



Office of the Washington State Auditor
Pat McCarthy

Financial Schedule Audit Report

State of Washington

For the period July 1, 2017 through June 30, 2018

Published September 20, 2018

Report No. 1022023





**Office of the Washington State Auditor
Pat McCarthy**

September 20, 2018

The Honorable Jay Inslee
Governor, State of Washington

David Schumacher, Director
Office of Financial Management
Olympia, Washington

Susan Birch
Health Care Authority
Olympia, Washington

Report on Financial Schedules

Please find attached our report on the State of Washington's financial schedules of Other Post-Employment Benefits.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy
State Auditor
Olympia, WA

TABLE OF CONTENTS

Schedule of Audit Findings and Questioned Costs.....	4
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Schedules on Other Post-Employment Benefits Performed in Accordance with Government Auditing Standards	7
Independent Auditor’s Report on Financial Schedules	10
Financial Section.....	13
About the State Auditor’s Office	71

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

State of Washington July 1, 2017 through June 30, 2018

2018-001 The Agency did not have sufficient internal controls in place to ensure it accurately reported its allocation schedules and notes.

Background

The Office of Financial Management (Agency) is responsible for designing and following internal controls that provide reasonable assurance regarding the reliability of financial reporting. These controls should ensure the Agency follows generally accepted accounting principles (GAAP) and Governmental Accounting Standards Board (GASB) statements.

Description of Condition

Our audit identified the following deficiencies in internal controls over financial reporting that, when taken together, represent a material weakness:

- The Agency did not have a sufficient process in place to research and correctly implement a new GASB standard. GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (GASB 75), which affects accounting and financial reporting for Other Postemployment Benefits, was not properly implemented.
- The Agency did not dedicate the necessary time and resources to ensure all sections of the new GASB standard were properly reported in the other post-employment benefit schedules.
- Although the Agency reviewed the financial schedules and required footnote disclosures, this review was not sufficient to detect and correct errors before the audit.

Cause of Condition

The Agency had a short amount of time to prepare the financial schedules and notes and submit them for audit. This deadline was shortened by other state agencies needing the information sooner than expected to meet their financial statement deadlines. Additionally, this was the first time the Agency had prepared the financial schedules for this new and complex GASB. As a result, the Agency was unaware of the length of time required to prepare these new schedules. As a result of rapidly preparing the schedules, the Agency did not take the time needed to

sufficiently review the financial schedules after each revision and compare them to GASB 75 requirements.

Effect of Condition

Our audit identified the following error in the financial statements and schedules provided for audit:

- The Other Postemployment Benefit expense for the State was understated by \$92,197,323.

Other, less significant errors were also identified in the financial schedules provided for audit. All misstatements noted above were corrected.

Recommendation

We recommend the Agency develop and maintain sufficient internal controls over the preparation of the financial schedules and notes. Specifically, the Agency should:

- Develop a process to ensure it performs sufficient research to correctly and promptly implement new GASB standards
- Ensure someone conducts an effective, independent review each time financial schedules are revised, to ensure that the schedules and notes are prepared in accordance with applicable GASB standards and GAAP.

Agency Response

The Agency concurs with the audit finding. The Agency is establishing written procedures and formalizing a review process.

Auditor's Remarks

We appreciate the Agency's commitment to resolving the issues noted. We will review the status during the next audit.

Applicable Laws and Regulations

Government Auditing Standards, December 2011 Revision, paragraph 4.23 establishes reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud or abuse, and noncompliance with provisions of law, regulations, contracts, or grant agreements.

The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its Codification of Statements on Auditing Standards, section 265, Communicating Internal Controls Related Matter Identified in an Audit, paragraph 7.

RCW 43.88.160 Fiscal management – Powers and duties of officers and agencies, establishes expectations for developing and maintaining internal controls for state agencies

The Office of Financial Management’s State Administrative and Accounting Manual (SAAM), Section 20.15 establishes the responsibilities for identifying risks and establishing, maintaining, and reviewing agency internal controls systems.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
SCHEDULES ON OTHER POST-EMPLOYMENT BENEFITS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

**State of Washington
July 1, 2017 through June 30, 2018**

The Honorable Jay Inslee
Governor, State of Washington

David Schumacher, Director
Office of Financial Management
Olympia, Washington

Susan Birch
Health Care Authority
Olympia, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the State of Washington's financial schedules of Other Post-Employment Benefits (financial schedules), as of and for the year ended June 30, 2018, and the related notes to the schedules and have issued our report thereon dated September 17, 2018.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial schedules, we considered the State's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial schedules, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Audit Findings and Responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the State's financial schedules will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Audit Findings and Responses as Finding 2018-001 to be material weaknesses.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the State's financial schedules are free from material misstatement, we performed tests of the State's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

STATE'S RESPONSE TO FINDINGS

The State's response to the findings identified in our audit is described in the accompanying Schedule of Audit Findings and Responses. The State's response was not subjected to the auditing procedures applied in the audit of the financial schedules and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the State's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy
State Auditor
Olympia, WA

September 17, 2018

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL SCHEDULES

State of Washington July 1, 2017 through June 30, 2018

The Honorable Jay Inslee
Governor, State of Washington

David Schumacher, Director
Office of Financial Management
Olympia, Washington

Susan Birch
Health Care Authority
Olympia, Washington

REPORT ON THE FINANCIAL SCHEDULES

We have audited the accompanying financial schedules of Other Post-Employment Benefits (financial schedules) of the State of Washington, as of and for the year ended June 30, 2018, and the related notes to the financial schedules as listed on page 13.

Management's Responsibility for the Financial Schedules

Management is responsible for the preparation and fair presentation of these financial schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing*

Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the State's preparation and fair presentation of the financial schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial schedules referred to above present fairly, in all material respects, the state agency allocations and the total other post-employment benefit (OPEB) liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the total of all participating agencies of the state of Washington, as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

Restriction on Use

Our report is intended solely for the information and use of management of the state of Washington, its agencies, components, employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2018 on our consideration of the State's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the State's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy
State Auditor
Olympia, WA

September 17, 2018

FINANCIAL SECTION

State of Washington July 1, 2017 through June 30, 2018

FINANCIAL SCHEDULES

Schedule of Other Post-Employment Benefits State Agency Allocations – 2018

Schedule of OPEB Amounts by Agency – 2018

Notes to Other Post-Employment Benefits Schedules – 2018

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2018

Agency Number	Agency/Entity Name	As of June 15, 2017		As of June, 15, 2016	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
0110	House of Representatives	328	0.2658475105%	324	0.2689042153%
0120	Senate	221	0.1791228653%	221	0.1834192333%
0130	Joint Transportation Committee	4	0.0032420428%	4	0.0033198051%
0140	Joint Legislative Audit and Review Committee	21	0.0170207248%	22	0.0182589282%
0200	Legislative Evaluation and Accountability Program Committee	10	0.0081051070%	10	0.0082995128%
0350	Office of the State Actuary	17	0.0137786819%	16	0.0132792205%
0370	Office of Legislative Support Services	33	0.0267468532%	31	0.0257284897%
0380	Joint Legislative Systems Committee	47	0.0380940030%	43	0.0356879051%
0400	Statute Law Committee	39	0.0316099174%	38	0.0315381487%
0450	Supreme Court	63	0.0510621743%	61	0.0506270282%
0460	State Law Library	9	0.0072945963%	9	0.0074695615%
0480	Court of Appeals	133	0.1077979235%	129	0.1070637154%
0500	Commission on Judicial Conduct	7	0.0056735749%	7	0.0058096590%
0550	Administrative Office of the Courts	453	0.3671613484%	432	0.3585389538%
0560	Office of Public Defense	16	0.0129681712%	16	0.0132792205%
0570	Office of Civil Legal Aid	4	0.0032420428%	3	0.0024898538%
0750	Office of the Governor	45	0.0364729816%	47	0.0390077102%
0800	Office of the Lieutenant Governor	5	0.0040525535%	6	0.0049797077%
0820	Public Disclosure Commission	18	0.0145891927%	18	0.0149391231%
0850	Office of the Secretary of State	256	0.2074907399%	237	0.1966984538%
0860	Governor's Office of Indian Affairs	2	0.0016210214%	2	0.0016599026%
0870	Washington State Commission on Asian Pacific American Affairs	2	0.0016210214%	2	0.0016599026%
0900	Office of the State Treasurer	61	0.0494411529%	62	0.0514569795%
0950	Office of the State Auditor	386	0.3128571313%	384	0.3187012922%
0990	Washington Citizens' Commission on Salaries for Elected Officials	2	0.0016210214%	2	0.0016599026%
1000	Office of the Attorney General	1,279	1.0366431889%	1,236	1.0258197844%
1010	Caseload Forecast Council	9	0.0072945963%	8	0.0066396103%
1020	Department of Financial Institutions	200	0.1621021406%	198	0.1643303538%
1030	Department of Commerce	309	0.2504478072%	295	0.2448356281%
1040	Economic and Revenue Forecast Council	5	0.0040525535%	5	0.0041497564%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2018

Agency Number	Agency/Entity Name	As of June 15, 2017		As of June, 15, 2016	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
1050	Office of Financial Management	238	0.1929015473%	231	0.1917187461%
1060	Washington Economic Development Finance Authority	1	0.0008105107%	1	0.0008299513%
1070	State Health Care Authority	1,146	0.9288452654%	1,085	0.9004971408%
1100	Office of Administrative Hearings	152	0.1231976268%	146	0.1211728872%
1160	State Lottery Commission	128	0.1037453700%	128	0.1062337641%
1170	Washington State Gambling Commission	97	0.0786195382%	101	0.0838250795%
1180	Washington State Commission on Hispanic Affairs	2	0.0016210214%	2	0.0016599026%
1190	Washington State Commission on African-American Affairs	2	0.0016210214%	2	0.0016599026%
1200	Human Rights Commission	26	0.0210732783%	26	0.0215787333%
1240	Department of Retirement Systems	242	0.1961435901%	245	0.2033380641%
1260	State Investment Board	92	0.0745669847%	90	0.0746956154%
1400	Department of Revenue	1,171	0.9491080330%	1,178	0.9776826100%
1420	Board of Tax Appeals	11	0.0089156177%	11	0.0091294641%
1470	Office of Minority and Women's Business Enterprises	20	0.0162102141%	17	0.0141091718%
1480	Washington State Housing Finance Commission	72	0.0583567706%	71	0.0589265410%
1600	Office of the Insurance Commissioner	239	0.1937120580%	227	0.1883989410%
1630	Consolidated Technology Services	502	0.4068763728%	556	0.4614529127%
1650	State Board of Accountancy	9	0.0072945963%	9	0.0074695615%
1790	Department of Enterprise Services	723	0.5859992381%	768	0.6374025845%
1850	Washington Horse Racing Commission	18	0.0145891927%	20	0.0165990256%
1900	Board of Industrial Insurance Appeals	157	0.1272501803%	159	0.1319622538%
1950	Liquor and Cannabis Board	341	0.2763841497%	319	0.2647544589%
2050	Board of Pilotage Commissioners	3	0.0024315321%	3	0.0024898538%
2150	Utilities and Transportation Commission	154	0.1248186482%	149	0.1236627410%
2200	Board of Volunteer Firefighters and Reserve Officers	3	0.0024315321%	3	0.0024898538%
2250	Washington State Patrol	2,196	1.7798815033%	2,139	1.7752657919%
2270	Washington State Criminal Justice Training Commission	50	0.0405255351%	47	0.0390077102%
2280	Washington Traffic Safety Commission	24	0.0194522569%	22	0.0182589282%
2350	Department of Labor and Industries	2,897	2.3480495060%	2,915	2.4193079866%
2400	Department of Licensing	1,302	1.0552849350%	1,274	1.0573579331%
2450	Military Department	344	0.2788156818%	346	0.2871631435%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2018

Agency Number	Agency/Entity Name	As of June 15, 2017		As of June, 15, 2016	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
2750	Public Employment Relations Commission	28	0.0226942997%	27	0.0224086846%
3000	Department of Social and Health Services	19,041	15.4329342919%	17,916	14.8694071658%
3030	Department of Health	1,796	1.4556772222%	1,726	1.4324959125%
3050	Department of Veterans' Affairs	748	0.6062620057%	707	0.5867755563%
3100	Department of Corrections	8,447	6.8463839065%	8,174	6.7840217779%
3150	Department of Services for the Blind	79	0.0640303455%	78	0.0647362000%
3400	Student Achievement Council	112	0.0907771987%	103	0.0854849820%
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board	7	0.0056735749%	7	0.0058096590%
3500	Superintendent of Public Instruction	396	0.3209622383%	391	0.3245109512%
3510	State School for the Blind	103	0.0834826024%	103	0.0854849820%
3520	State Board for Community and Technical Colleges	199	0.1612916299%	195	0.1618405000%
3530	Washington State Center for Childhood Deafness and Hearing Loss	125	0.1013138378%	125	0.1037439102%
3540	Workforce Training and Education Coordinating Board	27	0.0218837890%	27	0.0224086846%
3550	Department of Archaeology and Historic Preservation	19	0.0153997034%	19	0.0157690744%
3570	Department of Early Learning	328	0.2658475105%	292	0.2423457743%
3590	Washington Charter School Commission	6	0.0048630642%	2	0.0016599026%
3600	University of Washington	33,148	26.8668087762%	32,540	27.0066147117%
3650	Washington State University	6,638	5.3801700451%	6,597	5.4751886064%
3700	Eastern Washington University	1,427	1.1565987729%	1,391	1.1544622331%
3750	Central Washington University	1,541	1.2489969930%	1,527	1.2673356074%
3760	The Evergreen State College	720	0.5835677060%	702	0.5826257999%
3800	Western Washington University	1,992	1.6145373200%	1,934	1.6051257791%
3870	Washington State Arts Commission	17	0.0137786819%	16	0.0132792205%
3900	Washington State Historical Society	35	0.0283678746%	32	0.0265584410%
3950	Eastern Washington State Historical Society	29	0.0235048104%	23	0.0190888795%
4050	Department of Transportation	6,742	5.4644631582%	6,618	5.4926175833%
4060	County Road Administrative Board	14	0.0113471498%	15	0.0124492692%
4070	Transportation Improvement Board	9	0.0072945963%	10	0.0082995128%
4100	Transportation Commission	5	0.0040525535%	5	0.0041497564%
4110	Freight Mobility Strategic Investment Board	2	0.0016210214%	4	0.0033198051%
4600	Columbia River Gorge Commission	5	0.0040525535%	5	0.0041497564%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2018

Agency Number	Agency/Entity Name	As of June 15, 2017		As of June, 15, 2016	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
4610	Department of Ecology	1,564	1.2676387392%	1,529	1.2689955100%
4620	Washington Pollution Liability Insurance Program	8	0.0064840856%	7	0.0058096590%
4650	State Parks and Recreation Commission	706	0.5722205562%	697	0.5784760435%
4670	Recreation and Conservation Funding Board	55	0.0445780887%	53	0.0439874179%
4680	Environmental and Land Use Hearing Office	14	0.0113471498%	15	0.0124492692%
4710	State Conservation Commission	21	0.0170207248%	21	0.0174289769%
4770	Department of Fish and Wildlife	1,819	1.4743189684%	1,805	1.4980620638%
4780	Puget Sound Partnership	36	0.0291783853%	43	0.0356879051%
4900	Department of Natural Resources	1,648	1.3357216382%	1,561	1.2955539510%
4950	Department of Agriculture	769	0.6232827304%	782	0.6490219024%
5400	Employment Security Department	1,435	1.1630828585%	1,371	1.1378632074%
5990	Washington Health Care Facilities Authority	4	0.0032420428%	4	0.0033198051%
6050	Everett Community College	628	0.5090007214%	603	0.5004606230%
6100	Edmonds Community College	746	0.6046409843%	761	0.6315929255%
6210	Whatcom Community College	379	0.3071835564%	365	0.3029322179%
6270	Bellevue College	969	0.7853848710%	952	0.7901136203%
6290	Big Bend Community College	213	0.1726387797%	205	0.1701400128%
6320	Centralia College	273	0.2212694219%	281	0.2332163102%
6340	Cascadia College	211	0.1710177583%	199	0.1651603051%
6350	Clark College	764	0.6192301769%	766	0.6357426819%
6370	Pierce College	656	0.5316950210%	646	0.5361485281%
6390	Columbia Basin College	441	0.3574352199%	443	0.3676684179%
6480	Grays Harbor College	187	0.1515655014%	184	0.1527110359%
6490	Green River College	672	0.5446631923%	668	0.5544074563%
6520	Highline College	557	0.4514544615%	552	0.4581331076%
6570	Lower Columbia College	352	0.2852997674%	360	0.2987824615%
6620	Olympic College	464	0.3760769661%	486	0.4033563230%
6650	Peninsula College	218	0.1766913332%	215	0.1784395256%
6700	Seattle Community College - District 6	1,619	1.3122168278%	1,683	1.3968080074%
6720	Shoreline Community College	529	0.4287601618%	519	0.4307447153%
6740	Skagit Valley College	453	0.3671613484%	440	0.3651785640%
6750	South Puget Sound Community College	362	0.2934048744%	357	0.2962926076%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2018

Agency Number	Agency/Entity Name	As of June 15, 2017		As of June, 15, 2016	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
6760	Spokane Community College - District 17	1,266	1.0261065497%	1,284	1.0656574459%
6780	Tacoma Community College	540	0.4376757795%	532	0.4415340819%
6830	Walla Walla Community College	408	0.3306883667%	408	0.3386201230%
6860	Wenatchee Valley College	284	0.2301850396%	285	0.2365361153%
6910	Yakima Valley Community College	422	0.3420355166%	409	0.3394500743%
6920	Lake Washington Institute of Technology	344	0.2788156818%	340	0.2821834358%
6930	Renton Technical College	314	0.2545003607%	305	0.2531351410%
6940	Bellingham Technical College	230	0.1864174616%	221	0.1834192333%
6950	Bates Technical College	337	0.2731421068%	314	0.2606047025%
6960	Clover Park Technical College	331	0.2682790426%	349	0.2896529974%
Total State of Washington Employer Allocations		123,379	100.0000000000%	120,489	100.0000000000%

The Notes to the Schedule are an integral part of the Schedules.

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2018														
Total OPEB Liability			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Agency	Beginning Total OPEB Liability*	Ending Total OPEB Liability**	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Transactions Subsequent to Measurement Date	Total Deferred Outflow of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Total Deferred Inflow of Resources	Proportionate Share*** of Collective OPEB Expense	Net Amortization of Deferred Amounts from Change in Proportion	OPEB Expense
Department of Retirement Systems	\$ 12,693,535	\$ 11,426,977	\$ —	\$ —	\$ —	\$ 180,839	\$ 180,839	\$ —	\$ 1,573,387	\$ 393,188	\$ 1,966,575	\$ 940,871	\$ (49,149)	\$ 891,722
Department of Commerce	15,284,053	14,590,644	—	—	306,714	230,906	537,620	—	2,008,994	—	2,008,994	1,201,360	38,339	1,239,699
State Lottery Commission	6,631,725	6,044,021	—	—	—	95,650	95,650	—	832,204	135,995	968,199	497,650	(16,999)	480,651
State Investment Board	4,662,931	4,344,140	—	—	—	68,749	68,749	—	598,147	7,030	605,177	357,687	(879)	356,808
Washington State Housing Finance Commission	3,678,535	3,399,761	—	—	—	53,803	53,803	—	468,115	31,140	499,255	279,928	(3,892)	276,036
Washington Economic Development Finance Authority	51,810	47,219	—	—	—	747	747	—	6,502	1,062	7,564	3,888	(133)	3,755
Department of Labor and Industries	151,027,165	136,793,195	—	—	—	2,164,839	2,164,839	—	18,835,126	3,894,387	22,729,513	11,263,232	(486,798)	10,776,434
Department of Health	89,424,661	84,805,171	—	—	1,266,894	1,342,095	2,608,989	—	11,676,868	—	11,676,868	6,982,660	158,362	7,141,022
University of Washington	1,685,908,728	1,565,212,580	—	—	—	24,770,478	24,770,478	—	215,514,933	7,640,611	223,155,544	128,875,949	(955,076)	127,920,873
Washington State University	341,792,867	313,439,155	—	—	—	4,960,373	4,960,373	—	43,157,600	5,192,911	48,350,511	25,807,848	(649,114)	25,158,734
Eastern Washington University	72,068,194	67,381,390	—	—	116,765	1,066,353	1,183,118	—	9,277,779	—	9,277,779	5,548,026	14,596	5,562,622
Central Washington University	79,114,402	72,764,347	—	—	—	1,151,542	1,151,542	—	10,018,961	1,002,235	11,021,196	5,991,247	(125,279)	5,865,968
The Evergreen State College	36,370,864	33,997,619	—	—	51,477	538,034	589,511	—	4,681,149	—	4,681,149	2,799,284	6,435	2,805,719

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2018														
Total OPEB Liability			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Agency	Beginning Total OPEB Liability*	Ending Total OPEB Liability**	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Transactions Subsequent to Measurement Date	Total Deferred Outflow of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Total Deferred Inflow of Resources	Proportionate Share*** of Collective OPEB Expense	Net Amortization of Deferred Amounts from Change in Proportion	OPEB Expense
Western Washington University	100,201,213	94,060,078	—	—	514,356	1,488,560	2,002,916	—	12,951,181	—	12,951,181	7,744,687	64,294	7,808,981
Washington Health Care Facilities Authority	207,241	188,876	—	—	—	2,989	2,989	—	26,006	4,250	30,256	15,552	(531)	15,021
Everett Community College	31,241,640	29,653,478	—	—	466,730	469,285	936,015	—	4,083,003	—	4,083,003	2,441,598	58,341	2,499,939
Edmonds Community College	39,427,675	35,225,311	—	—	—	557,463	557,463	—	4,850,191	1,472,965	6,323,156	2,900,370	(184,121)	2,716,249
Whatcom Community College	18,910,777	17,895,968	—	—	232,341	283,215	515,556	—	2,464,105	—	2,464,105	1,473,512	29,043	1,502,555
Bellevue College	49,323,451	45,755,129	—	—	—	724,104	724,104	—	6,300,047	258,432	6,558,479	3,767,370	(32,304)	3,735,066
Big Bend Community College	10,621,121	10,057,629	—	—	136,562	159,168	295,730	—	1,384,840	—	1,384,840	828,122	17,070	845,192
Centralia College	14,558,708	12,890,763	—	—	—	204,004	204,004	—	1,774,936	652,916	2,427,852	1,061,395	(81,615)	979,780
Cascadia College	10,310,259	9,963,191	—	—	320,119	157,674	477,793	—	1,371,837	—	1,371,837	820,346	40,015	860,361
Clark College	39,686,727	36,075,251	—	—	—	570,914	570,914	—	4,967,220	902,434	5,869,654	2,970,352	(112,804)	2,857,548
Pierce College	33,469,485	30,975,608	—	—	—	490,209	490,209	—	4,265,047	243,391	4,508,438	2,550,459	(30,424)	2,520,035
Columbia Basin College	22,951,984	20,823,541	—	—	—	329,546	329,546	—	2,867,204	559,260	3,426,464	1,714,561	(69,907)	1,644,654
Grays Harbor College	9,533,104	8,829,937	—	—	—	139,739	139,739	—	1,215,798	62,605	1,278,403	727,036	(7,826)	719,210
Green River College	34,609,313	31,731,111	—	—	—	502,165	502,165	—	4,369,073	532,540	4,901,613	2,612,666	(66,567)	2,546,099
Highline College	28,599,312	26,300,936	—	—	—	416,229	416,229	—	3,621,389	364,997	3,986,386	2,165,557	(45,625)	2,119,932
Lower Columbia College	18,651,725	16,621,058	—	—	—	263,039	263,039	—	2,288,562	736,850	3,025,412	1,368,539	(92,106)	1,276,433

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2018														
Total OPEB Liability			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Agency	Beginning Total OPEB Liability*	Ending Total OPEB Liability**	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Transactions Subsequent to Measurement Date	Total Deferred Outflow of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Total Deferred Inflow of Resources	Proportionate Share*** of Collective OPEB Expense	Net Amortization of Deferred Amounts from Change in Proportion	OPEB Expense
Olympic College	25,179,829	21,909,576	—	—	—	346,733	346,733	—	3,016,741	1,490,859	4,507,600	1,803,983	(186,357)	1,617,626
Peninsula College	11,139,225	10,293,724	—	—	—	162,905	162,905	—	1,417,348	95,541	1,512,889	847,561	(11,943)	835,618
Seattle Community College - District 6	87,196,816	76,447,422	—	—	—	1,209,829	1,209,829	—	10,526,085	4,623,039	15,149,124	6,294,502	(577,880)	5,716,622
Shoreline Community College	26,889,571	24,978,806	—	—	—	395,305	395,305	—	3,439,345	108,460	3,547,805	2,056,697	(13,557)	2,043,140
Skagit Valley College	22,796,553	21,390,168	—	—	108,362	338,513	446,875	—	2,945,223	—	2,945,223	1,761,216	13,545	1,774,761
South Puget Sound Community College	18,496,294	17,093,247	—	—	—	270,511	270,511	—	2,353,578	157,819	2,511,397	1,407,418	(19,727)	1,387,691
Spokane Community College - District 17	66,524,487	59,779,146	—	—	—	946,043	946,043	—	8,231,021	2,161,517	10,392,538	4,922,075	(270,190)	4,651,885
Tacoma Community College	27,563,105	25,498,214	—	—	—	403,525	403,525	—	3,510,862	210,862	3,721,724	2,099,463	(26,358)	2,073,105
Walla Walla Community College	21,138,622	19,265,317	—	—	—	304,886	304,886	—	2,652,652	433,483	3,086,135	1,586,262	(54,185)	1,532,077
Wenatchee Valley College	14,765,949	13,410,171	—	—	—	212,224	212,224	—	1,846,454	347,096	2,193,550	1,104,162	(43,387)	1,060,775
Yakima Valley Community College	21,190,432	19,926,382	—	—	141,299	315,348	456,647	—	2,743,674	—	2,743,674	1,640,692	17,662	1,658,354
Lake Washington Institute of Technology	17,615,518	16,243,307	—	—	—	257,061	257,061	—	2,236,549	184,052	2,420,601	1,337,436	(23,007)	1,314,429
Renton Technical College	15,802,156	14,826,739	—	—	74,611	234,643	309,254	—	2,041,501	—	2,041,501	1,220,799	9,326	1,230,125

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2018														
Total OPEB Liability			Deferred Outflows of Resources					Deferred Inflows of Resources				OPEB Expense		
Agency	Beginning Total OPEB Liability*	Ending Total OPEB Liability**	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Transactions Subsequent to Measurement Date	Total Deferred Outflow of Resources	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Agency Proportion	Total Deferred Inflow of Resources	Proportionate Share** of Collective OPEB Expense	Net Amortization of Deferred Amounts from Change in Proportion	OPEB Expense
Bellingham Technical College	11,450,087	10,860,351	—	—	163,858	171,872	335,730	—	1,495,367	—	1,495,367	894,216	20,482	914,698
Bates Technical College	16,268,449	15,912,774	—	—	685,188	251,830	937,018	—	2,191,038	—	2,191,038	1,310,221	85,649	1,395,870
Clover Park Technical College	18,081,811	15,629,461	—	—	—	247,346	247,346	—	2,152,028	1,168,119	3,320,147	1,286,893	(146,015)	1,140,878
Other State Agencies	2,859,464,925	2,701,063,572	—	—	30,484,770	42,746,038	73,230,808	—	371,910,849	—	371,910,849	222,399,269	3,810,596	226,209,865
Total	\$6,242,577,034	\$5,825,822,461	\$ —	\$ —	\$35,070,046	\$ 92,197,323	\$ 127,267,369	\$ —	\$802,160,519	\$ 35,070,046	\$ 837,230,565	\$ 479,684,617	\$ —	\$479,684,617

*Based on active eligible employee headcount from 2016

**Based on active eligible employee headcount from 2017

The Notes to the Schedule are an integral part of the Schedules.

Notes to the Schedules

Note 1: State Plan Description

The state of Washington implemented Statement No. 75 of the Governmental Accounting Standards Board (GASB) *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension* for fiscal year 2018 financial reporting. The state, consisting of state agencies and its component units as well as higher education institutions, is considered a single employer based on guidance provided in GASB Statement No. 75. The State Health Care Authority (HCA) administers this single employer defined benefit other postemployment benefit (OPEB) plan.

Per RCW 41.05.065, the Public Employees' Benefits Board (PEBB), created within HCA, is authorized to design benefits and determine the terms and conditions of employee and retired employee participation and coverage. PEBB establishes eligibility criteria for both active employees and retirees. Benefits purchased by PEBB include medical, dental, life, and long-term disability.

The relationship between the PEBB OPEB plan and its member employers and their employees and retirees is not formalized in a contract or plan document. Rather, the benefits are provided in accordance with a substantive plan. A substantive plan is one in which the plan terms are understood by the employers and plan members. This understanding is based on communications between HCA, employers and plan members, and the historical pattern of practice with regard to the sharing of benefit costs.

The PEBB OPEB plan is funded on a pay-as-you-go basis with contributions set by the Legislature each biennium as a part of the budget process. The PEBB OPEB plan has no assets and does not issue a publicly available financial report.

The PEBB retiree OPEB plan is available to employees who elect to continue coverage and pay the administratively established premiums at the time they retire under the provisions of the retirement system to which they belong. Retirees' access to the PEBB plan depends on the retirement eligibility of their respective retirement system.

As of June 2017, membership in the PEBB plan consisted of the following:

Plan Participants	Count
Active Employees*	121,518
Retirees Receiving Benefits**	32,107
Retirees Not Receiving Benefits***	6,000
Total Participants	159,625

*Reflects active employees eligible for PEBB program participation. Of this amount, approximately 111,000 active employees are participating in a PEBB program for their active health care benefits.

**Per GASB Statement No. 75, the headcount above includes retirees and surviving spouses. It excludes spouses of retirees that are participating in a PEBB program as a dependent. The subsidies earned by these dependents are included in the total OPEB liability. As of January 1, 2017, there were 13,034 retiree spouses listed as a dependent.

***This is an estimate of the number of retirees that may be eligible to join a post-retirement PEBB program in the future. No benefits are owed to them unless they choose to join in the future. In order to do so, they must show proof of continuous medical coverage since their separation of employment with the state of Washington that meets the requirements set forth in Washington Administrative Code 182-12-205.

Per RCW 41.05.022, retirees who are not yet eligible for Medicare benefits may continue participation in the state's non-Medicare community-rated health insurance risk pool on a self-pay basis. Retirees in the non-Medicare risk pool receive an implicit subsidy. The implicit subsidy exists because retired members pay a premium based on the claims experience for active employees and other non-Medicare retirees. The subsidy is valued using the difference between the age-based claims costs and the premium.

Retirees who are enrolled in both Parts A and B of Medicare may participate in the state's Medicare community-rated health insurance risk pool. Medicare retirees receive an explicit subsidy in the form of reduced premiums. Annually, the HCA administrator recommends an amount for the next calendar year's explicit subsidy for inclusion in the Governor's budget. The final amount is approved by the state Legislature. In calendar year 2018, the explicit subsidy was up to \$150 per member per month, and it will increase up to \$168 per member per month in calendar year 2019.

Note 2: Presentations and Allocations

A. Allocation Method

OPEB implicit and explicit subsidies as well as administrative costs are funded by required contributions made by participating employers. State agency contributions are made on behalf of all active, health care eligible employees, regardless of enrollment status. Based on this funding practice, the allocation method used to determine proportionate share is each agency's percentage of the state's total active, health care eligible employee headcount.

The same headcount used in determining proportionate share is also used in determining the transactions subsequent to the measurement date, specifically, the retiree portion of premium

payments made by agencies on behalf of active, health care eligible employees between the measurement date of June 30, 2017 and the reporting date of June 30, 2018. The portion of health care premiums attributed to retirees for both explicit and implicit subsidies is determined by using the Fiscal Year 2018 3rd Quarter Update in the PEBB Financial Projection Model (PFPM) from the State Health Care Authority.

B. Total OPEB Liability

Components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for participating employers are represented in the following table as of the measurement date of June 30, 2017:

Change in Total Other Postemployment Benefits Liability For the Fiscal Year Ended June 30, 2018		
	State Total	
Service Cost	\$	394,955,230
Interest Cost		184,999,452
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(902,430,584)
Changes of Benefit Terms		—
Benefit Payments		(94,278,671)
Other		—
Net Change in Total OPEB Liability		(416,754,573)
Total OPEB Liability - Beginning		6,242,577,034
Total OPEB Liability - Ending	\$	5,825,822,461

Individual tables for agencies based on proportionate share are located in Note 5.

C. Deferred Inflows and Deferred Outflows Schedule

Amortization schedules of the deferred inflows and outflows of resources resulting from differences between expected and actual experience and changes of assumptions were calculated by the Office of the State Actuary for the state. The following represents the collective deferred inflows and deferred outflows of resources for the state:

Deferred Inflows/Outflows of Resources For the Fiscal Year Ended June 30, 2018		
	State Total	
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows
Difference between expected and actual experience	\$ —	\$ —
Changes in Assumptions	802,160,519	—
Transactions subsequent to the measurement date	—	92,197,323
Changes in Proportion	35,070,046	35,070,046
Total Deferred (Inflows)/Outflows	\$ 837,230,565	\$ 127,267,369

Individual amortization schedules of the deferred inflows and deferred outflows of resources, including those resulting from changes in proportionate share, are located in Note 5.

D. OPEB Expense

Components of the calculation of OPEB expense for participating employers are represented in the following table:

Other Postemployment Benefits Expense For the Fiscal Year Ended June 30, 2018	
Description:	State Total
Service Cost	\$ 394,955,230
Interest Cost	184,999,452
Amortization of Differences Between Expected and Actual Experience	—
Amortization of Changes in Assumptions	(100,270,065)
Changes of Benefit Terms	—
Administrative Expenses	—
Total OPEB Expense	\$ 479,684,617

Individual tables for agencies based on proportionate share are located in Note 5.

Note 3: Actuarial Methods and Assumptions

A. Actuarial Assumptions

The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The total OPEB liability was determined by an actuarial valuation as of January 1, 2017, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	3.00%
Projected Salary Changes	3.75%, including Service-Based Salary Increases
Health Care Trend Rates*	Trend rate assumptions vary slightly by medical plan. Initial rate is 7.00%, reaching an ultimate rate of approximately 5.00% in 2080
Post-Retirement Participation Percentage	65.00%
Percentage with Spouse Coverage	45.00%

*For additional detail on the health care trend rates, please see Office of the State Actuary's 2017 OPEB Actuarial Valuation Report.

Mortality rates were based on the RP-2000 Combined Healthy Table and Combined Disabled Table published by the Society of Actuaries. The Office of the State Actuary applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. Mortality rates are applied on a generational basis, meaning members are assumed to receive additional mortality improvements in each future year, throughout their lifetime.

Most demographic actuarial assumptions, including mortality and when members are expected to terminate and retire, were

based on the results of the 2007-2012 Experience Study Report. The post-retirement participation percentage and percentage with spouse coverage, were reviewed in 2017. Economic assumptions, including inflation and salary increases, were based on the results of the 2015 Economic Experience Study.

B. Actuarial Methodology

The total OPEB liability was determined using the following actuarial methodologies:

Actuarial Valuation Date	1/1/2017
Actuarial Measurement Date	6/30/2017
Actuarial Cost Method	Entry Age
Amortization Method	The recognition period for the experience and assumption changes is 9 years. This is equal to the average expected remaining service lives of all active and inactive members.
Asset Valuation Method	N/A - No Assets

In order to calculate the beginning total OPEB liability balance under GASB Statement No. 75, the January 1, 2017 actuarial valuation was projected backwards to the measurement date of June 30, 2016, while the ending balance was determined by projecting the January 1, 2017 valuation forward to June 30, 2017. Both the forward and backward projections reflect the plan's service cost, assumed interest, and expected benefit payments.

The actuarial methodology used to determine the transactions subsequent to the measurement date were as follows:

Explicit Medicare Subsidy	Subsidy amounts are calculated at subscriber level, based on benefit plan and enrollment tier selected, then summed over entire population to include Medicare retirees from the State, Higher Education, K-12, and Political Subdivision groups.
Implicit Medicare Subsidy	Subsidy amounts are calculated using the implicit subsidy rate* (difference between theoretical early retiree rates and composite rates** for non-Medicare risk pool) and the enrollment counts for early retirees.

*early retirees assumed to be 58% more expensive than non-Medicare risk pool as a whole on a per adult unit basis.

**calculated across non-Medicare risk pool for both self-insured and fully-insured plans using the PEBB Financial Projection Model (PFPM).

C. Discount Rate

Since OPEB benefits are funded on a pay-as-you-go basis, the discount rate used to measure the total OPEB liability was set equal to the Bond Buyer General Obligation 20-Bond Municipal Bond Index, or 2.85 percent for the June 30, 2016 measurement date and 3.58 percent for the June 30, 2017 measurement date.

D. Sensitivity of Total OPEB Liability to Changes in the Discount Rate

The following represents the total OPEB liability of the state as an employer, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate (expressed in thousands):

Discount Rate Sensitivity For the Fiscal Year Ended June 30, 2018 Dollars in Thousands			
Total OPEB Liability			
	1% Decrease	Current Discount Rate	1% Increase
State Total	\$ 7,108,223	\$ 5,825,822	\$ 4,833,451

Individual tables for agencies based on proportionate share are located in Note 5.

E. Sensitivity of Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following represents the total OPEB liability of the state as an employer, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate (expressed in thousands):

Health Care Rate Sensitivity For the Fiscal Year Ended June 30, 2018 Dollars in Thousands			
Total OPEB Liability			
	1% Decrease	Current Discount Rate	1% Increase
State Total	\$ 4,706,463	\$ 5,825,822	\$ 7,328,103

Individual tables for agencies based on proportionate share are located in Note 5.

Note 4: Additional Information

Additional actuarial and OPEB plan information is included in the Washington State 2018 CAFR on OFM's website: <https://www.ofm.wa.gov/accounting/financial-audit-reports/comprehensive-annual-financial-report>. All other actuarial data, assumptions, and methods relied on for the preparation of this report for GASB Statement No. 75 can be found on Office of the State Actuary's website: <http://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx>

Note 5: Agency Proportionate Share OPEB Tables

A. Department of Retirement Systems OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Department of Retirement Systems (DRS) are as follows:

Department of Retirement Systems		
Proportionate Share (%)		0.1961435901%
Service Cost	\$	774,679
Interest Cost		362,865
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(196,673)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(49,149)
Administrative Expenses		—
Total OPEB Expense	\$	891,722

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for DRS are represented in the following table:

Department of Retirement Systems		
Proportionate Share (%)		0.1961435901%
Service Cost	\$	774,679
Interest Cost		362,865
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(1,770,060)
Changes of Benefit Terms		—
Benefit Payments		(184,922)
Changes in Proportionate Share		(449,120)
Other		—
Net Change in Total OPEB Liability		(1,266,558)
Total OPEB Liability - Beginning		12,693,535
Total OPEB Liability - Ending	\$	11,426,977

As of June 30, 2018, the deferred inflows and deferred outflows of resources for DRS are as follows:

Department of Retirement Systems			
Proportionate Share (%)			0.1961435901%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		1,573,387	—
Transactions subsequent to the measurement date		—	180,839
Changes in Proportion		393,188	—
Total Deferred (Inflows)/Outflows	\$	1,966,575	\$ 180,839

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for DRS as follows:

Department of Retirement Systems		
Proportionate Share (%)		0.1961435901%
2019	\$	(245,822)
2020	\$	(245,822)
2021	\$	(245,822)
2022	\$	(245,822)
2023	\$	(245,822)
Thereafter	\$	(737,465)

The change in DRS's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Department of Retirement Systems		
Proportionate Share (%) 2016		0.2033380641%
Proportionate Share (%) 2017		0.1961435901%
Total OPEB Liability - Ending 2016	\$	12,693,535
Total OPEB Liability - Beg 2017 (chg in prop)		12,244,415
Total OPEB Liability Change in Proportion		(449,120)
Total Deferred Inflows/Outflows 2016		191,704
Total Deferred Inflows/Outflows 2017 (chg in prop)		184,922
Total Deferred Inflows/Outflows Change in Proportion		(6,783)
Total Change in Proportion	\$	(442,337)

The following represents the total OPEB liability of DRS, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Retirement Systems	\$ 13,942,323	\$ 11,426,977	\$ 9,480,503

The following represents the total OPEB liability of DRS, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Retirement Systems	\$ 9,231,425	\$ 11,426,977	\$ 14,373,604

B. Department of Labor and Industries OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Department of Labor and Industries (L&I) are as follows:

Department of Labor and Industries	
Proportionate Share (%)	2.3480495060%
Service Cost	\$ 9,273,744
Interest Cost	4,343,879
Amortization of Differences Between Expected and Actual Experience	—
Amortization of Changes in Assumptions	(2,354,391)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	(486,798)
Administrative Expenses	—
Total OPEB Expense	\$ 10,776,434

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for L&I are represented in the following table:

Department of Labor and Industries	
Proportionate Share (%)	2.3480495060%
Service Cost	\$ 9,273,744
Interest Cost	4,343,879
Differences Between Expected and Actual Experience	—
Changes in Assumptions	(21,189,517)
Changes of Benefit Terms	—
Benefit Payments	(2,213,710)
Changes in Proportionate Share	(4,448,366)
Other	—
Net Change in Total OPEB Liability	(14,233,970)
Total OPEB Liability - Beginning	151,027,165
Total OPEB Liability - Ending	\$ 136,793,195

As of June 30, 2018, the deferred inflows and deferred outflows of resources for L&I are as follows:

Department of Labor and Industries			
Proportionate Share (%)	2.3480495060%		
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$ —	\$	—
Changes in Assumptions	18,835,126		—
Transactions subsequent to the measurement date	—		2,164,839
Changes in Proportion	3,894,387		—
Total Deferred (Inflows)/Outflows	\$ 22,729,513	\$	2,164,839

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for L&I as follows:

Department of Labor and Industries	
Proportionate Share (%)	2.3480495060%
2019	\$ (2,841,189)
2020	\$ (2,841,189)
2021	\$ (2,841,189)
2022	\$ (2,841,189)
2023	\$ (2,841,189)
Thereafter	\$ (8,523,568)

The change in L&I's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Department of Labor and Industries	
Proportionate Share (%) 2016	2.4193079866%
Proportionate Share (%) 2017	2.3480495060%
Total OPEB Liability - Ending 2016	\$ 151,027,165
Total OPEB Liability - Beg 2017 (chg in prop)	146,578,799
Total OPEB Liability Change in Proportion	(4,448,366)
Total Deferred Inflows/Outflows 2016	2,280,891
Total Deferred Inflows/Outflows 2017 (chg in prop)	2,213,710
Total Deferred Inflows/Outflows Change in Proportion	(67,181)
Total Change in Proportion	\$ (4,381,185)

The following represents the total OPEB liability of L&I, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Labor and Industries	\$ 166,904,587	\$ 136,793,195	\$ 113,491,812

The following represents the total OPEB liability of L&I, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Labor and Industries	\$ 110,510,077	\$ 136,793,195	\$ 172,067,486

C. State Investment Board OPEB tables

As of June 30, 2018, the components that make up OPEB expense for State Investment Board (SIB) are as follows:

State Investment Board	
Proportionate Share (%)	0.0745669847%
Service Cost	\$ 294,506
Interest Cost	137,949
Amortization of Differences Between Expected and Actual Experience	—
Amortization of Changes in Assumptions	(74,768)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	(879)
Administrative Expenses	—
Total OPEB Expense	\$ 356,808

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for SIB are represented in the following table:

State Investment Board	
Proportionate Share (%)	0.0745669847%
Service Cost	\$ 294,506
Interest Cost	137,949
Differences Between Expected and Actual Experience	—
Changes in Assumptions	(672,915)
Changes of Benefit Terms	—
Benefit Payments	(70,301)
Changes in Proportionate Share	(8,030)
Other	—
Net Change in Total OPEB Liability	(318,791)
Total OPEB Liability - Beginning	4,662,931
Total OPEB Liability - Ending	\$ 4,344,140

As of June 30, 2018, the deferred inflows and deferred outflows of resources for SIB are as follows:

State Investment Board			
Proportionate Share (%)	0.0745669847%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows	
Difference between expected and actual experience	\$ —	\$	—
Changes in Assumptions	598,147		—
Transactions subsequent to the measurement date	—		68,749
Changes in Proportion	7,030		—
Total Deferred (Inflows)/Outflows	\$ 605,177	\$	68,749

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for SIB as follows:

State Investment Board	
Proportionate Share (%)	0.0745669847%
2019	\$ (75,647)
2020	\$ (75,647)
2021	\$ (75,647)
2022	\$ (75,647)
2023	\$ (75,647)
Thereafter	\$ (226,942)

The change in SIB's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

State Investment Board	
Proportionate Share (%) 2016	0.0746956154%
Proportionate Share (%) 2017	0.0745669847%
Total OPEB Liability - Ending 2016	\$ 4,662,931
Total OPEB Liability - Beg 2017 (chg in prop)	4,654,901
Total OPEB Liability Change in Proportion	(8,030)
Total Deferred Inflows/Outflows 2016	70,422
Total Deferred Inflows/Outflows 2017 (chg in prop)	70,301
Total Deferred Inflows/Outflows Change in Proportion	(121)
Total Change in Proportion	\$ (7,909)

The following represents the total OPEB liability of SIB, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Investment Board	\$ 5,300,387	\$ 4,344,140	\$ 3,604,158

The following represents the total OPEB liability of SIB, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Investment Board	\$ 3,509,467	\$ 4,344,140	\$ 5,464,345

D. State Lottery Commission OPEB tables

As of June 30, 2018, the components that make up OPEB expense for State Lottery Commission (LOT) are as follows:

State Lottery Commission		
Proportionate Share (%)		0.1037453700%
Service Cost	\$	409,748
Interest Cost		191,928
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(104,026)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(16,999)
Administrative Expenses		—
Total OPEB Expense	\$	480,651

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for LOT are represented in the following table:

State Lottery Commission		
Proportionate Share (%)		0.1037453700%
Service Cost	\$	409,748
Interest Cost		191,928
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(936,230)
Changes of Benefit Terms		—
Benefit Payments		(97,810)
Changes in Proportionate Share		(155,340)
Other		—
Net Change in Total OPEB Liability		(587,704)
Total OPEB Liability - Beginning		6,631,725
Total OPEB Liability - Ending	\$	6,044,021

As of June 30, 2018, the deferred inflows and deferred outflows of resources for LOT are as follows:

State Lottery Commission			
Proportionate Share (%)			0.1037453700%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		832,204	—
Transactions subsequent to the measurement date		—	95,650
Changes in Proportion		135,995	—
Total Deferred (Inflows)/Outflows	\$	968,199	\$ 95,650

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for LOT as follows:

State Lottery Commission		
Proportionate Share (%)		0.1037453700%
2019	\$	(121,025)
2020	\$	(121,025)
2021	\$	(121,025)
2022	\$	(121,025)
2023	\$	(121,025)
Thereafter	\$	(363,074)

The change in LOT's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

State Lottery Commission		
Proportionate Share (%) 2016		0.1062337641%
Proportionate Share (%) 2017		0.1037453700%
Total OPEB Liability - Ending 2016	\$	6,631,725
Total OPEB Liability - Beg 2017 (chg in prop)		6,476,385
Total OPEB Liability Change in Proportion		(155,340)
Total Deferred Inflows/Outflows 2016		100,156
Total Deferred Inflows/Outflows 2017 (chg in prop)		97,810
Total Deferred Inflows/Outflows Change in Proportion		(2,346)
Total Change in Proportion	\$	(152,994)

The following represents the total OPEB liability of LOT, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Lottery Commission	\$ 7,374,452	\$ 6,044,021	\$ 5,014,481

The following represents the total OPEB liability of LOT, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Lottery Commission	\$ 4,882,737	\$ 6,044,021	\$ 7,602,568

E. Washington Economic Development Finance Authority OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Washington Economic Development Finance Authority (WEDFA) are as follows:

Washington Economic Development Finance Authority		
Proportionate Share (%)		0.0008105107%
Service Cost	\$	3,201
Interest Cost		1,499
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(812)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(133)
Administrative Expenses		—
Total OPEB Expense	\$	3,755

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WEDFA are represented in the following table:

Washington Economic Development Finance Authority		
Proportionate Share (%)		0.0008105107%
Service Cost	\$	3,201
Interest Cost		1,499
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(7,314)
Changes of Benefit Terms		—
Benefit Payments		(764)
Changes in Proportionate Share		(1,213)
Other		—
Net Change in Total OPEB Liability		(4,591)
Total OPEB Liability - Beginning		51,810
Total OPEB Liability - Ending	\$	47,219

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WEDFA are as follows:

Washington Economic Development Finance Authority			
Proportionate Share (%)			0.0008105107%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		6,502	—
Transactions subsequent to the measurement date		—	747
Changes in Proportion		1,062	—
Total Deferred (Inflows)/Outflows	\$	7,564	\$ 747

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WEDFA as follows:

Washington Economic Development Finance Authority		
Proportionate Share (%)		0.0008105107%
2019	\$	(945)
2020	\$	(945)
2021	\$	(945)
2022	\$	(945)
2023	\$	(945)
Thereafter	\$	(2,839)

The change in WEDFA's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Washington Economic Development Finance Authority		
Proportionate Share (%) 2016		0.0008299513%
Proportionate Share (%) 2017		0.0008105107%
Total OPEB Liability - Ending 2016	\$	51,810
Total OPEB Liability - Beg 2017 (chg in prop)		50,597
Total OPEB Liability Change in Proportion		(1,213)
Total Deferred Inflows/Outflows 2016		782
Total Deferred Inflows/Outflows 2017 (chg in prop)		764
Total Deferred Inflows/Outflows Change in Proportion		(18)
Total Change in Proportion	\$	(1,195)

The following represents the total OPEB liability of WEDFA, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Economic Development Finance Authority	\$ 57,613	\$ 47,219	\$ 39,176

The following represents the total OPEB liability of WEDFA, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Economic Development Finance Authority	\$ 38,146	\$ 47,219	\$ 59,395

F. Washington State Housing Finance Commission OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Washington State Housing Finance Commission (WSHFC) are as follows:

Washington State Housing Finance Commission		
Proportionate Share (%)		0.0583567706%
Service Cost	\$	230,483
Interest Cost		107,959
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(58,514)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(3,892)
Administrative Expenses		—
Total OPEB Expense	\$	276,036

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WSHFC are represented in the following table:

Washington State Housing Finance Commission		
Proportionate Share (%)		0.0583567706%
Service Cost	\$	230,483
Interest Cost		107,959
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(526,629)
Changes of Benefit Terms		—
Benefit Payments		(55,018)
Changes in Proportionate Share		(35,569)
Other		—
Net Change in Total OPEB Liability		(278,774)
Total OPEB Liability - Beginning		3,678,535
Total OPEB Liability - Ending	\$	3,399,761

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WSHFC are as follows:

Washington State Housing Finance Commission				
Proportionate Share (%)				0.0583567706%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows	
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		468,115		—
Transactions subsequent to the measurement date		—		53,803
Changes in Proportion		31,140		—
Total Deferred (Inflows)/Outflows	\$	499,255	\$	53,803

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WSHFC as follows:

Washington State Housing Finance Commission		
Proportionate Share (%)		0.0583567706%
2019	\$	(62,406)
2020	\$	(62,406)
2021	\$	(62,406)
2022	\$	(62,406)
2023	\$	(62,406)
Thereafter	\$	(187,225)

The change in WSHFC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Washington State Housing Finance Commission		
Proportionate Share (%) 2016		0.0589265410%
Proportionate Share (%) 2017		0.0583567706%
Total OPEB Liability - Ending 2016	\$	3,678,535
Total OPEB Liability - Beg 2017 (chg in prop)		3,642,966
Total OPEB Liability Change in Proportion		(35,569)
Total Deferred Inflows/Outflows 2016		55,555
Total Deferred Inflows/Outflows 2017 (chg in prop)		55,018
Total Deferred Inflows/Outflows Change in Proportion		(537)
Total Change in Proportion	\$	(35,032)

The following represents the total OPEB liability of WSHFC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State Housing Finance Commission	\$ 4,148,129	\$ 3,399,761	\$ 2,820,646

The following represents the total OPEB liability of WSHFC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State Housing Finance Commission	\$ 2,746,540	\$ 3,399,761	\$ 4,276,444

G. Washington Health Care Facilities Authority OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Washington Health Care Facilities Authority (WHCFA) are as follows:

Washington Health Care Facilities Authority		
Proportionate Share (%)		0.0032420428%
Service Cost	\$	12,805
Interest Cost		5,998
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(3,251)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(531)
Administrative Expenses		—
Total OPEB Expense	\$	15,021

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WHCFA are represented in the following table:

Washington Health Care Facilities Authority		
Proportionate Share (%)		0.0032420428%
Service Cost	\$	12,805
Interest Cost		5,998
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(29,257)
Changes of Benefit Terms		—
Benefit Payments		(3,057)
Changes in Proportionate Share		(4,854)
Other		—
Net Change in Total OPEB Liability		(18,365)
Total OPEB Liability - Beginning		207,241
Total OPEB Liability - Ending	\$	188,876

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WHCFA are as follows:

Washington Health Care Facilities Authority			
Proportionate Share (%)			0.0032420428%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		26,006	—
Transactions subsequent to the measurement date		—	2,989
Changes in Proportion		4,250	—
Total Deferred (Inflows)/Outflows	\$	30,256	\$ 2,989

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WHCFA as follows:

Washington Health Care Facilities Authority		
Proportionate Share (%)		0.0032420428%
2019	\$	(3,782)
2020	\$	(3,782)
2021	\$	(3,782)
2022	\$	(3,782)
2023	\$	(3,782)
Thereafter	\$	(11,346)

The change in WHCFA's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Washington Health Care Facilities Authority		
Proportionate Share (%) 2016		0.0033198051%
Proportionate Share (%) 2017		0.0032420428%
Total OPEB Liability - Ending 2016	\$	207,241
Total OPEB Liability - Beg 2017 (chg in prop)		202,387
Total OPEB Liability Change in Proportion		(4,854)
Total Deferred Inflows/Outflows 2016		3,130
Total Deferred Inflows/Outflows 2017 (chg in prop)		3,057
Total Deferred Inflows/Outflows Change in Proportion		(73)
Total Change in Proportion	\$	(4,781)

The following represents the total OPEB liability of WHCFA, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Health Care Facilities Authority	\$ 230,452	\$ 188,876	\$ 156,703

The following represents the total OPEB liability of WHCFA, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate :

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Health Care Facilities Authority	\$ 152,586	\$ 188,876	\$ 237,580

H. Department of Commerce OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Department of Commerce (COM) are as follows:

Department of Commerce		
Proportionate Share (%)		0.2504478072%
Service Cost	\$	989,157
Interest Cost		463,327
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(251,124)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		38,339
Administrative Expenses		—
Total OPEB Expense	\$	1,239,699

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for COM are represented in the following table:

Department of Commerce		
Proportionate Share (%)		0.2504478072%
Service Cost	\$	989,157
Interest Cost		463,327
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,260,118)
Changes of Benefit Terms		—
Benefit Payments		(236,119)
Changes in Proportionate Share		350,344
Other		—
Net Change in Total OPEB Liability		(693,409)
Total OPEB Liability - Beginning		15,284,053
Total OPEB Liability - Ending	\$	14,590,644

As of June 30, 2018, the deferred inflows and deferred outflows of resources for COM are as follows:

Department of Commerce			
Proportionate Share (%)			0.2504478072%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	2,008,994		—
Transactions subsequent to the measurement date	—		230,906
Changes in Proportion	—		306,714
Total Deferred (Inflows)/Outflows	\$	2,008,994	\$ 537,620

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for COM as follows:

Department of Commerce		
Proportionate Share (%)		0.2504478072%
2019	\$	(212,785)
2020	\$	(212,785)
2021	\$	(212,785)
2022	\$	(212,785)
2023	\$	(212,785)
Thereafter	\$	(638,355)

The change in COM's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Department of Commerce		
Proportionate Share (%) 2016		0.2448356281%
Proportionate Share (%) 2017		0.2504478072%
Total OPEB Liability - Ending 2016	\$	15,284,053
Total OPEB Liability - Beg 2017 (chg in prop)		15,634,397
Total OPEB Liability Change in Proportion		350,344
Total Deferred Inflows/Outflows 2016		230,828
Total Deferred Inflows/Outflows 2017 (chg in prop)		236,119
Total Deferred Inflows/Outflows Change in Proportion		5,291
Total Change in Proportion	\$	345,053

The following represents the total OPEB liability of COM, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Commerce	\$ 17,802,388	\$ 14,590,644	\$ 12,105,271

The following represents the total OPEB liability of COM, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Commerce	\$ 11,787,233	\$ 14,590,644	\$ 18,353,073

I. Department of Health OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Department of Health (DOH) are as follows:

Department of Health		
Proportionate Share (%)		1.4556772222%
Service Cost	\$	5,749,273
Interest Cost		2,692,995
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(1,459,608)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		158,362
Administrative Expenses		—
Total OPEB Expense	\$	7,141,022

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for DOH are represented in the following table:

Department of Health		
Proportionate Share (%)		1.4556772222%
Service Cost	\$	5,749,273
Interest Cost		2,692,995
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(13,136,476)
Changes of Benefit Terms		—
Benefit Payments		(1,372,393)
Changes in Proportionate Share		1,447,111
Other		—
Net Change in Total OPEB Liability		(4,619,490)
Total OPEB Liability - Beginning		89,424,661
Total OPEB Liability - Ending	\$	84,805,171

As of June 30, 2018, the deferred inflows and deferred outflows of resources for DOH are as follows:

Department of Health				
Proportionate Share (%)		1.4556772222%		
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows	
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions	11,676,868		—	
Transactions subsequent to the measurement date	—		1,342,095	
Changes in Proportion	—		1,266,894	
Total Deferred (Inflows)/ Outflows	\$	11,676,868	\$	2,608,989

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for DOH as follows:

Department of Health		
Proportionate Share (%)		1.4556772222%
2019	\$	(1,301,246)
2020	\$	(1,301,246)
2021	\$	(1,301,246)
2022	\$	(1,301,246)
2023	\$	(1,301,246)
Thereafter	\$	(3,903,744)

The change in DOH's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Department of Health		
Proportionate Share (%) 2016		1.4324959125%
Proportionate Share (%) 2017		1.4556772222%
Total OPEB Liability - Ending 2016	\$	89,424,661
Total OPEB Liability - Beg 2017 (chg in prop)		90,871,772
Total OPEB Liability Change in Proportion		1,447,111
Total Deferred Inflows/Outflows 2016		1,350,538
Total Deferred Inflows/Outflows 2017 (chg in prop)		1,372,393
Total Deferred Inflows/Outflows Change in Proportion		21,855
Total Change in Proportion	\$	1,425,256

The following represents the total OPEB liability of DOH, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Health	\$ 103,472,778	\$ 84,805,171	\$ 70,359,439

The following represents the total OPEB liability of DOH, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Health	\$ 68,510,907	\$ 84,805,171	\$ 106,673,526

J. University of Washington OPEB tables

As of June 30, 2018, the components that make up OPEB expense for University of Washington (UW) are as follows:

University of Washington		
Proportionate Share (%)		26.8668087762%
Service Cost	\$	106,111,866
Interest Cost		49,703,449
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(26,939,366)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(955,076)
Administrative Expenses		—
Total OPEB Expense	\$	127,920,873

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for UW are represented in the following table:

University of Washington		
Proportionate Share (%)		26.8668087762%
Service Cost	\$	106,111,866
Interest Cost		49,703,449
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(242,454,299)
Changes of Benefit Terms		—
Benefit Payments		(25,329,670)
Changes in Proportionate Share		(8,727,494)
Other		—
Net Change in Total OPEB Liability		(120,696,148)
Total OPEB Liability - Beginning		1,685,908,728
Total OPEB Liability - Ending	\$	1,565,212,580

As of June 30, 2018, the deferred inflows and deferred outflows of resources for UW were as follows:

University of Washington			
Proportionate Share (%)			26.8668087762%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$
Changes in Assumptions		215,514,933	—
Transactions subsequent to the measurement date		—	24,770,478
Changes in Proportion		7,640,611	—
Total Deferred (Inflows)/Outflows	\$	223,155,544	\$ 24,770,478

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for UW as follows:

University of Washington		
Proportionate Share (%)		26.8668087762%
2019	\$	(27,894,442)
2020	\$	(27,894,442)
2021	\$	(27,894,442)
2022	\$	(27,894,442)
2023	\$	(27,894,442)
Thereafter	\$	(83,683,334)

The change in UW's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

University of Washington		
Proportionate Share (%) 2016		27.0066147117%
Proportionate Share (%) 2017		26.8668087762%
Total OPEB Liability - Ending 2016	\$	1,685,908,728
Total OPEB Liability - Beg 2017 (chg in prop)		1,677,181,234
Total OPEB Liability Change in Proportion		(8,727,494)
Total Deferred Inflows/Outflows 2016		25,461,477
Total Deferred Inflows/Outflows 2017 (chg in prop)		25,329,670
Total Deferred Inflows/Outflows Change in Proportion		(131,807)
Total Change in Proportion	\$	(8,595,687)

The following represents the total OPEB liability of UW, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
University of Washington	\$ 1,909,752,586	\$ 1,565,212,580	\$ 1,298,593,923

The following represents the total OPEB liability of UW, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
University of Washington	\$ 1,264,476,369	\$ 1,565,212,580	\$ 1,968,827,413

K. Washington State University OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Washington State University (WSU) are as follows:

Washington State University	
Proportionate Share (%)	5.3801700451%
Service Cost	\$ 21,249,263
Interest Cost	9,953,285
Amortization of Differences Between Expected and Actual Experience	—
Amortization of Changes in Assumptions	(5,394,700)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	(649,114)
Administrative Expenses	—
Total OPEB Expense	\$ 25,158,734

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WSU are represented in the following table:

Washington State University	
Proportionate Share (%)	5.3801700451%
Service Cost	\$ 21,249,263
Interest Cost	9,953,285
Differences Between Expected and Actual Experience	—
Changes in Assumptions	(48,552,300)
Changes of Benefit Terms	—
Benefit Payments	(5,072,353)
Changes in Proportionate Share	(5,931,607)
Other	—
Net Change in Total OPEB Liability	(28,353,712)
Total OPEB Liability - Beginning	341,792,867
Total OPEB Liability - Ending	\$ 313,439,155

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WSU are as follows:

Washington State University			
Proportionate Share (%)	5.3801700451%		
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$ —	\$	—
Changes in Assumptions	43,157,600		—
Transactions subsequent to the measurement date	—		4,960,373
Changes in Proportion	5,192,911		—
Total Deferred (Inflows)/Outflows	\$ 48,350,511	\$	4,960,373

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WSU as follows:

Washington State University	
Proportionate Share (%)	5.3801700451%
2019	\$ (6,043,814)
2020	\$ (6,043,814)
2021	\$ (6,043,814)
2022	\$ (6,043,814)
2023	\$ (6,043,814)
Thereafter	\$ (18,131,441)

The change in WSU's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Washington State University	
Proportionate Share (%) 2016	5.4751886064%
Proportionate Share (%) 2017	5.3801700451%
Total OPEB Liability - Ending 2016	\$ 341,792,867
Total OPEB Liability - Beg 2017 (chg in prop)	335,861,260
Total OPEB Liability Change in Proportion	(5,931,607)
Total Deferred Inflows/Outflows 2016	5,161,935
Total Deferred Inflows/Outflows 2017 (chg in prop)	5,072,353
Total Deferred Inflows/Outflows Change in Proportion	(89,582)
Total Change in Proportion	\$ (5,842,025)

The following represents the total OPEB liability of WSU, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State University	\$ 382,434,466	\$ 313,439,155	\$ 260,047,860

The following represents the total OPEB liability of WSU, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State University	\$ 253,215,704	\$ 313,439,155	\$ 394,264,401

L. Eastern Washington University OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Eastern Washington University (EWU) are as follows:

Eastern Washington University		
Proportionate Share (%)		1.1565987729%
Service Cost	\$	4,568,047
Interest Cost		2,139,701
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(1,159,722)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		14,596
Administrative Expenses		—
Total OPEB Expense	\$	5,562,622

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for EWU are represented in the following table:

Eastern Washington University		
Proportionate Share (%)		1.1565987729%
Service Cost	\$	4,568,047
Interest Cost		2,139,701
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(10,437,501)
Changes of Benefit Terms		—
Benefit Payments		(1,090,426)
Changes in Proportionate Share		133,375
Other		—
Net Change in Total OPEB Liability		(4,686,804)
Total OPEB Liability - Beginning		72,068,194
Total OPEB Liability - Ending	\$	67,381,390

As of June 30, 2018, the deferred inflows and deferred outflows of resources for EWU are as follows:

Eastern Washington University			
Proportionate Share (%)			1.1565987729%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	9,277,779		—
Transactions subsequent to the measurement date	—		1,066,353
Changes in Proportion	—		116,765
Total Deferred (Inflows)/Outflows	\$ 9,277,779	\$	1,183,118

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for EWU as follows:

Eastern Washington University		
Proportionate Share (%)		1.1565987729%
2019	\$	(1,145,126)
2020	\$	(1,145,126)
2021	\$	(1,145,126)
2022	\$	(1,145,126)
2023	\$	(1,145,126)
Thereafter	\$	(3,435,384)

The change in EWU's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Eastern Washington University		
Proportionate Share (%) 2016		1.1544622331%
Proportionate Share (%) 2017		1.1565987729%
Total OPEB Liability - Ending 2016	\$	72,068,194
Total OPEB Liability - Beg 2017 (chg in prop)		72,201,569
Total OPEB Liability Change in Proportion		133,375
Total Deferred Inflows/Outflows 2016		1,088,412
Total Deferred Inflows/Outflows 2017 (chg in prop)		1,090,426
Total Deferred Inflows/Outflows Change in Proportion		2,014
Total Change in Proportion	\$	131,361

The following represents the total OPEB liability of EWU, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Eastern Washington University	\$ 82,213,616	\$ 67,381,390	\$ 55,903,630

The following represents the total OPEB liability of EWU, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Eastern Washington University	\$ 54,434,891	\$ 67,381,390	\$ 84,756,749

M. Central Washington University OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Central Washington University (CWU) are as follows:

Central Washington University		
Proportionate Share (%)		1.2489969930%
Service Cost	\$	4,932,979
Interest Cost		2,310,638
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(1,252,370)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(125,279)
Administrative Expenses		—
Total OPEB Expense	\$	5,865,968

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for CWU are represented in the following table:

Central Washington University		
Proportionate Share (%)		1.2489969930%
Service Cost	\$	4,932,979
Interest Cost		2,310,638
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(11,271,331)
Changes of Benefit Terms		—
Benefit Payments		(1,177,538)
Changes in Proportionate Share		(1,144,803)
Other		—
Net Change in Total OPEB Liability		(6,350,055)
Total OPEB Liability - Beginning		79,114,402
Total OPEB Liability - Ending	\$	72,764,347

As of June 30, 2018, the deferred inflows and deferred outflows of resources for CWU are as follows:

Central Washington University				
Proportionate Share (%)				1.2489969930%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows	
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		10,018,961		—
Transactions subsequent to the measurement date		—		1,151,542
Changes in Proportion		1,002,235		—
Total Deferred (Inflows)/Outflows	\$	11,021,196	\$	1,151,542

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for CWU as follows:

Central Washington University		
Proportionate Share (%)		1.2489969930%
2019	\$	(1,377,649)
2020	\$	(1,377,649)
2021	\$	(1,377,649)
2022	\$	(1,377,649)
2023	\$	(1,377,649)
Thereafter	\$	(4,132,951)

The change in CWU's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Central Washington University		
Proportionate Share (%) 2016		1.2673356074%
Proportionate Share (%) 2017		1.2489969930%
Total OPEB Liability - Ending 2016	\$	79,114,402
Total OPEB Liability - Beg 2017 (chg in prop)		77,969,599
Total OPEB Liability Change in Proportion		(1,144,803)
Total Deferred Inflows/Outflows 2016		1,194,827
Total Deferred Inflows/Outflows 2017 (chg in prop)		1,177,538
Total Deferred Inflows/Outflows Change in Proportion		(17,289)
Total Change in Proportion	\$	(1,127,514)

The following represents the total OPEB liability of CWU, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Central Washington University	\$ 88,781,487	\$ 72,764,347	\$ 60,369,652

The following represents the total OPEB liability of CWU, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Central Washington University	\$ 58,783,579	\$ 72,764,347	\$ 91,527,786

N. The Evergreen State College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for The Evergreen State College (TESC) are as follows:

The Evergreen State College		
Proportionate Share (%)		0.5835677060%
Service Cost	\$	2,304,831
Interest Cost		1,079,597
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(585,144)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		6,435
Administrative Expenses		—
Total OPEB Expense	\$	2,805,719

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for TESC are represented in the following table:

The Evergreen State College		
Proportionate Share (%)		0.5835677060%
Service Cost	\$	2,304,831
Interest Cost		1,079,597
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(5,266,293)
Changes of Benefit Terms		—
Benefit Payments		(550,180)
Changes in Proportionate Share		58,800
Other		—
Net Change in Total OPEB Liability		(2,373,245)
Total OPEB Liability - Beginning		36,370,864
Total OPEB Liability - Ending	\$	33,997,619

As of June 30, 2018, the deferred inflows and deferred outflows of resources for TESC are as follows:

The Evergreen State College			
Proportionate Share (%)		0.5835677060%	
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows	
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	4,681,149	—	
Transactions subsequent to the measurement date	—	538,034	
Changes in Proportion	—	51,477	
Total Deferred (Inflows)/Outflows	\$	4,681,149	\$ 589,511

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for TESC as follows:

The Evergreen State College		
Proportionate Share (%)		0.5835677060%
2019	\$	(578,709)
2020	\$	(578,709)
2021	\$	(578,709)
2022	\$	(578,709)
2023	\$	(578,709)
Thereafter	\$	(1,736,127)

The change in TESC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

The Evergreen State College		
Proportionate Share (%) 2016		0.5826257999%
Proportionate Share (%) 2017		0.5835677060%
Total OPEB Liability - Ending 2016	\$	36,370,864
Total OPEB Liability - Beg 2017 (chg in prop)		36,429,664
Total OPEB Liability Change in Proportion		58,800
Total Deferred Inflows/Outflows 2016		549,292
Total Deferred Inflows/Outflows 2017 (chg in prop)		550,180
Total Deferred Inflows/Outflows Change in Proportion		888
Total Change in Proportion	\$	57,912

The following represents the total OPEB liability of TESC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
The Evergreen State College	\$ 41,481,292	\$ 33,997,619	\$ 28,206,457

The following represents the total OPEB liability of TESC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
The Evergreen State College	\$ 27,465,397	\$ 33,997,619	\$ 42,764,442

O. Western Washington University OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Western Washington University (WWU) are as follows:

Western Washington University		
Proportionate Share (%)		1.6145373200%
Service Cost	\$	6,376,700
Interest Cost		2,986,885
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(1,618,898)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		64,294
Administrative Expenses		—
Total OPEB Expense	\$	7,808,981

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WWU are represented in the following table:

Western Washington University		
Proportionate Share (%)		1.6145373200%
Service Cost	\$	6,376,700
Interest Cost		2,986,885
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(14,570,079)
Changes of Benefit Terms		—
Benefit Payments		(1,522,164)
Changes in Proportionate Share		587,523
Other		—
Net Change in Total OPEB Liability		(6,141,135)
Total OPEB Liability - Beginning		100,201,213
Total OPEB Liability - Ending	\$	94,060,078

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WWU are as follows:

Western Washington University			
Proportionate Share (%)			1.6145373200%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	—		—
Changes in Assumptions	12,951,181		—
Transactions subsequent to the measurement date	—		1,488,560
Changes in Proportion	—		514,356
Total Deferred (Inflows)/Outflows	\$ 12,951,181	\$	2,002,916

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WWU as follows:

Western Washington University		
Proportionate Share (%)		1.6145373200%
2019	\$	(1,554,604)
2020	\$	(1,554,604)
2021	\$	(1,554,604)
2022	\$	(1,554,604)
2023	\$	(1,554,604)
Thereafter	\$	(4,663,805)

The change in WWU's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Western Washington University		
Proportionate Share (%) 2016		1.6051257791%
Proportionate Share (%) 2017		1.6145373200%
Total OPEB Liability - Ending 2016	\$	100,201,213
Total OPEB Liability - Beg 2017 (chg in prop)		100,788,736
Total OPEB Liability Change in Proportion		587,523
Total Deferred Inflows/Outflows 2016		1,513,291
Total Deferred Inflows/Outflows 2017 (chg in prop)		1,522,164
Total Deferred Inflows/Outflows Change in Proportion		8,873
Total Change in Proportion	\$	578,650

The following represents the total OPEB liability of WWU, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Western Washington University	\$ 114,764,907	\$ 94,060,078	\$ 78,037,863

The following represents the total OPEB liability of WWU, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Western Washington University	\$ 75,987,599	\$ 94,060,078	\$ 118,314,957

P. Everett Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Everett Community College (EVC) are as follows:

Everett Community College		
Proportionate Share (%)		0.5090007214%
Service Cost	\$	2,010,325
Interest Cost		941,649
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(510,376)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		58,341
Administrative Expenses		—
Total OPEB Expense	\$	2,499,939

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for EVC are represented in the following table:

Everett Community College		
Proportionate Share (%)		0.5090007214%
Service Cost	\$	2,010,325
Interest Cost		941,649
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(4,593,379)
Changes of Benefit Terms		—
Benefit Payments		(479,879)
Changes in Proportionate Share		533,122
Other		—
Net Change in Total OPEB Liability		(1,588,162)
Total OPEB Liability - Beginning		31,241,640
Total OPEB Liability - Ending	\$	29,653,478

As of June 30, 2018, the deferred inflows and deferred outflows of resources for EVC are as follows:

Everett Community College			
Proportionate Share (%)			0.5090007214%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		4,083,003	—
Transactions subsequent to the measurement date		—	469,285
Changes in Proportion		—	466,730
Total Deferred (Inflows)/Outflows	\$	4,083,003	\$ 936,015

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for EVC as follows:

Everett Community College		
Proportionate Share (%)		0.5090007214%
2019	\$	(452,034)
2020	\$	(452,034)
2021	\$	(452,034)
2022	\$	(452,034)
2023	\$	(452,034)
Thereafter	\$	(1,356,103)

The change in EVC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Everett Community College		
Proportionate Share (%) 2016		0.5004606230%
Proportionate Share (%) 2017		0.5090007214%
Total OPEB Liability - Ending 2016	\$	31,241,640
Total OPEB Liability - Beg 2017 (chg in prop)		31,774,762
Total OPEB Liability Change in Proportion		533,122
Total Deferred Inflows/Outflows 2016		471,828
Total Deferred Inflows/Outflows 2017 (chg in prop)		479,879
Total Deferred Inflows/Outflows Change in Proportion		8,051
Total Change in Proportion	\$	525,071

The following represents the total OPEB liability of EVC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Everett Community College	\$ 36,180,905	\$ 29,653,478	\$ 24,602,298

The following represents the total OPEB liability of EVC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Everett Community College	\$ 23,955,930	\$ 29,653,478	\$ 37,300,097

Q. Edmonds Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Edmonds Community College (EDC) are as follows:

Edmonds Community College		
Proportionate Share (%)		0.6046409843%
Service Cost	\$	2,388,061
Interest Cost		1,118,583
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(606,274)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(184,121)
Administrative Expenses		—
Total OPEB Expense	\$	2,716,249

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for EDC are represented in the following table:

Edmonds Community College		
Proportionate Share (%)		0.6046409843%
Service Cost	\$	2,388,061
Interest Cost		1,118,583
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(5,456,465)
Changes of Benefit Terms		—
Benefit Payments		(570,047)
Changes in Proportionate Share		(1,682,496)
Other		—
Net Change in Total OPEB Liability		(4,202,364)
Total OPEB Liability - Beginning		39,427,675
Total OPEB Liability - Ending	\$	35,225,311

As of June 30, 2018, the deferred inflows and deferred outflows of resources for the EDC are as follows:

Edmonds Community College				
Proportionate Share (%)		0.6046409843%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows		
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions	4,850,191			—
Transactions subsequent to the measurement date		—		557,463
Changes in Proportion	1,472,965			—
Total Deferred (Inflows)/ Outflows	\$	6,323,156	\$	557,463

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for EDC as follows:

Edmonds Community College		
Proportionate Share (%)		0.6046409843%
2019	\$	(790,395)
2020	\$	(790,395)
2021	\$	(790,395)
2022	\$	(790,395)
2023	\$	(790,395)
Thereafter	\$	(2,371,181)

The change in EDC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Edmonds Community College		
Proportionate Share (%) 2016		0.6315929255%
Proportionate Share (%) 2017		0.6046409843%
Total OPEB Liability - Ending 2016	\$	39,427,675
Total OPEB Liability - Beg 2017 (chg in prop)		37,745,179
Total OPEB Liability Change in Proportion		(1,682,496)
Total Deferred Inflows/Outflows 2016		595,457
Total Deferred Inflows/Outflows 2017 (chg in prop)		570,047
Total Deferred Inflows/Outflows Change in Proportion		(25,410)
Total Change in Proportion	\$	(1,657,086)

The following represents the total OPEB liability of EDC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Edmonds Community College	\$ 42,979,227	\$ 35,225,311	\$ 29,225,023

The following represents the total OPEB liability of EDC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Edmonds Community College	\$ 28,457,203	\$ 35,225,311	\$ 44,308,714

R. Whatcom Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Whatcom Community College (WHC) are as follows:

Whatcom Community College		
Proportionate Share (%)		0.3071835564%
Service Cost	\$	1,213,238
Interest Cost		568,288
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(308,014)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		29,043
Administrative Expenses		—
Total OPEB Expense	\$	1,502,555

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WHC are represented in the following table:

Whatcom Community College		
Proportionate Share (%)		0.3071835564%
Service Cost	\$	1,213,238
Interest Cost		568,288
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,772,119)
Changes of Benefit Terms		—
Benefit Payments		(289,609)
Changes in Proportionate Share		265,393
Other		—
Net Change in Total OPEB Liability		(1,014,809)
Total OPEB Liability - Beginning		18,910,777
Total OPEB Liability - Ending	\$	17,895,968

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WHC are as follows:

Whatcom Community College				
Proportionate Share (%)		0.3071835564%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows		
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		2,464,105		—
Transactions subsequent to the measurement date		—		283,215
Changes in Proportion		—		232,341
Total Deferred (Inflows)/ Outflows	\$	2,464,105	\$	515,556

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WHC as follows:

Whatcom Community College		
Proportionate Share (%)		0.3071835564%
2019	\$	(278,970)
2020	\$	(278,970)
2021	\$	(278,970)
2022	\$	(278,970)
2023	\$	(278,970)
Thereafter	\$	(836,914)

The change in WHC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Whatcom Community College		
Proportionate Share (%) 2016		0.3029322179%
Proportionate Share (%) 2017		0.3071835564%
Total OPEB Liability - Ending 2016	\$	18,910,777
Total OPEB Liability - Beg 2017 (chg in prop)		19,176,170
Total OPEB Liability Change in Proportion		265,393
Total Deferred Inflows/Outflows 2016		285,600
Total Deferred Inflows/Outflows 2017 (chg in prop)		289,609
Total Deferred Inflows/Outflows Change in Proportion		4,009
Total Change in Proportion	\$	261,384

The following represents the total OPEB liability of WHC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Whatcom Community College	\$ 21,835,291	\$ 17,895,968	\$ 14,847,565

The following represents the total OPEB liability of WHC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Whatcom Community College	\$ 14,457,480	\$ 17,895,968	\$ 22,510,727

S. Bellevue College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Bellevue College (BC) are as follows:

Bellevue College		
Proportionate Share (%)		0.7853848710%
Service Cost	\$	3,101,919
Interest Cost		1,452,958
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(787,507)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(32,304)
Administrative Expenses		—
Total OPEB Expense	\$	3,735,066

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for BC are represented in the following table:

Bellevue College		
Proportionate Share (%)		0.7853848710%
Service Cost	\$	3,101,919
Interest Cost		1,452,958
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(7,087,554)
Changes of Benefit Terms		—
Benefit Payments		(740,450)
Changes in Proportionate Share		(295,195)
Other		—
Net Change in Total OPEB Liability		(3,568,322)
Total OPEB Liability - Beginning		49,323,451
Total OPEB Liability - Ending	\$	45,755,129

As of June 30, 2018, the deferred inflows and deferred outflows of resources for BC are as follows:

Bellevue College				
Proportionate Share (%)		0.7853848710%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows		
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions	6,300,047		—	
Transactions subsequent to the measurement date	—		724,104	
Changes in Proportion	258,432		—	
Total Deferred (Inflows)/ Outflows	\$	6,558,479	\$	724,104

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for BC as follows:

Bellevue College		
Proportionate Share (%)		0.7853848710%
2019	\$	(819,810)
2020	\$	(819,810)
2021	\$	(819,810)
2022	\$	(819,810)
2023	\$	(819,810)
Thereafter	\$	(2,459,429)

The change in BC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Bellevue College		
Proportionate Share (%) 2016		0.7901136203%
Proportionate Share (%) 2017		0.7853848710%
Total OPEB Liability - Ending 2016	\$	49,323,451
Total OPEB Liability - Beg 2017 (chg in prop)		49,028,256
Total OPEB Liability Change in Proportion		(295,195)
Total Deferred Inflows/Outflows 2016		744,909
Total Deferred Inflows/Outflows 2017 (chg in prop)		740,450
Total Deferred Inflows/Outflows Change in Proportion		(4,459)
Total Change in Proportion	\$	(290,736)

The following represents the total OPEB liability of BC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellevue College	\$ 55,826,905	\$ 45,755,129	\$ 37,961,190

The following represents the total OPEB liability of BC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellevue College	\$ 36,963,847	\$ 45,755,129	\$ 57,553,812

T. Big Bend Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Big Bend Community College (BBC) are as follows:

Big Bend Community College		
Proportionate Share (%)		0.1726387797%
Service Cost	\$	681,846
Interest Cost		319,381
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(173,105)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		17,070
Administrative Expenses		—
Total OPEB Expense	\$	845,192

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for BBC are represented in the following table:

Big Bend Community College		
Proportionate Share (%)		0.1726387797%
Service Cost	\$	681,846
Interest Cost		319,381
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(1,557,945)
Changes of Benefit Terms		—
Benefit Payments		(162,762)
Changes in Proportionate Share		155,988
Other		—
Net Change in Total OPEB Liability		(563,492)
Total OPEB Liability - Beginning		10,621,121
Total OPEB Liability - Ending	\$	10,057,629

As of June 30, 2018, the deferred inflows and deferred outflows of resources for BBC are as follows:

Big Bend Community College			
Proportionate Share (%)			0.1726387797%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		1,384,840	—
Transactions subsequent to the measurement date		—	159,168
Changes in Proportion		—	136,562
Total Deferred (Inflows)/Outflows	\$	1,384,840	\$ 295,730

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for BBC as follows:

Big Bend Community College		
Proportionate Share (%)		0.1726387797%
2019	\$	(156,035)
2020	\$	(156,035)
2021	\$	(156,035)
2022	\$	(156,035)
2023	\$	(156,035)
Thereafter	\$	(468,103)

The change in BBC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Big Bend Community College		
Proportionate Share (%) 2016		0.1701400128%
Proportionate Share (%) 2017		0.1726387797%
Total OPEB Liability - Ending 2016	\$	10,621,121
Total OPEB Liability - Beg 2017 (chg in prop)		10,777,109
Total OPEB Liability Change in Proportion		155,988
Total Deferred Inflows/Outflows 2016		160,406
Total Deferred Inflows/Outflows 2017 (chg in prop)		162,762
Total Deferred Inflows/Outflows Change in Proportion		2,356
Total Change in Proportion	\$	153,632

The following represents the total OPEB liability of BBC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Big Bend Community College	\$ 12,271,549	\$ 10,057,629	\$ 8,344,410

The following represents the total OPEB liability of BBC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Big Bend Community College	\$ 8,125,180	\$ 10,057,629	\$ 12,651,148

U. Centralia College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Centralia College (CEC) are as follows:

Centralia College		
Proportionate Share (%)		0.2212694219%
Service Cost	\$	873,915
Interest Cost		409,347
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(221,867)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(81,615)
Administrative Expenses		—
Total OPEB Expense	\$	979,780

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for CEC are represented in the following table:

Centralia College		
Proportionate Share (%)		0.2212694219%
Service Cost	\$	873,915
Interest Cost		409,347
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(1,996,803)
Changes of Benefit Terms		—
Benefit Payments		(208,610)
Changes in Proportionate Share		(745,794)
Other		—
Net Change in Total OPEB Liability		(1,667,945)
Total OPEB Liability - Beginning		14,558,708
Total OPEB Liability - Ending	\$	12,890,763

As of June 30, 2018, the deferred inflows and deferred outflows of resources for CEC are as follows:

Centralia College			
Proportionate Share (%)			0.2212694219%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		1,774,936	—
Transactions subsequent to the measurement date		—	204,004
Changes in Proportion		652,916	—
Total Deferred (Inflows)/Outflows	\$	2,427,852	\$ 204,004

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for CEC as follows:

Centralia College		
Proportionate Share (%)		0.2212694219%
2019	\$	(303,482)
2020	\$	(303,482)
2021	\$	(303,482)
2022	\$	(303,482)
2023	\$	(303,482)
Thereafter	\$	(910,442)

The change in CEC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Centralia College		
Proportionate Share (%) 2016		0.2332163102%
Proportionate Share (%) 2017		0.2212694219%
Total OPEB Liability - Ending 2016	\$	14,558,708
Total OPEB Liability - Beg 2017 (chg in prop)		13,812,914
Total OPEB Liability Change in Proportion		(745,794)
Total Deferred Inflows/Outflows 2016		219,873
Total Deferred Inflows/Outflows 2017 (chg in prop)		208,610
Total Deferred Inflows/Outflows Change in Proportion		(11,263)
Total Change in Proportion	\$	(734,531)

The following represents the total OPEB liability of CEC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Centralia College	\$ 15,728,323	\$ 12,890,763	\$ 10,694,948

The following represents the total OPEB liability of CEC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Centralia College	\$ 10,413,963	\$ 12,890,763	\$ 16,214,851

V. Cascadia College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Cascadia College (CC) are as follows:

Cascadia College		
Proportionate Share (%)		0.1710177583%
Service Cost	\$	675,444
Interest Cost		316,382
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(171,480)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		40,015
Administrative Expenses		—
Total OPEB Expense	\$	860,361

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for CC are represented in the following table:

Cascadia College		
Proportionate Share (%)		0.1710177583%
Service Cost	\$	675,444
Interest Cost		316,382
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(1,543,317)
Changes of Benefit Terms		—
Benefit Payments		(161,233)
Changes in Proportionate Share		365,656
Other		—
Net Change in Total OPEB Liability		(347,068)
Total OPEB Liability - Beginning		10,310,259
Total OPEB Liability - Ending	\$	9,963,191

As of June 30, 2018, the deferred inflows and deferred outflows of resources for CC are as follows:

Cascadia College			
Proportionate Share (%)		0.1710177583%	
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows	
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	1,371,837	—	
Transactions subsequent to the measurement date	—	157,674	
Changes in Proportion	—	320,119	
Total Deferred (Inflows)/ Outflows	\$ 1,371,837	\$	477,793

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for CC as follows:

Cascadia College		
Proportionate Share (%)		0.1710177583%
2019	\$	(131,465)
2020	\$	(131,465)
2021	\$	(131,465)
2022	\$	(131,465)
2023	\$	(131,465)
Thereafter	\$	(394,393)

The change in CC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Cascadia College		
Proportionate Share (%) 2016		0.1651603051%
Proportionate Share (%) 2017		0.1710177583%
Total OPEB Liability - Ending 2016	\$	10,310,259
Total OPEB Liability - Beg 2017 (chg in prop)		10,675,915
Total OPEB Liability Change in Proportion		365,656
Total Deferred Inflows/Outflows 2016		155,711
Total Deferred Inflows/Outflows 2017 (chg in prop)		161,233
Total Deferred Inflows/Outflows Change in Proportion		5,522
Total Change in Proportion	\$	360,134

The following represents the total OPEB liability of CC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Cascadia College	\$ 12,156,323	\$ 9,963,191	\$ 8,266,059

The following represents the total OPEB liability of CC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Cascadia College	\$ 8,048,887	\$ 9,963,191	\$ 12,532,357

W. Clark College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Clark College (CLC) are as follows:

Clark College		
Proportionate Share (%)		0.6192301769%
Service Cost	\$	2,445,682
Interest Cost		1,145,572
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(620,902)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(112,804)
Administrative Expenses		—
Total OPEB Expense	\$	2,857,548

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for CLC are represented in the following table:

Clark College		
Proportionate Share (%)		0.6192301769%
Service Cost	\$	2,445,682
Interest Cost		1,145,572
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(5,588,122)
Changes of Benefit Terms		—
Benefit Payments		(583,802)
Changes in Proportionate Share		(1,030,806)
Other		—
Net Change in Total OPEB Liability		(3,611,476)
Total OPEB Liability - Beginning		39,686,727
Total OPEB Liability - Ending	\$	36,075,251

As of June 30, 2018, the deferred inflows and deferred outflows of resources for CLC are as follows:

Clark College			
Proportionate Share (%)			0.6192301769%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		4,967,220	—
Transactions subsequent to the measurement date		—	570,914
Changes in Proportion		902,434	—
Total Deferred (Inflows)/Outflows	\$	5,869,654	\$ 570,914

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for CLC as follows:

Clark College		
Proportionate Share (%)		0.6192301769%
2019	\$	(733,706)
2020	\$	(733,706)
2021	\$	(733,706)
2022	\$	(733,706)
2023	\$	(733,706)
Thereafter	\$	(2,201,124)

The change in CLC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Clark College		
Proportionate Share (%) 2016		0.6357426819%
Proportionate Share (%) 2017		0.6192301769%
Total OPEB Liability - Ending 2016	\$	39,686,727
Total OPEB Liability - Beg 2017 (chg in prop)		38,655,921
Total OPEB Liability Change in Proportion		(1,030,806)
Total Deferred Inflows/Outflows 2016		599,370
Total Deferred Inflows/Outflows 2017 (chg in prop)		583,802
Total Deferred Inflows/Outflows Change in Proportion		(15,568)
Total Change in Proportion	\$	(1,015,238)

The following represents the total OPEB liability of CLC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clark College	\$ 44,016,260	\$ 36,075,251	\$ 29,930,185

The following represents the total OPEB liability of CLC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clark College	\$ 29,143,838	\$ 36,075,251	\$ 45,377,825

X. Pierce College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Pierce College (PIE) are as follows:

Pierce College		
Proportionate Share (%)		0.5316950210%
Service Cost	\$	2,099,957
Interest Cost		983,633
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(533,131)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(30,424)
Administrative Expenses		—
Total OPEB Expense	\$	2,520,035

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for PIE are represented in the following table:

Pierce College		
Proportionate Share (%)		0.5316950210%
Service Cost	\$	2,099,957
Interest Cost		983,633
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(4,798,178)
Changes of Benefit Terms		—
Benefit Payments		(501,275)
Changes in Proportionate Share		(278,014)
Other		—
Net Change in Total OPEB Liability		(2,493,877)
Total OPEB Liability - Beginning		33,469,485
Total OPEB Liability - Ending	\$	30,975,608

As of June 30, 2018, the deferred inflows and deferred outflows of resources for PIE are as follows:

Pierce College				
Proportionate Share (%)		0.5316950210%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows		
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		4,265,047		—
Transactions subsequent to the measurement date		—		490,209
Changes in Proportion		243,391		—
Total Deferred (Inflows)/ Outflows	\$	4,508,438	\$	490,209

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for PIE as follows:

Pierce College		
Proportionate Share (%)		0.5316950210%
2019	\$	(563,555)
2020	\$	(563,555)
2021	\$	(563,555)
2022	\$	(563,555)
2023	\$	(563,555)
Thereafter	\$	(1,690,663)

The change in PIE's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Pierce College		
Proportionate Share (%) 2016		0.5361485281%
Proportionate Share (%) 2017		0.5316950210%
Total OPEB Liability - Ending 2016	\$	33,469,485
Total OPEB Liability - Beg 2017 (chg in prop)		33,191,471
Total OPEB Liability Change in Proportion		(278,014)
Total Deferred Inflows/Outflows 2016		505,474
Total Deferred Inflows/Outflows 2017 (chg in prop)		501,275
Total Deferred Inflows/Outflows Change in Proportion		(4,199)
Total Change in Proportion	\$	(273,815)

The following represents the total OPEB liability of PIE, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Pierce College	\$ 37,794,066	\$ 30,975,608	\$ 25,699,216

The following represents the total OPEB liability of PIE, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Pierce College	\$ 25,024,029	\$ 30,975,608	\$ 38,963,159

Y. Columbia Basin College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Columbia Basin College (CBC) are as follows:

Columbia Basin College		
Proportionate Share (%)		0.3574352199%
Service Cost	\$	1,411,709
Interest Cost		661,253
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(358,401)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(69,907)
Administrative Expenses		—
Total OPEB Expense	\$	1,644,654

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for CBC are represented in the following table:

Columbia Basin College		
Proportionate Share (%)		0.3574352199%
Service Cost	\$	1,411,709
Interest Cost		661,253
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(3,225,605)
Changes of Benefit Terms		—
Benefit Payments		(336,985)
Changes in Proportionate Share		(638,815)
Other		—
Net Change in Total OPEB Liability		(2,128,443)
Total OPEB Liability - Beginning		22,951,984
Total OPEB Liability - Ending	\$	20,823,541

As of June 30, 2018, the deferred inflows and deferred outflows of resources for CBC are as follows:

Columbia Basin College			
Proportionate Share (%)			0.3574352199%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	2,867,204		—
Transactions subsequent to the measurement date	—		329,546
Changes in Proportion	559,260		—
Total Deferred (Inflows)/Outflows	\$ 3,426,464	\$	329,546

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for CBC as follows:

Columbia Basin College		
Proportionate Share (%)		0.3574352199%
2019	\$	(428,308)
2020	\$	(428,308)
2021	\$	(428,308)
2022	\$	(428,308)
2023	\$	(428,308)
Thereafter	\$	(1,284,924)

The change in CBC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Columbia Basin College		
Proportionate Share (%) 2016		0.3676684179%
Proportionate Share (%) 2017		0.3574352199%
Total OPEB Liability - Ending 2016	\$	22,951,984
Total OPEB Liability - Beg 2017 (chg in prop)		22,313,169
Total OPEB Liability Change in Proportion		(638,815)
Total Deferred Inflows/Outflows 2016		346,633
Total Deferred Inflows/Outflows 2017 (chg in prop)		336,985
Total Deferred Inflows/Outflows Change in Proportion		(9,648)
Total Change in Proportion	\$	(629,167)

The following represents the total OPEB liability of CBC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Columbia Basin College	\$ 25,407,291	\$ 20,823,541	\$ 17,276,455

The following represents the total OPEB liability of CBC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Columbia Basin College	\$ 16,822,556	\$ 20,823,541	\$ 26,193,221

Z. Grays Harbor College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Grays Harbor College (GHC) are as follows:

Grays Harbor College		
Proportionate Share (%)		0.1515655014%
Service Cost	\$	598,616
Interest Cost		280,395
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(151,975)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(7,826)
Administrative Expenses		—
Total OPEB Expense	\$	719,210

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for GHC are represented in the following table:

Grays Harbor College		
Proportionate Share (%)		0.1515655014%
Service Cost	\$	598,616
Interest Cost		280,395
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(1,367,773)
Changes of Benefit Terms		—
Benefit Payments		(142,894)
Changes in Proportionate Share		(71,511)
Other		—
Net Change in Total OPEB Liability		(703,167)
Total OPEB Liability - Beginning		9,533,104
Total OPEB Liability - Ending	\$	8,829,937

As of June 30, 2018, the deferred inflows and deferred outflows of resources for GHC are as follows:

Grays Harbor College			
Proportionate Share (%)		0.1515655014%	
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows	
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	1,215,798		—
Transactions subsequent to the measurement date	—		139,739
Changes in Proportion	62,605		—
Total Deferred (Inflows)/Outflows	\$	1,278,403	\$ 139,739

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for GHC as follows:

Grays Harbor College		
Proportionate Share (%)		0.1515655014%
2019	\$	(159,801)
2020	\$	(159,801)
2021	\$	(159,801)
2022	\$	(159,801)
2023	\$	(159,801)
Thereafter	\$	(479,398)

The change in GHC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Grays Harbor College		
Proportionate Share (%) 2016		0.1527110359%
Proportionate Share (%) 2017		0.1515655014%
Total OPEB Liability - Ending 2016	\$	9,533,104
Total OPEB Liability - Beg 2017 (chg in prop)		9,461,593
Total OPEB Liability Change in Proportion		(71,511)
Total Deferred Inflows/Outflows 2016		143,974
Total Deferred Inflows/Outflows 2017 (chg in prop)		142,894
Total Deferred Inflows/Outflows Change in Proportion		(1,080)
Total Change in Proportion	\$	(70,431)

The following represents the total OPEB liability of GHC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Grays Harbor College	\$ 10,773,613	\$ 8,829,937	\$ 7,325,844

The following represents the total OPEB liability of GHC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Grays Harbor College	\$ 7,133,374	\$ 8,829,937	\$ 11,106,876

AA. Green River College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Green River College (GRC) are as follows:

Green River College		
Proportionate Share (%)		0.5446631923%
Service Cost	\$	2,151,176
Interest Cost		1,007,624
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(546,134)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(66,567)
Administrative Expenses		—
Total OPEB Expense	\$	2,546,099

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for GRC are represented in the following table:

Green River College		
Proportionate Share (%)		0.5446631923%
Service Cost	\$	2,151,176
Interest Cost		1,007,624
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(4,915,207)
Changes of Benefit Terms		—
Benefit Payments		(513,501)
Changes in Proportionate Share		(608,294)
Other		—
Net Change in Total OPEB Liability		(2,878,202)
Total OPEB Liability - Beginning		34,609,313
Total OPEB Liability - Ending	\$	31,731,111

As of June 30, 2018, the deferred inflows and deferred outflows of resources for GRC are as follows:

Green River College				
Proportionate Share (%)		0.5446631923%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows		
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions	4,369,073		—	
Transactions subsequent to the measurement date	—		502,165	
Changes in Proportion	532,540		—	
Total Deferred (Inflows)/Outflows	\$	4,901,613	\$	502,165

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for GRC as follows:

Green River College		
Proportionate Share (%)		0.5446631923%
2019	\$	(612,701)
2020	\$	(612,701)
2021	\$	(612,701)
2022	\$	(612,701)
2023	\$	(612,701)
Thereafter	\$	(1,838,108)

The change in GRC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Green River College		
Proportionate Share (%) 2016		0.5544074563%
Proportionate Share (%) 2017		0.5446631923%
Total OPEB Liability - Ending 2016	\$	34,609,313
Total OPEB Liability - Beg 2017 (chg in prop)		34,001,019
Total OPEB Liability Change in Proportion		(608,294)
Total Deferred Inflows/Outflows 2016		522,688
Total Deferred Inflows/Outflows 2017 (chg in prop)		513,501
Total Deferred Inflows/Outflows Change in Proportion		(9,187)
Total Change in Proportion	\$	(599,107)

The following represents the total OPEB liability of GRC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Green River College	\$ 38,715,872	\$ 31,731,111	\$ 26,326,026

The following represents the total OPEB liability of GRC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Green River College	\$ 25,634,371	\$ 31,731,111	\$ 39,913,480

BB. Highline College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Highline College (HC) are as follows:

Highline College		
Proportionate Share (%)		0.4514544615%
Service Cost	\$	1,783,043
Interest Cost		835,188
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(452,674)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(45,625)
Administrative Expenses		—
Total OPEB Expense	\$	2,119,932

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for HC are represented in the following table:

Highline College		
Proportionate Share (%)		0.4514544615%
Service Cost	\$	1,783,043
Interest Cost		835,188
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(4,074,063)
Changes of Benefit Terms		—
Benefit Payments		(425,625)
Changes in Proportionate Share		(416,919)
Other		—
Net Change in Total OPEB Liability		(2,298,376)
Total OPEB Liability - Beginning		28,599,312
Total OPEB Liability - Ending	\$	26,300,936

As of June 30, 2018, the deferred inflows and deferred outflows of resources for HC are as follows:

Highline College				
Proportionate Share (%)		0.4514544615%		
Deferred Inflows/Outflows of Resources		Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		3,621,389		—
Transactions subsequent to the measurement date		—		416,229
Changes in Proportion		364,997		—
Total Deferred (Inflows)/Outflows	\$	3,986,386	\$	416,229

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for HC as follows:

Highline College		
Proportionate Share (%)		0.4514544615%
2019	\$	(498,299)
2020	\$	(498,299)
2021	\$	(498,299)
2022	\$	(498,299)
2023	\$	(498,299)
Thereafter	\$	(1,494,891)

The change in HC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Highline College		
Proportionate Share (%) 2016		0.4581331076%
Proportionate Share (%) 2017		0.4514544615%
Total OPEB Liability - Ending 2016	\$	28,599,312
Total OPEB Liability - Beg 2017 (chg in prop)		28,182,393
Total OPEB Liability Change in Proportion		(416,919)
Total Deferred Inflows/Outflows 2016		431,922
Total Deferred Inflows/Outflows 2017 (chg in prop)		425,625
Total Deferred Inflows/Outflows Change in Proportion		(6,297)
Total Change in Proportion	\$	(410,622)

The following represents the total OPEB liability of HC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Highline College	\$ 32,090,388	\$ 26,300,936	\$ 21,820,828

The following represents the total OPEB liability of HC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Highline College	\$ 21,247,536	\$ 26,300,936	\$ 33,083,048

CC. Lower Columbia College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Lower Columbia College (LCC) are as follows:

Lower Columbia College		
Proportionate Share (%)	0.2852997674%	
Service Cost	\$	1,126,806
Interest Cost		527,803
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(286,070)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(92,106)
Administrative Expenses		—
Total OPEB Expense	\$	1,276,433

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for LCC are represented in the following table:

Lower Columbia College		
Proportionate Share (%)	0.2852997674%	
Service Cost	\$	1,126,806
Interest Cost		527,803
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,574,632)
Changes of Benefit Terms		—
Benefit Payments		(268,977)
Changes in Proportionate Share		(841,667)
Other		—
Net Change in Total OPEB Liability		(2,030,667)
Total OPEB Liability - Beginning		18,651,725
Total OPEB Liability - Ending	\$	16,621,058

As of June 30, 2018, the deferred inflows and deferred outflows of resources for LCC are as follows:

Lower Columbia College			
Proportionate Share (%)	0.2852997674%		
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	2,288,562		—
Transactions subsequent to the measurement date	—		263,039
Changes in Proportion	736,850		—
Total Deferred (Inflows)/Outflows	\$ 3,025,412	\$	263,039

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for LCC as follows:

Lower Columbia College		
Proportionate Share (%)	0.2852997674%	
2019	\$	(378,176)
2020	\$	(378,176)
2021	\$	(378,176)
2022	\$	(378,176)
2023	\$	(378,176)
Thereafter	\$	(1,134,532)

The change in LCC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Lower Columbia College		
Proportionate Share (%) 2016	0.2987824615%	
Proportionate Share (%) 2017	0.2852997674%	
Total OPEB Liability - Ending 2016	\$	18,651,725
Total OPEB Liability - Beg 2017 (chg in prop)		17,810,058
Total OPEB Liability Change in Proportion		(841,667)
Total Deferred Inflows/Outflows 2016		281,688
Total Deferred Inflows/Outflows 2017 (chg in prop)		268,977
Total Deferred Inflows/Outflows Change in Proportion		(12,711)
Total Change in Proportion	\$	(828,956)

The following represents the total OPEB liability of LCC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lower Columbia College	\$ 20,279,743	\$ 16,621,058	\$ 13,789,823

The following represents the total OPEB liability of LCC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lower Columbia College	\$ 13,427,528	\$ 16,621,058	\$ 20,907,061

DD. Olympic College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Olympic College (OLC) are as follows:

Olympic College		
Proportionate Share (%)		0.3760769661%
Service Cost	\$	1,485,336
Interest Cost		695,740
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(377,093)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(186,357)
Administrative Expenses		—
Total OPEB Expense	\$	1,617,626

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for OLC are represented in the following table:

Olympic College		
Proportionate Share (%)		0.3760769661%
Service Cost	\$	1,485,336
Interest Cost		695,740
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(3,393,834)
Changes of Benefit Terms		—
Benefit Payments		(354,560)
Changes in Proportionate Share		(1,702,935)
Other		—
Net Change in Total OPEB Liability		(3,270,253)
Total OPEB Liability - Beginning		25,179,829
Total OPEB Liability - Ending	\$	21,909,576

As of June 30, 2018, the deferred inflows and deferred outflows of resources for OLC are as follows:

Olympic College			
Proportionate Share (%)		0.3760769661%	
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows	
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	3,016,741	—	
Transactions subsequent to the measurement date	—	346,733	
Changes in Proportion	1,490,859	—	
Total Deferred (Inflows)/Outflows	\$ 4,507,600	\$	346,733

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for OLC as follows:

Olympic College		
Proportionate Share (%)		0.3760769661%
2019	\$	(563,450)
2020	\$	(563,450)
2021	\$	(563,450)
2022	\$	(563,450)
2023	\$	(563,450)
Thereafter	\$	(1,690,350)

The change in OLC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Olympic College		
Proportionate Share (%) 2016		0.4033563230%
Proportionate Share (%) 2017		0.3760769661%
Total OPEB Liability - Ending 2016	\$	25,179,829
Total OPEB Liability - Beg 2017 (chg in prop)		23,476,894
Total OPEB Liability Change in Proportion		(1,702,935)
Total Deferred Inflows/Outflows 2016		380,279
Total Deferred Inflows/Outflows 2017 (chg in prop)		354,560
Total Deferred Inflows/Outflows Change in Proportion		(25,719)
Total Change in Proportion	\$	(1,677,216)

The following represents the total OPEB liability of OLC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Olympic College	\$ 26,732,388	\$ 21,909,576	\$ 18,177,494

The following represents the total OPEB liability of OLC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Olympic College	\$ 17,699,923	\$ 21,909,576	\$ 27,559,307

EE. Peninsula College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Peninsula College (PEC) are as follows:

Peninsula College		
Proportionate Share (%)		0.1766913332%
Service Cost	\$	697,852
Interest Cost		326,878
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(177,169)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(11,943)
Administrative Expenses		—
Total OPEB Expense	\$	835,618

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for PEC are represented in the following table:

Peninsula College		
Proportionate Share (%)		0.1766913332%
Service Cost	\$	697,852
Interest Cost		326,878
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(1,594,517)
Changes of Benefit Terms		—
Benefit Payments		(166,582)
Changes in Proportionate Share		(109,132)
Other		—
Net Change in Total OPEB Liability		(845,501)
Total OPEB Liability - Beginning		11,139,225
Total OPEB Liability - Ending	\$	10,293,724

As of June 30, 2018, the deferred inflows and deferred outflows of resources for PEC are as follows:

Peninsula College				
Proportionate Share (%)		0.1766913332%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows		
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions	1,417,348		—	
Transactions subsequent to the measurement date	—		162,905	
Changes in Proportion	95,541		—	
Total Deferred (Inflows)/ Outflows	\$	1,512,889	\$	162,905

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for PEC as follows:

Peninsula College		
Proportionate Share (%)		0.1766913332%
2019	\$	(189,112)
2020	\$	(189,112)
2021	\$	(189,112)
2022	\$	(189,112)
2023	\$	(189,112)
Thereafter	\$	(567,329)

The change in PEC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Peninsula College		
Proportionate Share (%) 2016		0.1784395256%
Proportionate Share (%) 2017		0.1766913332%
Total OPEB Liability - Ending 2016	\$	11,139,225
Total OPEB Liability - Beg 2017 (chg in prop)		11,030,093
Total OPEB Liability Change in Proportion		(109,132)
Total Deferred Inflows/Outflows 2016		168,230
Total Deferred Inflows/Outflows 2017 (chg in prop)		166,582
Total Deferred Inflows/Outflows Change in Proportion		(1,648)
Total Change in Proportion	\$	(107,484)

The following represents the total OPEB liability of PEC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Peninsula College	\$ 12,559,613	\$ 10,293,724	\$ 8,540,288

The following represents the total OPEB liability of PEC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Peninsula College	\$ 8,315,912	\$ 10,293,724	\$ 12,948,123

FF. Seattle Community College - District 6 OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Seattle Community College - District 6 (SCCD-6) are as follows:

Seattle Community College - District 6		
Proportionate Share (%)		1.3122168278%
Service Cost	\$	5,182,669
Interest Cost		2,427,594
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(1,315,761)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(577,880)
Administrative Expenses		—
Total OPEB Expense	\$	5,716,622

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for SCCD-6 are represented in the following table:

Seattle Community College - District 6		
Proportionate Share (%)		1.3122168278%
Service Cost	\$	5,182,669
Interest Cost		2,427,594
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(11,841,846)
Changes of Benefit Terms		—
Benefit Payments		(1,237,141)
Changes in Proportionate Share		(5,280,670)
Other		—
Net Change in Total OPEB Liability		(10,749,394)
Total OPEB Liability - Beginning		87,196,816
Total OPEB Liability - Ending	\$	76,447,422

As of June 30, 2018, the deferred inflows and deferred outflows of resources for SCCD-6 are as follows:

Seattle Community College - District 6				
Proportionate Share (%)				1.3122168278%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows	
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		10,526,085		—
Transactions subsequent to the measurement date		—		1,209,829
Changes in Proportion		4,623,039		—
Total Deferred (Inflows)/Outflows	\$	15,149,124	\$	1,209,829

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for SCCD-6 as follows:

Seattle Community College - District 6		
Proportionate Share (%)		1.3122168278%
2019	\$	(1,893,641)
2020	\$	(1,893,641)
2021	\$	(1,893,641)
2022	\$	(1,893,641)
2023	\$	(1,893,641)
Thereafter	\$	(5,680,919)

The change in SCCD-6's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Seattle Community College - District 6		
Proportionate Share (%) 2016		1.3968080074%
Proportionate Share (%) 2017		1.3122168278%
Total OPEB Liability - Ending 2016	\$	87,196,816
Total OPEB Liability - Beg 2017 (chg in prop)		81,916,146
Total OPEB Liability Change in Proportion		(5,280,670)
Total Deferred Inflows/Outflows 2016		1,316,892
Total Deferred Inflows/Outflows 2017 (chg in prop)		1,237,141
Total Deferred Inflows/Outflows Change in Proportion		(79,751)
Total Change in Proportion	\$	(5,200,919)

The following represents the total OPEB liability of SCCD-6, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Seattle Community College - District 6	\$ 93,275,294	\$ 76,447,422	\$ 63,425,352

The following represents the total OPEB liability of SCCD-6, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Seattle Community College - District 6	\$ 61,758,997	\$ 76,447,422	\$ 96,160,600

GG. Shoreline Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Shoreline Community College (SHC) are as follows:

Shoreline Community College		
Proportionate Share (%)		0.4287601618%
Service Cost	\$	1,693,411
Interest Cost		793,204
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(429,918)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(13,557)
Administrative Expenses		—
Total OPEB Expense	\$	2,043,140

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for SHC are represented in the following table:

Shoreline Community College		
Proportionate Share (%)		0.4287601618%
Service Cost	\$	1,693,411
Interest Cost		793,204
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(3,869,263)
Changes of Benefit Terms		—
Benefit Payments		(404,229)
Changes in Proportionate Share		(123,888)
Other		—
Net Change in Total OPEB Liability		(1,910,765)
Total OPEB Liability - Beginning		26,889,571
Total OPEB Liability - Ending	\$	24,978,806

As of June 30, 2018, the deferred inflows and deferred outflows of resources for SHC are as follows:

Shoreline Community College			
Proportionate Share (%)			0.4287601618%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		3,439,345	—
Transactions subsequent to the measurement date		—	395,305
Changes in Proportion		108,460	—
Total Deferred (Inflows)/Outflows	\$	3,547,805	\$ 395,305

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for SHC as follows:

Shoreline Community College		
Proportionate Share (%)		0.4287601618%
2019	\$	(443,475)
2020	\$	(443,475)
2021	\$	(443,475)
2022	\$	(443,475)
2023	\$	(443,475)
Thereafter	\$	(1,330,430)

The change in SHC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Shoreline Community College		
Proportionate Share (%) 2016		0.4307447153%
Proportionate Share (%) 2017		0.4287601618%
Total OPEB Liability - Ending 2016	\$	26,889,571
Total OPEB Liability - Beg 2017 (chg in prop)		26,765,683
Total OPEB Liability Change in Proportion		(123,888)
Total Deferred Inflows/Outflows 2016		406,100
Total Deferred Inflows/Outflows 2017 (chg in prop)		404,229
Total Deferred Inflows/Outflows Change in Proportion		(1,871)
Total Change in Proportion	\$	(122,017)

The following represents the total OPEB liability of SHC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Shoreline Community College	\$ 30,477,227	\$ 24,978,806	\$ 20,723,911

The following represents the total OPEB liability of SHC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Shoreline Community College	\$ 20,179,438	\$ 24,978,806	\$ 31,419,986

HH. Skagit Valley College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Skagit Valley College (SVC) are as follows:

Skagit Valley College		
Proportionate Share (%)		0.3671613484%
Service Cost	\$	1,450,123
Interest Cost		679,246
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(368,153)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		13,545
Administrative Expenses		—
Total OPEB Expense	\$	1,774,761

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for SVC are represented in the following table:

Skagit Valley College		
Proportionate Share (%)		0.3671613484%
Service Cost	\$	1,450,123
Interest Cost		679,246
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(3,313,376)
Changes of Benefit Terms		—
Benefit Payments		(346,155)
Changes in Proportionate Share		123,777
Other		—
Net Change in Total OPEB Liability		(1,406,385)
Total OPEB Liability - Beginning		22,796,553
Total OPEB Liability - Ending	\$	21,390,168

As of June 30, 2018, the deferred inflows and deferred outflows of resources for SVC are as follows:

Skagit Valley College			
Proportionate Share (%)		0.3671613484%	
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows	
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	2,945,223	—	
Transactions subsequent to the measurement date	—	338,513	
Changes in Proportion	—	108,362	
Total Deferred (Inflows)/ Outflows	\$	2,945,223	\$ 446,875

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for SVC as follows:

Skagit Valley College		
Proportionate Share (%)		0.3671613484%
2019	\$	(354,608)
2020	\$	(354,608)
2021	\$	(354,608)
2022	\$	(354,608)
2023	\$	(354,608)
Thereafter	\$	(1,063,821)

The change in SVC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Skagit Valley College		
Proportionate Share (%) 2016		0.3651785640%
Proportionate Share (%) 2017		0.3671613484%
Total OPEB Liability - Ending 2016	\$	22,796,553
Total OPEB Liability - Beg 2017 (chg in prop)		22,920,330
Total OPEB Liability Change in Proportion		123,777
Total Deferred Inflows/Outflows 2016		344,285
Total Deferred Inflows/Outflows 2017 (chg in prop)		346,155
Total Deferred Inflows/Outflows Change in Proportion		1,870
Total Change in Proportion	\$	121,907

The following represents the total OPEB liability of SVC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Skagit Valley College	\$ 26,098,646	\$ 21,390,168	\$ 17,746,562

The following represents the total OPEB liability of SVC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Skagit Valley College	\$ 17,280,312	\$ 21,390,168	\$ 26,905,962

II. South Puget Sound Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for South Puget Sound Community College (SPS) are as follows:

South Puget Sound Community College		
Proportionate Share (%)		0.2934048744%
Service Cost	\$	1,158,818
Interest Cost		542,797
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(294,197)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(19,727)
Administrative Expenses		—
Total OPEB Expense	\$	1,387,691

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for SPS are represented in the following table:

South Puget Sound Community College		
Proportionate Share (%)		0.2934048744%
Service Cost	\$	1,158,818
Interest Cost		542,797
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,647,775)
Changes of Benefit Terms		—
Benefit Payments		(276,618)
Changes in Proportionate Share		(180,269)
Other		—
Net Change in Total OPEB Liability		(1,403,047)
Total OPEB Liability - Beginning		18,496,294
Total OPEB Liability - Ending	\$	17,093,247

As of June 30, 2018, the deferred inflows and deferred outflows of resources for SPS are as follows:

South Puget Sound Community College			
Proportionate Share (%)			0.2934048744%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		2,353,578	—
Transactions subsequent to the measurement date		—	270,511
Changes in Proportion		157,819	—
Total Deferred (Inflows)/Outflows	\$	2,511,397	\$ 270,511

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for SPS as follows:

South Puget Sound Community College		
Proportionate Share (%)		0.2934048744%
2019	\$	(313,924)
2020	\$	(313,924)
2021	\$	(313,924)
2022	\$	(313,924)
2023	\$	(313,924)
Thereafter	\$	(941,777)

The change in SPS's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

South Puget Sound Community College		
Proportionate Share (%) 2016		0.2962926076%
Proportionate Share (%) 2017		0.2934048744%
Total OPEB Liability - Ending 2016	\$	18,496,294
Total OPEB Liability - Beg 2017 (chg in prop)		18,316,025
Total OPEB Liability Change in Proportion		(180,269)
Total Deferred Inflows/Outflows 2016		279,341
Total Deferred Inflows/Outflows 2017 (chg in prop)		276,618
Total Deferred Inflows/Outflows Change in Proportion		(2,723)
Total Change in Proportion	\$	(177,546)

The following represents the total OPEB liability of SPS, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
South Puget Sound Community College	\$ 20,855,872	\$ 17,093,247	\$ 14,181,580

The following represents the total OPEB liability of SPS, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
South Puget Sound Community College	\$ 13,808,991	\$ 17,093,247	\$ 21,501,011

JJ. Spokane Community College - District 17 OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Spokane Community College - District 17 (SCCD-17) are as follows:

Spokane Community College - District 17		
Proportionate Share (%)		1.0261065497%
Service Cost	\$	4,052,661
Interest Cost		1,898,292
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(1,028,878)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(270,190)
Administrative Expenses		—
Total OPEB Expense	\$	4,651,885

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for SCCD-17 are represented in the following table:

Spokane Community College - District 17		
Proportionate Share (%)		1.0261065497%
Service Cost	\$	4,052,661
Interest Cost		1,898,292
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(9,259,899)
Changes of Benefit Terms		—
Benefit Payments		(967,400)
Changes in Proportionate Share		(2,468,995)
Other		—
Net Change in Total OPEB Liability		(6,745,341)
Total OPEB Liability - Beginning		66,524,487
Total OPEB Liability - Ending	\$	59,779,146

As of June 30, 2018, the deferred inflows and deferred outflows of resources for SCCD-17 are as follows:

Spokane Community College - District 17				
Proportionate Share (%)				1.0261065497%
Deferred Inflows/Outflows of Resources		Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		8,231,021		—
Transactions subsequent to the measurement date		—		946,043
Changes in Proportion		2,161,517		—
Total Deferred (Inflows)/Outflows	\$	10,392,538	\$	946,043

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for SCCD-17 as follows:

Spokane Community College - District 17		
Proportionate Share (%)		1.0261065497%
2019	\$	(1,299,068)
2020	\$	(1,299,068)
2021	\$	(1,299,068)
2022	\$	(1,299,068)
2023	\$	(1,299,068)
Thereafter	\$	(3,897,198)

The change in SCCD-17's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Spokane Community College - District 17		
Proportionate Share (%) 2016		1.0656574459%
Proportionate Share (%) 2017		1.0261065497%
Total OPEB Liability - Ending 2016	\$	66,524,487
Total OPEB Liability - Beg 2017 (chg in prop)		64,055,492
Total OPEB Liability Change in Proportion		(2,468,995)
Total Deferred Inflows/Outflows 2016		1,004,688
Total Deferred Inflows/Outflows 2017 (chg in prop)		967,400
Total Deferred Inflows/Outflows Change in Proportion		(37,288)
Total Change in Proportion	\$	(2,431,707)

The following represents the total OPEB liability of SCCD-17, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Spokane Community College - District 17	\$ 72,937,938	\$ 59,779,146	\$ 49,596,353

The following represents the total OPEB liability of SCCD-17, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Spokane Community College - District 17	\$ 48,293,323	\$ 59,779,146	\$ 75,194,145

KK. Tacoma Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Tacoma Community College (TCC) are as follows:

Tacoma Community College		
Proportionate Share (%)	0.4376757795%	
Service Cost	\$	1,728,623
Interest Cost		809,698
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(438,858)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(26,358)
Administrative Expenses		—
Total OPEB Expense	\$	2,073,105

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for TCC are represented in the following table:

Tacoma Community College		
Proportionate Share (%)	0.4376757795%	
Service Cost	\$	1,728,623
Interest Cost		809,698
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(3,949,720)
Changes of Benefit Terms		—
Benefit Payments		(412,635)
Changes in Proportionate Share		(240,857)
Other		—
Net Change in Total OPEB Liability		(2,064,891)
Total OPEB Liability - Beginning		27,563,105
Total OPEB Liability - Ending	\$	25,498,214

As of June 30, 2018, the deferred inflows and deferred outflows of resources for TCC are as follows:

Tacoma Community College			
Proportionate Share (%)	0.4376757795%		
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	3,510,862		—
Transactions subsequent to the measurement date	—		403,525
Changes in Proportion	210,862		—
Total Deferred (Inflows)/Outflows	\$ 3,721,724	\$	403,525

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for TCC as follows:

Tacoma Community College		
Proportionate Share (%)	0.4376757795%	
2019	\$	(465,216)
2020	\$	(465,216)
2021	\$	(465,216)
2022	\$	(465,216)
2023	\$	(465,216)
Thereafter	\$	(1,395,644)

The change in TCC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Tacoma Community College		
Proportionate Share (%) 2016	0.4415340819%	
Proportionate Share (%) 2017	0.4376757795%	
Total OPEB Liability - Ending 2016	\$	27,563,105
Total OPEB Liability - Beg 2017 (chg in prop)		27,322,248
Total OPEB Liability Change in Proportion		(240,857)
Total Deferred Inflows/Outflows 2016		416,272
Total Deferred Inflows/Outflows 2017 (chg in prop)		412,635
Total Deferred Inflows/Outflows Change in Proportion		(3,637)
Total Change in Proportion	\$	(237,220)

The following represents the total OPEB liability of TCC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Tacoma Community College	\$ 31,110,969	\$ 25,498,214	\$ 21,154,842

The following represents the total OPEB liability of TCC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Tacoma Community College	\$ 20,599,048	\$ 25,498,214	\$ 32,073,332

LL. Walla Walla Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Walla Walla Community College (WLC) are as follows:

Walla Walla Community College		
Proportionate Share (%)		0.3306883667%
Service Cost	\$	1,306,071
Interest Cost		611,772
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(331,581)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(54,185)
Administrative Expenses		—
Total OPEB Expense	\$	1,532,077

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WLC are represented in the following table:

Walla Walla Community College		
Proportionate Share (%)		0.3306883667%
Service Cost	\$	1,306,071
Interest Cost		611,772
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,984,233)
Changes of Benefit Terms		—
Benefit Payments		(311,769)
Changes in Proportionate Share		(495,146)
Other		—
Net Change in Total OPEB Liability		(1,873,305)
Total OPEB Liability - Beginning		21,138,622
Total OPEB Liability - Ending	\$	19,265,317

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WLC are as follows:

Walla Walla Community College			
Proportionate Share (%)			0.3306883667%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		2,652,652	—
Transactions subsequent to the measurement date		—	304,886
Changes in Proportion		433,483	—
Total Deferred (Inflows)/Outflows	\$	3,086,135	\$ 304,886

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WLC as follows:

Walla Walla Community College		
Proportionate Share (%)		0.3306883667%
2019	\$	(385,766)
2020	\$	(385,766)
2021	\$	(385,766)
2022	\$	(385,766)
2023	\$	(385,766)
Thereafter	\$	(1,157,305)

The change in WLC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Walla Walla Community College		
Proportionate Share (%) 2016		0.3386201230%
Proportionate Share (%) 2017		0.3306883667%
Total OPEB Liability - Ending 2016	\$	21,138,622
Total OPEB Liability - Beg 2017 (chg in prop)		20,643,476
Total OPEB Liability Change in Proportion		(495,146)
Total Deferred Inflows/Outflows 2016		319,247
Total Deferred Inflows/Outflows 2017 (chg in prop)		311,769
Total Deferred Inflows/Outflows Change in Proportion		(7,478)
Total Change in Proportion	\$	(487,668)

The following represents the total OPEB liability of WLC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Walla Walla Community College	\$ 23,506,065	\$ 19,265,317	\$ 15,983,659

The following represents the total OPEB liability of WLC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Walla Walla Community College	\$ 15,563,725	\$ 19,265,317	\$ 24,233,184

MM. Wenatchee Valley College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Wenatchee Valley College (WVC) are as follows:

Wenatchee Valley College		
Proportionate Share (%)		0.2301850396%
Service Cost	\$	909,128
Interest Cost		425,841
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(230,807)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(43,387)
Administrative Expenses		—
Total OPEB Expense	\$	1,060,775

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for WVC are represented in the following table:

Wenatchee Valley College		
Proportionate Share (%)		0.2301850396%
Service Cost	\$	909,128
Interest Cost		425,841
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,077,261)
Changes of Benefit Terms		—
Benefit Payments		(217,015)
Changes in Proportionate Share		(396,471)
Other		—
Net Change in Total OPEB Liability		(1,355,778)
Total OPEB Liability - Beginning		14,765,949
Total OPEB Liability - Ending	\$	13,410,171

As of June 30, 2018, the deferred inflows and deferred outflows of resources for WVC are as follows:

Wenatchee Valley College			
Proportionate Share (%)			0.2301850396%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		1,846,454	—
Transactions subsequent to the measurement date		—	212,224
Changes in Proportion		347,096	—
Total Deferred (Inflows)/Outflows	\$	2,193,550	\$ 212,224

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for WVC as follows:

Wenatchee Valley College		
Proportionate Share (%)		0.2301850396%
2019	\$	(274,194)
2020	\$	(274,194)
2021	\$	(274,194)
2022	\$	(274,194)
2023	\$	(274,194)
Thereafter	\$	(822,580)

The change in WVC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Wenatchee Valley College		
Proportionate Share (%) 2016		0.2365361153%
Proportionate Share (%) 2017		0.2301850396%
Total OPEB Liability - Ending 2016	\$	14,765,949
Total OPEB Liability - Beg 2017 (chg in prop)		14,369,478
Total OPEB Liability Change in Proportion		(396,471)
Total Deferred Inflows/Outflows 2016		223,003
Total Deferred Inflows/Outflows 2017 (chg in prop)		217,015
Total Deferred Inflows/Outflows Change in Proportion		(5,988)
Total Change in Proportion	\$	(390,483)

The following represents the total OPEB liability of WVC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Wenatchee Valley College	\$ 16,362,065	\$ 13,410,171	\$ 11,125,880

The following represents the total OPEB liability of WVC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Wenatchee Valley College	\$ 10,833,573	\$ 13,410,171	\$ 16,868,197

NN. Yakima Valley Community College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Yakima Valley Community College (YVC) are as follows:

Yakima Valley Community College		
Proportionate Share (%)		0.3420355166%
Service Cost	\$	1,350,887
Interest Cost		632,764
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(342,959)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		17,662
Administrative Expenses		—
Total OPEB Expense	\$	1,658,354

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for YVC are represented in the following table:

Yakima Valley Community College		
Proportionate Share (%)		0.3420355166%
Service Cost	\$	1,350,887
Interest Cost		632,764
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(3,086,633)
Changes of Benefit Terms		—
Benefit Payments		(322,467)
Changes in Proportionate Share		161,399
Other		—
Net Change in Total OPEB Liability		(1,264,050)
Total OPEB Liability - Beginning		21,190,432
Total OPEB Liability - Ending	\$	19,926,382

As of June 30, 2018, the deferred inflows and deferred outflows of resources for YVC are as follows:

Yakima Valley Community College			
Proportionate Share (%)			0.3420355166%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		2,743,674	—
Transactions subsequent to the measurement date		—	315,348
Changes in Proportion		—	141,299
Total Deferred (Inflows)/Outflows	\$	2,743,674	\$ 456,647

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for YVC as follows:

Yakima Valley Community College		
Proportionate Share (%)		0.3420355166%
2019	\$	(325,297)
2020	\$	(325,297)
2021	\$	(325,297)
2022	\$	(325,297)
2023	\$	(325,297)
Thereafter	\$	(975,890)

The change in YVC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Yakima Valley Community College		
Proportionate Share (%) 2016		0.3394500743%
Proportionate Share (%) 2017		0.3420355166%
Total OPEB Liability - Ending 2016	\$	21,190,432
Total OPEB Liability - Beg 2017 (chg in prop)		21,351,831
Total OPEB Liability Change in Proportion		161,399
Total Deferred Inflows/Outflows 2016		320,029
Total Deferred Inflows/Outflows 2017 (chg in prop)		322,467
Total Deferred Inflows/Outflows Change in Proportion		2,438
Total Change in Proportion	\$	158,961

The following represents the total OPEB liability of YVC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Yakima Valley Community College	\$ 24,312,646	\$ 19,926,382	\$ 16,532,118

The following represents the total OPEB liability of YVC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Yakima Valley Community College	\$ 16,097,774	\$ 19,926,382	\$ 25,064,715

00. Lake Washington Institute of Technology OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Lake Washington Institute of Technology (LWIT) are as follows:

Lake Washington Institute of Technology		
Proportionate Share (%)		0.2788156818%
Service Cost	\$	1,101,197
Interest Cost		515,808
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(279,569)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(23,007)
Administrative Expenses		—
Total OPEB Expense	\$	1,314,429

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for LWIT are represented in the following table:

Lake Washington Institute of Technology		
Proportionate Share (%)		0.2788156818%
Service Cost	\$	1,101,197
Interest Cost		515,808
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,516,118)
Changes of Benefit Terms		—
Benefit Payments		(262,864)
Changes in Proportionate Share		(210,234)
Other		—
Net Change in Total OPEB Liability		(1,372,211)
Total OPEB Liability - Beginning		17,615,518
Total OPEB Liability - Ending	\$	16,243,307

As of June 30, 2018, the deferred inflows and deferred outflows of resources for LWIT are as follows:

Lake Washington Institute of Technology				
Proportionate Share (%)				0.2788156818%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows	
Difference between expected and actual experience	\$	—	\$	—
Changes in Assumptions		2,236,549		—
Transactions subsequent to the measurement date		—		257,061
Changes in Proportion		184,052		—
Total Deferred (Inflows)/Outflows	\$	2,420,601	\$	257,061

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for LWIT as follows:

Lake Washington Institute of Technology		
Proportionate Share (%)		0.2788156818%
2019	\$	(302,576)
2020	\$	(302,576)
2021	\$	(302,576)
2022	\$	(302,576)
2023	\$	(302,576)
Thereafter	\$	(907,721)

The change in LWIT's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Lake Washington Institute of Technology		
Proportionate Share (%) 2016		0.2821834358%
Proportionate Share (%) 2017		0.2788156818%
Total OPEB Liability - Ending 2016	\$	17,615,518
Total OPEB Liability - Beg 2017 (chg in prop)		17,405,284
Total OPEB Liability Change in Proportion		(210,234)
Total Deferred Inflows/Outflows 2016		266,039
Total Deferred Inflows/Outflows 2017 (chg in prop)		262,864
Total Deferred Inflows/Outflows Change in Proportion		(3,175)
Total Change in Proportion	\$	(207,059)

The following represents the total OPEB liability of LWIT, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lake Washington Institute of Technology	\$ 19,818,839	\$ 16,243,307	\$ 13,476,418

The following represents the total OPEB liability of LWIT, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lake Washington Institute of Technology	\$ 13,122,356	\$ 16,243,307	\$ 20,431,900

PP. Renton Technical College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Renton Technical College (RTC) are as follows:

Renton Technical College		
Proportionate Share (%)	0.2545003607%	
Service Cost	\$	1,005,162
Interest Cost		470,825
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(255,188)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		9,326
Administrative Expenses		—
Total OPEB Expense	\$	1,230,125

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for RTC are represented in the following table:

Renton Technical College		
Proportionate Share (%)	0.2545003607%	
Service Cost	\$	1,005,162
Interest Cost		470,825
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,296,689)
Changes of Benefit Terms		—
Benefit Payments		(239,940)
Changes in Proportionate Share		85,225
Other		—
Net Change in Total OPEB Liability		(975,417)
Total OPEB Liability - Beginning		15,802,156
Total OPEB Liability - Ending	\$	14,826,739

As of June 30, 2018, the deferred inflows and deferred outflows of resources for RTC are as follows:

Renton Technical College			
Proportionate Share (%)	0.2545003607%		
Deferred Inflows/Outflows of Resources	Deferred Inflows	Deferred Outflows	
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	2,041,501	—	
Transactions subsequent to the measurement date	—	234,643	
Changes in Proportion	—	74,611	
Total Deferred (Inflows)/Outflows	\$ 2,041,501	\$	309,254

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for RTC as follows:

Renton Technical College		
Proportionate Share (%)	0.2545003607%	
2019	\$	(245,862)
2020	\$	(245,862)
2021	\$	(245,862)
2022	\$	(245,862)
2023	\$	(245,862)
Thereafter	\$	(737,580)

The change in RTC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Renton Technical College		
Proportionate Share (%) 2016	0.2531351410%	
Proportionate Share (%) 2017	0.2545003607%	
Total OPEB Liability - Ending 2016	\$	15,802,156
Total OPEB Liability - Beg 2017 (chg in prop)		15,887,381
Total OPEB Liability Change in Proportion		85,225
Total Deferred Inflows/Outflows 2016		238,652
Total Deferred Inflows/Outflows 2017 (chg in prop)		239,940
Total Deferred Inflows/Outflows Change in Proportion		1,288
Total Change in Proportion	\$	83,937

The following represents the total OPEB liability of RTC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Renton Technical College	\$ 18,090,452	\$ 14,826,739	\$ 12,301,149

The following represents the total OPEB liability of RTC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Renton Technical College	\$ 11,977,965	\$ 14,826,739	\$ 18,650,048

QQ. Bellingham Technical College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Bellingham Technical College (BTC) are as follows:

Bellingham Technical College		
Proportionate Share (%)		0.1864174616%
Service Cost	\$	736,266
Interest Cost		344,871
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(186,921)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		20,482
Administrative Expenses		—
Total OPEB Expense	\$	914,698

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for BTC are represented in the following table:

Bellingham Technical College		
Proportionate Share (%)		0.1864174616%
Service Cost	\$	736,266
Interest Cost		344,871
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(1,682,288)
Changes of Benefit Terms		—
Benefit Payments		(175,752)
Changes in Proportionate Share		187,167
Other		—
Net Change in Total OPEB Liability		(589,736)
Total OPEB Liability - Beginning		11,450,087
Total OPEB Liability - Ending	\$	10,860,351

As of June 30, 2018, the deferred inflows and deferred outflows of resources for BTC are as follows:

Bellingham Technical College			
Proportionate Share (%)			0.1864174616%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions	1,495,367		—
Transactions subsequent to the measurement date	—		171,872
Changes in Proportion	—		163,858
Total Deferred (Inflows)/Outflows	\$ 1,495,367	\$	335,730

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for BTC as follows:

Bellingham Technical College		
Proportionate Share (%)		0.1864174616%
2019	\$	(166,439)
2020	\$	(166,439)
2021	\$	(166,439)
2022	\$	(166,439)
2023	\$	(166,439)
Thereafter	\$	(499,314)

The change in BTC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Bellingham Technical College		
Proportionate Share (%) 2016		0.1834192333%
Proportionate Share (%) 2017		0.1864174616%
Total OPEB Liability - Ending 2016	\$	11,450,087
Total OPEB Liability - Beg 2017 (chg in prop)		11,637,254
Total OPEB Liability Change in Proportion		187,167
Total Deferred Inflows/Outflows 2016		172,925
Total Deferred Inflows/Outflows 2017 (chg in prop)		175,752
Total Deferred Inflows/Outflows Change in Proportion		2,827
Total Change in Proportion	\$	184,340

The following represents the total OPEB liability of BTC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellingham Technical College	\$ 13,250,968	\$ 10,860,351	\$ 9,010,396

The following represents the total OPEB liability of BTC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellingham Technical College	\$ 8,773,669	\$ 10,860,351	\$ 13,660,864

RR. Bates Technical College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Bates Technical College (BATES) are as follows:

Bates Technical College		
Proportionate Share (%)		0.2731421068%
Service Cost	\$	1,078,789
Interest Cost		505,312
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(273,880)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		85,649
Administrative Expenses		—
Total OPEB Expense	\$	1,395,870

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for BATES are represented in the following table:

Bates Technical College		
Proportionate Share (%)		0.2731421068%
Service Cost	\$	1,078,789
Interest Cost		505,312
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,464,918)
Changes of Benefit Terms		—
Benefit Payments		(257,515)
Changes in Proportionate Share		782,657
Other		—
Net Change in Total OPEB Liability		(355,675)
Total OPEB Liability - Beginning		16,268,449
Total OPEB Liability - Ending	\$	15,912,774

As of June 30, 2018, the deferred inflows and deferred outflows of resources for BATES are as follows:

Bates Technical College			
Proportionate Share (%)			0.2731421068%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		2,191,038	—
Transactions subsequent to the measurement date		—	251,830
Changes in Proportion		—	685,188
Total Deferred (Inflows)/Outflows	\$	2,191,038	\$ 937,018

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for BATES as follows:

Bates Technical College		
Proportionate Share (%)		0.2731421068%
2019	\$	(188,231)
2020	\$	(188,231)
2021	\$	(188,231)
2022	\$	(188,231)
2023	\$	(188,231)
Thereafter	\$	(564,695)

The change in BATES's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Bates Technical College		
Proportionate Share (%) 2016		0.2606047025%
Proportionate Share (%) 2017		0.2731421068%
Total OPEB Liability - Ending 2016	\$	16,268,449
Total OPEB Liability - Beg 2017 (chg in prop)		17,051,106
Total OPEB Liability Change in Proportion		782,657
Total Deferred Inflows/Outflows 2016		245,695
Total Deferred Inflows/Outflows 2017 (chg in prop)		257,515
Total Deferred Inflows/Outflows Change in Proportion		11,820
Total Change in Proportion	\$	770,837

The following represents the total OPEB liability of BATES, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bates Technical College	\$ 19,415,549	\$ 15,912,774	\$ 13,202,189

The following represents the total OPEB liability of BATES, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate):

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bates Technical College	\$ 12,855,332	\$ 15,912,774	\$ 20,016,135

SS. Clover Park Technical College OPEB tables

As of June 30, 2018, the components that make up OPEB expense for Clover Park Technical College (CPTC) are as follows:

Clover Park Technical College		
Proportionate Share (%)		0.2682790426%
Service Cost	\$	1,059,582
Interest Cost		496,315
Amortization of Differences Between Expected and Actual Experience		—
Amortization of Changes in Assumptions		(269,004)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(146,015)
Administrative Expenses		—
Total OPEB Expense	\$	1,140,878

As of June 30, 2018, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for CPTC are represented in the following table:

Clover Park Technical College		
Proportionate Share (%)		0.2682790426%
Service Cost	\$	1,059,582
Interest Cost		496,315
Differences Between Expected and Actual Experience		—
Changes in Assumptions		(2,421,032)
Changes of Benefit Terms		—
Benefit Payments		(252,930)
Changes in Proportionate Share		(1,334,285)
Other		—
Net Change in Total OPEB Liability		(2,452,350)
Total OPEB Liability - Beginning		18,081,811
Total OPEB Liability - Ending	\$	15,629,461

As of June 30, 2018, the deferred inflows and deferred outflows of resources for CPTC are as follows:

Clover Park Technical College			
Proportionate Share (%)			0.2682790426%
Deferred Inflows/Outflows of Resources	Deferred Inflows		Deferred Outflows
Difference between expected and actual experience	\$	—	\$ —
Changes in Assumptions		2,152,028	—
Transactions subsequent to the measurement date		—	247,346
Changes in Proportion		1,168,119	—
Total Deferred (Inflows)/Outflows	\$	3,320,147	\$ 247,346

Amounts currently reported as deferred inflows and deferred outflows of resources related to OPEB will be recognized as OPEB expense in subsequent years for CPTC as follows:

Clover Park Technical College		
Proportionate Share (%)		0.2682790426%
2019	\$	(415,019)
2020	\$	(415,019)
2021	\$	(415,019)
2022	\$	(415,019)
2023	\$	(415,019)
Thereafter	\$	(1,245,052)

The change in CPTC's proportionate share of OPEB liability and deferred inflows and deferred outflows of resources based on measurement date are represented in the following table:

Clover Park Technical College		
Proportionate Share (%) 2016		0.2896529974%
Proportionate Share (%) 2017		0.2682790426%
Total OPEB Liability - Ending 2016	\$	18,081,811
Total OPEB Liability - Beg 2017 (chg in prop)		16,747,526
Total OPEB Liability Change in Proportion		(1,334,285)
Total Deferred Inflows/Outflows 2016		273,081
Total Deferred Inflows/Outflows 2017 (chg in prop)		252,930
Total Deferred Inflows/Outflows Change in Proportion		(20,151)
Total Change in Proportion	\$	(1,314,134)

The following represents the total OPEB liability of CPTC, calculated using the discount rate of 3.58 percent, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.58 percent) or 1 percentage point higher (4.58 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clover Park Technical College	\$ 19,069,872	\$ 15,629,461	\$ 12,967,135

The following represents the total OPEB liability of CPTC, calculated using the health care trend rates of 7.00 percent decreasing to 5.00 percent, as well as what the total OPEB liability would be if it were calculated using health care trend rates that are 1 percentage point lower (6.00 percent decreasing to 4.00 percent) or 1 percentage point higher (8.00 percent decreasing to 6.00 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clover Park Technical College	\$ 12,626,453	\$ 15,629,461	\$ 19,659,765

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor's Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(360) 902-0370
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov