

RSI
Required Supplementary Information

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BUDGETARY COMPARISON SCHEDULES

General Fund

For the Biennium Ended June 30, 2021

(expressed in thousands)

	Original Budget 2019-21 Biennium	Final Budget 2019-21 Biennium	Actual 2019-21 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 3,265,160	\$ 3,265,160	\$ 3,265,160	\$ —
Resources				
Taxes	48,881,435	49,281,334	49,632,324	350,990
Licenses, permits, and fees	245,094	247,555	281,231	33,676
Other contracts and grants	903,905	917,992	673,117	(244,875)
Timber sales	7,740	9,234	8,721	(513)
Federal grants-in-aid	25,740,835	31,236,124	26,537,469	(4,698,655)
Charges for services	111,396	125,270	166,310	41,040
Investment income (loss)	92,309	74,862	71,986	(2,876)
Miscellaneous revenue	504,520	443,812	403,008	(40,804)
Unclaimed property	178,743	253,184	254,078	894
Transfers from other funds	2,087,173	4,247,326	4,947,480	700,154
Total Resources	82,018,310	90,101,853	86,240,884	(3,860,969)
Charges To Appropriations				
General government	4,666,396	6,822,417	5,154,094	1,668,323
Human services	40,112,938	42,808,609	40,893,615	1,914,994
Natural resources and recreation	902,718	1,062,906	926,325	136,581
Transportation	150,242	152,062	135,467	16,595
Education	31,757,555	31,736,871	30,002,144	1,734,727
Capital outlays	1,050,822	1,032,839	348,024	684,815
Transfers to other funds	851,816	3,806,983	3,884,722	(77,739)
Total Charges To Appropriations	79,492,487	87,422,687	81,344,391	6,078,296
Excess Available For Appropriation Over (Under) Charges To Appropriations	2,525,823	2,679,166	4,896,493	2,217,327
Reconciling Items				
Bond sale proceeds	375,491	93,598	171,972	78,374
Issuance premiums	—	2,272	3,784	1,512
Assumed reversions	353,704	699,567	—	(699,567)
Working capital adjustment	—	—	(175,000)	(175,000)
Noncash activity (net)	—	—	295,016	295,016
Nonappropriated fund balances	—	—	69,444	69,444
Changes in reserves (net)	—	—	(334,138)	(334,138)
Total Reconciling Items	729,195	795,437	29,555	(765,882)
Budgetary Fund Balance, June 30	\$ 3,255,018	\$ 3,474,603	\$ 4,926,048	\$ 1,451,445

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.

BUDGETARY COMPARISON SCHEDULES

General Fund - Budget to GAAP Reconciliation

For the Biennium Ended June 30, 2021

(expressed in thousands)

Sources/Inflows of Resources	
Actual amounts (budgetary basis) "Total Resources"	
from the Budgetary Comparison Schedule	\$ 86,240,884
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(4,947,480)
Budgetary fund balance at the beginning of the biennium, as restated	(3,265,160)
Appropriated loan principal repayment	(207)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash commodities and electronic food stamp benefits	4,241,841
Revenues collected for other governments	272,333
Unanticipated receipts	3,425,912
Noncash revenues	249,535
Other	50,642
Biennium total revenues	<u>86,268,300</u>
Fiscal year 2020 total revenues	(38,977,410)
Nonappropriated activity	<u>49,286</u>
Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u><u>\$ 47,340,176</u></u>
Uses/Outflows of Resources	
Actual amounts (budgetary basis) "Total Charges to Appropriations"	
from the Budgetary Comparison Schedule	\$ 81,344,391
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	(3,592,394)
Other transfers to other funds	(3,884,722)
Appropriated loan disbursements	(31)
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	4,241,841
Distributions to other governments	272,333
Certificates of participation and capital lease acquisitions	19,794
Expenditures related to unanticipated receipts	3,425,912
Other	14,091
Biennium total expenditures	<u>81,841,253</u>
Fiscal year 2020 total expenditures	(38,315,455)
Nonappropriated activity	<u>1,026,482</u>
Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	<u><u>\$ 44,552,280</u></u>

BUDGETARY COMPARISON SCHEDULES

Higher Education Special Revenue Fund

For the Biennium Ended June 30, 2021

(expressed in thousands)

	Original Budget 2019-21 Biennium	Final Budget 2019-21 Biennium	Actual 2019-21 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1, as restated	\$ 1,325,579	\$ 1,325,579	\$ 1,325,579	\$ —
Resources				
Taxes	1,018,660	2,015,320	1,947,626	(67,694)
Investment income (loss)	6,404	43,157	30,957	(12,200)
Miscellaneous revenue	1,771	1,704	—	(1,704)
Transfers from other funds	182,160	235,393	235,331	(62)
Total Resources	2,534,574	3,621,689	3,539,493	(82,196)
Charges To Appropriations				
General government	432	432	403	29
Human services	37,977	37,971	34,527	3,444
Education	2,196,099	2,765,096	2,756,382	8,714
Transfers to other funds	30,175	30,558	30,337	221
Total Charges To Appropriations	2,264,683	2,834,057	2,821,649	12,408
Excess Available For Appropriation Over (Under) Charges To Appropriations	269,891	787,632	717,844	(69,788)
Reconciling Items				
Working capital adjustment	—	—	17,308	17,308
Noncash activity (net)	—	—	(12,405)	(12,405)
Nonappropriated fund balances	—	—	3,561,883	3,561,883
Changes in reserves (net)	—	—	(206,888)	(206,888)
Total Reconciling Items	—	—	3,359,898	3,359,898
Budgetary Fund Balance, June 30	\$ 269,891	\$ 787,632	\$ 4,077,742	\$ 3,290,110

BUDGETARY COMPARISON SCHEDULES

Higher Education Special Revenue Fund - Budget to GAAP Reconciliation

For the Biennium Ended June 30, 2021

(expressed in thousands)

Sources/Inflows of Resources	
Actual amounts (budgetary basis) "Total Resources"	
from the Budgetary Comparison Schedule	\$ 3,539,493
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(235,331)
Budgetary fund balance at the beginning of the biennium, as restated	(1,325,579)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash revenues	154
Biennium total revenues	<u>1,978,737</u>
Fiscal year 2020 total revenues	(7,014,528)
Nonappropriated activity	<u>12,323,609</u>
Total Revenues (GAAP Basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u><u>\$ 7,287,818</u></u>
Uses/Outflows of Resources	
Actual amounts (budgetary basis) "Total Charges to Appropriations"	
from the Budgetary Comparison Schedule	\$ 2,821,649
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	(240,560)
Other transfers to other funds	(30,337)
Biennium total expenditures	<u>2,550,752</u>
Fiscal year 2020 total expenditures	(7,027,666)
Nonappropriated activity	<u>11,557,063</u>
Total expenditures (GAAP basis) as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Governmental Funds	<u><u>\$ 7,080,149</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 2019-21 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/ACFR/2021/Washington State Budget to Actual Detail Report.pdf](https://ofm.wa.gov/sites/default/files/public/accounting/report/ACFR/2021/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.

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 Eight Measurement Years *
(expressed in thousands)

	2020	2019	2018
Total Pension Liability			
Service cost	\$ 23,091	\$ 22,671	\$ 21,083
Interest	100,877	96,629	94,569
Changes of benefit terms	2,400	—	—
Differences between expected and actual experience	11,919	4,254	13,974
Changes in assumptions	581	—	(24,367)
Benefit payments, including refunds of member contributions	(68,838)	(64,370)	(59,634)
Net Change in Total Pension Liability	70,030	59,184	45,625
Total Pension Liability - Beginning	1,373,918	1,314,734	1,269,109
Total Pension Liability - Ending	\$ 1,443,948	\$ 1,373,918	\$ 1,314,734
Plan Fiduciary Net Position			
Contributions - employer	\$ 19,897	\$ 14,700	\$ 14,203
Contributions - employee	10,630	10,744	9,922
Net investment income	60,358	111,123	113,597
Benefit payments, including refunds of employee contributions	(68,838)	(64,370)	(59,634)
Administrative expense	(96)	(131)	(131)
Other	808	769	650
Net Change in Plan Fiduciary Net Position	22,759	72,835	78,607
Plan Fiduciary Net Position - Beginning	1,362,281	1,289,446	1,210,839
Plan Fiduciary Net Position - Ending	\$ 1,385,040	\$ 1,362,281	\$ 1,289,446
State's Net Pension Liability/(Asset) - Ending	\$ 58,908	\$ 11,637	\$ 25,288
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	95.92 %	99.15 %	98.08 %
Covered Payroll	\$ 113,704	\$ 111,612	\$ 109,243
State's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	51.81 %	10.43 %	23.15 %

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.

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

PENSION PLAN INFORMATION
Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Judicial Retirement System

Last Eight Measurement Years *

(expressed in thousands)

	2020	2019	2018
Total Pension Liability			
Service cost	\$ —	\$ —	\$ —
Interest	2,634	3,078	3,200
Changes of benefit terms	—	—	—
Differences between expected and actual experience	(447)	(1,793)	(2,844)
Changes in assumptions	3,675	2,372	(2,063)
Benefit payments, including refunds of employee contributions	(7,921)	(7,958)	(8,325)
Net Change in Total Pension Liability	(2,059)	(4,301)	(10,032)
Total Pension Liability - Beginning	79,178	83,479	93,511
Total Pension Liability - Ending	\$ 77,119	\$ 79,178	\$ 83,479
Plan Fiduciary Net Position			
Contributions - employer	\$ 7,800	\$ 8,400	\$ 8,700
Contributions - employee	—	—	—
Net investment income	155	166	80
Benefit payments, including refunds of employee contributions	(7,921)	(7,958)	(8,325)
Administrative expense	—	—	—
Other	—	—	—
Net Change in Plan Fiduciary Net Position	34	608	455
Plan Fiduciary Net Position - Beginning	8,460	7,852	7,397
Plan Fiduciary Net Position - Ending	\$ 8,494	\$ 8,460	\$ 7,852
State's Net Pension Liability/(Asset) - Ending	\$ 68,625	\$ 70,718	\$ 75,627
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	11.01 %	10.68 %	9.41 %
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

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

PENSION PLAN INFORMATION
Single Employer Plans

Schedule of Changes in Net Pension Liability and Related Ratios

Judges' Retirement Fund

Last Eight Measurement Years *

(expressed in thousands)

	2020	2019	2018
Total Pension Liability			
Service cost	\$ —	\$ —	\$ —
Interest	80	89	95
Changes of benefit terms	—	—	—
Differences between expected and actual experience	(315)	161	(39)
Changes of assumptions	12	50	(43)
Benefit payments, including refunds of member contributions	(265)	(338)	(396)
Net Change in Total Pension Liability	(488)	(38)	(383)
Total Pension Liability - Beginning	2,427	2,465	2,848
Total Pension Liability - Ending	\$ 1,939	\$ 2,427	\$ 2,465
Plan Fiduciary Net Position			
Contributions--state	\$ 400	\$ 500	\$ 500
Contributions--member	—	—	—
Net investment income	18	17	8
Benefit payments, including refunds of member contributions	(265)	(338)	(396)
Administrative expense	—	—	—
Other	—	—	—
Net Change in Plan Fiduciary Net Position	153	179	112
Plan Fiduciary Net Position - Beginning	974	795	683
Plan Fiduciary Net Position - Ending	\$ 1,127	\$ 974	\$ 795
Plan's Net Pension Liability/(Asset) - Ending	\$ 812	\$ 1,453	\$ 1,670
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	58.12 %	40.13 %	32.25 %
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

	2017	2016	2015	2014	2013				
\$	—	\$	—	\$	—	N/A			
	88		116		137	N/A			
	—		—		—	N/A			
	194		123		—	N/A			
	(129)		181		—	N/A			
	(402)		(440)		(444)	N/A			
	(249)		(20)		(307)	N/A			
	3,097		3,117		3,453	N/A			
\$	2,848	\$	3,097	\$	3,117	\$	3,146	\$	3,453
\$	499	\$	501	\$	—	\$	—	N/A	
	—		—		—		—	N/A	
	4		6		4		7	N/A	
	(402)		(440)		(444)		(444)	N/A	
	—		—		—		—	N/A	
	—		—		—		—	N/A	
	101		67		(440)		(437)	N/A	
	582		515		955		1,392	N/A	
\$	683	\$	582	\$	515	\$	955	\$	1,392
\$	2,165	\$	2,515	\$	2,602	\$	2,191	\$	2,061
	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

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
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 %
2012	2,900	6,454	(3,554)	81,578	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
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	6320.00 %
2012	22,600	8,131	14,469	407	1997.79 %

Contributions in relation to the Actuarially Determined Contributions are based on state contributions. 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

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
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
2012	300	—	300	—	N/A

Contributions in relation to the Actuarially Determined Contributions are based on state contributions. 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

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 Seven Measurement Years *

(expressed in thousands)

	2020	2019	2018
State PERS Plan 1 employers' proportion of the net pension liability/(asset)	42.07 %	41.80 %	41.97 %
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 1,485,148	\$ 1,607,475	\$ 1,874,226
Covered payroll of employees participating in PERS Plan 1	\$ 43,909	\$ 54,779	\$ 69,330
Covered payroll of employees participating in PERS Plan 2/3	5,902,886	5,469,217	5,237,495
Covered payroll of employees participating in PSERS Plan 2	384,394	321,991	198,511
Covered Payroll	\$ 6,331,190	\$ 5,845,987	\$ 5,505,336
State PERS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	23.46 %	27.50 %	34.04 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	68.64 %	67.12 %	63.22 %

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

Last Seven Measurement Years *

(expressed in thousands)

	2020	2019	2018
State PERS Plan 2/3 employers' proportion of the net pension liability/(asset)	50.58 %	50.50 %	50.41 %
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ 646,953	\$ 490,544	\$ 860,776
State PERS Plan 2/3 employers' covered payroll	\$ 5,902,886	\$ 5,469,217	\$ 5,237,495
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	10.96 %	8.97 %	16.43 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	97.22%	97.77 %	95.77 %

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

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

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

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 Seven Measurement Years *

(expressed in thousands)

	2020	2019	2018
State TRS Plan 1 employers' proportion of the net pension liability/(asset)	1.18 %	1.09 %	1.10 %
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset)	\$ 28,507	\$ 27,102	\$ 32,177
Covered payroll of employees participating in TRS Plan 1	\$ 1,431	\$ 1,557	\$ 1,893
Covered payroll of employees participating in TRS Plan 2/3	83,176	43,082	61,292
Covered Payroll	\$ 84,606	\$ 44,639	\$ 63,185
State TRS Plan 1 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	33.69 %	60.71 %	50.93 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	70.55 %	70.37 %	66.52 %

* 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
 Teachers' Retirement System (TRS) Plan 2/3**

Last Seven Measurement Years *

(expressed in thousands)

	2020	2019	2018
State TRS Plan 2/3 employers' proportion of the net pension liability/(asset)	1.16 %	1.06 %	1.06 %
State TRS Plan 2/3 employers' proportionate share of the net pension liability/(asset)	\$ 17,767	\$ 6,389	\$ 4,757
State TRS Plan 2/3 employers' covered payroll	\$ 83,176	\$ 43,082	\$ 61,292
State PERS Plan 2/3 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	21.36 %	14.83 %	7.76 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	91.72 %	96.36 %	96.88 %

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

	2017	2016	2015	2014
	1.03 %	0.97 %	0.86 %	0.78 %
\$	31,172	\$ 33,026	\$ 27,186	\$ 22,924
\$	2,475	\$ 5,735	\$ 3,913	\$ 4,611
	52,534	41,803	33,705	25,673
\$	55,009	\$ 47,538	\$ 37,618	\$ 30,284

	56.67 %	69.47 %	72.27 %	75.70 %
	65.58 %	62.07 %	65.70 %	68.77 %

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

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 Seven Measurement Years *

(expressed in thousands)

	2020	2019	2018
State PSERS Plan 2 employers' proportion of the net pension liability/(asset)	62.26 %	54.61 %	50.48 %
State PSERS Plan 2 employers' proportionate share of the net pension liability / (asset)	\$ (8,567)	\$ (7,101)	\$ 625
State PSERS Plan 2 employers' covered payroll	\$ 384,394	\$ 321,991	\$ 198,511
State PSERS Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-2.23 %	-2.21 %	0.32 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	101.68 %	101.85 %	99.79 %

* 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 Seven Measurement Years *

(expressed in thousands)

	2020	2019	2018
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)	\$ (1,645,269)	\$ (1,722,024)	\$ (1,581,665)
Plan fiduciary net position as a percentage of the total pension liability/(asset)	146.88 %	148.78 %	144.42 %

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

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

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

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 Seven Measurement Years *

(expressed in thousands)

	2020	2019	2018
State LEOFF Plan 2 employers' proportion of the net pension liability/(asset)	0.88 %	0.90 %	0.87 %
State as nonemployer contributing entity proportion of the net pension liability/(asset)	39.00 %	39.57 %	39.30 %
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset)	\$ (17,948)	\$ (20,782)	\$ (17,707)
State as nonemployer contributing entity total proportionate share of the net pension liability/(asset)	(795,604)	(916,765)	(797,902)
Total	\$ (813,552)	\$ (937,547)	\$ (815,609)
State LEOFF Plan 2 employers' covered payroll	\$ 25,410	\$ 23,388	\$ 21,892
State LEOFF Plan 2 employers' proportionate share of the net pension liability/(asset) as a percentage of its covered payroll	-70.63 %	-88.86 %	-80.88 %
Plan fiduciary net position as a percentage of the total pension liability/(asset)	115.83 %	119.43 %	118.50 %

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

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

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)

	2021	2020	2019
Contractually required contributions (CRC)	\$ 322,931	\$ 304,870	\$ 299,745
Employer contributions related to covered payroll of employees participating in PERS Plan 1	\$ 4,562	\$ 5,665	\$ 7,092
Employer UAAL contributions related to covered payroll of employees participating in PERS Plan 2/3 and PSERS Plan 2	318,369	299,205	292,653
Contributions in relation to the actuarially determined contributions	322,931	304,870	299,745
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
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	\$ 6,331,189	\$ 5,845,987
Contributions as a percentage of covered payroll	4.87 %	4.82 %	5.13 %

* 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)

	2021	2020	2019
Contractually Required Contributions	\$ 485,475	\$ 466,005	\$ 412,466
Contributions in relation to the contractually required contributions	485,475	466,005	412,466
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 6,151,714	\$ 5,902,886	\$ 5,469,217
Contributions as a percentage of covered payroll	7.89 %	7.89 %	7.54 %

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

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

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

PENSION PLAN INFORMATION
Cost Sharing Employer Plans

Schedule of Contributions
Teachers' Retirement System (TRS) Plan 1

Fiscal Year Ended June 30*

(dollars in thousands)

	2021	2020	2019
Contractually required contributions	\$ 7,182	\$ 6,215	\$ 5,436
Employer contributions related to covered payroll of employees participating in TRS Plan 1	\$ 176	\$ 225	\$ 241
Employer UAAL contributions related to covered payroll of employees participating in TRS Plan 2/3	7,006	5,990	5,195
Contributions in relation to the actuarially determined contributions	7,182	6,215	5,436
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
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	\$ 96,816	\$ 84,607	\$ 44,639
Contributions as a percentage of covered payroll	7.42 %	7.35 %	12.18 %

* 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)

	2021	2020	2019
Contractually required contributions	\$ 7,742	\$ 6,730	\$ 5,542
Contributions in relation to the contractually required contributions	7,742	6,730	5,542
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 95,486	\$ 83,176	\$ 43,082
Contributions as a percentage of covered payroll	8.11 %	8.09 %	12.86 %

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

	2018	2017	2016	2015	2014
\$	4,582	\$ 3,608	\$ 2,940	\$ 1,920	\$ 1,537
\$	272	\$ 326	\$ 369	\$ 388	\$ 451
	4,310	3,282	2,571	1,532	1,086
	4,582	3,608	2,940	1,920	1,537
\$	—	\$ —	\$ —	\$ —	\$ —
\$	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
	7.25 %	6.56 %	6.18 %	5.10 %	5.08 %

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

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)

	2021	2020	2019
Contractually Required Contributions	\$ 32,495	\$ 27,498	\$ 17,602
Contributions in relation to the contractually required contributions	32,495	27,498	17,602
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 450,362	\$ 384,394	\$ 321,991
Contributions as a percentage of covered payroll	7.22 %	7.15 %	5.47 %

* 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)

	2021	2020	2019
Contractually Required Contributions	\$ 1,602	\$ 1,721	\$ 1,654
Contributions in relation to the contractually required contributions	1,602	1,721	1,654
Contribution Deficiency (Excess)	\$ —	\$ —	\$ —
Covered Payroll	\$ 22,917	\$ 25,410	\$ 23,388
Contributions as a percentage of covered payroll	6.99 %	6.77 %	7.07 %

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

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

	2018	2017	2016	2015	2014
\$	1,512	\$ 1,346	\$ 1,345	\$ 1,224	\$ 1,184
	1,512	1,346	1,345	1,224	1,184
\$	—	\$ —	\$ —	\$ —	\$ —
\$	21,892	\$ 20,396	\$ 19,828	\$ 18,744	\$ 18,259
	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, 2017, valuation date, completed in the fall of 2018, plus any supplemental contribution rates from the preceding legislative session, determined the ADC for the period beginning July 1, 2019, and ending June 30, 2021.

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.

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)
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)
2012	4,700	6,484	(1,784)

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 Eight Fiscal Years*

Year	Annual money-weighted rate of return, net of investment expense
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

PENSION PLAN INFORMATION
 Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund

Schedule of Change in Net Pension Liability

Last Nine Fiscal Years*

(expressed in thousands)

	2021	2020	2019
Total Pension Liability			
Service cost	\$ 819	\$ 820	\$ 828
Interest	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	(12,673)	(12,217)	(11,913)
Net Change in Total Pension Liability	16,105	37,483	177
Total Pension Liability - Beginning	230,100	192,617	192,440
Total Pension Liability - Ending	\$ 246,205	\$ 230,100	\$ 192,617
Plan Fiduciary Net Position			
Contributions - municipalities	\$ 803	\$ 771	\$ 797
Contributions - member	58	40	54
Contributions - state as nonemployer contributing entity	7,667	8,196	7,639
Net investment income	7,778	11,059	20,101
Benefit payments, including refunds of member contributions	(12,673)	(12,217)	(11,913)
Administrative expense	(762)	(3,120)	(1,352)
Other	—	—	—
Net Change in Plan Fiduciary Net Position	2,871	4,729	15,326
Plan Fiduciary Net Position--Beginning	265,339	260,610	245,284
Plan Fiduciary Net Position--Ending	\$ 268,210	\$ 265,339	\$ 260,610
Plan's Net Pension Liability/(Asset)--Ending	\$ (22,005)	\$ (35,239)	\$ (67,993)

N/A indicates data 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

	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

PENSION PLAN INFORMATION
 Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund

Schedule of Net Pension Liability

Last Nine Fiscal Years*
(expressed in thousands)

	2021	2020	2019
Total Pension Liability/(Asset) - Ending	\$ 246,205	\$ 230,100	\$ 192,617
Plan Fiduciary Net Position - Ending	268,210	265,339	260,610
Plan's Net Pension Liability/(Asset) - Ending	<u>\$ (22,005)</u>	<u>\$ (35,239)</u>	<u>\$ (67,993)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	108.94 %	115.31 %	135.30 %
Covered Payroll	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 indicates data not applicable. This is a volunteer organization.

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

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, 2019, valuation date, completed in the fall of 2020, determines the ADC for the period ending June 30, 2021.

	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

PENSION PLAN INFORMATION
Higher Education Supplemental Defined Benefit Plans

Schedule of Contributions

Fiscal Year 2021*

(expressed in thousands)

Institution Name	Actuarially Determined Contributions	Contributions in Relation to the Actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
University of Washington	\$ 7,105	\$ 7,105	\$ —	\$ 1,372,814	0.52 %
Washington State University	919	919	—	161,432	0.57 %
Eastern Washington University	165	165	—	30,057	0.55 %
Central Washington University	—	173	(173)	38,710	0.45 %
The Evergreen State College	40	40	—	49,390	0.08 %
Western Washington University	196	196	—	17,327	1.13 %
State Board for Community and Technical Colleges	656	656	—	357,331	0.18 %

Notes:

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

*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

Fiscal Year 2021*

Institution Name	Annual money-weighted rate of return, net of investment expense
University of Washington	34.93 %
Washington State University	34.92 %
Eastern Washington University	34.88 %
Central Washington University	34.91 %
The Evergreen State College	34.86 %
Western Washington University	34.90 %
State Board for Community and Technical Colleges	34.87 %

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

Source: Washington State Office of the State Actuary

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)

	2021	2020	2019	2018	2017
Total Pension Liability					
Service cost	\$ 22,877	\$ 16,699	\$ 11,823	\$ 14,788	\$ 19,891
Interest	17,677	21,232	16,277	16,128	15,097
Changes of benefit terms	—	—	—	—	—
Differences between expected and actual experience	(372,651)	31,425	102,713	(33,953)	(74,918)
Changes in assumptions	(223,327)	126,749	58,228	(17,105)	(28,553)
Benefit payments	(9,733)	(8,316)	(7,482)	(6,130)	(5,136)
Net Change in Total Pension Liability	(565,158)	187,789	181,559	(26,272)	(73,619)
Total Pension Liability - Beginning	781,829	594,040	412,481	438,753	512,372
Total Pension Liability - Ending	\$ 216,672	\$ 781,829	\$ 594,040	\$ 412,481	\$ 438,753
Plan Fiduciary Net Position **					
Contributions--Employer	\$ 7,105	N/A	N/A	N/A	N/A
Contributions--Member	—	N/A	N/A	N/A	N/A
Net Investment Income	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	29,380	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Beginning	60,961	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Ending	\$ 90,341	N/A	N/A	N/A	N/A
Plan's Net Position Liability/(Asset) - Ending	\$ 126,331	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	41.69 %	N/A	N/A	N/A	N/A
Covered payroll	\$ 1,703,155	N/A	N/A	N/A	N/A
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	7.42 %	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

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)

	2021	2020	2019	2018	2017
Total Pension Liability					
Service cost	\$ 3,114	\$ 2,282	\$ 2,112	\$ 2,763	\$ 3,803
Interest	2,666	3,282	3,241	3,261	3,140
Changes of benefit terms	—	—	—	—	—
Differences between expected and actual experience	(47,565)	5,496	(1,022)	(7,171)	(16,389)
Changes in assumptions	(33,228)	17,655	7,997	(3,255)	(6,574)
Benefit payments	(2,827)	(2,493)	(2,439)	(2,181)	(1,890)
Net Change in Total Pension Liability	(77,840)	26,222	9,889	(6,583)	(17,910)
Total Pension Liability - Beginning	118,942	92,720	82,831	89,414	107,324
Total Pension Liability - Ending	\$ 41,102	\$ 118,942	\$ 92,720	\$ 82,831	\$ 89,414
Plan Fiduciary Net Position**					
Contributions--Employer	\$ 919	N/A	N/A	N/A	N/A
Contributions--Member	—	N/A	N/A	N/A	N/A
Net Investment Income	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	5,341	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Beginning	12,305	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Ending	\$ 17,646	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset)--Ending	\$ 23,456	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a percentage of the Total Pension Liability/(Asset)	42.93%	N/A	N/A	N/A	N/A
Covered payroll	\$ 317,177	N/A	N/A	N/A	N/A
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	7.40 %	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

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)

	2021	2020	2019	2018	2017
Total Pension Liability					
Service cost	\$ 668	\$ 501	\$ 463	\$ 477	\$ 658
Interest	523	634	614	429	420
Changes of benefit terms	—	—	—	—	—
Differences between expected and actual experience	(7,646)	1,019	421	3,867	(2,852)
Changes in assumptions	(7,364)	3,488	1,014	(621)	(647)
Benefit payments	(280)	(250)	(316)	(202)	(140)
Net Change in Total Pension Liability	(14,099)	5,392	2,196	3,950	(2,561)
Total Pension Liability - Beginning	23,139	17,747	15,551	11,601	14,162
Total Pension Liability - Ending	\$ 9,040	\$ 23,139	\$ 17,747	\$ 15,551	\$ 11,601
Plan Fiduciary Net Position**					
Contributions--Employer	\$ 165	N/A	N/A	N/A	N/A
Contributions--Member	—	N/A	N/A	N/A	N/A
Net Investment Income	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	1,057	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Beginning	2,492	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Ending	\$ 3,549	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset)--Ending	\$ 5,490	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a percentage of the Total Pension Liability/(Asset)	39.26 %	N/A	N/A	N/A	N/A
Covered payroll	\$ 60,251	N/A	N/A	N/A	N/A
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	9.11 %	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

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)

	2021	2020	2019	2018	2017
Total Pension Liability					
Service cost	\$ 74	\$ 52	\$ 61	\$ 91	\$ 150
Interest	187	252	293	299	293
Changes of benefit terms	—	—	—	—	—
Differences between expected and actual experience	(1,386)	322	(710)	(466)	(1,270)
Changes in assumptions	(2,394)	1,057	428	(272)	(616)
Benefit payments	(467)	(439)	(411)	(412)	(411)
Net Change in Total Pension Liability	(3,987)	1,244	(339)	(760)	(1,854)
Total Pension Liability - Beginning	8,622	7,378	7,717	8,477	10,331
Total Pension Liability - Ending	\$ 4,635	\$ 8,622	\$ 7,378	\$ 7,717	\$ 8,477
Plan Fiduciary Net Position**					
Contributions--Employer	\$ 173	N/A	N/A	N/A	N/A
Contributions--Member	—	N/A	N/A	N/A	N/A
Net Investment Income	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	1,067	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Beginning	2,493	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Ending	\$ 3,560	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset)--Ending	\$ 1,075	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a percentage of the Total Pension Liability/(Asset)	76.81 %	N/A	N/A	N/A	N/A
Covered payroll	\$ 77,419	N/A	N/A	N/A	N/A
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	1.39 %	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

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)

	2021	2020	2019	2018	2017
Total Pension Liability					
Service cost	\$ 250	\$ 188	\$ 154	\$ 210	\$ 296
Interest	201	243	235	237	230
Changes of benefit terms	—	—	—	—	—
Differences between expected and actual experience	(3,198)	490	(108)	(565)	(1,327)
Changes in assumptions	(2,495)	1,293	694	(229)	(387)
Benefit payments	(119)	(138)	(137)	(183)	(158)
Net Change in Total Pension Liability	(5,361)	2,076	838	(530)	(1,346)
Total Pension Liability - Beginning	8,894	6,818	5,980	6,510	7,856
Total Pension Liability - Ending	\$ 3,533	\$ 8,894	\$ 6,818	\$ 5,980	\$ 6,510
Plan Fiduciary Net Position**					
Contributions--Employer	\$ 40	N/A	N/A	N/A	N/A
Contributions--Member	—	N/A	N/A	N/A	N/A
Net Investment Income	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	388	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Beginning	984	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Ending	\$ 1,372	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset)--Ending	\$ 2,162	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a percentage of the Total Pension Liability/(Asset)	38.83 %	N/A	N/A	N/A	N/A
Covered payroll	\$ 36,786	N/A	N/A	N/A	N/A
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	5.88 %	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

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)

	2021	2020	2019	2018	2017
Total Pension Liability					
Service cost	\$ 922	\$ 699	\$ 551	\$ 737	\$ 1,057
Interest	798	962	825	837	842
Changes of benefit terms	—	—	—	—	—
Differences between expected and actual experience	(15,050)	1,961	2,298	(2,233)	(5,278)
Changes in assumptions	(8,260)	5,269	2,821	(819)	(2,126)
Benefit payments	(524)	(486)	(420)	(380)	(298)
Net Change in Total Pension Liability	(22,115)	8,405	6,075	(1,858)	(5,803)
Total Pension Liability - Beginning	35,442	27,037	20,962	22,820	28,623
Total Pension Liability - Ending	\$ 13,327	\$ 35,442	\$ 27,037	\$ 20,962	\$ 22,820
Plan Fiduciary Net Position**					
Contributions--Employer	\$ 196	N/A	N/A	N/A	N/A
Contributions--Member	—	N/A	N/A	N/A	N/A
Net Investment Income	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	1,522	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Beginning	3,733	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Ending	\$ 5,255	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset)--Ending	\$ 8,072	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a percentage of the Total Pension Liability/(Asset)	39.43 %	N/A	N/A	N/A	N/A
Covered payroll	\$ 317,177	N/A	N/A	N/A	N/A
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	2.54 %	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

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)

	2021	2020	2019	2018	2017
Total Pension Liability					
Service cost	\$ 4,672	\$ 3,516	\$ 2,851	\$ 3,827	\$ 5,417
Interest	3,323	3,956	3,449	3,517	3,514
Changes of benefit terms	—	—	—	—	—
Differences between expected and actual experience	(29,981)	8,335	6,503	(10,402)	(25,336)
Changes in assumptions	(54,110)	22,269	12,227	(3,519)	(5,980)
Benefit payments	(1,992)	(1,785)	(1,818)	(1,300)	(902)
Net Change in Total Pension Liability	(78,088)	36,291	23,212	(7,877)	(23,287)
Total Pension Liability - Beginning	146,676	110,385	87,173	95,050	118,337
Total Pension Liability - Ending	\$ 68,588	\$ 146,676	\$ 110,385	\$ 87,173	\$ 95,050
Plan Fiduciary Net Position**					
Contributions--Employer	\$ 656	N/A	N/A	N/A	N/A
Contributions--Member	—	N/A	N/A	N/A	N/A
Net Investment Income	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	8,866	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Beginning	23,393	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position--Ending	\$ 32,259	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset)--Ending	\$ 36,329	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a percentage of the Total Pension Liability/(Asset)	47.03 %	N/A	N/A	N/A	N/A
Covered payroll	\$ 639,861	N/A	N/A	N/A	N/A
Net Pension Liability/(Asset) as a Percentage of Covered Payroll	5.68 %	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

PENSION PLAN INFORMATION
Higher Education Supplemental Defined Benefit Plans

Schedule of Net Pension Liability
University of Washington

Last Five Fiscal Years*
(expressed in thousands)

	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 216,672	\$ 781,829	\$ 594,040	\$ 412,481	\$ 438,753
Plan Fiduciary Net Position - Ending	90,341	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 126,331	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	41.69 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 1,703,155	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	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 are reporting 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 Five Fiscal Years*
(expressed in thousands)

	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 41,102	\$ 118,942	\$ 92,720	\$ 82,831	\$ 89,414
Plan Fiduciary Net Position - Ending	17,646	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 23,456	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	42.93 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 317,177	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	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 are reporting 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
Eastern Washington University**

Last Five Fiscal Years*
(expressed in thousands)

	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 9,040	\$ 23,139	\$ 17,747	\$ 15,551	\$ 11,601
Plan Fiduciary Net Position - Ending	3,549	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 5,490	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	39.26 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 60,251	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	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 are reporting 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 Five Fiscal Years*
(expressed in thousands)

	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 4,635	\$ 8,622	\$ 7,378	\$ 7,717	\$ 8,477
Plan Fiduciary Net Position - Ending	3,560	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 1,075	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	76.81 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 77,419	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	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 are reporting 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
The Evergreen State College

Last Five Fiscal Years*
(expressed in thousands)

	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 3,533	\$ 8,894	\$ 6,818	\$ 5,980	\$ 6,510
Plan Fiduciary Net Position - Ending	1,372	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 2,162	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	38.83 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 36,786	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	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 are reporting 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 State University

Last Five Fiscal Years*
(expressed in thousands)

	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 13,327	\$ 35,442	\$ 27,037	\$ 20,962	\$ 22,820
Plan Fiduciary Net Position - Ending	5,255	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 8,072	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	39.43 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 317,177	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	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 are reporting 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 Five Fiscal Years*
(expressed in thousands)

	2021	2020	2019	2018	2017
Total Pension Liability/(Asset) - Ending	\$ 68,588	\$ 146,676	\$ 110,385	\$ 87,173	\$ 95,050
Plan Fiduciary Net Position - Ending	32,259	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) - Ending	\$ 36,329	N/A	N/A	N/A	N/A
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	47.03 %	N/A	N/A	N/A	N/A
Covered Payroll	\$ 639,861	N/A	N/A	N/A	N/A
Plan's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	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 are reporting 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

The Higher Education Supplemental Retirement Plans (SRPs) are financed on a pay-as-you-go basis. 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.

Effective fiscal year 2021, House Bill 1661 created dedicated funds to pay SRP 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 No. 67/68.

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.

OTHER POSTEMPLOYMENT BENEFITS INFORMATION

Schedule of Changes in Total OPEB Liability and Related Ratios

Measurement Date of June 30*

(expressed in thousands)

	2020	2019	2018	2017
Total OPEB Liability				
Service cost	\$ 251,517	\$ 235,316	\$ 317,866	\$ 394,955
Interest	210,229	203,889	218,339	184,999
Changes in benefit terms	—	—	—	—
Difference between expected and actual experience	(32,209)	(273)	199,258	—
Changes in assumptions	136,371	379,637	(1,390,198)	(902,431)
Benefit payments	(100,092)	(93,253)	(92,200)	(94,279)
Changes in proportion	3	(3)	(15)	—
Other**	(214,094)	—	—	—
Net Changes in Total OPEB Liability	251,725	725,313	(746,950)	(416,755)
Total OPEB Liability - Beginning, as restated	5,805,195	5,079,882	5,826,832	6,242,577
Total OPEB Liability - Ending	\$ 6,056,920	\$ 5,805,195	\$ 5,079,882	\$ 5,825,822
Covered-employee payroll	\$ 9,285,200	\$ 8,722,746	\$ 8,401,635	\$ 7,878,188
Total OPEB liability as a percentage of covered-employee payroll	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.
- 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 2021, the state was responsible for maintaining and preserving 20,876 pavement lane miles, 3,956 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.

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.

The following table shows pavement condition ratings for state highways:

Pavements			
Percentage in Fair or Better Condition			
Two-Year Cycle Ending Calendar Year			
2019	2017	2015	Average of Last Three Assessments
94.1%	93.2%	93.2%	93.5%

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					
<i>(expressed in thousands)</i>					
	2021	2020	2019	2018	2017
Planned	\$ 211,788	\$ 194,105	\$ 227,625	\$ 263,555	\$ 304,040
Actual	124,491	169,303	269,236	271,474	264,315
Variance	\$ 87,297	\$ 24,802	\$ (41,611)	\$ (7,919)	\$ 39,725
	41.2%	12.8%	-18.3%	-3.0%	13.1%

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>.

BRIDGE CONDITION

The WSDOT inspects and performs condition assessments on approximately 3,336 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
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
93.8%	92.9%	91.8%	92.8%

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					
<i>(expressed in thousands)</i>					
	2021	2020	2019	2018	2017
Planned	\$ 114,868	\$ 148,212	\$ 182,409	\$ 106,595	\$ 45,891
Actual	109,137	120,554	146,816	87,068	45,088
Variance	\$ 5,731	\$ 27,658	\$ 35,593	\$ 19,527	\$ 803
	5.0%	18.7%	19.5%	18.3%	1.7%

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 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. 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. This determination will be addressed in the Required Supplemental Information of the fiscal year 2022 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 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)										
		2021		2020		2019		2018		2017
Planned	\$	8,140	\$	9,420	\$	11,084	\$	9,609	\$	9,964
Actual		7,256		8,601		9,004		7,986		8,011
Variance	\$	884	\$	819	\$	2,080	\$	1,623	\$	1,953
		10.9%		8.7%		18.8%		16.9%		19.6%

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>.