$	5,735	\$	3,913	\$	4,611
	61,292		52,534		41,803		33,705		25,673
\$	63,185	\$	55,009	\$	47,538	\$	37,618	\$	30,284
	50.93 %		56.67 %		69.47 %		72.27 %		75.70 %
	66.52 %		65.58 %		62.07 %		65.70 %		68.77 %

	2018		2017		2016		2015		2014
	1.06 %		0.96 %		0.87 %		0.72 %		0.59 %
\$	4,757	\$	8,873	\$	11,896	\$	6,107	\$	1,913
\$	61,292	\$	52,534	\$	41,803	\$	33,705	\$	25,673
	7.76 %		16.89 %		28.46 %		18.12 %		7.45 %
	96.88 %		93.14 %		88.72 %		92.48 %		96.81 %

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Public Safety Employees' Retirement System (PSERS) Plan 2**

Last Eight Measurement Years *

(expressed in thousands)

	2021	2020	2019
State PSERS Plan 2 employers' proportion of the net pension liability/(asset)	66.58 %	62.26 %	54.61 %
State PSERS Plan 2 employers' proportionate share of the net pension liability / (asset)	\$ (152,955)	\$ (8,567)	\$ (7,101)
State PSERS Plan 2 employers' covered payroll	\$ 450,362	\$ 384,394	\$ 321,991
State PSERS Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-33.96 %	-2.23 %	-2.21 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	123.67 %	101.68 %	101.85 %

* This schedule is to be built prospectively until it contains ten years of data.

**Schedule of the State's Proportionate Share of the Net Pension Liability
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 1**

Last Eight Measurement Years *

(expressed in thousands)

	2021	2020	2019
State's nonemployer proportion of the net pension liability/(asset)	87.12 %	87.12 %	87.12 %
State as nonemployer contributing entity proportionate share of the net pension liability/(asset)	\$ (2,984,350)	\$ (1,645,269)	\$ (1,722,024)
Plan fiduciary net position as a percentage of the total pension liability/(asset)	187.45 %	146.88 %	148.78 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

	2018	2017	2016	2015	2014
	50.48 %	49.14 %	47.97 %	47.93 %	48.26 %
	\$ 625	\$ 9,628	\$ 20,386	\$ 8,748	\$ (6,988)
	\$ 198,511	\$ 175,395	\$ 155,768	\$ 140,977	\$ 130,172
	0.32 %	5.49 %	13.09 %	6.21 %	-5.37 %
	99.79 %	96.26 %	90.41 %	95.08 %	105.01 %

	2018	2017	2016	2015	2014
	87.12 %	87.12 %	87.12 %	87.12 %	87.12 %
	\$ (1,581,665)	\$ (1,321,802)	\$ (897,585)	\$ (1,049,988)	\$ (1,056,583)
	144.42 %	135.96 %	123.74 %	127.36 %	126.91 %

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

**Schedule of the State's Proportionate Share of the Net Pension Liability
Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2**

Last Eight Measurement Years *

(expressed in thousands)

	2021	2020	2019
State LEOFF Plan 2 employers' proportion of the net pension liability/(asset)	0.80 %	0.88 %	0.90 %
State as nonemployer contributing entity proportion of the net pension liability/(asset)	39.21 %	39.00 %	39.57 %
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset)	\$ (46,684)	\$ (17,948)	\$ (20,782)
State as nonemployer contributing entity total proportionate share of the net pension liability/(asset)	(2,277,698)	(795,604)	(916,765)
Total	\$ (2,324,381)	\$ (813,552)	\$ (937,547)
State LEOFF Plan 2 employers' covered payroll	\$ 22,917	\$ 25,410	\$ 23,388
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-203.70 %	-70.63 %	-88.86 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	142.00 %	115.83 %	119.43 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

2018	2017	2016	2015	2014
0.87 %	0.85 %	0.88 %	0.83 %	0.84 %
39.30 %	39.35 %	39.46 %	39.80 %	39.52 %
\$ (17,707)	\$ (11,823)	\$ (5,113)	\$ (8,580)	\$ (11,164)
(797,902)	(545,988)	(229,538)	(409,091)	(524,419)
\$ (815,609)	\$ (557,811)	\$ (234,651)	\$ (417,671)	\$ (535,583)
\$ 21,892	\$ 20,396	\$ 19,828	\$ 18,744	\$ 18,259
-80.88 %	-57.97 %	-25.79 %	-45.77 %	-61.14 %
118.50 %	113.36 %	106.04 %	111.67 %	116.75 %

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Contributions

Public Employees' Retirement System (PERS) Plan 1

Fiscal Year Ended June 30*

(dollars in thousands)

	2022	2021	2020
Contractually required contributions (CRC)	\$ 258,512	\$ 322,931	\$ 304,870
Employer contributions related to covered payroll of employees participating in PERS Plan 1	\$ 2,779	\$ 4,562	\$ 5,665
Employer UAAL contributions related to covered payroll of employees participating in PERS Plan 2/3 and PSERS Plan 2	255,733	318,369	299,205
Contributions in relation to the actuarially determined contributions	258,512	322,931	304,870
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered payroll of employees participating in PERS Plan 1	\$ 27,985	\$ 35,118	\$ 43,909
Covered payroll of employees participating in PERS Plan 2/3	6,263,545	6,151,714	5,902,886
Covered payroll of employees participating in PSERS Plan 2	443,145	450,362	384,394
Covered Payroll	\$ 6,734,675	\$ 6,637,194	\$ 6,331,189
Contributions as a percentage of covered payroll	3.84 %	4.87 %	4.82 %

* This schedule is to be built prospectively until it contains ten years of data.

Schedule of Contributions

Public Employees' Retirement System (PERS) Plan 2/3

Fiscal Year Ended June 30*

(dollars in thousands)

	2022	2021	2020
Contractually Required Contributions	\$ 409,661	\$ 485,475	\$ 466,005
Contributions in relation to the contractually required contributions	409,661	485,475	466,005
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 6,263,545	\$ 6,151,714	\$ 5,902,886
Contributions as a percentage of covered payroll	6.54 %	7.89 %	7.89 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

2019	2018	2017	2016	2015	2014
\$ 299,745	\$ 280,513	\$ 251,924	\$ 238,158	\$ 191,618	\$ 188,639
\$ 7,092	\$ 8,769	\$ 9,537	\$ 11,385	\$ 11,072	\$ 12,964
292,653	271,744	242,387	226,773	180,546	175,675
299,745	280,513	251,924	238,158	191,618	188,639
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$ 54,779	\$ 69,330	\$ 85,341	\$ 103,235	\$ 120,686	\$ 143,836
5,469,217	5,237,495	4,928,806	4,648,843	4,363,171	4,215,935
321,991	198,511	175,395	155,768	140,977	130,172
\$ 5,845,987	\$ 5,505,336	\$ 5,189,542	\$ 4,907,846	\$ 4,624,834	\$ 4,489,943
5.13 %	5.10 %	4.85 %	4.85 %	4.14 %	4.20 %

2019	2018	2017	2016	2015	2014
\$ 412,466	\$ 389,001	\$ 306,591	\$ 287,049	\$ 219,395	\$ 209,455
412,466	389,001	306,591	287,049	219,395	209,455
\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
\$ 5,469,217	\$ 5,237,495	\$ 4,928,806	\$ 4,648,843	\$ 4,363,171	\$ 4,215,935
7.54 %	7.43 %	6.22 %	6.17 %	5.03 %	4.97 %

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Contributions

Teachers' Retirement System (TRS) Plan 1

Fiscal Year Ended June 30*

(dollars in thousands)

	2022	2021	2020
Contractually required contributions	\$ 6,730	\$ 7,182	\$ 6,215
Employer contributions related to covered payroll of employees participating in TRS Plan 1	\$ 104	\$ 176	\$ 225
Employer UAAL contributions related to covered payroll of employees participating in TRS Plan 2/3	6,626	7,006	5,990
Contributions in relation to the actuarially determined contributions	6,730	7,182	6,215
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered payroll of employees participating in TRS Plan 1	\$ 782	\$ 1,330	\$ 1,431
Covered payroll of employees participating in TRS Plan 2/3	97,434	95,486	83,176
Covered Payroll	\$ 98,216	\$ 96,816	\$ 84,607
Contributions as a percentage of covered payroll	6.85 %	7.42 %	7.35 %

* This schedule is to be built prospectively until it contains ten years of data.

Schedule of Contributions

Teachers' Retirement System (TRS) Plan 2/3

Fiscal Year Ended June 30*

(dollars in thousands)

	2022	2021	2020
Contractually required contributions	\$ 8,377	\$ 7,742	\$ 6,730
Contributions in relation to the contractually required contributions	8,377	7,742	6,730
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 97,434	\$ 95,486	\$ 83,176
Contributions as a percentage of covered payroll	8.60 %	8.11 %	8.09 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

	2019	2018	2017	2016	2015	2014
	\$ 5,436	\$ 4,582	\$ 3,608	\$ 2,940	\$ 1,920	\$ 1,537
	\$ 241	\$ 272	\$ 326	\$ 369	\$ 388	\$ 451
	5,195	4,310	3,282	2,571	1,532	1,086
	5,436	4,582	3,608	2,940	1,920	1,537
	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 1,557	\$ 1,893	\$ 2,475	\$ 5,735	\$ 3,913	\$ 4,611
	43,082	61,292	52,534	41,803	33,705	25,673
	\$ 44,639	\$ 63,185	\$ 55,009	\$ 47,538	\$ 37,618	\$ 30,284
	12.18 %	7.25 %	6.56 %	6.18 %	5.10 %	5.08 %

	2019	2018	2017	2016	2015	2014
	\$ 5,542	\$ 4,699	\$ 3,542	\$ 2,827	\$ 1,924	\$ 1,454
	5,542	4,699	3,542	2,827	1,924	1,454
	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 43,082	\$ 61,292	\$ 52,534	\$ 41,803	\$ 33,705	\$ 25,673
	12.86 %	7.67 %	6.74 %	6.76 %	5.71 %	5.66 %

State of Washington

PENSION PLAN INFORMATION

Cost Sharing Employer Plans

Schedule of Contributions

Public Safety Employees' Retirement System (PSERS) Plan 2

Fiscal Year Ended June 30*

(dollars in thousands)

	2022	2021	2020
Contractually Required Contributions	\$ 29,000	\$ 32,495	\$ 27,498
Contributions in relation to the contractually required contributions	29,000	32,495	27,498
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 443,145	\$ 450,362	\$ 384,394
Contributions as a percentage of covered payroll	6.54 %	7.22 %	7.15 %

* This schedule is to be built prospectively until it contains ten years of data.

Schedule of Contributions

Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 2

Fiscal Year Ended June 30*

(dollars in thousands)

	2022	2021	2020
Contractually Required Contributions	\$ 1,545	\$ 1,602	\$ 1,721
Contributions in relation to the contractually required contributions	1,545	1,602	1,721
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 23,671	\$ 22,917	\$ 25,410
Contributions as a percentage of covered payroll	6.53 %	6.99 %	6.77 %

* This schedule is to be built prospectively until it contains ten years of data.

State of Washington

	2019	2018	2017	2016	2015	2014
	\$ 17,602	\$ 13,330	\$ 11,465	\$ 10,233	\$ 8,932	\$ 8,100
	17,602	13,330	11,465	10,233	8,932	8,100
	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 321,991	\$ 198,511	\$ 175,395	\$ 155,768	\$ 140,977	\$ 130,172
	5.47 %	6.72 %	6.54 %	6.57 %	6.34 %	6.22 %

	2019	2018	2017	2016	2015	2014
	\$ 1,654	\$ 1,512	\$ 1,346	\$ 1,345	\$ 1,224	\$ 1,184
	1,654	1,512	1,346	1,345	1,224	1,184
	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
	\$ 23,388	\$ 21,892	\$ 20,396	\$ 19,828	\$ 18,744	\$ 18,259
	7.07%	6.91%	6.60%	6.78%	6.53%	6.48%

PENSION PLAN INFORMATION
Notes to Required Supplementary Information

Methods and assumptions used in calculations of Actuarially Determined Contributions for PERS, TRS, PSERS, LEOFF, and WSPRS. The Office of the State Actuary (OSA) calculates the Actuarially Determined Contributions (ADC) based on the results of an actuarial valuation consistent with the state's funding policy defined under chapter 41.45 of the Revised Code of Washington (RCW). Consistent with the state's contribution rate adoption process, the results of an actuarial valuation with an odd-numbered year valuation date determine the ADC for the biennium that ensues two years later. The actuarial valuation with a June 30, 2019, valuation date, completed in the fall of 2020, plus any supplemental contribution rates from the preceding legislative session, determined the ADC for the period beginning July 1, 2021, and ending June 30, 2023.

Methods and assumptions used in calculations of the ADC for the Judicial Retirement System and the Judges Retirement Fund. The OSA calculates the ADC based on the results of an actuarial valuation, and sets the ADC equal to the expected benefit payments from the plan. Consistent with the state's funding policy defined under RCW 2.10.90 and 2.12.60, the Legislature makes biennial appropriations in order to ensure the fund is solvent to make the necessary benefit payments.

Additional consideration on ADC for all plans. OSA calculates the ADC consistent with the methods described above. Adopted contribution rates may be different pending the actions of the governing bodies.

Contractually Required Contributions for PERS, TRS, PSERS, and LEOFF. For cost-sharing plans, OSA calculates the Contractually Required Contributions (CRC) using the same assumptions and methods as the ADC except the CRC reflects the adopted contribution rates for the time period shown, which may differ from the contribution rates produced for the ADC.

State of Washington

PENSION PLAN INFORMATION

Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund

Schedule of Contributions

Last Ten Fiscal Years

(expressed in thousands)

Year		Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions		Contribution Deficiency (Excess)
2022	\$	1,010	\$	7,450	\$ (6,440)
2021		909		8,470	(7,561)
2020		900		8,967	(8,067)
2019		926		8,436	(7,510)
2018		3,523		8,050	(4,527)
2017		4,528		7,494	(2,966)
2016		6,846		8,153	(1,307)
2015		6,653		6,816	(163)
2014		6,421		7,336	(915)
2013		4,600		6,946	(2,346)

Notes: Neither covered payroll nor contributions as a percentage of covered payroll are applicable. This is a volunteer organization.

Beginning in 2017, the methodology for determining the Actuarially Determined Contributions was revised to reflect the timing of the contributions based upon the Board for Volunteer Fire Fighters adoption cycle and the actuarial funding methods selected.

Prior to 2014, the Annual Required Contribution amounts are presented for the Actuarially Determined Contributions.

Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Investment Returns

Last Nine Fiscal Years*

Year	Annual money-weighted rate of return, net of investment expense
2022	-16.02 %
2021	3.11 %
2020	4.40 %
2019	8.23 %
2018	8.84 %
2017	13.26 %
2016	2.19 %
2015	4.05 %
2014	18.50 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund

Schedule of Change in Net Pension Liability

Last Ten Fiscal Years
(expressed in thousands)

	2022	2021	2020	2019
Total Pension Liability				
Service cost	\$ 928	\$ 819	\$ 820	\$ 828
Interest	14,456	15,728	13,120	13,119
Changes of benefit terms	—	—	34,626	—
Differences between expected and actual experience	—	(4,495)	1,134	(1,857)
Changes in assumptions	—	16,726	—	—
Benefit payments, including refunds of member contributions	(12,574)	(12,673)	(12,217)	(11,913)
Net Change in Total Pension Liability	2,810	16,105	37,483	177
Total Pension Liability--Beginning	246,205	230,100	192,617	192,440
Total Pension Liability--Ending	\$ 249,015	\$ 246,205	\$ 230,100	\$ 192,617
Plan Fiduciary Net Position				
Contributions--municipalities	\$ 726	\$ 803	\$ 771	\$ 797
Contributions--member	53	58	40	54
Contributions--state as nonemployer contributing entity	6,724	7,667	8,196	7,639
Net investment income	(41,127)	7,778	11,059	20,101
Benefit payments, including refunds of member contributions	(12,566)	(12,673)	(12,217)	(11,913)
Administrative expense	(1,269)	(762)	(3,120)	(1,352)
Other	—	—	—	—
Net Change in Plan Fiduciary Net Position	(47,459)	2,871	4,729	15,326
Plan Fiduciary Net Position--Beginning	268,210	265,339	260,610	245,284
Plan Fiduciary Net Position--Ending	\$ 220,751	\$ 268,210	\$ 265,339	\$ 260,610
Plan's Net Pension Liability/(Asset)--Ending	\$ 28,264	\$ (22,005)	\$ (35,239)	\$ (67,993)

N/A indicates data not available.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

	2018	2017	2016	2015	2014	2013
	\$ 853	\$ 869	\$ 893	\$ 919	\$ 1,240	N/A
	13,151	12,946	12,887	12,656	12,480	N/A
	—	—	—	—	—	N/A
	(2,707)	(1,998)	(176)	(2,948)	—	N/A
	16	463	101	1,931	—	N/A
	(11,573)	(11,074)	(10,795)	(10,501)	(10,771)	N/A
	(260)	1,206	2,910	2,057	2,949	N/A
	192,700	191,494	188,584	186,527	183,578	N/A
	\$ 192,440	\$ 192,700	\$ 191,494	\$ 188,584	\$ 186,527	\$ 183,578
	\$ 823	\$ 848	\$ 918	\$ 913	\$ 953	N/A
	65	69	67	76	95	N/A
	7,227	6,646	7,235	5,903	6,383	N/A
	19,860	26,114	4,588	8,289	31,892	N/A
	(11,573)	(11,074)	(10,795)	(10,501)	(10,771)	N/A
	(918)	(1,466)	(1,205)	(1,020)	(1,469)	N/A
	—	—	—	—	(22)	N/A
	15,484	21,137	808	3,660	27,061	N/A
	229,800	208,663	207,855	204,195	177,134	N/A
	\$ 245,284	\$ 229,800	\$ 208,663	\$ 207,855	\$ 204,195	\$ 177,134
	\$ (52,844)	\$ (37,100)	\$ (17,169)	\$ (19,271)	\$ (17,668)	\$ 6,444

State of Washington

PENSION PLAN INFORMATION

Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund

Schedule of Net Pension Liability

Last Ten Fiscal Years

(expressed in thousands)

	2022	2021	2020	2019
Total Pension Liability/(Asset)--Ending	\$ 249,015	\$ 246,205	\$ 230,100	\$ 192,617
Plan Fiduciary Net Position--Ending	220,751	268,210	265,339	260,610
Plan's Net Pension Liability/(Asset)--Ending	\$ 28,264	\$ (22,005)	\$ (35,239)	\$ (67,993)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	88.65 %	108.94 %	115.31 %	135.30 %
Covered Payroll	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	N/A	N/A	N/A	N/A

N/A indicates data not applicable. This is a volunteer organization.

Note: Figures may not total due to rounding. Percentages are calculated using unrounded totals.

Source: Washington State Office of the State Actuary

**Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund
Notes to Required Supplementary Information**

The Office of the State Actuary calculates the Actuarially Determined Contributions (ADC) based on the results of an actuarial valuation consistent with funding policy defined under chapter 41.24 RCW and adopted policies made by the State Board for Volunteer

Fire Fighters and Reserve Officers. Consistent with the Board's contribution rate adoption process, the results of an actuarial valuation determine the ADC two years after the valuation date. For example, the actuarial valuation with a June 30, 2020, valuation date, completed in the fall of 2021, determines the ADC for the period ending June 30, 2022.

State of Washington

	2018	2017	2016	2015	2014	2013
	\$ 192,440	\$ 192,700	\$ 191,494	\$ 188,584	\$ 186,527	\$ 183,578
	245,284	229,800	208,663	207,855	204,195	177,134
	\$ (52,844)	\$ (37,100)	\$ (17,169)	\$ (19,271)	\$ (17,668)	\$ 6,444
	127.46 %	119.25 %	108.97 %	110.22 %	109.47 %	96.49 %
	N/A	N/A	N/A	N/A	N/A	N/A
	N/A	N/A	N/A	N/A	N/A	N/A

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

University of Washington (UW)

Last Two Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 6,548	\$ 6,548	\$ —	\$ 1,723,087	0.38 %
2021	7,105	7,105	—	1,372,814	0.52 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Washington State University (WSU)

Last Two Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 975	\$ 975	\$ —	\$ 325,122	0.30 %
2021	919	919	—	161,432	0.57 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

Eastern Washington University (EWU)

Last Two Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 165	\$ 165	\$ —	\$ 59,085	0.28 %
2021	165	165	—	30,057	0.55 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Central Washington University (CWU)

Last Two Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ —	\$ 187	\$ (187)	\$ 66,747	0.28 %
2021	—	173	(173)	38,710	0.45 %

Notes:

Statute requires Central Washington University to contribute at a rate similar to the other institutions even though the Actuarially Determined Contributions equals zero.

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

The Evergreen State College (TESC)

Last Two Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 46	\$ 46	\$ —	\$ 20,208	0.23 %
2021	40	40	—	49,390	0.08 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Contributions

Western Washington University (WWU)

Last Two Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 226	\$ 226	\$ —	\$ 107,558	0.21 %
2021	196	196	—	17,327	1.13 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

State Board for Community and Technical Colleges (SBCTC)

Last Two Fiscal Years*

(expressed in thousands)

Year	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2022	\$ 833	\$ 833	\$ —	\$ 638,490	0.13 %
2021	656	656	—	357,331	0.18 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

Schedule of Investment Returns

Last Two Fiscal Years*

Institution Name	UW	WSU	EWU	CWU	TESC	WWU	SBCTC
Annual money-weighted rate of return, net of investment expense							
2022	0.12 %	0.14 %	0.16 %	0.14 %	0.16 %	0.14 %	0.18 %
2021	34.93 %	34.92 %	34.88 %	34.91 %	34.86 %	34.90 %	34.87 %

*This schedule is to be built prospectively until it contains ten years of data.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

University of Washington

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability						
Service cost	\$ 3,699	\$ 22,877	\$ 16,699	\$ 11,823	\$ 14,788	\$ 19,891
Interest	15,933	17,677	21,232	16,277	16,128	15,097
Changes of benefit terms	—	—	—	—	—	—
Differences between expected and actual experience	67,986	(372,651)	31,425	102,713	(33,953)	(74,918)
Changes in assumptions	22,150	(223,327)	126,749	58,228	(17,105)	(28,553)
Benefit payments	(10,313)	(9,733)	(8,316)	(7,482)	(6,130)	(5,136)
Net Change in Total Pension Liability	99,455	(565,158)	187,789	181,559	(26,272)	(73,619)
Total Pension Liability - Beginning	216,672	781,829	594,040	412,481	438,753	512,372
Total Pension Liability - Ending	\$ 316,127	\$ 216,672	\$ 781,829	\$ 594,040	\$ 412,481	\$ 438,753
Plan Fiduciary Net Position **						
Contributions - Employer	\$ 6,548	\$ 7,105	N/A	N/A	N/A	N/A
Contributions - Member	—	—	N/A	N/A	N/A	N/A
Net Investment Income	101	22,275	N/A	N/A	N/A	N/A
Benefit Payments, Including Refunds of Member Contributions	—	—	N/A	N/A	N/A	N/A
Administrative Expense	—	—	N/A	N/A	N/A	N/A
Net Change in Plan Fiduciary Net Position	6,648	29,380	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Beginning	90,341	60,961	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Ending	\$ 96,989	\$ 90,341	N/A	N/A	N/A	N/A
Plan's Net Position Liability/(Asset) - Ending	\$ 219,138	\$ 126,331	N/A	N/A	N/A	N/A

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

**Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Washington State University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability						
Service cost	\$ 604	\$ 3,114	\$ 2,282	\$ 2,112	\$ 2,763	\$ 3,803
Interest	2,968	2,666	3,282	3,241	3,261	3,140
Changes of benefit terms	—	—	—	—	—	—
Differences between expected and actual experience	11,481	(47,565)	5,496	(1,022)	(7,171)	(16,389)
Changes in assumptions	3,771	(33,228)	17,655	7,997	(3,255)	(6,574)
Benefit payments	(3,248)	(2,827)	(2,493)	(2,439)	(2,181)	(1,890)
Net Change in Total Pension Liability	15,577	(77,840)	26,222	9,889	(6,583)	(17,910)
Total Pension Liability - Beginning	41,102	118,942	92,720	82,831	89,414	107,324
Total Pension Liability - Ending	\$ 56,679	\$ 41,102	\$ 118,942	\$ 92,720	\$ 82,831	\$ 89,414
Plan Fiduciary Net Position**						
Contributions - Employer	\$ 975	\$ 919	N/A	N/A	N/A	N/A
Contributions - Member	—	—	N/A	N/A	N/A	N/A
Net Investment Income	22	4,422	N/A	N/A	N/A	N/A
Benefit Payments, Including Refunds of Member Contributions	—	—	N/A	N/A	N/A	N/A
Administrative Expense	—	—	N/A	N/A	N/A	N/A
Net Change in Plan Fiduciary Net Position	998	5,341	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Beginning	17,646	12,305	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Ending	\$ 18,643	\$ 17,646	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 38,036	\$ 23,456	N/A	N/A	N/A	N/A

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Eastern Washington University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability						
Service cost	\$ 157	\$ 668	\$ 501	\$ 463	\$ 477	\$ 658
Interest	671	523	634	614	429	420
Changes of benefit terms	—	—	—	—	—	—
Differences between expected and actual experience	2,661	(7,646)	1,019	421	3,867	(2,852)
Changes in assumptions	867	(7,364)	3,488	1,014	(621)	(647)
Benefit payments	(277)	(280)	(250)	(316)	(202)	(140)
Net Change in Total Pension Liability	4,080	(14,099)	5,392	2,196	3,950	(2,561)
Total Pension Liability - Beginning	9,040	23,139	17,747	15,551	11,601	14,162
Total Pension Liability - Ending	\$ 13,119	\$ 9,040	\$ 23,139	\$ 17,747	\$ 15,551	\$ 11,601
Plan Fiduciary Net Position**						
Contributions - Employer	\$ 165	\$ 165	N/A	N/A	N/A	N/A
Contributions - Member	—	—	N/A	N/A	N/A	N/A
Net Investment Income	5	892	N/A	N/A	N/A	N/A
Benefit Payments, Including Refunds of Member Contributions	—	—	N/A	N/A	N/A	N/A
Administrative Expense	—	—	N/A	N/A	N/A	N/A
Net Change in Plan Fiduciary Net Position	171	1,057	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Beginning	3,549	2,492	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Ending	\$ 3,720	\$ 3,549	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 9,399	\$ 5,490	N/A	N/A	N/A	N/A

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Central Washington University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability						
Service cost	\$ 19	\$ 74	\$ 52	\$ 61	\$ 91	\$ 150
Interest	327	187	252	293	299	293
Changes of benefit terms	—	—	—	—	—	—
Differences between expected and actual experience	777	(1,386)	322	(710)	(466)	(1,270)
Changes in assumptions	260	(2,394)	1,057	428	(272)	(616)
Benefit payments	(473)	(467)	(439)	(411)	(412)	(411)
Net Change in Total Pension Liability	910	(3,987)	1,244	(339)	(760)	(1,854)
Total Pension Liability - Beginning	4,635	8,622	7,378	7,717	8,477	10,331
Total Pension Liability - Ending	\$ 5,545	\$ 4,635	\$ 8,622	\$ 7,378	\$ 7,717	\$ 8,477
Plan Fiduciary Net Position**						
Contributions - Employer	\$ 187	\$ 173	N/A	N/A	N/A	N/A
Contributions - Member	—	—	N/A	N/A	N/A	N/A
Net Investment Income	4	894	N/A	N/A	N/A	N/A
Benefit Payments, Including Refunds of Member Contributions	—	—	N/A	N/A	N/A	N/A
Administrative Expense	—	—	N/A	N/A	N/A	N/A
Net Change in Plan Fiduciary Net Position	191	1,067	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Beginning	3,560	2,493	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Ending	\$ 3,751	\$ 3,560	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 1,794	\$ 1,075	N/A	N/A	N/A	N/A

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

The Evergreen State College

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability						
Service cost	\$ 55	\$ 250	\$ 188	\$ 154	\$ 210	\$ 296
Interest	260	201	243	235	237	230
Changes of benefit terms	—	—	—	—	—	—
Differences between expected and actual experience	991	(3,198)	490	(108)	(565)	(1,327)
Changes in assumptions	311	(2,495)	1,293	694	(229)	(387)
Benefit payments	(157)	(119)	(138)	(137)	(183)	(158)
Net Change in Total Pension Liability	1,460	(5,361)	2,076	838	(530)	(1,346)
Total Pension Liability - Beginning	3,533	8,894	6,818	5,980	6,510	7,856
Total Pension Liability - Ending	\$ 4,994	\$ 3,533	\$ 8,894	\$ 6,818	\$ 5,980	\$ 6,510
Plan Fiduciary Net Position**						
Contributions - Employer	\$ 46	\$ 40	N/A	N/A	N/A	N/A
Contributions - Member	—	—	N/A	N/A	N/A	N/A
Net Investment Income	2	348	N/A	N/A	N/A	N/A
Benefit Payments, Including Refunds of Member Contributions	—	—	N/A	N/A	N/A	N/A
Administrative Expense	—	—	N/A	N/A	N/A	N/A
Net Change in Plan Fiduciary Net Position	49	388	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Beginning	1,372	984	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Ending	\$ 1,421	\$ 1,372	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 3,573	\$ 2,162	N/A	N/A	N/A	N/A

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

** Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Western Washington University

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability						
Service cost	\$ 233	\$ 922	\$ 699	\$ 551	\$ 737	\$ 1,057
Interest	982	798	962	825	837	842
Changes of benefit terms	—	—	—	—	—	—
Differences between expected and actual experience	5,263	(15,050)	1,961	2,298	(2,233)	(5,278)
Changes in assumptions	1,524	(8,260)	5,269	2,821	(819)	(2,126)
Benefit payments	(587)	(524)	(486)	(420)	(380)	(298)
Net Change in Total Pension Liability	7,416	(22,115)	8,405	6,075	(1,858)	(5,803)
Total Pension Liability - Beginning	13,327	35,442	27,037	20,962	22,820	28,623
Total Pension Liability - Ending	\$ 20,743	\$ 13,327	\$ 35,442	\$ 27,037	\$ 20,962	\$ 22,820
Plan Fiduciary Net Position**						
Contributions - Employer	\$ 226	\$ 196	N/A	N/A	N/A	N/A
Contributions - Member	—	—	N/A	N/A	N/A	N/A
Net Investment Income	7	1,326	N/A	N/A	N/A	N/A
Benefit Payments, Including Refunds of Member Contributions	—	—	N/A	N/A	N/A	N/A
Administrative Expense	—	—	N/A	N/A	N/A	N/A
Net Change in Plan Fiduciary Net Position	233	1,522	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Beginning	5,255	3,733	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Ending	\$ 5,488	\$ 5,255	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 15,255	\$ 8,072	N/A	N/A	N/A	N/A

N/A indicates data not available.

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Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Changes in Net Pension Liability and Related Ratios

State Board for Community and Technical Colleges

Fiscal Years Ended and Measurement Date June 30*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability						
Service cost	\$ 1,508	\$ 4,672	\$ 3,516	\$ 2,851	\$ 3,827	\$ 5,417
Interest	5,078	3,323	3,956	3,449	3,517	3,514
Changes of benefit terms	—	—	—	—	—	—
Differences between expected and actual experience	22,436	(29,981)	8,335	6,503	(10,402)	(25,336)
Changes in assumptions	7,288	(54,110)	22,269	12,227	(3,519)	(5,980)
Benefit payments	(3,015)	(1,992)	(1,785)	(1,818)	(1,300)	(902)
Net Change in Total Pension Liability	33,294	(78,088)	36,291	23,212	(7,877)	(23,287)
Total Pension Liability - Beginning	68,588	146,676	110,385	87,173	95,050	118,337
Total Pension Liability - Ending	\$ 101,882	\$ 68,588	\$ 146,676	\$ 110,385	\$ 87,173	\$ 95,050
Plan Fiduciary Net Position**						
Contributions - Employer	\$ 833	\$ 656	N/A	N/A	N/A	N/A
Contributions - Member	—	—	N/A	N/A	N/A	N/A
Net Investment Income	52	8,211	N/A	N/A	N/A	N/A
Benefit Payments, Including Refunds of Member Contributions	—	—	N/A	N/A	N/A	N/A
Administrative Expense	—	—	N/A	N/A	N/A	N/A
Net Change in Plan Fiduciary Net Position	886	8,866	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Beginning	32,259	23,393	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position - Ending	\$ 33,145	\$ 32,259	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 68,737	\$ 36,329	N/A	N/A	N/A	N/A

N/A indicates data not available.

*This schedule is to be built prospectively until it contains ten years of data.

** Due to changes in legislation, assets from higher education institution plans that were previously not administered through a trust, were placed into a trust or similar arrangement. As a result, plans previously reported under GASB Statement No. 73, are now reported under GASB Statement Nos. 67/68. The change is effective for fiscal year 2021.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Net Pension Liability

University of Washington

Last Six Fiscal Years*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 316,127	\$ 216,672	\$ 781,829	\$ 594,040	\$ 412,481	\$ 438,753
Plan Fiduciary Net Position - Ending	96,989	90,341	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	<u>\$ 219,138</u>	<u>\$ 126,331</u>	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	30.68 %	41.69 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 1,723,087	\$ 1,703,155	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	12.72 %	7.42 %	N/A	N/A	N/A	N/A

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Net Pension Liability

Washington State University

Last Six Fiscal Years*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 56,679	\$ 41,102	\$ 118,942	\$ 92,720	\$ 82,831	\$ 89,414
Plan Fiduciary Net Position - Ending	18,643	17,646	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	<u>\$ 38,036</u>	<u>\$ 23,456</u>	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	32.89 %	42.93 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 325,122	\$ 317,177	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	11.70 %	7.40 %	N/A	N/A	N/A	N/A

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Net Pension Liability

Eastern Washington University

Last Six Fiscal Years*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 13,119	\$ 9,040	\$ 23,139	\$ 17,747	\$ 15,551	\$ 11,601
Plan Fiduciary Net Position - Ending	3,720	3,549	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 9,399	\$ 5,490	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	28.36 %	39.26 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 59,085	\$ 60,251	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	15.91 %	9.11 %	N/A	N/A	N/A	N/A

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Net Pension Liability

Central Washington University

Last Six Fiscal Years*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 5,545	\$ 4,635	\$ 8,622	\$ 7,378	\$ 7,717	\$ 8,477
Plan Fiduciary Net Position - Ending	3,751	3,560	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 1,794	\$ 1,075	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	67.65 %	76.81 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 66,747	\$ 77,419	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	2.69 %	1.39 %	N/A	N/A	N/A	N/A

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

State of Washington

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

Schedule of Net Pension Liability

The Evergreen State College

Last Six Fiscal Years*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 4,994	\$ 3,533	\$ 8,894	\$ 6,818	\$ 5,980	\$ 6,510
Plan Fiduciary Net Position - Ending	1,421	1,372	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 3,573	\$ 2,162	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	28.45 %	38.83 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 20,208	\$ 36,786	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	17.68 %	5.88 %	N/A	N/A	N/A	N/A

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Schedule of Net Pension Liability

Western Washington University

Last Six Fiscal Years*

(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 20,743	\$ 13,327	\$ 35,442	\$ 27,037	\$ 20,962	\$ 22,820
Plan Fiduciary Net Position - Ending	5,488	5,255	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 15,255	\$ 8,072	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	26.46 %	39.43 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 107,558	\$ 317,177	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	14.18 %	2.54 %	N/A	N/A	N/A	N/A

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

PENSION PLAN INFORMATION

Higher Education Supplemental Defined Benefit Plans

**Schedule of Net Pension Liability
State Board for Community and Technical Colleges**

Last Six Fiscal Years*
(expressed in thousands)

	2022	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 101,882	\$ 68,588	\$ 146,676	\$ 110,385	\$ 87,173	\$ 95,050
Plan Fiduciary Net Position - Ending	33,145	32,259	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	<u>\$ 68,737</u>	<u>\$ 36,329</u>	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	32.53 %	47.03 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 638,490	\$ 639,861	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	10.77 %	5.68 %	N/A	N/A	N/A	N/A

N/A indicates data not available. Fiscal year 2021 is the first year institutions of higher education reported under GASB Statement Nos. 67/68.

*This schedule is to be built prospectively until it contains ten years of data.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

**Higher Education Supplemental Defined Benefit Plans
Notes to Required Supplementary Information**

Effective fiscal year 2021, House Bill 1661 created dedicated funds to pay higher education Supplemental Retirement Plans (SRPs) benefits that mimic the trust arrangement for the rest of the state retirement systems. As a result, the plans, previously reported under GASB Statement No. 73, are now being reported under GASB Statement Nos. 67/68. Under the SRPs, state institutions of higher education make direct payments to qualifying retirees when the retirement benefits provided by the fund sponsors do not meet the benefit goals.

Under GASB 67/68, the discount rate is based on the long-term expected rate of return on the pension plan investments. This led to an increase in the discount rate used to measure the total pension liability (TPL) from 2.21 percent as of June 30, 2020, to 7.40 percent as of June 30, 2021, and a significant decrease in the TPL. In addition to the change in discount rate, the TPL is now compared against the plan's fiduciary net position to determine the net pension liability.

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OTHER POSTEMPLOYMENT BENEFITS INFORMATION

Schedule of Changes in Total OPEB Liability and Related Ratios

Measurement Date of June 30*

(expressed in thousands)

	2021	2020	2019	2018	2017
Total OPEB Liability					
Service cost	\$ 323,706	\$ 251,517	\$ 235,316	\$ 317,866	\$ 394,955
Interest	139,842	210,229	203,889	218,339	184,999
Changes in benefit terms	—	—	—	—	—
Difference between expected and actual experience	404	(32,209)	(273)	199,258	—
Changes in assumptions	58,702	136,371	379,637	(1,390,198)	(902,431)
Benefit payments	(106,523)	(100,092)	(93,253)	(92,200)	(94,279)
Changes in proportion	—	3	(3)	(15)	—
Other**	—	(214,094)	—	—	—
Net Changes in Total OPEB Liability	416,131	251,725	725,313	(746,950)	(416,755)
Total OPEB Liability--Beginning, as restated	6,056,920	5,805,195	5,079,882	5,826,832	6,242,577
Total OPEB Liability--Ending	\$ 6,473,051	\$ 6,056,920	\$ 5,805,195	\$ 5,079,882	\$ 5,825,822
Covered-employee payroll	\$ 9,560,209	\$ 9,285,200	\$ 8,722,746	\$ 8,401,635	\$ 7,878,188
Total OPEB liability as a percentage of covered-employee payroll	67.71 %	65.23 %	66.55 %	60.46 %	73.95 %

*This schedule is to be built prospectively until it contains ten years of data.

**Impact of removing trends that include excise tax. Legislation under H.R. 1865 repealed the excise tax after the previous measurement date.

Note: Figures may not total due to rounding.

Source: Washington State Office of the State Actuary

Other Postemployment Benefits Information
Notes to Required Supplementary Information

The Public Employees' Benefits Board OPEB plan does not have assets in trusts or equivalent arrangements and is funded on a pay-as-you-go basis.

Potential factors that may significantly affect trends in amounts reported include changes to the discount rate, health care trend rates, salary projections, and participation percentages.

Total OPEB liability beginning balance for the measurement date of June 30, 2018, was restated to reflect the changes in proportion between the state and the Washington Economic Development Finance Authority which operates on a cash basis and does not report an OPEB liability. The restatement also includes OPEB amounts for the Health Care Benefits Exchange which was omitted from the table in the prior year.

Infrastructure Assets Reported Using the Modified Approach

Condition Assessment

The state of Washington reports certain networks of infrastructure assets under the modified approach of the Governmental Accounting Standards Board Statement No. 34. Expenditures to maintain and preserve these assets are budgeted, recorded, and reported in lieu of depreciation expense. The state must meet the following requirements to report networks of assets under the modified approach:

- Maintain an up-to-date inventory of eligible infrastructure assets in an asset management system.
- Disclose the condition level at which assets are to be preserved or maintained, as established by administrative or executive policy, or by legislative action.

- Perform condition assessments of eligible assets and summarize the results using a measurement scale.
- Document that assets are being preserved approximately at or above the disclosed condition level for the three most recent complete condition assessments..
- Annually estimate the cost to maintain and preserve the assets at the established condition level.

Assets accounted for under the modified approach include the state of Washington’s network of highway pavements, bridges, and rest areas. In fiscal year 2022, the state was responsible for maintaining and preserving 20,876 pavement lane miles, 4,126 bridges and tunnels, and 47 highway safety rest areas.

PAVEMENT CONDITION

The Washington State Department of Transportation (WSDOT) performs highway pavement assessments over a two-year cycle utilizing three measurements to develop a scaled condition assessment: Pavement Structural Condition (PSC), International Roughness Index (IRI), and rutting.

The WSDOT uses the following rating scale for PSC:

Category	PSC Range	Description
Very Good	80 - 100	Little or no distress. Example: Flexible pavement with 5% of wheel track length having “hairline” severity alligator cracking will have a PSC of 80.
Good	60 - 79	Early stage deterioration. Example: Flexible pavement with 15% of wheel track length having “hairline” alligator cracking will have a PSC of 70.
Fair	40 - 59	This is the threshold value for rehabilitation. Example: Flexible pavement with 25% of wheel track length having “hairline” alligator cracking will have a PSC of 50.
Poor	20 - 39	Structural deterioration. Example: Flexible pavement with 25% of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 30.
Very Poor	0 - 19	Advanced structural deterioration. Example: Flexible pavement with 40% of wheel track length having “medium (spalled)” severity alligator cracking will have a PSC of 10. May require extensive repair and thicker overlays.

The IRI scale is measured in inches per mile. The WSDOT assesses pavement with a ride performance measure less than 221 inches per mile to be in fair or better condition.

Rutting is measured in inches with a measurement of 0.58 inches or less assessed at a condition of fair or better.

PSC, IRI, and rutting are combined to rate a section of pavement which is assigned the lowest condition of any of the three indices.

State of Washington

The following table shows the combined conditions and the ratings for each index:

Category	PSC	IRI	Rutting
Very Good	80 - 100	< 96	< 0.24
Good	60 - 79	96 - 170	0.24 - 0.41
Fair	40 - 59	171 - 220	0.42 - 0.58
Poor	20 - 39	221 - 320	0.59 - 0.74
Very Poor	0 - 19	> 320	> 0.74

The WSDOT's policy is to maintain 85 percent of pavements at a condition level of fair or better, based on an average condition level of the last three assessments. Calculation of the percentages was based on vehicle miles traveled, a key data for highway planning and management and a common measure of roadway use.

The following table shows pavement condition ratings for state highways:

Pavements			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Calendar Year			
2021	2019	2017	Average of Last Three Assessments
92.5%	94.1%	93.2%	93.3%

The following table reflects the state's estimated and actual expenditures necessary to preserve state highways at the established condition level:

Pavements					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
(expressed in thousands)					
	2022	2021	2020	2019	2018
Planned	\$ 139,663	\$ 211,788	\$ 194,105	\$ 227,625	\$ 263,555
Actual	119,280	124,491	169,303	269,236	271,474
Variance	\$ 20,383	\$ 87,297	\$ 24,802	\$ (41,611)	\$ (7,919)
	14.6%	41.2%	12.8%	-18.3%	-3.0%

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management's decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors. For fiscal year 2021, the 41.2 percent variance is due to a combination of decreased expenditures and an additional appropriation for the Connecting Washington Program that funded other various projects to enhance the statewide transportation system and maintain critical infrastructure.

For more information about pavements, refer to the WSDOT's website at: <http://www.wsdot.wa.gov/Business/MaterialsLab/Pavements/default.htm>.

State of Washington

BRIDGE CONDITION

The WSDOT inspects and performs condition assessments on approximately 3,316 state-owned vehicular bridges in excess of 20 feet in length. While most bridges undergo condition assessments every two years, the National Bridge Inspection Standards (NBIS) make provisions for some bridges to be inspected more or less frequently. Factors that are considered when determining the frequency of inspection include age, type of structure, span length, and condition. There are currently about 360 bridges that are inspected on a four-year cycle, and many bridges that are inspected more frequently than every two years. Underwater bridge components are inspected at least once every five years in accordance with Federal Highway Administration (FHWA) requirements.

The WSDOT uses a performance measure established in FHWA's *Recording and Coding Guide for the Structural Inventory and Appraisal of the Nation's Bridges*, which classifies the physical condition of bridges as good, fair, or poor based on structural sufficiency standards for the following bridge components: bridge superstructure, substructure, and deck. The appraisal data is collected in the National Bridge Inventory and assigned a code from 0 to 9, with 0 being in a failed condition and 9 being in excellent condition.

Category	National Bridge Inventory Code	Description
Excellent	9	No problem
Good	7 or 8	A range from no problems noted to some minor problems.
Fair	5 or 6	All primary structural elements are sound but may have deficiencies such as minor section loss, deterioration, cracking, spalling, or scour.
Poor	4 or less	Advanced deficiencies such as section loss, deterioration, cracking, spalling, scour, or seriously affected primary structural components.

The WSDOT's policy is to maintain 90 percent of bridges at a condition level of fair or better, based on an average condition level of the last three assessments.

The following table shows condition ratings for state bridges:

Bridges			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Fiscal Year			
2021*	2019	2017	Average of Last Three Assessments *
94.7%	92.9%	91.8%	93.1%

*Percentages for the 2021 assessment and the Average of Last Three Assessments were updated to correct errors in prior year's calculations.

The following table reflects the state's estimated and actual expenditures necessary to preserve the bridges at the established condition level:

Bridges										
Preservation and Maintenance - Planned to Actual - Fiscal Year										
(expressed in thousands)										
		2022		2021		2020		2019		2018
Planned	\$	135,355	\$	114,868	\$	148,212	\$	182,409	\$	106,595
Actual		92,080		109,137		120,554		146,816		87,068
Variance	\$	43,275	\$	5,731	\$	27,658	\$	35,593	\$	19,527
		32.0%		5.0%		18.7%		19.5%		18.3%

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management's decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors. The significant variance between actual and planned expenditures in fiscal year 2022 can be attributed to continued insufficient resources in keeping up with increased delivery demands imposed on the WSDOT.

For more information about bridges, refer to the WSDOT's website at: <http://www.wsdot.wa.gov/Bridge/Structures/>.

SAFETY REST AREA CONDITION

Beginning in fiscal year 2020, the WSDOT performs condition assessments on safety rest areas in the odd year of every fiscal biennium. Sites and buildings are divided into functional components that are assessed with a three-tiered condition scale: good, fair, and poor condition. The assessment criteria are based on guidelines that are typical of industry standards and have been modified by the WSDOT Capital Facilities Program to align with transportation-related facilities.

While the scale for condition measurement remains unchanged, both the condition rating tiers and the condition target for safety rest areas were modified effective for fiscal year 2020. The rating for a safety rest area to be considered in “fair” condition was increased from 50 percent to 60 percent under the new plan, representing a higher assessment standard than under the historical rating system.

The WSDOT’s policy is to maintain 85 percent of safety rest areas at a level of fair or better condition, based on the average condition level of the last three assessments. However, the implementation of the new condition assessment criteria in fiscal year 2020 resulted in the safety rest area condition rating falling below target in the last three assessments. Beginning in the fall of 2022, the WSDOT will evaluate the feasibility of continuing to manage safety rest areas under the same asset management plan as all other agency-owned facilities using the modified approach for reporting infrastructure. The determination will be completed before the 2023 biennium closes and will be addressed in the Required Supplemental Information of the fiscal year 2023 Annual Comprehensive Financial Report.

The following table shows condition ratings for safety rest areas:

Safety Rest Areas			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Fiscal Year *			
2021	2019*	2017*	Average of Last Three Assessments
45.7%	80.4%	80.4%	68.8%

* The percentages for the 2017 and 2019 assessments were recalculated to reflect the new rating methodology effective July 2019.

The following table reflects the state’s estimated and actual expenditures necessary to preserve the safety rest areas at the established condition level:

Safety Rest Areas					
Preservation and Maintenance - Planned to Actual - Fiscal Year					
(expressed in thousands)					
	2022	2021	2020	2019	2018
Planned	\$ 6,694	\$ 8,140	\$ 9,420	\$ 11,084	\$ 9,609
Actual	7,589	7,256	8,601	9,004	7,986
Variance	\$ (895)	\$ 884	\$ 819	\$ 2,080	\$ 1,623
	-13.4%	10.9%	8.7%	18.8%	16.9%

Actual expenditures may vary from planned amounts for a variety of reasons which include, but are not limited to, management’s decision to accelerate, defer, or reduce preservation or maintenance activities in response to economic forecasts and other factors.

For more information about safety rest areas, refer to the WSDOT’s website at: <http://www.wsdot.wa.gov/safety/restareas>.