



Office of the Washington State Auditor
Pat McCarthy

Financial Schedule Audit Report

State of Washington

For the period July 1, 2019 through June 30, 2020

Published October 7, 2020

Report No. 1027102





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

October 7, 2020

The Honorable Jay Inslee
Governor, State of Washington
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 cursive script that reads "Pat McCarthy".

Pat McCarthy
State Auditor
Olympia, WA

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

**State of Washington
July 1, 2019 through June 30, 2020**

The Honorable Jay Inslee
Governor, State of Washington
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 Schedule of Other Post-Employment Benefits State Agency Allocations and Schedule of OPEB Amounts By Agency (financial schedules), as of and for the year ended June 30, 2020, and the related notes to the financial schedules, and have issued our report thereon dated October 7, 2020.

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.

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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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*.

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.



Pat McCarthy

State Auditor

Olympia, WA

October 7, 2020

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL SCHEDULES

State of Washington July 1, 2019 through June 30, 2020

The Honorable Jay Inslee
Governor, State of Washington
Olympia, Washington

REPORT ON THE FINANCIAL SCHEDULES

We have audited the accompanying Schedule of Other Post-Employment Benefits State Agency Allocations and Schedule of OPEB Amounts By Agency (financial schedules) of the State of Washington, as of and for the year ended June 30, 2020, and the related notes to the financial schedules as listed on page 9.

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, 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, 2020, 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, component units, employers listed in the financial schedules, 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 October 7, 2020 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 cursive script that reads "Pat McCarthy".

Pat McCarthy

State Auditor

Olympia, WA

October 7, 2020

FINANCIAL SECTION

State of Washington July 1, 2019 through June 30, 2020

FINANCIAL SCHEDULES

Schedule of Other Post-Employment Benefits State Agency Allocations – 2020

Schedule of OPEB Amounts by Agency – 2020

Notes to Other Post-Employment Benefits Schedules – 2020

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2020					
Agency Number	Agency/Entity Name	As of June 15, 2019		As of June 15, 2018	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
0110	House of Representatives	327	0.2609257678%	322	0.2596271689%
0120	Senate	227	0.1811319550%	227	0.1830290911%
0130	Joint Transportation Committee	4	0.0031917525%	5	0.0040314778%
0140	Joint Legislative Audit and Review Committee	24	0.0191505151%	24	0.0193510933%
0200	Legislative Evaluation and Accountability Program Committee	11	0.0087773194%	9	0.0072566600%
0350	Office of the State Actuary	17	0.0135649482%	17	0.0137070244%
0370	Office of Legislative Support Services	30	0.0239381438%	30	0.0241888667%
0380	Joint Legislative Systems Committee	57	0.0454824733%	50	0.0403147778%
0400	Statute Law Committee	39	0.0311195870%	38	0.0306392311%
0450	Supreme Court	62	0.0494721639%	62	0.0499903245%
0460	State Law Library	8	0.0063835050%	9	0.0072566600%
0480	Court of Appeals	130	0.1037319566%	129	0.1040121267%
0500	Commission on Judicial Conduct	7	0.0055855669%	7	0.0056440689%
0550	Administrative Office of the Courts	428	0.3415175187%	436	0.3515448623%
0560	Office of Public Defense	18	0.0143628863%	17	0.0137070244%
0570	Office of Civil Legal Aid	4	0.0031917525%	4	0.0032251822%
0750	Office of the Governor	56	0.0446845352%	44	0.0354770045%
0800	Office of the Lieutenant Governor	6	0.0047876288%	6	0.0048377733%
0820	Public Disclosure Commission	30	0.0239381438%	19	0.0153196156%
0850	Office of the Secretary of State	280	0.2234226758%	273	0.2201186867%
0860	Governor's Office of Indian Affairs	2	0.0015958763%	2	0.0016125911%
0870	Washington State Commission on Asian Pacific American Affairs	2	0.0015958763%	2	0.0016125911%
0900	Office of the State Treasurer	61	0.0486742258%	61	0.0491840289%
0950	Office of the State Auditor	418	0.3335381375%	405	0.3265497001%
0990	Washington Citizens' Commission on Salaries for Elected Officials	2	0.0015958763%	2	0.0016125911%
1000	Office of the Attorney General	1,367	1.0907814208%	1,303	1.0506031091%
1010	Caseload Forecast Council	10	0.0079793813%	10	0.0080629556%
1020	Department of Financial Institutions	207	0.1651731925%	200	0.1612591111%
1030	Department of Commerce	343	0.2736927779%	301	0.2426949623%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2020					
Agency Number	Agency/Entity Name	As of June 15, 2019		As of June 15, 2018	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
1040	Economic and Revenue Forecast Council	5	0.0039896906%	5	0.0040314778%
1050	Office of Financial Management	394	0.3143876224%	271	0.2185060956%
1060	Washington Economic Development Finance Authority	2	0.0015958763%	2	0.0016125911%
1070	State Health Care Authority	1,333	1.0636515245%	1,180	0.9514287557%
1100	Office of Administrative Hearings	168	0.1340536055%	160	0.1290072889%
1160	State Lottery Commission	124	0.0989443279%	127	0.1023995356%
1170	Washington State Gambling Commission	107	0.0853793797%	105	0.0846610333%
1180	Washington State Commission on Hispanic Affairs	2	0.0015958763%	2	0.0016125911%
1190	Washington State Commission on African-American Affairs	2	0.0015958763%	2	0.0016125911%
1200	Human Rights Commission	23	0.0183525769%	23	0.0185447978%
1240	Department of Retirement Systems	259	0.2066659751%	248	0.1999612978%
1260	State Investment Board	98	0.0781979365%	95	0.0765980778%
1400	Department of Revenue	1,189	0.9487484340%	1,211	0.9764239180%
1420	Board of Tax Appeals	18	0.0143628863%	13	0.0104818422%
1470	Office of Minority and Women's Business Enterprises	19	0.0151608244%	18	0.0145133200%
1480	Washington State Housing Finance Commission	75	0.0598453596%	72	0.0580532800%
1600	Office of the Insurance Commissioner	238	0.1899092744%	236	0.1902857511%
1630	Consolidated Technology Services	304	0.2425731909%	445	0.3588015223%
1650	State Board of Accountancy	10	0.0079793813%	10	0.0080629556%
1790	Department of Enterprise Services	728	0.5808989571%	739	0.5958524157%
1850	Washington Horse Racing Commission	19	0.0151608244%	19	0.0153196156%
1900	Board of Industrial Insurance Appeals	156	0.1244783479%	159	0.1282009934%
1950	Liquor and Cannabis Board	361	0.2880556642%	352	0.2838160356%
2050	Board of Pilotage Commissioners	3	0.0023938144%	3	0.0024188867%
2150	Utilities and Transportation Commission	155	0.1236804098%	153	0.1233632200%
2200	Board of Volunteer Firefighters and Reserve Officers	3	0.0023938144%	4	0.0032251822%
2250	Washington State Patrol	2,232	1.7809979014%	2,232	1.7996516803%
2270	Washington State Criminal Justice Training Commission	54	0.0430886589%	54	0.0435399600%
2280	Washington Traffic Safety Commission	24	0.0191505151%	26	0.0209636844%
2350	Department of Labor and Industries	3,032	2.4193484037%	2,993	2.4132425982%
2400	Department of Licensing	1,398	1.1155175028%	1,448	1.1675159647%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2020					
Agency Number	Agency/Entity Name	As of June 15, 2019		As of June 15, 2018	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
2450	Military Department	336	0.2681072110%	332	0.2676901245%
2750	Public Employment Relations Commission	27	0.0215443295%	30	0.0241888667%
3000	Department of Social and Health Services	16,754	13.3686553945%	19,202	15.4824872605%
3030	Department of Health	1,835	1.4642164647%	1,791	1.4440753403%
3050	Department of Veterans' Affairs	803	0.6407443167%	794	0.6401986712%
3070	Department of Children, Youth and Family	3,253	2.5956927300%	—	—%
3100	Department of Corrections	8,480	6.7665153244%	8,503	6.8559311101%
3150	Department of Services for the Blind	75	0.0598453596%	80	0.0645036445%
3400	Student Achievement Council	110	0.0877731941%	101	0.0814358511%
3410	Law Enforcement Officers' and Fire Fighters' Plan 2 Retirement Board	6	0.0047876288%	7	0.0056440689%
3500	Superintendent of Public Instruction	412	0.3287505087%	397	0.3200993356%
3510	State School for the Blind	101	0.0805917509%	97	0.0782106689%
3520	State Board for Community and Technical Colleges	229	0.1827278313%	211	0.1701283623%
3530	Washington State Center for Childhood Deafness and Hearing Loss	130	0.1037319566%	129	0.1040121267%
3540	Workforce Training and Education Coordinating Board	27	0.0215443295%	27	0.0217699800%
3550	Department of Archaeology and Historic Preservation	19	0.0151608244%	17	0.0137070244%
3570	Department of Early Learning	—	—%	374	0.3015545378%
3600	University of Washington	33,289	26.5625623387%	33,070	26.6641940270%
3650	Washington State University	6,436	5.1355297910%	6,475	5.2207637232%
3700	Eastern Washington University	1,422	1.1346680178%	1,444	1.1642907824%
3750	Central Washington University	1,643	1.3110123441%	1,575	1.2699155002%
3760	The Evergreen State College	621	0.4955195774%	673	0.5426369090%
3800	Western Washington University	2,032	1.6214102758%	2,016	1.6254918403%
3870	Washington State Arts Commission	18	0.0143628863%	17	0.0137070244%
3900	Washington State Historical Society	34	0.0271298963%	33	0.0266077533%
3950	Eastern Washington State Historical Society	23	0.0183525769%	26	0.0209636844%
4050	Department of Transportation	6,903	5.5081668967%	6,863	5.5336063988%
4060	County Road Administrative Board	15	0.0119690719%	14	0.0112881378%
4070	Transportation Improvement Board	10	0.0079793813%	9	0.0072566600%
4100	Transportation Commission	4	0.0031917525%	4	0.0032251822%
4110	Freight Mobility Strategic Investment Board	2	0.0015958763%	2	0.0016125911%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2020					
Agency Number	Agency/Entity Name	As of June 15, 2019		As of June 15, 2018	
		Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
4600	Columbia River Gorge Commission	8	0.0063835050%	6	0.0048377733%
4610	Department of Ecology	1,610	1.2846803859%	1,572	1.2674966136%
4620	Washington Pollution Liability Insurance Program	17	0.0135649482%	15	0.0120944333%
4650	State Parks and Recreation Commission	704	0.5617484420%	686	0.5531187512%
4670	Recreation and Conservation Funding Board	61	0.0486742258%	55	0.0443462556%
4680	Environmental and Land Use Hearing Office	15	0.0119690719%	14	0.0112881378%
4710	State Conservation Commission	22	0.0175546388%	21	0.0169322067%
4770	Department of Fish and Wildlife	1,803	1.4386824446%	1,755	1.4150487003%
4780	Puget Sound Partnership	41	0.0327154632%	42	0.0338644133%
4900	Department of Natural Resources	1,735	1.3844226519%	1,685	1.3586080114%
4950	Department of Agriculture	790	0.6303711210%	783	0.6313294201%
5400	Employment Security Department	1,618	1.2910638909%	1,516	1.2223440624%
5990	Washington Health Care Facilities Authority	4	0.0031917525%	4	0.0032251822%
6050	Everett Community College	657	0.5242453500%	646	0.5208669290%
6100	Edmonds Community College	732	0.5840907096%	733	0.5910146423%
6210	Whatcom Community College	403	0.3215690655%	377	0.3039734245%
6270	Bellevue College	965	0.7700102934%	971	0.7829129846%
6290	Big Bend Community College	219	0.1747484500%	216	0.1741598400%
6320	Centralia College	278	0.2218267995%	268	0.2160872089%
6340	Cascadia College	196	0.1563958731%	207	0.1669031800%
6350	Clark College	736	0.5872824621%	751	0.6055279623%
6370	Pierce College	693	0.5529711226%	696	0.5611817068%
6390	Columbia Basin College	454	0.3622639101%	445	0.3588015223%
6480	Grays Harbor College	200	0.1595876256%	192	0.1548087467%
6490	Green River College	661	0.5274371025%	671	0.5410243179%
6520	Highline College	586	0.4675917429%	583	0.4700703090%
6570	Lower Columbia College	368	0.2936412311%	361	0.2910726956%
6620	Olympic College	479	0.3822123633%	466	0.3757337290%
6650	Peninsula College	215	0.1715566975%	213	0.1717409534%
6700	Seattle Community College - District 6	1,522	1.2144618306%	1,529	1.2328259047%
6720	Shoreline Community College	494	0.3941814352%	524	0.4224988712%
6740	Skagit Valley College	452	0.3606680338%	461	0.3717022512%

Other Postemployment Benefits State Agency Allocations For the Fiscal Year Ended June 30, 2020					
		As of June 15, 2019		As of June 15, 2018	
Agency Number	Agency/Entity Name	Active/Eligible Employee Headcount	Allocation Percentage	Active/Eligible Employee Headcount	Allocation Percentage
6750	South Puget Sound Community College	394	0.3143876224%	390	0.3144552667%
6760	Spokane Community College - District 17	1,274	1.0165731749%	1,254	1.0110946268%
6780	Tacoma Community College	545	0.4348762797%	546	0.4402373734%
6830	Walla Walla Community College	382	0.3048123648%	391	0.3152615623%
6860	Wenatchee Valley College	302	0.2409773146%	297	0.2394697800%
6910	Yakima Valley Community College	424	0.3383257662%	415	0.3346126556%
6920	Lake Washington Institute of Technology	348	0.2776824685%	343	0.2765593756%
6930	Renton Technical College	279	0.2226247377%	304	0.2451138489%
6940	Bellingham Technical College	239	0.1907072126%	241	0.1943172289%
6950	Bates Technical College	301	0.2401793765%	329	0.2652712378%
6960	Clover Park Technical College	336	0.2681072110%	316	0.2547893956%
Total State of Washington Employer Allocations		125,323	100.0000000000%	124,024	100.0000000000%

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

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2020																
Agency	Total OPEB Liability		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
	Beginning* Total OPEB Liability**	Ending Total OPEB Liability**	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefit Terms	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 Benefit Terms	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	\$ 10,155,301	\$ 11,994,602	\$ 320,294	\$ 697,379	\$ —	\$ 596,098	\$ 206,824	\$ 1,820,595	\$ —	\$ 3,477,752	\$ —	\$ 294,890	\$ 3,772,642	\$ 513,461	\$ 28,829	\$ 542,290
Department of Commerce	12,325,588	15,884,744	424,173	923,556	—	2,088,739	273,901	3,710,369	—	4,605,671	—	394,107	4,999,778	679,989	214,376	894,365
State Lottery Commission	5,200,497	5,742,590	153,345	333,881	—	—	99,020	586,246	—	1,665,024	—	377,594	2,042,618	245,827	(52,670)	193,157
State Investment Board	3,890,136	4,538,499	121,192	263,874	—	199,181	78,258	662,505	—	1,315,906	—	5,272	1,321,178	194,283	25,863	220,146
Washington State Housing Finance Commission	2,948,313	3,473,340	92,749	201,944	—	107,458	59,891	462,042	—	1,007,071	—	38,784	1,045,855	148,686	7,336	156,022
Washington Economic Development Finance Authority	81,898	92,623	2,473	5,385	—	40,772	1,597	50,227	—	26,855	—	1,799	28,654	3,965	5,567	9,532
Department of Labor and Industries	122,559,744	140,415,576	3,749,540	8,163,917	—	3,680,138	2,421,193	18,014,788	—	40,712,522	—	2,920,791	43,633,313	6,010,868	32,398	6,043,266
Department of Health	73,339,293	84,981,062	2,269,263	4,940,893	—	2,157,880	1,465,333	10,833,369	—	24,639,669	—	589,769	25,229,438	3,637,844	225,073	3,862,917
University of Washington	1,354,176,664	1,541,653,727	41,167,032	89,633,450	—	—	26,582,813	157,383,295	—	446,991,798	—	22,124,238	469,116,036	65,994,657	(3,188,221)	62,806,436
Washington State University	265,143,450	298,058,920	7,959,116	17,329,475	—	—	5,139,445	30,428,036	—	86,420,115	—	17,108,761	103,528,876	12,759,218	(2,445,574)	10,313,644
Eastern Washington University	59,130,061	65,854,535	1,758,524	3,828,856	—	478,589	1,135,533	7,201,502	—	19,094,065	—	1,776,252	20,870,317	2,819,081	(151,577)	2,667,504
Central Washington University	64,494,352	76,089,311	2,031,825	4,423,917	—	3,527,637	1,312,012	11,295,391	—	22,061,568	—	751,677	22,813,245	3,257,209	334,665	3,591,874

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2020															
Agency	Total OPEB Liability		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
	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** Expense	Net Amortization of Deferred Amounts from Change in Proportion	OPEB Expense	
The Evergreen State College	27,558,539	28,759,259	767,963	1,672,095	—	38,607	495,897	2,974,562	—	8,338,547	—	4,905,941	13,244,488	1,231,118	587,155
Western Washington University	82,552,772	94,104,370	2,512,884	5,471,332	—	942,628	1,622,646	10,549,490	—	27,284,909	—	244,740	27,529,649	4,028,392	4,141,645
Washington Health Care Facilities Authority	163,795	185,244	4,947	10,770	—	—	3,194	18,911	—	53,710	—	6,049	59,759	7,930	7,025
Everett Community College	26,452,922	30,426,462	812,483	1,769,028	—	1,155,833	524,645	4,261,989	—	8,821,942	—	—	8,821,942	1,302,487	1,472,322
Edmonds Community College	30,015,467	33,899,803	905,232	1,970,972	—	—	584,536	3,460,740	—	9,829,012	—	2,212,580	12,041,592	1,451,173	1,116,201
Whatcom Community College	15,437,696	18,663,416	498,372	1,085,112	—	1,229,332	321,814	3,134,630	—	5,411,328	—	163,182	5,574,510	798,938	936,554
Bellevue College	39,761,281	44,690,314	1,193,373	2,598,344	—	—	770,597	4,562,314	—	12,957,646	—	1,093,156	14,050,802	1,913,090	1,766,125
Big Bend Community College	8,844,940	10,142,154	270,828	589,676	—	215,036	174,882	1,250,422	—	2,940,647	—	—	2,940,647	434,162	466,690
Centralia College	10,974,277	12,874,515	343,790	748,539	—	344,160	221,996	1,658,485	—	3,732,876	—	753,119	4,485,995	551,128	474,900
Cascadia College	8,476,401	9,076,996	242,385	527,746	—	240,089	156,515	1,166,735	—	2,631,812	—	839,204	3,471,016	388,565	319,945
Clark College	30,752,545	34,085,047	910,179	1,981,742	—	—	587,730	3,479,651	—	9,882,723	—	2,467,408	12,350,131	1,459,103	1,110,039
Pierce College	28,500,362	32,093,665	857,002	1,865,962	—	1,498,923	553,393	4,775,280	—	9,305,336	—	674,870	9,980,206	1,373,856	1,496,023
Columbia Basin College	18,222,214	21,025,287	561,442	1,222,433	—	277,068	362,540	2,423,483	—	6,096,136	—	419,446	6,515,582	900,044	866,011

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2020																
Agency	Total OPEB Liability		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
	Beginning* Total OPEB Liability	Ending Total OPEB Liability**	Difference Between Expected and Actual Experience	Changes in Assumptions	Changes in Benefit Terms	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 Benefit Terms	Changes in Agency Proportion	Total Deferred Inflow of Resources	Proportionate Share** Expense	Net Amortization of Deferred Amounts from Change in Proportion	OPEB Expense
Grays Harbor College	7,862,169	9,262,241	247,331	538,517	—	451,421	159,709	1,396,978	—	2,685,523	—	46,953	2,732,476	396,495	51,545	448,040
Green River College	27,476,641	30,611,707	817,429	1,779,799	—	—	527,839	3,125,067	—	8,875,652	—	1,399,106	10,274,758	1,310,417	(194,833)	1,115,584
Highline College	23,873,148	27,138,366	724,680	1,577,855	—	946,316	467,948	3,716,799	—	7,868,581	—	422,369	8,290,950	1,161,731	70,985	1,232,716
Lower Columbia College	14,782,515	17,042,524	455,089	990,871	—	447,476	293,865	2,187,301	—	4,941,361	—	552,638	5,493,999	729,551	(30,931)	698,620
Olympic College	19,082,139	22,183,068	592,358	1,289,748	—	388,475	382,504	2,653,085	—	6,431,826	—	1,135,593	7,567,419	949,606	(140,290)	809,316
Peninsula College	8,722,093	9,956,909	265,881	578,906	—	—	171,687	1,016,474	—	2,886,937	—	334,350	3,221,287	426,232	(49,274)	376,958
Seattle Community College - District 6	62,610,708	70,485,655	1,882,190	4,098,114	—	—	1,215,388	7,195,692	—	20,436,826	—	8,604,182	29,041,008	3,017,329	(1,292,059)	1,725,270
Shoreline Community College	21,457,169	22,877,736	610,908	1,330,137	—	—	394,482	2,335,527	—	6,633,241	—	2,097,615	8,730,856	979,343	(271,275)	708,068
Skagit Valley College	18,877,394	20,932,665	558,968	1,217,049	—	312,104	360,943	2,449,064	—	6,069,281	—	661,638	6,730,919	896,079	(36,184)	859,895
South Puget Sound Community College	15,970,031	18,246,615	487,242	1,060,879	—	1,070,073	314,627	2,932,821	—	5,290,479	—	122,422	5,412,901	781,096	132,634	913,730
Spokane Community College - District 17	51,349,790	59,000,476	1,575,499	3,430,353	—	328,507	1,017,348	6,351,707	—	17,106,779	—	2,384,251	19,491,030	2,525,675	(338,143)	2,187,532
Tacoma Community College	22,358,042	25,239,607	673,977	1,467,459	—	130,216	435,208	2,706,860	—	7,318,049	—	479,611	7,797,660	1,080,450	(47,939)	1,032,511
Walla Walla Community College	16,010,979	17,690,881	472,402	1,028,568	—	—	305,045	1,806,015	—	5,129,348	—	1,735,878	6,865,226	757,306	(244,534)	512,772

Schedule of OPEB Amounts by Agency For the Fiscal Year Ended June 30, 2020																
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 Benefit Terms	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 Benefit Terms	Changes in Agency Proportion	Total Deferred Inflow of Resources	Proportionate Share** Expense	Net Amortization of Deferred Amounts from Change in Proportion	OPEB Expense
Wenatchee Valley College	12,161,792	13,985,984	373,470	813,161	—	562,374	241,161	1,990,166	—	4,055,139	—	260,322	4,315,461	598,708	35,338	634,046
Yakima Valley Community College	16,993,750	19,635,951	524,342	1,141,656	—	328,622	338,584	2,333,204	—	5,693,308	—	377,332	6,070,640	840,570	(8,412)	832,158
Lake Washington Institute of Technology	14,045,437	16,116,300	430,356	937,020	—	67,343	277,894	1,712,613	—	4,672,809	—	252,735	4,925,544	689,902	(30,974)	658,928
Renton Technical College	12,448,434	12,920,826	345,027	751,231	—	55,959	222,794	1,375,011	—	3,746,304	—	1,825,654	5,571,958	553,111	(227,401)	325,710
Bellingham Technical College	9,868,660	11,068,378	295,561	643,527	—	524,470	190,853	1,654,411	—	3,209,199	—	216,465	3,425,664	473,812	50,792	524,604
Bates Technical College	13,472,153	13,939,673	372,233	810,468	—	513,890	240,362	1,936,953	—	4,041,711	—	1,904,675	5,946,386	596,725	(159,580)	437,145
Clover Park Technical College	12,939,820	15,560,565	415,516	904,709	—	798,567	268,312	2,387,104	—	4,511,678	—	1,561,819	6,073,497	666,112	(144,156)	521,956
Other State Agencies	2,375,112,027	2,731,157,044	72,930,538	158,792,482	—	60,795,256	47,093,480	339,611,756	—	791,880,030	—	—	791,880,030	116,914,566	8,917,977	125,832,543
Total	\$ 5,078,633,399	\$ 5,803,859,232	\$ 154,981,403	\$ 337,442,787	\$ —	\$ 86,539,237	\$ 100,076,238	\$ 679,039,665	\$ —	\$ 1,682,788,701	\$ —	\$ 86,539,237	\$ 1,769,327,938	\$ 248,449,890	\$ —	\$ 248,449,890

*Based on active eligible employee headcount from 2018

**Based on active eligible employee headcount from 2019

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

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 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 2018, membership in the PEBB plan consisted of the following:

Plan Participants	Count
Active Employees*	123,160
Retirees Receiving Benefits**	33,735
Retirees Not Receiving Benefits***	6,000
Total Participants	162,895

*Reflects active employees eligible for PEBB program participation as of June 30, 2018.

**Headcounts exclude spouses of retirees that are participating in a PEBB program 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 allowed 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 2020, the explicit subsidy was up to \$183 per member per month, and it will remain \$183 per member per month in calendar year 2021.

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, 2019 and the reporting date of June 30, 2020. The portion of health care premiums attributed to retirees for both explicit and implicit subsidies is determined by using the Fiscal Year 2020 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, 2019:

Change in Total Other Postemployment Benefits Liability For the Fiscal Year Ended June 30, 2020		
	State Total	
Service Cost	\$	235,001,595
Interest Cost		203,850,427
Differences Between Expected and Actual Experience		—
Changes in Assumptions		379,623,136
Changes of Benefit Terms		—
Benefit Payments		(93,249,325)
Other		—
Net Change in Total OPEB Liability		725,225,833
Total OPEB Liability - Beginning		5,078,633,399
Total OPEB Liability - Ending	\$	5,803,859,232

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, 2020			
	State Total		
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$ 154,981,403	\$	—
Changes in Assumptions	337,442,787		1,682,788,701
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	100,076,238		—
Changes in Proportion	\$ 86,539,237	\$	86,539,237
Total Deferred (Inflows)/Outflows	\$ 679,039,665	\$	1,769,327,938

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, 2020	
Description:	State Total
Service Cost	\$ 235,001,595
Interest Cost	203,850,427
Amortization of Differences Between Expected and Actual Experience	22,140,201
Amortization of Changes in Assumptions	(212,542,333)
Changes of Benefit Terms	—
Administrative Expenses	—
Total OPEB Expense	\$ 248,449,890

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 June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation Rate	2.75%
Projected Salary Changes	3.50% Plus Service-Based Salary Increases
Health Care Trend Rates*	Trend Rate assumptions vary slightly by medical plan. Initial rate is approximately 8%, reaching an ultimate rate of approximately 4.5% 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 2018 Other Postemployment Benefits 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 2017 Economic Experience Study.

B. Actuarial Methodology

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

Actuarial Valuation Date	6/30/2018
Actuarial Measurement Date	6/30/2019
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

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 (PFFPM).

A retiree subsidy rate of \$65.59 per member per month, used to calculate the transactions subsequent to the measurement date, is equal to the total subsidies received by current retirees (both explicit and implicit), divided by the number of current active subscribers. This amount is then allocated to the agency level based on the active, health care eligible employee headcount of each agency as of the measurement date.

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 3.87 percent for the as of June 30, 2018 measurement date and 3.50 percent for the as of June 30, 2019 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 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate (expressed in thousands):

Discount Rate Sensitivity For the Fiscal Year Ended June 30, 2020			
Total OPEB Liability			
	1% Decrease	Current Discount Rate	1% Increase
State Total	\$ 7,028,279,250	\$ 5,803,859,232	\$ 4,852,847,544

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 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate (expressed in thousands):

Health Care Rate Sensitivity For the Fiscal Year Ended June 30, 2020			
Total OPEB Liability			
	1% Decrease	Current Discount Rate	1% Increase
State Total	\$ 4,697,342,761	\$ 5,803,859,232	\$ 7,293,062,296

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 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

As of June 30, 2020, the components that make up OPEB expense for Department of Retirement Systems (DRS) are as follows:

Department of Retirement Systems		
Proportionate Share (%)		0.2066659751 %
Service Cost	\$	485,668
Interest Cost		421,289
Amortization of Differences Between Expected and Actual Experience		45,756
Amortization of Changes in Assumptions		(439,252)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		28,829
Administrative Expenses		—
Total OPEB Expense	\$	542,290

As of June 30, 2020, 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 (%)		0.2066659751 %
Service Cost	\$	485,668
Interest Cost		421,289
Differences Between Expected and Actual Experience		—
Changes in Assumptions		784,553
Changes of Benefit Terms		—
Benefit Payments		(192,715)
Changes in Proportionate Share		340,506
Other		—
Net Change in Total OPEB Liability		1,839,301
Total OPEB Liability - Beginning		10,155,301
Total OPEB Liability - Ending	\$	11,994,602

As of June 30, 2020, the deferred inflows and deferred outflows of resources for DRS are as follows:

Department of Retirement Systems				
Proportionate Share (%)				0.2066659751%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows	
Difference between expected and actual experience	\$	320,294	\$	—
Changes in Assumptions		697,379		3,477,752
Changes in Benefit Terms		—		—
Transactions subsequent to the measurement date		206,824		—
Changes in Proportion		596,098		294,890
Total Deferred (Inflows)/Outflows	\$	1,820,595	\$	3,772,642

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 (%)		0.2066659751 %
2021	\$	(364,667)
2022	\$	(364,667)
2023	\$	(364,667)
2024	\$	(364,667)
2025	\$	(364,667)
Thereafter	\$	(335,536)

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 (%) 2018		0.1999612978 %
Proportionate Share (%) 2019		0.2066659751 %
Total OPEB Liability - Ending 2018	\$	10,155,301
Total OPEB Liability - Beg 2019 (chg in prop)		10,495,807
Total OPEB Liability Change in Proportion		340,506
Total Deferred (Inflows)/Outflows 2018		(3,333,635)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(3,445,412)
Total Deferred (Inflows)/Outflows Change in Proportion		(111,777)
Total Change in Proportion	\$	452,283

The following represents the total OPEB liability of DRS, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Retirement Systems	\$ 14,525,062	\$ 11,994,602	\$ 10,029,185

The following represents the total OPEB liability of DRS, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Retirement Systems	\$ 9,707,809	\$ 11,994,602	\$ 15,072,278

B. Department of Labor and Industries

As of June 30, 2020, 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 (%)	2.4193484037 %
Service Cost	\$ 5,685,507
Interest Cost	4,931,852
Amortization of Differences Between Expected and Actual Experience	535,649
Amortization of Changes in Assumptions	(5,142,140)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	32,398
Administrative Expenses	—
Total OPEB Expense	\$ 6,043,266

As of June 30, 2020, 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 (%)	2.4193484037 %
Service Cost	\$ 5,685,507
Interest Cost	4,931,852
Differences Between Expected and Actual Experience	—
Changes in Assumptions	9,184,407
Changes of Benefit Terms	—
Benefit Payments	(2,256,026)
Changes in Proportionate Share	310,092
Other	—
Net Change in Total OPEB Liability	17,855,832
Total OPEB Liability - Beginning	122,559,744
Total OPEB Liability - Ending	\$ 140,415,576

As of June 30, 2020, the deferred inflows and deferred outflows of resources for L&I are as follows:

Department of Labor and Industries			
Proportionate Share (%)	2.4193484037%		
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 3,749,540	\$	—
Changes in Assumptions	8,163,917		40,712,522
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	2,421,193		—
Changes in Proportion	3,680,138		2,920,791
Total Deferred (Inflows)/Outflows	\$ 18,014,788	\$	43,633,313

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 (%)	2.4193484037 %
2021	\$ (4,574,093)
2022	\$ (4,574,093)
2023	\$ (4,574,093)
2024	\$ (4,574,093)
2025	\$ (4,574,093)
Thereafter	\$ (5,169,253)

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 (%) 2018	2.4132425982 %
Proportionate Share (%) 2019	2.4193484037 %
Total OPEB Liability - Ending 2018	\$ 122,559,744
Total OPEB Liability - Beg 2019 (chg in prop)	122,869,836
Total OPEB Liability Change in Proportion	310,092
Total Deferred (Inflows)/Outflows 2018	(40,232,144)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)	(40,333,936)
Total Deferred (Inflows)/Outflows Change in Proportion	(101,792)
Total Change in Proportion	\$ 411,884

The following represents the total OPEB liability of L&I, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Labor and Industries	\$ 170,038,562	\$ 140,415,576	\$ 117,407,290

The following represents the total OPEB liability of L&I, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Labor and Industries	\$ 113,645,087	\$ 140,415,576	\$ 176,444,586

C. State Investment Board

As of June 30, 2020, the components that make up OPEB expense for State Investment Board (SIB) are as follows:

State Investment Board		
Proportionate Share (%)		0.0781979365 %
Service Cost	\$	183,766
Interest Cost		159,407
Amortization of Differences Between Expected and Actual Experience		17,313
Amortization of Changes in Assumptions		(166,203)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		25,863
Administrative Expenses		—
Total OPEB Expense	\$	220,146

As of June 30, 2020, 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 (%)		0.0781979365 %
Service Cost	\$	183,766
Interest Cost		159,407
Differences Between Expected and Actual Experience		—
Changes in Assumptions		296,858
Changes of Benefit Terms		—
Benefit Payments		(72,919)
Changes in Proportionate Share		81,251
Other		—
Net Change in Total OPEB Liability		648,363
Total OPEB Liability - Beginning		3,890,136
Total OPEB Liability - Ending	\$	4,538,499

As of June 30, 2020, the deferred inflows and deferred outflows of resources for SIB are as follows:

State Investment Board				
Proportionate Share (%)				0.0781979365%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows	
Difference between expected and actual experience	\$	121,192	\$	—
Changes in Assumptions		263,874		1,315,906
Changes in Benefit Terms		—		—
Transactions subsequent to the measurement date		78,258		—
Changes in Proportion		199,181		5,272
Total Deferred (Inflows)/Outflows	\$	662,505	\$	1,321,178

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 (%)		0.0781979365 %
2021	\$	(123,028)
2022	\$	(123,028)
2023	\$	(123,028)
2024	\$	(123,028)
2025	\$	(123,028)
Thereafter	\$	(121,791)

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 (%) 2018		0.0765980778 %
Proportionate Share (%) 2019		0.0781979365 %
Total OPEB Liability - Ending 2018	\$	3,890,136
Total OPEB Liability - Beg 2019 (chg in prop)		3,971,387
Total OPEB Liability Change in Proportion		81,251
Total Deferred (Inflows)/Outflows 2018		(1,276,997)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(1,303,670)
Total Deferred (Inflows)/Outflows Change in Proportion		(26,673)
Total Change in Proportion	\$	107,924

The following represents the total OPEB liability of SIB, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Investment Board	\$ 5,495,969	\$ 4,538,499	\$ 3,794,827

The following represents the total OPEB liability of SIB, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Investment Board	\$ 3,673,225	\$ 4,538,499	\$ 5,703,024

D. State Lottery Commission

As of June 30, 2020, the components that make up OPEB expense for State Lottery Commission (LOT) are as follows:

State Lottery Commission		
Proportionate Share (%)		0.0989443279 %
Service Cost	\$	232,521
Interest Cost		201,698
Amortization of Differences Between Expected and Actual Experience		21,906
Amortization of Changes in Assumptions		(210,298)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(52,670)
Administrative Expenses		—
Total OPEB Expense	\$	193,157

As of June 30, 2020, 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 (%)		0.0989443279 %
Service Cost	\$	232,521
Interest Cost		201,698
Differences Between Expected and Actual Experience		—
Changes in Assumptions		375,616
Changes of Benefit Terms		—
Benefit Payments		(92,265)
Changes in Proportionate Share		(175,477)
Other		—
Net Change in Total OPEB Liability		542,093
Total OPEB Liability - Beginning		5,200,497
Total OPEB Liability - Ending	\$	5,742,590

As of June 30, 2020, the deferred inflows and deferred outflows of resources for LOT are as follows:

State Lottery Commission			
Proportionate Share (%)			0.0989443279%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 153,345	\$	—
Changes in Assumptions	333,881		1,665,024
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	99,020		—
Changes in Proportion	—		377,594
Total Deferred (Inflows)/Outflows	\$ 586,246	\$	2,042,618

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 (%)		0.0989443279 %
2021	\$	(241,062)
2022	\$	(241,062)
2023	\$	(241,062)
2024	\$	(241,062)
2025	\$	(241,062)
Thereafter	\$	(350,082)

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 (%) 2018		0.1023995356 %
Proportionate Share (%) 2019		0.0989443279 %
Total OPEB Liability - Ending 2018	\$	5,200,497
Total OPEB Liability - Beg 2019 (chg in prop)		5,025,020
Total OPEB Liability Change in Proportion		(175,477)
Total Deferred (Inflows)/Outflows 2018		(1,707,144)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(1,649,541)
Total Deferred (Inflows)/Outflows Change in Proportion		57,603
Total Change in Proportion	\$	(233,080)

The following represents the total OPEB liability of LOT, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Lottery Commission	\$ 6,954,084	\$ 5,742,590	\$ 4,801,617

The following represents the total OPEB liability of LOT, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
State Lottery Commission	\$ 4,647,754	\$ 5,742,590	\$ 7,216,071

E. Washington Economic Development Finance Authority

As of June 30, 2020, the components that make up OPEB expense for Washington Economic Development Finance Authority (WEDFA) are as follows:

Washington Economic Development Finance Authority		
Proportionate Share (%)		0.0015958763 %
Service Cost	\$	3,750
Interest Cost		3,253
Amortization of Differences Between Expected and Actual Experience		353
Amortization of Changes in Assumptions		(3,391)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		5,567
Administrative Expenses		—
Total OPEB Expense	\$	9,532

As of June 30, 2020, 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 (%)		0.0015958763 %
Service Cost	\$	3,750
Interest Cost		3,253
Differences Between Expected and Actual Experience		—
Changes in Assumptions		6,059
Changes of Benefit Terms		—
Benefit Payments		(1,488)
Changes in Proportionate Share		(849)
Other		—
Net Change in Total OPEB Liability		10,725
Total OPEB Liability - Beginning		81,898
Total OPEB Liability - Ending	\$	92,623

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WEDFA are as follows:

Washington Economic Development Finance Authority			
Proportionate Share (%)			0.0015958763%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 2,473	\$ —	
Changes in Assumptions	5,385	26,855	
Changes in Benefit Terms	—	—	
Transactions subsequent to the measurement date	1,597	—	
Changes in Proportion	40,772	1,799	
Total Deferred (Inflows)/Outflows	\$ 50,227	\$ 28,654	

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 (%)		0.0015958763 %
2021	\$	2,528
2022	\$	2,528
2023	\$	2,528
2024	\$	2,528
2025	\$	2,528
Thereafter	\$	7,336

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 (%) 2018		0.0016125911 %
Proportionate Share (%) 2019		0.0015958763 %
Total OPEB Liability - Ending 2018	\$	81,898
Total OPEB Liability - Beg 2019 (chg in prop)		81,049
Total OPEB Liability Change in Proportion		(849)
Total Deferred (Inflows)/Outflows 2018		(26,884)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(26,605)
Total Deferred (Inflows)/Outflows Change in Proportion		279
Total Change in Proportion	\$	(1,128)

The following represents the total OPEB liability of WEDFA, calculated using the discount rate of 3.5 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 (2.5 percent) or 1 percentage point higher (4.5 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Economic Development Finance Authority	\$ 112,163	\$ 92,623	\$ 77,445

The following represents the total OPEB liability of WEDFA, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Economic Development Finance Authority	\$ 74,964	\$ 92,623	\$ 116,388

F. Washington State Housing Finance Commission

As of June 30, 2020, the components that make up OPEB expense for Washington State Housing Finance Commission (WSHFC) are as follows:

Washington State Housing Finance Commission		
Proportionate Share (%)		0.0598453596 %
Service Cost	\$	140,638
Interest Cost		121,995
Amortization of Differences Between Expected and Actual Experience		13,250
Amortization of Changes in Assumptions		(127,197)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		7,336
Administrative Expenses		—
Total OPEB Expense	\$	156,022

As of June 30, 2020, 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 (%)		0.0598453596 %
Service Cost	\$	140,638
Interest Cost		121,995
Differences Between Expected and Actual Experience		—
Changes in Assumptions		227,186
Changes of Benefit Terms		—
Benefit Payments		(55,805)
Changes in Proportionate Share		91,013
Other		—
Net Change in Total OPEB Liability		525,027
Total OPEB Liability - Beginning		2,948,313
Total OPEB Liability - Ending	\$	3,473,340

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WSHFC are as follows:

Washington State Housing Finance Commission			
Proportionate Share (%)			0.0598453596%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	92,749	\$ —
Changes in Assumptions		201,944	1,007,071
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		59,891	—
Changes in Proportion		107,458	38,784
Total Deferred (Inflows)/Outflows	\$	462,042	\$ 1,045,855

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 (%)		0.0598453596 %
2021	\$	(106,611)
2022	\$	(106,611)
2023	\$	(106,611)
2024	\$	(106,611)
2025	\$	(106,611)
Thereafter	\$	(110,649)

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 (%) 2018		0.0580532800 %
Proportionate Share (%) 2019		0.0598453596 %
Total OPEB Liability - Ending 2018	\$	2,948,313
Total OPEB Liability - Beg 2019 (chg in prop)		3,039,326
Total OPEB Liability Change in Proportion		91,013
Total Deferred (Inflows)/Outflows 2018		(967,830)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(997,707)
Total Deferred (Inflows)/Outflows Change in Proportion		(29,877)
Total Change in Proportion	\$	120,890

The following represents the total OPEB liability of WSHFC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State Housing Finance Commission	\$ 4,206,099	\$ 3,473,340	\$ 2,904,204

The following represents the total OPEB liability of WSHFC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State Housing Finance Commission	\$ 2,811,142	\$ 3,473,340	\$ 4,364,559

G. Washington Health Care Facilities Authority

As of June 30, 2020, the components that make up OPEB expense for Washington Health Care Facilities Authority (WHCFA) are as follows:

Washington Health Care Facilities Authority		
Proportionate Share (%)		0.0031917525 %
Service Cost	\$	7,501
Interest Cost		6,506
Amortization of Differences Between Expected and Actual Experience		707
Amortization of Changes in Assumptions		(6,784)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(905)
Administrative Expenses		—
Total OPEB Expense	\$	7,025

As of June 30, 2020, 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 (%)		0.0031917525 %
Service Cost	\$	7,501
Interest Cost		6,506
Differences Between Expected and Actual Experience		—
Changes in Assumptions		12,116
Changes of Benefit Terms		—
Benefit Payments		(2,976)
Changes in Proportionate Share		(1,698)
Other		—
Net Change in Total OPEB Liability		21,449
Total OPEB Liability - Beginning		163,795
Total OPEB Liability - Ending	\$	185,244

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WHCFA are as follows:

Washington Health Care Facilities Authority			
Proportionate Share (%)			0.0031917525%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 4,947	\$ —	
Changes in Assumptions	10,770	53,710	
Changes in Benefit Terms	—	—	
Transactions subsequent to the measurement date	3,194	—	
Changes in Proportion	—	6,049	
Total Deferred (Inflows)/Outflows	\$ 18,911	\$ 59,759	

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 (%)		0.0031917525 %
2021	\$	(6,982)
2022	\$	(6,982)
2023	\$	(6,982)
2024	\$	(6,982)
2025	\$	(6,982)
Thereafter	\$	(9,132)

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 (%) 2018		0.0032251822 %
Proportionate Share (%) 2019		0.0031917525 %
Total OPEB Liability - Ending 2018	\$	163,795
Total OPEB Liability - Beg 2019 (chg in prop)		162,097
Total OPEB Liability Change in Proportion		(1,698)
Total Deferred (Inflows)/Outflows 2018		(53,769)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(53,212)
Total Deferred (Inflows)/Outflows Change in Proportion		557
Total Change in Proportion	\$	(2,255)

The following represents the total OPEB liability of WHCFA, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Health Care Facilities Authority	\$ 224,325	\$ 185,244	\$ 154,891

The following represents the total OPEB liability of WHCFA, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate :

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington Health Care Facilities Authority	\$ 149,928	\$ 185,244	\$ 232,776

H. Department of Commerce

As of June 30, 2020, the components that make up OPEB expense for Department of Commerce (COM) are as follows:

Department of Commerce		
Proportionate Share (%)		0.2736927779 %
Service Cost	\$	643,182
Interest Cost		557,924
Amortization of Differences Between Expected and Actual Experience		60,596
Amortization of Changes in Assumptions		(581,713)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		214,376
Administrative Expenses		—
Total OPEB Expense	\$	894,365

As of June 30, 2020, 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 (%)		0.2736927779 %
Service Cost	\$	643,182
Interest Cost		557,924
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,039,002
Changes of Benefit Terms		—
Benefit Payments		(255,217)
Changes in Proportionate Share		1,574,265
Other		—
Net Change in Total OPEB Liability		3,559,156
Total OPEB Liability - Beginning		12,325,588
Total OPEB Liability - Ending	\$	15,884,744

As of June 30, 2020, the deferred inflows and deferred outflows of resources for COM are as follows:

Department of Commerce			
Proportionate Share (%)			0.2736927779%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	424,173	\$ —
Changes in Assumptions		923,556	4,605,671
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		273,901	—
Changes in Proportion		2,088,739	394,107
Total Deferred (Inflows)/Outflows	\$	3,710,369	\$ 4,999,778

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 (%)		0.2736927779 %
2021	\$	(306,741)
2022	\$	(306,741)
2023	\$	(306,741)
2024	\$	(306,741)
2025	\$	(306,741)
Thereafter	\$	(29,605)

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 (%) 2018		0.2426949623 %
Proportionate Share (%) 2019		0.2736927779 %
Total OPEB Liability - Ending 2018	\$	12,325,588
Total OPEB Liability - Beg 2019 (chg in prop)		13,899,853
Total OPEB Liability Change in Proportion		1,574,265
Total Deferred (Inflows)/Outflows 2018		(4,046,067)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(4,562,843)
Total Deferred (Inflows)/Outflows Change in Proportion		(516,776)
Total Change in Proportion	\$	2,091,041

The following represents the total OPEB liability of COM, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Commerce	\$ 19,235,893	\$ 15,884,744	\$ 13,281,893

The following represents the total OPEB liability of COM, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Commerce	\$ 12,856,288	\$ 15,884,744	\$ 19,960,585

I. Department of Health

As of June 30, 2020, the components that make up OPEB expense for Department of Health (DOH) are as follows:

Department of Health		
Proportionate Share (%)		1.4642164647 %
Service Cost	\$	3,440,932
Interest Cost		2,984,812
Amortization of Differences Between Expected and Actual Experience		324,180
Amortization of Changes in Assumptions		(3,112,080)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		225,073
Administrative Expenses		—
Total OPEB Expense	\$	3,862,917

As of June 30, 2020, 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 (%)		1.4642164647 %
Service Cost	\$	3,440,932
Interest Cost		2,984,812
Differences Between Expected and Actual Experience		—
Changes in Assumptions		5,558,504
Changes of Benefit Terms		—
Benefit Payments		(1,365,372)
Changes in Proportionate Share		1,022,893
Other		—
Net Change in Total OPEB Liability		11,641,769
Total OPEB Liability - Beginning		73,339,293
Total OPEB Liability - Ending	\$	84,981,062

As of June 30, 2020, the deferred inflows and deferred outflows of resources for DOH are as follows:

Department of Health			
Proportionate Share (%)			1.4642164647%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	2,269,263	\$ —
Changes in Assumptions		4,940,893	24,639,669
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		1,465,333	—
Changes in Proportion		2,157,880	589,769
Total Deferred (Inflows)/Outflows	\$	10,833,369	\$ 25,229,438

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 (%)		1.4642164647 %
2021	\$	(2,562,826)
2022	\$	(2,562,826)
2023	\$	(2,562,826)
2024	\$	(2,562,826)
2025	\$	(2,562,826)
Thereafter	\$	(3,047,272)

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 (%) 2018		1.4440753403 %
Proportionate Share (%) 2019		1.4642164647 %
Total OPEB Liability - Ending 2018	\$	73,339,293
Total OPEB Liability - Beg 2019 (chg in prop)		74,362,186
Total OPEB Liability Change in Proportion		1,022,893
Total Deferred (Inflows)/Outflows 2018		(24,074,764)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(24,410,545)
Total Deferred (Inflows)/Outflows Change in Proportion		(335,781)
Total Change in Proportion	\$	1,358,674

The following represents the total OPEB liability of DOH, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Health	\$ 102,909,222	\$ 84,981,062	\$ 71,056,193

The following represents the total OPEB liability of DOH, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Department of Health	\$ 68,779,266	\$ 84,981,062	\$ 106,786,219

J. University of Washington

As of June 30, 2020, the components that make up OPEB expense for University of Washington (UW) are as follows:

University of Washington	
Proportionate Share (%)	26.5625623387 %
Service Cost	\$ 62,422,445
Interest Cost	54,147,897
Amortization of Differences Between Expected and Actual Experience	5,881,005
Amortization of Changes in Assumptions	(56,456,690)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	(3,188,221)
Administrative Expenses	—
Total OPEB Expense	\$ 62,806,436

As of June 30, 2020, 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 (%)	26.5625623387 %
Service Cost	\$ 62,422,445
Interest Cost	54,147,897
Differences Between Expected and Actual Experience	—
Changes in Assumptions	100,837,632
Changes of Benefit Terms	—
Benefit Payments	(24,769,410)
Changes in Proportionate Share	(5,161,501)
Other	—
Net Change in Total OPEB Liability	187,477,063
Total OPEB Liability - Beginning	1,354,176,664
Total OPEB Liability - Ending	\$ 1,541,653,727

As of June 30, 2020, the deferred inflows and deferred outflows of resources for UW were as follows:

University of Washington		
Proportionate Share (%)	26.5625623387%	
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 41,167,032	\$ —
Changes in Assumptions	89,633,450	446,991,798
Changes in Benefit Terms	—	—
Transactions subsequent to the measurement date	26,582,813	—
Changes in Proportion	—	22,124,238
Total Deferred (Inflows)/Outflows	\$ 157,383,295	\$ 469,116,036

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 (%)	26.5625623387 %
2021	\$ (53,763,906)
2022	\$ (53,763,906)
2023	\$ (53,763,906)
2024	\$ (53,763,906)
2025	\$ (53,763,906)
Thereafter	\$ (69,496,024)

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 (%) 2018	26.6641940270 %
Proportionate Share (%) 2019	26.5625623387 %
Total OPEB Liability - Ending 2018	\$ 1,354,176,664
Total OPEB Liability - Beg 2019 (chg in prop)	1,349,015,163
Total OPEB Liability Change in Proportion	(5,161,501)
Total Deferred (Inflows)/Outflows 2018	(444,529,565)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)	(442,835,223)
Total Deferred (Inflows)/Outflows Change in Proportion	1,694,342
Total Change in Proportion	\$ (6,855,843)

The following represents the total OPEB liability of UW, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
University of Washington	\$ 1,866,891,057	\$ 1,541,653,727	\$ 1,289,040,654

The following represents the total OPEB liability of UW, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
University of Washington	\$ 1,247,734,599	\$ 1,541,653,727	\$ 1,937,224,219

K. Washington State University

As of June 30, 2020, the components that make up OPEB expense for Washington State University (WSU) are as follows:

Washington State University		
Proportionate Share (%)		5.1355297910 %
Service Cost	\$	12,068,577
Interest Cost		10,468,799
Amortization of Differences Between Expected and Actual Experience		1,137,017
Amortization of Changes in Assumptions		(10,915,175)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(2,445,574)
Administrative Expenses		—
Total OPEB Expense	\$	10,313,644

As of June 30, 2020, 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 (%)		5.1355297910 %
Service Cost	\$	12,068,577
Interest Cost		10,468,799
Differences Between Expected and Actual Experience		—
Changes in Assumptions		19,495,660
Changes of Benefit Terms		—
Benefit Payments		(4,788,847)
Changes in Proportionate Share		(4,328,719)
Other		—
Net Change in Total OPEB Liability		32,915,470
Total OPEB Liability - Beginning		265,143,450
Total OPEB Liability - Ending	\$	298,058,920

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WSU are as follows:

Washington State University			
Proportionate Share (%)			5.1355297910%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 7,959,116	\$	—
Changes in Assumptions	17,329,475		86,420,115
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	5,139,445		—
Changes in Proportion	—		17,108,761
Total Deferred (Inflows)/Outflows	\$ 30,428,036	\$	103,528,876

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 (%)		5.1355297910 %
2021	\$	(12,223,732)
2022	\$	(12,223,732)
2023	\$	(12,223,732)
2024	\$	(12,223,732)
2025	\$	(12,223,732)
Thereafter	\$	(17,121,625)

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 (%) 2018		5.2207637232 %
Proportionate Share (%) 2019		5.1355297910 %
Total OPEB Liability - Ending 2018	\$	265,143,450
Total OPEB Liability - Beg 2019 (chg in prop)		260,814,731
Total OPEB Liability Change in Proportion		(4,328,719)
Total Deferred (Inflows)/Outflows 2018		(87,037,464)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(85,616,494)
Total Deferred (Inflows)/Outflows Change in Proportion		1,420,970
Total Change in Proportion	\$	(5,749,689)

The following represents the total OPEB liability of WSU, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State University	\$ 360,939,375	\$ 298,058,920	\$ 249,219,431

The following represents the total OPEB liability of WSU, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Washington State University	\$ 241,233,437	\$ 298,058,920	\$ 374,537,387

L. Eastern Washington University

As of June 30, 2020, the components that make up OPEB expense for Eastern Washington University (EWU) are as follows:

Eastern Washington University		
Proportionate Share (%)		1.1346680178 %
Service Cost	\$	2,666,488
Interest Cost		2,313,026
Amortization of Differences Between Expected and Actual Experience		251,218
Amortization of Changes in Assumptions		(2,411,651)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(151,577)
Administrative Expenses		—
Total OPEB Expense	\$	2,667,504

As of June 30, 2020, 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 (%)		1.1346680178 %
Service Cost	\$	2,666,488
Interest Cost		2,313,026
Differences Between Expected and Actual Experience		—
Changes in Assumptions		4,307,462
Changes of Benefit Terms		—
Benefit Payments		(1,058,070)
Changes in Proportionate Share		(1,504,432)
Other		—
Net Change in Total OPEB Liability		6,724,474
Total OPEB Liability - Beginning		59,130,061
Total OPEB Liability - Ending	\$	65,854,535

As of June 30, 2020, the deferred inflows and deferred outflows of resources for EWU are as follows:

Eastern Washington University			
Proportionate Share (%)			1.1346680178%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 1,758,524	\$	—
Changes in Assumptions	3,828,856		19,094,065
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	1,135,533		—
Changes in Proportion	478,589		1,776,252
Total Deferred (Inflows)/Outflows	\$ 7,201,502	\$	20,870,317

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 (%)		1.1346680178 %
2021	\$	(2,312,009)
2022	\$	(2,312,009)
2023	\$	(2,312,009)
2024	\$	(2,312,009)
2025	\$	(2,312,009)
Thereafter	\$	(3,244,303)

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 (%) 2018		1.1642907824 %
Proportionate Share (%) 2019		1.1346680178 %
Total OPEB Liability - Ending 2018	\$	59,130,061
Total OPEB Liability - Beg 2019 (chg in prop)		57,625,629
Total OPEB Liability Change in Proportion		(1,504,432)
Total Deferred (Inflows)/Outflows 2018		(19,410,362)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(18,916,510)
Total Deferred (Inflows)/Outflows Change in Proportion		493,852
Total Change in Proportion	\$	(1,998,284)

The following represents the total OPEB liability of EWU, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Eastern Washington University	\$ 79,747,637	\$ 65,854,535	\$ 55,063,709

The following represents the total OPEB liability of EWU, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Eastern Washington University	\$ 53,299,246	\$ 65,854,535	\$ 82,752,045

M. Central Washington University

As of June 30, 2020, the components that make up OPEB expense for Central Washington University (CWU) are as follows:

Central Washington University	
Proportionate Share (%)	1.3110123441 %
Service Cost	\$ 3,080,900
Interest Cost	2,672,504
Amortization of Differences Between Expected and Actual Experience	290,261
Amortization of Changes in Assumptions	(2,786,456)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	334,665
Administrative Expenses	—
Total OPEB Expense	\$ 3,591,874

As of June 30, 2020, 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 (%)	1.3110123441 %
Service Cost	\$ 3,080,900
Interest Cost	2,672,504
Differences Between Expected and Actual Experience	—
Changes in Assumptions	4,976,906
Changes of Benefit Terms	—
Benefit Payments	(1,222,510)
Changes in Proportionate Share	2,087,159
Other	—
Net Change in Total OPEB Liability	11,594,959
Total OPEB Liability - Beginning	64,494,352
Total OPEB Liability - Ending	\$ 76,089,311

As of June 30, 2020, the deferred inflows and deferred outflows of resources for CWU are as follows:

Central Washington University			
Proportionate Share (%)		1.3110123441%	
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 2,031,825	\$	—
Changes in Assumptions	4,423,917		22,061,568
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	1,312,012		—
Changes in Proportion	3,527,637		751,677
Total Deferred (Inflows)/Outflows	\$ 11,295,391	\$	22,813,245

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 (%)	1.3110123441 %
2021	\$ (2,161,530)
2022	\$ (2,161,530)
2023	\$ (2,161,530)
2024	\$ (2,161,530)
2025	\$ (2,161,530)
Thereafter	\$ (2,022,216)

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 (%) 2018	1.2699155002 %
Proportionate Share (%) 2019	1.3110123441 %
Total OPEB Liability - Ending 2018	\$ 64,494,352
Total OPEB Liability - Beg 2019 (chg in prop)	66,581,511
Total OPEB Liability Change in Proportion	2,087,159
Total Deferred (Inflows)/Outflows 2018	(21,171,274)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)	(21,856,417)
Total Deferred (Inflows)/Outflows Change in Proportion	(685,143)
Total Change in Proportion	\$ 2,772,302

The following represents the total OPEB liability of CWU, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Central Washington University	\$ 92,141,609	\$ 76,089,311	\$ 63,621,430

The following represents the total OPEB liability of CWU, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Central Washington University	\$ 61,582,743	\$ 76,089,311	\$ 95,612,947

N. The Evergreen State College

As of June 30, 2020, the components that make up OPEB expense for The Evergreen State College (TESC) are as follows:

The Evergreen State College	
Proportionate Share (%)	0.4955195774 %
Service Cost	\$ 1,164,479
Interest Cost	1,010,119
Amortization of Differences Between Expected and Actual Experience	109,709
Amortization of Changes in Assumptions	(1,053,189)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	(643,963)
Administrative Expenses	—
Total OPEB Expense	\$ 587,155

As of June 30, 2020, 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 (%)	0.4955195774 %
Service Cost	\$ 1,164,479
Interest Cost	1,010,119
Differences Between Expected and Actual Experience	—
Changes in Assumptions	1,881,107
Changes of Benefit Terms	—
Benefit Payments	(462,069)
Changes in Proportionate Share	(2,392,916)
Other	—
Net Change in Total OPEB Liability	1,200,720
Total OPEB Liability - Beginning	27,558,539
Total OPEB Liability - Ending	\$ 28,759,259

As of June 30, 2020, the deferred inflows and deferred outflows of resources for TESC are as follows:

The Evergreen State College		
Proportionate Share (%)	0.4955195774%	
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 767,963	\$ —
Changes in Assumptions	1,672,095	8,338,547
Changes in Benefit Terms	—	—
Transactions subsequent to the measurement date	495,897	—
Changes in Proportion	38,607	4,905,941
Total Deferred (Inflows)/Outflows	\$ 2,974,562	\$ 13,244,488

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 (%)	0.4955195774 %
2021	\$ (1,587,443)
2022	\$ (1,587,443)
2023	\$ (1,587,443)
2024	\$ (1,587,443)
2025	\$ (1,587,443)
Thereafter	\$ (2,828,608)

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 (%) 2018	0.5426369090 %
Proportionate Share (%) 2019	0.4955195774 %
Total OPEB Liability - Ending 2018	\$ 27,558,539
Total OPEB Liability - Beg 2019 (chg in prop)	25,165,623
Total OPEB Liability Change in Proportion	(2,392,916)
Total Deferred (Inflows)/Outflows 2018	(9,046,520)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)	(8,261,007)
Total Deferred (Inflows)/Outflows Change in Proportion	785,513
Total Change in Proportion	\$ (3,178,429)

The following represents the total OPEB liability of TESC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
The Evergreen State College	\$ 34,826,500	\$ 28,759,259	\$ 24,046,810

The following represents the total OPEB liability of TESC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
The Evergreen State College	\$ 23,276,253	\$ 28,759,259	\$ 36,138,551

O. Western Washington University

As of June 30, 2020, the components that make up OPEB expense for Western Washington University (WWU) are as follows:

Western Washington University		
Proportionate Share (%)		1.6214102758 %
Service Cost	\$	3,810,340
Interest Cost		3,305,252
Amortization of Differences Between Expected and Actual Experience		358,983
Amortization of Changes in Assumptions		(3,446,183)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		113,253
Administrative Expenses		—
Total OPEB Expense	\$	4,141,645

As of June 30, 2020, 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 (%)		1.6214102758 %
Service Cost	\$	3,810,340
Interest Cost		3,305,252
Differences Between Expected and Actual Experience		—
Changes in Assumptions		6,155,248
Changes of Benefit Terms		—
Benefit Payments		(1,511,954)
Changes in Proportionate Share		(207,288)
Other		—
Net Change in Total OPEB Liability		11,551,598
Total OPEB Liability - Beginning		82,552,772
Total OPEB Liability - Ending	\$	94,104,370

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WWU are as follows:

Western Washington University			
Proportionate Share (%)			1.6214102758%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	2,512,884	—	
Changes in Assumptions	5,471,332	27,284,909	
Changes in Benefit Terms	—	—	
Transactions subsequent to the measurement date	1,622,646	—	
Changes in Proportion	942,628	244,740	
Total Deferred (Inflows)/Outflows	\$ 10,549,490	\$ 27,529,649	

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 (%)		1.6214102758 %
2021	\$	(2,973,947)
2022	\$	(2,973,947)
2023	\$	(2,973,947)
2024	\$	(2,973,947)
2025	\$	(2,973,947)
Thereafter	\$	(3,733,070)

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 (%) 2018		1.6254918403 %
Proportionate Share (%) 2019		1.6214102758 %
Total OPEB Liability - Ending 2018	\$	82,552,772
Total OPEB Liability - Beg 2019 (chg in prop)		82,345,484
Total OPEB Liability Change in Proportion		(207,288)
Total Deferred (Inflows)/Outflows 2018		(27,099,232)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(27,031,187)
Total Deferred (Inflows)/Outflows Change in Proportion		68,045
Total Change in Proportion	\$	(275,333)

The following represents the total OPEB liability of WWU, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Western Washington University	\$ 113,957,242	\$ 94,104,370	\$ 78,684,569

The following represents the total OPEB liability of WWU, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Western Washington University	\$ 76,163,198	\$ 94,104,370	\$ 118,250,461

P. Everett Community College

As of June 30, 2020, the components that make up OPEB expense for Everett Community College (EVC) are as follows:

Everett Community College	
Proportionate Share (%)	0.5242453500 %
Service Cost	\$ 1,231,985
Interest Cost	1,068,676
Amortization of Differences Between Expected and Actual Experience	116,069
Amortization of Changes in Assumptions	(1,114,243)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	169,835
Administrative Expenses	—
Total OPEB Expense	\$ 1,472,322

As of June 30, 2020, 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 (%)	0.5242453500 %
Service Cost	\$ 1,231,985
Interest Cost	1,068,676
Differences Between Expected and Actual Experience	—
Changes in Assumptions	1,990,157
Changes of Benefit Terms	—
Benefit Payments	(488,855)
Changes in Proportionate Share	171,577
Other	—
Net Change in Total OPEB Liability	3,973,540
Total OPEB Liability - Beginning	26,452,922
Total OPEB Liability - Ending	\$ 30,426,462

As of June 30, 2020, the deferred inflows and deferred outflows of resources for EVC are as follows:

Everett Community College		
Proportionate Share (%)	0.5242453500%	
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 812,483	\$ —
Changes in Assumptions	1,769,028	8,821,942
Changes in Benefit Terms	—	—
Transactions subsequent to the measurement date	524,645	—
Changes in Proportion	1,155,833	—
Total Deferred (Inflows)/Outflows	\$ 4,261,989	\$ 8,821,942

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 (%)	0.5242453500 %
2021	\$ (828,339)
2022	\$ (828,339)
2023	\$ (828,339)
2024	\$ (828,339)
2025	\$ (828,339)
Thereafter	\$ (942,903)

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 (%) 2018	0.5208669290 %
Proportionate Share (%) 2019	0.5242453500 %
Total OPEB Liability - Ending 2018	\$ 26,452,922
Total OPEB Liability - Beg 2019 (chg in prop)	26,624,499
Total OPEB Liability Change in Proportion	171,577
Total Deferred (Inflows)/Outflows 2018	(8,683,583)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)	(8,739,906)
Total Deferred (Inflows)/Outflows Change in Proportion	(56,323)
Total Change in Proportion	\$ 227,900

The following represents the total OPEB liability of EVC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Everett Community College	\$ 36,845,427	\$ 30,426,462	\$ 25,440,828

The following represents the total OPEB liability of EVC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Everett Community College	\$ 24,625,601	\$ 30,426,462	\$ 38,233,540

Q. Edmonds Community College

As of June 30, 2020, the components that make up OPEB expense for Edmonds Community College (EDC) are as follows:

Edmonds Community College	
Proportionate Share (%)	0.5840907096 %
Service Cost	\$ 1,372,622
Interest Cost	1,190,671
Amortization of Differences Between Expected and Actual Experience	129,319
Amortization of Changes in Assumptions	(1,241,439)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	(334,972)
Administrative Expenses	—
Total OPEB Expense	\$ 1,116,201

As of June 30, 2020, 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 (%)	0.5840907096 %
Service Cost	\$ 1,372,622
Interest Cost	1,190,671
Differences Between Expected and Actual Experience	—
Changes in Assumptions	2,217,345
Changes of Benefit Terms	—
Benefit Payments	(544,661)
Changes in Proportionate Share	(351,641)
Other	—
Net Change in Total OPEB Liability	3,884,336
Total OPEB Liability - Beginning	30,015,467
Total OPEB Liability - Ending	\$ 33,899,803

As of June 30, 2020, the deferred inflows and deferred outflows of resources for the EDC are as follows:

Edmonds Community College		
Proportionate Share (%)	0.5840907096%	
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows
Difference between expected and actual experience	\$ 905,232	\$ —
Changes in Assumptions	1,970,972	9,829,012
Changes in Benefit Terms	—	—
Transactions subsequent to the measurement date	584,536	—
Changes in Proportion	—	2,212,580
Total Deferred (Inflows)/Outflows	\$ 3,460,740	\$ 12,041,592

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 (%)	0.5840907096 %
2021	\$ (1,447,093)
2022	\$ (1,447,093)
2023	\$ (1,447,093)
2024	\$ (1,447,093)
2025	\$ (1,447,093)
Thereafter	\$ (1,929,923)

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 (%) 2018	0.5910146423 %
Proportionate Share (%) 2019	0.5840907096 %
Total OPEB Liability - Ending 2018	\$ 30,015,467
Total OPEB Liability - Beg 2019 (chg in prop)	29,663,826
Total OPEB Liability Change in Proportion	(351,641)
Total Deferred (Inflows)/Outflows 2018	(9,853,044)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)	(9,737,612)
Total Deferred (Inflows)/Outflows Change in Proportion	115,432
Total Change in Proportion	\$ (467,073)

The following represents the total OPEB liability of EDC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Edmonds Community College	\$ 41,051,526	\$ 33,899,803	\$ 28,345,032

The following represents the total OPEB liability of EDC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Edmonds Community College	\$ 27,436,743	\$ 33,899,803	\$ 42,598,099

R. Whatcom Community College

As of June 30, 2020, the components that make up OPEB expense for Whatcom Community College (WHC) are as follows:

Whatcom Community College		
Proportionate Share (%)		0.3215690655 %
Service Cost	\$	755,692
Interest Cost		655,520
Amortization of Differences Between Expected and Actual Experience		71,196
Amortization of Changes in Assumptions		(683,470)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		137,616
Administrative Expenses		—
Total OPEB Expense	\$	936,554

As of June 30, 2020, 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 (%)		0.3215690655 %
Service Cost	\$	755,692
Interest Cost		655,520
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,220,751
Changes of Benefit Terms		—
Benefit Payments		(299,861)
Changes in Proportionate Share		893,618
Other		—
Net Change in Total OPEB Liability		3,225,720
Total OPEB Liability - Beginning		15,437,696
Total OPEB Liability - Ending	\$	18,663,416

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WHC are as follows:

Whatcom Community College			
Proportionate Share (%)			0.3215690655%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$ 498,372	\$	—
Changes in Assumptions	1,085,112		5,411,328
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	321,814		—
Changes in Proportion	1,229,332		163,182
Total Deferred (Inflows)/Outflows	\$ 3,134,630	\$	5,574,510

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 (%)		0.3215690655 %
2021	\$	(474,658)
2022	\$	(474,658)
2023	\$	(474,658)
2024	\$	(474,658)
2025	\$	(474,658)
Thereafter	\$	(388,404)

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 (%) 2018		0.3039734245 %
Proportionate Share (%) 2019		0.3215690655 %
Total OPEB Liability - Ending 2018	\$	15,437,696
Total OPEB Liability - Beg 2019 (chg in prop)		16,331,314
Total OPEB Liability Change in Proportion		893,618
Total Deferred (Inflows)/Outflows 2018		(5,067,664)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(5,361,008)
Total Deferred (Inflows)/Outflows Change in Proportion		(293,344)
Total Change in Proportion	\$	1,186,962

The following represents the total OPEB liability of WHC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Whatcom Community College	\$ 22,600,772	\$ 18,663,416	\$ 15,605,256

The following represents the total OPEB liability of WHC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Whatcom Community College	\$ 15,105,201	\$ 18,663,416	\$ 23,452,232

S. Bellevue College

As of June 30, 2020, the components that make up OPEB expense for Bellevue College (BC) are as follows:

Bellevue College		
Proportionate Share (%)		0.7700102934 %
Service Cost	\$	1,809,536
Interest Cost		1,569,669
Amortization of Differences Between Expected and Actual Experience		170,482
Amortization of Changes in Assumptions		(1,636,597)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(146,965)
Administrative Expenses		—
Total OPEB Expense	\$	1,766,125

As of June 30, 2020, 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 (%)		0.7700102934 %
Service Cost	\$	1,809,536
Interest Cost		1,569,669
Differences Between Expected and Actual Experience		—
Changes in Assumptions		2,923,138
Changes of Benefit Terms		—
Benefit Payments		(718,029)
Changes in Proportionate Share		(655,281)
Other		—
Net Change in Total OPEB Liability		4,929,033
Total OPEB Liability - Beginning		39,761,281
Total OPEB Liability - Ending	\$	44,690,314

As of June 30, 2020, the deferred inflows and deferred outflows of resources for BC are as follows:

Bellevue College			
Proportionate Share (%)			0.7700102934%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$ 1,193,373	\$	—
Changes in Assumptions	2,598,344		12,957,646
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	770,597		—
Changes in Proportion	—		1,093,156
Total Deferred (Inflows)/Outflows	\$ 4,562,314	\$	14,050,802

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 (%)		0.7700102934 %
2021	\$	(1,613,081)
2022	\$	(1,613,081)
2023	\$	(1,613,081)
2024	\$	(1,613,081)
2025	\$	(1,613,081)
Thereafter	\$	(2,193,680)

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 (%) 2018		0.7829129846 %
Proportionate Share (%) 2019		0.7700102934 %
Total OPEB Liability - Ending 2018	\$	39,761,281
Total OPEB Liability - Beg 2019 (chg in prop)		39,106,000
Total OPEB Liability Change in Proportion		(655,281)
Total Deferred (Inflows)/Outflows 2018		(13,052,259)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(12,837,153)
Total Deferred (Inflows)/Outflows Change in Proportion		215,106
Total Change in Proportion	\$	(870,387)

The following represents the total OPEB liability of BC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellevue College	\$ 54,118,474	\$ 44,690,314	\$ 37,367,426

The following represents the total OPEB liability of BC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellevue College	\$ 36,170,023	\$ 44,690,314	\$ 56,157,330

T. Big Bend Community College

As of June 30, 2020, the components that make up OPEB expense for Big Bend Community College (BBC) are as follows:

Big Bend Community College		
Proportionate Share (%)		0.1747484500 %
Service Cost	\$	410,662
Interest Cost		356,225
Amortization of Differences Between Expected and Actual Experience		38,690
Amortization of Changes in Assumptions		(371,415)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		32,528
Administrative Expenses		—
Total OPEB Expense	\$	466,690

As of June 30, 2020, 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 (%)		0.1747484500 %
Service Cost	\$	410,662
Interest Cost		356,225
Differences Between Expected and Actual Experience		—
Changes in Assumptions		663,386
Changes of Benefit Terms		—
Benefit Payments		(162,952)
Changes in Proportionate Share		29,893
Other		—
Net Change in Total OPEB Liability		1,297,214
Total OPEB Liability - Beginning		8,844,940
Total OPEB Liability - Ending	\$	10,142,154

As of June 30, 2020, the deferred inflows and deferred outflows of resources for BBC are as follows:

Big Bend Community College			
Proportionate Share (%)			0.1747484500%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	270,828	\$ —
Changes in Assumptions		589,676	2,940,647
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		174,882	—
Changes in Proportion		215,036	—
Total Deferred (Inflows)/Outflows	\$	1,250,422	\$ 2,940,647

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

Big Bend Community College		
Proportionate Share (%)		0.1747484500 %
2021	\$	(300,197)
2022	\$	(300,197)
2023	\$	(300,197)
2024	\$	(300,197)
2025	\$	(300,197)
Thereafter	\$	(364,122)

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 (%) 2018		0.1741598400 %
Proportionate Share (%) 2019		0.1747484500 %
Total OPEB Liability - Ending 2018	\$	8,844,940
Total OPEB Liability - Beg 2019 (chg in prop)		8,874,833
Total OPEB Liability Change in Proportion		29,893
Total Deferred (Inflows)/Outflows 2018		(2,903,489)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(2,913,302)
Total Deferred (Inflows)/Outflows Change in Proportion		(9,813)
Total Change in Proportion	\$	39,706

The following represents the total OPEB liability of BBC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Big Bend Community College	\$ 12,281,809	\$ 10,142,154	\$ 8,480,276

The following represents the total OPEB liability of BBC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Big Bend Community College	\$ 8,208,534	\$ 10,142,154	\$ 12,744,513

U. Centralia College

As of June 30, 2020, the components that make up OPEB expense for Centralia College (CEC) are as follows:

Centralia College		
Proportionate Share (%)		0.2218267995 %
Service Cost	\$	521,297
Interest Cost		452,195
Amortization of Differences Between Expected and Actual Experience		49,113
Amortization of Changes in Assumptions		(471,477)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(76,228)
Administrative Expenses		—
Total OPEB Expense	\$	474,900

As of June 30, 2020, 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 (%)		0.2218267995 %
Service Cost	\$	521,297
Interest Cost		452,195
Differences Between Expected and Actual Experience		—
Changes in Assumptions		842,105
Changes of Benefit Terms		—
Benefit Payments		(206,852)
Changes in Proportionate Share		291,493
Other		—
Net Change in Total OPEB Liability		1,900,238
Total OPEB Liability - Beginning		10,974,277
Total OPEB Liability - Ending	\$	12,874,515

As of June 30, 2020, the deferred inflows and deferred outflows of resources for CEC are as follows:

Centralia College			
Proportionate Share (%)			0.2218267995%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	343,790	\$ —
Changes in Assumptions		748,539	3,732,876
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		221,996	—
Changes in Proportion		344,160	753,119
Total Deferred (Inflows)/Outflows	\$	1,658,485	\$ 4,485,995

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 (%)		0.2218267995 %
2021	\$	(498,591)
2022	\$	(498,591)
2023	\$	(498,591)
2024	\$	(498,591)
2025	\$	(498,591)
Thereafter	\$	(556,551)

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 (%) 2018		0.2160872089 %
Proportionate Share (%) 2019		0.2218267995 %
Total OPEB Liability - Ending 2018	\$	10,974,277
Total OPEB Liability - Beg 2019 (chg in prop)		11,265,770
Total OPEB Liability Change in Proportion		291,493
Total Deferred (Inflows)/Outflows 2018		(3,602,477)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(3,698,164)
Total Deferred (Inflows)/Outflows Change in Proportion		(95,687)
Total Change in Proportion	\$	387,180

The following represents the total OPEB liability of CEC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Centralia College	\$ 15,590,607	\$ 12,874,515	\$ 10,764,916

The following represents the total OPEB liability of CEC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Centralia College	\$ 10,419,965	\$ 12,874,515	\$ 16,177,967

V. Cascadia College

As of June 30, 2020, the components that make up OPEB expense for Cascadia College (CC) are as follows:

Cascadia College		
Proportionate Share (%)		0.1563958731 %
Service Cost	\$	367,533
Interest Cost		318,814
Amortization of Differences Between Expected and Actual Experience		34,626
Amortization of Changes in Assumptions		(332,408)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(68,620)
Administrative Expenses		—
Total OPEB Expense	\$	319,945

As of June 30, 2020, 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 (%)		0.1563958731 %
Service Cost	\$	367,533
Interest Cost		318,814
Differences Between Expected and Actual Experience		—
Changes in Assumptions		593,714
Changes of Benefit Terms		—
Benefit Payments		(145,838)
Changes in Proportionate Share		(533,628)
Other		—
Net Change in Total OPEB Liability		600,595
Total OPEB Liability - Beginning		8,476,401
Total OPEB Liability - Ending	\$	9,076,996

As of June 30, 2020, the deferred inflows and deferred outflows of resources for CC are as follows:

Cascadia College			
Proportionate Share (%)			0.1563958731%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	242,385	\$ —
Changes in Assumptions		527,746	2,631,812
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		156,515	—
Changes in Proportion		240,089	839,204
Total Deferred (Inflows)/Outflows	\$	1,166,735	\$ 3,471,016

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 (%)		0.1563958731 %
2021	\$	(366,401)
2022	\$	(366,401)
2023	\$	(366,401)
2024	\$	(366,401)
2025	\$	(366,401)
Thereafter	\$	(628,791)

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 (%) 2018		0.1669031800 %
Proportionate Share (%) 2019		0.1563958731 %
Total OPEB Liability - Ending 2018	\$	8,476,401
Total OPEB Liability - Beg 2019 (chg in prop)		7,942,773
Total OPEB Liability Change in Proportion		(533,628)
Total Deferred (Inflows)/Outflows 2018		(2,782,510)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(2,607,339)
Total Deferred (Inflows)/Outflows Change in Proportion		175,171
Total Change in Proportion	\$	(708,799)

The following represents the total OPEB liability of CC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Cascadia College	\$ 10,991,939	\$ 9,076,996	\$ 7,589,653

The following represents the total OPEB liability of CC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Cascadia College	\$ 7,346,450	\$ 9,076,996	\$ 11,406,048

W. Clark College

As of June 30, 2020, the components that make up OPEB expense for Clark College (CLC) are as follows:

Clark College		
Proportionate Share (%)		0.5872824621 %
Service Cost	\$	1,380,123
Interest Cost		1,197,178
Amortization of Differences Between Expected and Actual Experience		130,026
Amortization of Changes in Assumptions		(1,248,224)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(349,064)
Administrative Expenses		—
Total OPEB Expense	\$	1,110,039

As of June 30, 2020, 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 (%)		0.5872824621 %
Service Cost	\$	1,380,123
Interest Cost		1,197,178
Differences Between Expected and Actual Experience		—
Changes in Assumptions		2,229,460
Changes of Benefit Terms		—
Benefit Payments		(547,637)
Changes in Proportionate Share		(926,622)
Other		—
Net Change in Total OPEB Liability		3,332,502
Total OPEB Liability - Beginning		30,752,545
Total OPEB Liability - Ending	\$	34,085,047

As of June 30, 2020, the deferred inflows and deferred outflows of resources for CLC are as follows:

Clark College			
Proportionate Share (%)			0.5872824621%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$ 910,179	\$	—
Changes in Assumptions	1,981,742		9,882,723
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	587,730		—
Changes in Proportion	—		2,467,408
Total Deferred (Inflows)/Outflows	\$ 3,479,651	\$	12,350,131

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 (%)		0.5872824621 %
2021	\$	(1,467,262)
2022	\$	(1,467,262)
2023	\$	(1,467,262)
2024	\$	(1,467,262)
2025	\$	(1,467,262)
Thereafter	\$	(2,121,900)

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 (%) 2018		0.6055279623 %
Proportionate Share (%) 2019		0.5872824621 %
Total OPEB Liability - Ending 2018	\$	30,752,545
Total OPEB Liability - Beg 2019 (chg in prop)		29,825,923
Total OPEB Liability Change in Proportion		(926,622)
Total Deferred (Inflows)/Outflows 2018		(10,095,001)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(9,790,824)
Total Deferred (Inflows)/Outflows Change in Proportion		304,177
Total Change in Proportion	\$	(1,230,799)

The following represents the total OPEB liability of CLC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clark College	\$ 41,275,851	\$ 34,085,047	\$ 28,499,923

The following represents the total OPEB liability of CLC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clark College	\$ 27,586,670	\$ 34,085,047	\$ 42,830,876

X. Pierce College

As of June 30, 2020, the components that make up OPEB expense for Pierce College (PIE) are as follows:

Pierce College		
Proportionate Share (%)		0.5529711226 %
Service Cost	\$	1,299,491
Interest Cost		1,127,234
Amortization of Differences Between Expected and Actual Experience		122,429
Amortization of Changes in Assumptions		(1,175,298)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		122,167
Administrative Expenses		—
Total OPEB Expense	\$	1,496,023

As of June 30, 2020, 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 (%)		0.5529711226 %
Service Cost	\$	1,299,491
Interest Cost		1,127,234
Differences Between Expected and Actual Experience		—
Changes in Assumptions		2,099,206
Changes of Benefit Terms		—
Benefit Payments		(515,642)
Changes in Proportionate Share		(416,986)
Other		—
Net Change in Total OPEB Liability		3,593,303
Total OPEB Liability - Beginning		28,500,362
Total OPEB Liability - Ending	\$	32,093,665

As of June 30, 2020, the deferred inflows and deferred outflows of resources for PIE are as follows:

Pierce College			
Proportionate Share (%)			0.5529711226%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	857,002	\$ —
Changes in Assumptions		1,865,962	9,305,336
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		553,393	—
Changes in Proportion		1,498,923	674,870
Total Deferred (Inflows)/Outflows	\$	4,775,280	\$ 9,980,206

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 (%)		0.5529711226 %
2021	\$	(930,702)
2022	\$	(930,702)
2023	\$	(930,702)
2024	\$	(930,702)
2025	\$	(930,702)
Thereafter	\$	(1,104,809)

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 (%) 2018		0.5611817068 %
Proportionate Share (%) 2019		0.5529711226 %
Total OPEB Liability - Ending 2018	\$	28,500,362
Total OPEB Liability - Beg 2019 (chg in prop)		28,083,376
Total OPEB Liability Change in Proportion		(416,986)
Total Deferred (Inflows)/Outflows 2018		(9,355,687)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(9,218,805)
Total Deferred (Inflows)/Outflows Change in Proportion		136,882
Total Change in Proportion	\$	(553,868)

The following represents the total OPEB liability of PIE, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Pierce College	\$ 38,864,355	\$ 32,093,665	\$ 26,834,846

The following represents the total OPEB liability of PIE, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Pierce College	\$ 25,974,949	\$ 32,093,665	\$ 40,328,528

Y. Columbia Basin College

As of June 30, 2020, the components that make up OPEB expense for Columbia Basin College (CBC) are as follows:

Columbia Basin College		
Proportionate Share (%)		0.3622639101 %
Service Cost	\$	851,326
Interest Cost		738,477
Amortization of Differences Between Expected and Actual Experience		80,206
Amortization of Changes in Assumptions		(769,965)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(34,033)
Administrative Expenses		—
Total OPEB Expense	\$	866,011

As of June 30, 2020, 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 (%)		0.3622639101 %
Service Cost	\$	851,326
Interest Cost		738,477
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,375,237
Changes of Benefit Terms		—
Benefit Payments		(337,809)
Changes in Proportionate Share		175,842
Other		—
Net Change in Total OPEB Liability		2,803,073
Total OPEB Liability - Beginning		18,222,214
Total OPEB Liability - Ending	\$	21,025,287

As of June 30, 2020, the deferred inflows and deferred outflows of resources for CBC are as follows:

Columbia Basin College			
Proportionate Share (%)			0.3622639101%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	561,442	\$ —
Changes in Assumptions		1,222,433	6,096,136
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		362,540	—
Changes in Proportion		277,068	419,446
Total Deferred (Inflows)/Outflows	\$	2,423,483	\$ 6,515,582

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 (%)		0.3622639101 %
2021	\$	(723,791)
2022	\$	(723,791)
2023	\$	(723,791)
2024	\$	(723,791)
2025	\$	(723,791)
Thereafter	\$	(835,684)

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 (%) 2018		0.3588015223 %
Proportionate Share (%) 2019		0.3622639101 %
Total OPEB Liability - Ending 2018	\$	18,222,214
Total OPEB Liability - Beg 2019 (chg in prop)		18,398,056
Total OPEB Liability Change in Proportion		175,842
Total Deferred (Inflows)/Outflows 2018		(5,981,725)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(6,039,447)
Total Deferred (Inflows)/Outflows Change in Proportion		(57,722)
Total Change in Proportion	\$	233,564

The following represents the total OPEB liability of CBC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Columbia Basin College	\$ 25,460,919	\$ 21,025,287	\$ 17,580,115

The following represents the total OPEB liability of CBC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Columbia Basin College	\$ 17,016,778	\$ 21,025,287	\$ 26,420,133

Z. Grays Harbor College

As of June 30, 2020, the components that make up OPEB expense for Grays Harbor College (GHC) are as follows:

Grays Harbor College		
Proportionate Share (%)		0.1595876256 %
Service Cost	\$	375,033
Interest Cost		325,320
Amortization of Differences Between Expected and Actual Experience		35,333
Amortization of Changes in Assumptions		(339,191)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		51,545
Administrative Expenses		—
Total OPEB Expense	\$	448,040

As of June 30, 2020, 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 (%)		0.1595876256 %
Service Cost	\$	375,033
Interest Cost		325,320
Differences Between Expected and Actual Experience		—
Changes in Assumptions		605,832
Changes of Benefit Terms		—
Benefit Payments		(148,814)
Changes in Proportionate Share		242,701
Other		—
Net Change in Total OPEB Liability		1,400,072
Total OPEB Liability - Beginning		7,862,169
Total OPEB Liability - Ending	\$	9,262,241

As of June 30, 2020, the deferred inflows and deferred outflows of resources for GHC are as follows:

Grays Harbor College			
Proportionate Share (%)			0.1595876256%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	247,331	\$ —
Changes in Assumptions		538,517	2,685,523
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		159,709	—
Changes in Proportion		451,421	46,953
Total Deferred (Inflows)/Outflows	\$	1,396,978	\$ 2,732,476

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 (%)		0.1595876256 %
2021	\$	(252,313)
2022	\$	(252,313)
2023	\$	(252,313)
2024	\$	(252,313)
2025	\$	(252,313)
Thereafter	\$	(233,642)

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 (%) 2018		0.1548087467 %
Proportionate Share (%) 2019		0.1595876256 %
Total OPEB Liability - Ending 2018	\$	7,862,169
Total OPEB Liability - Beg 2019 (chg in prop)		8,104,870
Total OPEB Liability Change in Proportion		242,701
Total Deferred (Inflows)/Outflows 2018		(2,580,879)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(2,660,550)
Total Deferred (Inflows)/Outflows Change in Proportion		(79,671)
Total Change in Proportion	\$	322,372

The following represents the total OPEB liability of GHC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Grays Harbor College	\$ 11,216,264	\$ 9,262,241	\$ 7,744,544

The following represents the total OPEB liability of GHC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Grays Harbor College	\$ 7,496,378	\$ 9,262,241	\$ 11,638,825

AA. Green River College

As of June 30, 2020, the components that make up OPEB expense for Green River College (GRC) are as follows:

Green River College		
Proportionate Share (%)		0.5274371025 %
Service Cost	\$	1,239,486
Interest Cost		1,075,183
Amortization of Differences Between Expected and Actual Experience		116,776
Amortization of Changes in Assumptions		(1,121,028)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(194,833)
Administrative Expenses		—
Total OPEB Expense	\$	1,115,584

As of June 30, 2020, 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 (%)		0.5274371025 %
Service Cost	\$	1,239,486
Interest Cost		1,075,183
Differences Between Expected and Actual Experience		—
Changes in Assumptions		2,002,273
Changes of Benefit Terms		—
Benefit Payments		(491,832)
Changes in Proportionate Share		(690,044)
Other		—
Net Change in Total OPEB Liability		3,135,066
Total OPEB Liability - Beginning		27,476,641
Total OPEB Liability - Ending	\$	30,611,707

As of June 30, 2020, the deferred inflows and deferred outflows of resources for GRC are as follows:

Green River College			
Proportionate Share (%)			0.5274371025%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	817,429	\$ —
Changes in Assumptions		1,779,799	8,875,652
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		527,839	—
Changes in Proportion		—	1,399,106
Total Deferred (Inflows)/Outflows	\$	3,125,067	\$ 10,274,758

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 (%)		0.5274371025 %
2021	\$	(1,199,084)
2022	\$	(1,199,084)
2023	\$	(1,199,084)
2024	\$	(1,199,084)
2025	\$	(1,199,084)
Thereafter	\$	(1,682,110)

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 (%) 2018		0.5410243179 %
Proportionate Share (%) 2019		0.5274371025 %
Total OPEB Liability - Ending 2018	\$	27,476,641
Total OPEB Liability - Beg 2019 (chg in prop)		26,786,597
Total OPEB Liability Change in Proportion		(690,044)
Total Deferred (Inflows)/Outflows 2018		(9,019,635)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(8,793,117)
Total Deferred (Inflows)/Outflows Change in Proportion		226,518
Total Change in Proportion	\$	(916,562)

The following represents the total OPEB liability of GRC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Green River College	\$ 37,069,752	\$ 30,611,707	\$ 25,595,718

The following represents the total OPEB liability of GRC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Green River College	\$ 24,775,529	\$ 30,611,707	\$ 38,466,316

BB. Highline College

As of June 30, 2020, the components that make up OPEB expense for Highline College (HC) are as follows:

Highline College		
Proportionate Share (%)		0.4675917429 %
Service Cost	\$	1,098,848
Interest Cost		953,188
Amortization of Differences Between Expected and Actual Experience		103,526
Amortization of Changes in Assumptions		(993,831)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		70,985
Administrative Expenses		—
Total OPEB Expense	\$	1,232,716

As of June 30, 2020, 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 (%)		0.4675917429 %
Service Cost	\$	1,098,848
Interest Cost		953,188
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,775,086
Changes of Benefit Terms		—
Benefit Payments		(436,026)
Changes in Proportionate Share		(125,878)
Other		—
Net Change in Total OPEB Liability		3,265,218
Total OPEB Liability - Beginning		23,873,148
Total OPEB Liability - Ending	\$	27,138,366

As of June 30, 2020, the deferred inflows and deferred outflows of resources for HC are as follows:

Highline College			
Proportionate Share (%)			0.4675917429%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	724,680	\$ —
Changes in Assumptions		1,577,855	7,868,581
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		467,948	—
Changes in Proportion		946,316	422,369
Total Deferred (Inflows)/Outflows	\$	3,716,799	\$ 8,290,950

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 (%)		0.4675917429 %
2021	\$	(819,320)
2022	\$	(819,320)
2023	\$	(819,320)
2024	\$	(819,320)
2025	\$	(819,320)
Thereafter	\$	(945,499)

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 (%) 2018		0.4700703090 %
Proportionate Share (%) 2019		0.4675917429 %
Total OPEB Liability - Ending 2018	\$	23,873,148
Total OPEB Liability - Beg 2019 (chg in prop)		23,747,270
Total OPEB Liability Change in Proportion		(125,878)
Total Deferred (Inflows)/Outflows 2018		(7,836,733)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(7,795,411)
Total Deferred (Inflows)/Outflows Change in Proportion		41,322
Total Change in Proportion	\$	(167,200)

The following represents the total OPEB liability of HC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Highline College	\$ 32,863,653	\$ 27,138,366	\$ 22,691,514

The following represents the total OPEB liability of HC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Highline College	\$ 21,964,387	\$ 27,138,366	\$ 34,101,757

CC. Lower Columbia College

As of June 30, 2020, the components that make up OPEB expense for Lower Columbia College (LCC) are as follows:

Lower Columbia College		
Proportionate Share (%)		0.2936412311 %
Service Cost	\$	690,062
Interest Cost		598,589
Amortization of Differences Between Expected and Actual Experience		65,013
Amortization of Changes in Assumptions		(624,113)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(30,931)
Administrative Expenses		—
Total OPEB Expense	\$	698,620

As of June 30, 2020, 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 (%)		0.2936412311 %
Service Cost	\$	690,062
Interest Cost		598,589
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,114,729
Changes of Benefit Terms		—
Benefit Payments		(273,818)
Changes in Proportionate Share		130,447
Other		—
Net Change in Total OPEB Liability		2,260,009
Total OPEB Liability - Beginning		14,782,515
Total OPEB Liability - Ending	\$	17,042,524

As of June 30, 2020, the deferred inflows and deferred outflows of resources for LCC are as follows:

Lower Columbia College			
Proportionate Share (%)			0.2936412311%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	455,089	\$ —
Changes in Assumptions		990,871	4,941,361
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		293,865	—
Changes in Proportion		447,476	552,638
Total Deferred (Inflows)/Outflows	\$	2,187,301	\$ 5,493,999

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 (%)		0.2936412311 %
2021	\$	(590,030)
2022	\$	(590,030)
2023	\$	(590,030)
2024	\$	(590,030)
2025	\$	(590,030)
Thereafter	\$	(650,413)

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 (%) 2018		0.2910726956 %
Proportionate Share (%) 2019		0.2936412311 %
Total OPEB Liability - Ending 2018	\$	14,782,515
Total OPEB Liability - Beg 2019 (chg in prop)		14,912,962
Total OPEB Liability Change in Proportion		130,447
Total Deferred (Inflows)/Outflows 2018		(4,852,591)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(4,895,412)
Total Deferred (Inflows)/Outflows Change in Proportion		(42,821)
Total Change in Proportion	\$	173,268

The following represents the total OPEB liability of LCC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lower Columbia College	\$ 20,637,926	\$ 17,042,524	\$ 14,249,961

The following represents the total OPEB liability of LCC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lower Columbia College	\$ 13,793,335	\$ 17,042,524	\$ 21,415,438

DD. Olympic College

As of June 30, 2020, the components that make up OPEB expense for Olympic College (OLC) are as follows:

Olympic College		
Proportionate Share (%)		0.3822123633 %
Service Cost	\$	898,205
Interest Cost		779,142
Amortization of Differences Between Expected and Actual Experience		84,623
Amortization of Changes in Assumptions		(812,364)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(140,290)
Administrative Expenses		—
Total OPEB Expense	\$	809,316

As of June 30, 2020, 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 (%)		0.3822123633 %
Service Cost	\$	898,205
Interest Cost		779,142
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,450,966
Changes of Benefit Terms		—
Benefit Payments		(356,410)
Changes in Proportionate Share		329,026
Other		—
Net Change in Total OPEB Liability		3,100,929
Total OPEB Liability - Beginning		19,082,139
Total OPEB Liability - Ending	\$	22,183,068

As of June 30, 2020, the deferred inflows and deferred outflows of resources for OLC are as follows:

Olympic College			
Proportionate Share (%)			0.3822123633%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	592,358	\$ —
Changes in Assumptions		1,289,748	6,431,826
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		382,504	—
Changes in Proportion		388,475	1,135,593
Total Deferred (Inflows)/Outflows	\$	2,653,085	\$ 7,567,419

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 (%)		0.3822123633 %
2021	\$	(868,030)
2022	\$	(868,030)
2023	\$	(868,030)
2024	\$	(868,030)
2025	\$	(868,030)
Thereafter	\$	(956,688)

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 (%) 2018		0.3757337290 %
Proportionate Share (%) 2019		0.3822123633 %
Total OPEB Liability - Ending 2018	\$	19,082,139
Total OPEB Liability - Beg 2019 (chg in prop)		19,411,165
Total OPEB Liability Change in Proportion		329,026
Total Deferred (Inflows)/Outflows 2018		(6,264,009)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(6,372,017)
Total Deferred (Inflows)/Outflows Change in Proportion		(108,008)
Total Change in Proportion	\$	437,034

The following represents the total OPEB liability of OLC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Olympic College	\$ 26,862,952	\$ 22,183,068	\$ 18,548,183

The following represents the total OPEB liability of OLC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Olympic College	\$ 17,953,825	\$ 22,183,068	\$ 27,874,986

EE. Peninsula College

As of June 30, 2020, the components that make up OPEB expense for Peninsula College (PEC) are as follows:

Peninsula College		
Proportionate Share (%)		0.1715566975 %
Service Cost	\$	403,161
Interest Cost		349,719
Amortization of Differences Between Expected and Actual Experience		37,983
Amortization of Changes in Assumptions		(364,631)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(49,274)
Administrative Expenses		—
Total OPEB Expense	\$	376,958

As of June 30, 2020, 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 (%)		0.1715566975 %
Service Cost	\$	403,161
Interest Cost		349,719
Differences Between Expected and Actual Experience		—
Changes in Assumptions		651,268
Changes of Benefit Terms		—
Benefit Payments		(159,975)
Changes in Proportionate Share		(9,357)
Other		—
Net Change in Total OPEB Liability		1,234,816
Total OPEB Liability - Beginning		8,722,093
Total OPEB Liability - Ending	\$	9,956,909

As of June 30, 2020, the deferred inflows and deferred outflows of resources for PEC are as follows:

Peninsula College			
Proportionate Share (%)			0.1715566975%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	265,881	\$ —
Changes in Assumptions		578,906	2,886,937
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		171,687	—
Changes in Proportion		—	334,350
Total Deferred (Inflows)/Outflows	\$	1,016,474	\$ 3,221,287

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 (%)		0.1715566975 %
2021	\$	(375,922)
2022	\$	(375,922)
2023	\$	(375,922)
2024	\$	(375,922)
2025	\$	(375,922)
Thereafter	\$	(496,890)

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 (%) 2018		0.1717409534 %
Proportionate Share (%) 2019		0.1715566975 %
Total OPEB Liability - Ending 2018	\$	8,722,093
Total OPEB Liability - Beg 2019 (chg in prop)		8,712,736
Total OPEB Liability Change in Proportion		(9,357)
Total Deferred (Inflows)/Outflows 2018		(2,863,164)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(2,860,092)
Total Deferred (Inflows)/Outflows Change in Proportion		3,072
Total Change in Proportion	\$	(12,429)

The following represents the total OPEB liability of PEC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Peninsula College	\$ 12,057,484	\$ 9,956,909	\$ 8,325,385

The following represents the total OPEB liability of PEC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Peninsula College	\$ 8,058,606	\$ 9,956,909	\$ 12,511,737

FF. Seattle Community College - District 6

As of June 30, 2020, 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 (%)		1.2144618306 %
Service Cost	\$	2,854,005
Interest Cost		2,475,686
Amortization of Differences Between Expected and Actual Experience		268,884
Amortization of Changes in Assumptions		(2,581,246)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(1,292,059)
Administrative Expenses		—
Total OPEB Expense	\$	1,725,270

As of June 30, 2020, 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 (%)		1.2144618306 %
Service Cost	\$	2,854,005
Interest Cost		2,475,686
Differences Between Expected and Actual Experience		—
Changes in Assumptions		4,610,377
Changes of Benefit Terms		—
Benefit Payments		(1,132,477)
Changes in Proportionate Share		(932,644)
Other		—
Net Change in Total OPEB Liability		7,874,947
Total OPEB Liability - Beginning		62,610,708
Total OPEB Liability - Ending	\$	70,485,655

As of June 30, 2020, the deferred inflows and deferred outflows of resources for SCCD-6 are as follows:

Seattle Community College - District 6				
Proportionate Share (%)				1.2144618306%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows	
Difference between expected and actual experience	\$	1,882,190	\$	—
Changes in Assumptions		4,098,114		20,436,826
Changes in Benefit Terms		—		—
Transactions subsequent to the measurement date		1,215,388		—
Changes in Proportion		—		8,604,182
Total Deferred (Inflows)/Outflows	\$	7,195,692	\$	29,041,008

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 (%)		1.2144618306 %
2021	\$	(3,604,420)
2022	\$	(3,604,420)
2023	\$	(3,604,420)
2024	\$	(3,604,420)
2025	\$	(3,604,420)
Thereafter	\$	(5,038,604)

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 (%) 2018		1.2328259047 %
Proportionate Share (%) 2019		1.2144618306 %
Total OPEB Liability - Ending 2018	\$	62,610,708
Total OPEB Liability - Beg 2019 (chg in prop)		61,678,064
Total OPEB Liability Change in Proportion		(932,644)
Total Deferred (Inflows)/Outflows 2018		(20,552,939)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(20,246,785)
Total Deferred (Inflows)/Outflows Change in Proportion		306,154
Total Change in Proportion	\$	(1,238,798)

The following represents the total OPEB liability of SCCD-6, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Seattle Community College - District 6	\$ 85,355,769	\$ 70,485,655	\$ 58,935,981

The following represents the total OPEB liability of SCCD-6, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Seattle Community College - District 6	\$ 57,047,435	\$ 70,485,655	\$ 88,571,458

GG. Shoreline Community College

As of June 30, 2020, the components that make up OPEB expense for Shoreline Community College (SHC) are as follows:

Shoreline Community College		
Proportionate Share (%)		0.3941814352 %
Service Cost	\$	926,333
Interest Cost		803,541
Amortization of Differences Between Expected and Actual Experience		87,273
Amortization of Changes in Assumptions		(837,804)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(271,275)
Administrative Expenses		—
Total OPEB Expense	\$	708,068

As of June 30, 2020, 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 (%)		0.3941814352 %
Service Cost	\$	926,333
Interest Cost		803,541
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,496,404
Changes of Benefit Terms		—
Benefit Payments		(367,572)
Changes in Proportionate Share		(1,438,139)
Other		—
Net Change in Total OPEB Liability		1,420,567
Total OPEB Liability - Beginning		21,457,169
Total OPEB Liability - Ending	\$	22,877,736

As of June 30, 2020, the deferred inflows and deferred outflows of resources for SHC are as follows:

Shoreline Community College			
Proportionate Share (%)			0.3941814352%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	610,908	\$ —
Changes in Assumptions		1,330,137	6,633,241
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		394,482	—
Changes in Proportion		—	2,097,615
Total Deferred (Inflows)/Outflows	\$	2,335,527	\$ 8,730,856

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 (%)		0.3941814352 %
2021	\$	(1,021,805)
2022	\$	(1,021,805)
2023	\$	(1,021,805)
2024	\$	(1,021,805)
2025	\$	(1,021,805)
Thereafter	\$	(1,680,786)

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 (%) 2018		0.4224988712 %
Proportionate Share (%) 2019		0.3941814352 %
Total OPEB Liability - Ending 2018	\$	21,457,169
Total OPEB Liability - Beg 2019 (chg in prop)		20,019,030
Total OPEB Liability Change in Proportion		(1,438,139)
Total Deferred (Inflows)/Outflows 2018		(7,043,650)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(6,571,558)
Total Deferred (Inflows)/Outflows Change in Proportion		472,092
Total Change in Proportion	\$	(1,910,231)

The following represents the total OPEB liability of SHC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Shoreline Community College	\$ 27,704,172	\$ 22,877,736	\$ 19,129,024

The following represents the total OPEB liability of SHC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Shoreline Community College	18,516,053	22,877,736	28,747,898

HH. Skagit Valley College

As of June 30, 2020, the components that make up OPEB expense for Skagit Valley College (SVC) are as follows:

Skagit Valley College		
Proportionate Share (%)		0.3606680338 %
Service Cost	\$	847,576
Interest Cost		735,223
Amortization of Differences Between Expected and Actual Experience		79,853
Amortization of Changes in Assumptions		(766,573)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(36,184)
Administrative Expenses		—
Total OPEB Expense	\$	859,895

As of June 30, 2020, 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 (%)		0.3606680338 %
Service Cost	\$	847,576
Interest Cost		735,223
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,369,180
Changes of Benefit Terms		—
Benefit Payments		(336,321)
Changes in Proportionate Share		(560,387)
Other		—
Net Change in Total OPEB Liability		2,055,271
Total OPEB Liability - Beginning		18,877,394
Total OPEB Liability - Ending	\$	20,932,665

As of June 30, 2020, the deferred inflows and deferred outflows of resources for SVC are as follows:

Skagit Valley College			
Proportionate Share (%)			0.3606680338%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	558,968	\$ —
Changes in Assumptions		1,217,049	6,069,281
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		360,943	—
Changes in Proportion		312,104	661,638
Total Deferred (Inflows)/Outflows	\$	2,449,064	\$ 6,730,919

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 (%)		0.3606680338 %
2021	\$	(722,904)
2022	\$	(722,904)
2023	\$	(722,904)
2024	\$	(722,904)
2025	\$	(722,904)
Thereafter	\$	(1,028,278)

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 (%) 2018		0.3717022512 %
Proportionate Share (%) 2019		0.3606680338 %
Total OPEB Liability - Ending 2018	\$	18,877,394
Total OPEB Liability - Beg 2019 (chg in prop)		18,317,007
Total OPEB Liability Change in Proportion		(560,387)
Total Deferred (Inflows)/Outflows 2018		(6,196,798)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(6,012,842)
Total Deferred (Inflows)/Outflows Change in Proportion		183,956
Total Change in Proportion	\$	(744,343)

The following represents the total OPEB liability of SVC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Skagit Valley College	\$ 25,348,757	\$ 20,932,665	\$ 17,502,670

The following represents the total OPEB liability of SVC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Skagit Valley College	\$ 16,941,814	\$ 20,932,665	\$ 26,303,744

II. South Puget Sound Community College

As of June 30, 2020, the components that make up OPEB expense for South Puget Sound Community College (SPS) are as follows:

South Puget Sound Community College		
Proportionate Share (%)		0.3143876224 %
Service Cost	\$	738,816
Interest Cost		640,881
Amortization of Differences Between Expected and Actual Experience		69,606
Amortization of Changes in Assumptions		(668,207)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		132,634
Administrative Expenses		—
Total OPEB Expense	\$	913,730

As of June 30, 2020, 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 (%)		0.3143876224 %
Service Cost	\$	738,816
Interest Cost		640,881
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,193,487
Changes of Benefit Terms		—
Benefit Payments		(293,164)
Changes in Proportionate Share		(3,436)
Other		—
Net Change in Total OPEB Liability		2,276,584
Total OPEB Liability - Beginning		15,970,031
Total OPEB Liability - Ending	\$	18,246,615

As of June 30, 2020, the deferred inflows and deferred outflows of resources for SPS are as follows:

South Puget Sound Community College			
Proportionate Share (%)			0.3143876224%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	487,242	\$ —
Changes in Assumptions		1,060,879	5,290,479
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		314,627	—
Changes in Proportion		1,070,073	122,422
Total Deferred (Inflows)/Outflows	\$	2,932,821	\$ 5,412,901

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 (%)		0.3143876224 %
2021	\$	(465,967)
2022	\$	(465,967)
2023	\$	(465,967)
2024	\$	(465,967)
2025	\$	(465,967)
Thereafter	\$	(464,872)

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 (%) 2018		0.3144552667 %
Proportionate Share (%) 2019		0.3143876224 %
Total OPEB Liability - Ending 2018	\$	15,970,031
Total OPEB Liability - Beg 2019 (chg in prop)		15,966,595
Total OPEB Liability Change in Proportion		(3,436)
Total Deferred (Inflows)/Outflows 2018		(5,242,412)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(5,241,284)
Total Deferred (Inflows)/Outflows Change in Proportion		1,128
Total Change in Proportion	\$	(4,564)

The following represents the total OPEB liability of SPS, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
South Puget Sound Community College	\$ 22,096,040	\$ 18,246,615	\$ 15,256,752

The following represents the total OPEB liability of SPS, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
South Puget Sound Community College	\$ 14,767,864	\$ 18,246,615	\$ 22,928,485

JJ. Spokane Community College - District 17

As of June 30, 2020, 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 (%)	1.0165731749 %
Service Cost	\$ 2,388,963
Interest Cost	2,072,289
Amortization of Differences Between Expected and Actual Experience	225,071
Amortization of Changes in Assumptions	(2,160,648)
Changes of Benefit Terms	—
Amortization of Changes in Proportion	(338,143)
Administrative Expenses	—
Total OPEB Expense	\$ 2,187,532

As of June 30, 2020, 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 (%)	1.0165731749 %
Service Cost	\$ 2,388,963
Interest Cost	2,072,289
Differences Between Expected and Actual Experience	—
Changes in Assumptions	3,859,147
Changes of Benefit Terms	—
Benefit Payments	(947,948)
Changes in Proportionate Share	278,235
Other	—
Net Change in Total OPEB Liability	7,650,686
Total OPEB Liability - Beginning	51,349,790
Total OPEB Liability - Ending	\$ 59,000,476

As of June 30, 2020, the deferred inflows and deferred outflows of resources for SCCD-17 are as follows:

Spokane Community College - District 17			
Proportionate Share (%)		1.0165731749%	
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 1,575,499	\$	—
Changes in Assumptions	3,430,353		17,106,779
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	1,017,348		—
Changes in Proportion	328,507		2,384,251
Total Deferred (Inflows)/Outflows	\$ 6,351,707	\$	19,491,030

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 (%)		1.0165731749 %
2021	\$	(2,273,720)
2022	\$	(2,273,720)
2023	\$	(2,273,720)
2024	\$	(2,273,720)
2025	\$	(2,273,720)
Thereafter	\$	(2,788,071)

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 (%) 2018	1.0110946268 %
Proportionate Share (%) 2019	1.0165731749 %
Total OPEB Liability - Ending 2018	51,349,790
Total OPEB Liability - Beg 2019 (chg in prop)	51,628,025
Total OPEB Liability Change in Proportion	278,235
Total Deferred (Inflows)/Outflows 2018	(16,856,367)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)	(16,947,702)
Total Deferred (Inflows)/Outflows Change in Proportion	(91,335)
Total Change in Proportion	369,570

The following represents the total OPEB liability of SCCD-17, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Community College - District	\$ 71,447,602	\$ 59,000,476	\$ 49,332,746

The following represents the total OPEB liability of SCCD-17, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Community College - District	\$ 47,751,926	\$ 59,000,476	\$ 74,139,315

KK. Tacoma Community College

As of June 30, 2020, the components that make up OPEB expense for Tacoma Community College (TCC) are as follows:

Tacoma Community College		
Proportionate Share (%)		0.4348762797 %
Service Cost	\$	1,021,966
Interest Cost		886,497
Amortization of Differences Between Expected and Actual Experience		96,282
Amortization of Changes in Assumptions		(924,295)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(47,939)
Administrative Expenses		—
Total OPEB Expense	\$	1,032,511

As of June 30, 2020, 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 (%)		0.4348762797 %
Service Cost	\$	1,021,966
Interest Cost		886,497
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,650,891
Changes of Benefit Terms		—
Benefit Payments		(405,519)
Changes in Proportionate Share		(272,270)
Other		—
Net Change in Total OPEB Liability		2,881,565
Total OPEB Liability - Beginning		22,358,042
Total OPEB Liability - Ending	\$	25,239,607

As of June 30, 2020, the deferred inflows and deferred outflows of resources for TCC are as follows:

Tacoma Community College			
Proportionate Share (%)			0.4348762797%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 673,977	\$	—
Changes in Assumptions	1,467,459		7,318,049
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	435,208		—
Changes in Proportion	130,216		479,611
Total Deferred (Inflows)/Outflows	\$ 2,706,860	\$	7,797,660

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 (%)		0.4348762797 %
2021	\$	(875,953)
2022	\$	(875,953)
2023	\$	(875,953)
2024	\$	(875,953)
2025	\$	(875,953)
Thereafter	\$	(1,146,243)

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 (%) 2018		0.4402373734 %
Proportionate Share (%) 2019		0.4348762797 %
Total OPEB Liability - Ending 2018	\$	22,358,042
Total OPEB Liability - Beg 2019 (chg in prop)		22,085,772
Total OPEB Liability Change in Proportion		(272,270)
Total Deferred (Inflows)/Outflows 2018		(7,339,376)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(7,249,998)
Total Deferred (Inflows)/Outflows Change in Proportion		89,378
Total Change in Proportion	\$	(361,648)

The following represents the total OPEB liability of TCC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Tacoma Community College	\$ 30,564,319	\$ 25,239,607	\$ 21,103,883

The following represents the total OPEB liability of TCC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Tacoma Community College	\$ 20,427,629	\$ 25,239,607	\$ 31,715,798

LL. Walla Walla Community College

As of June 30, 2020, the components that make up OPEB expense for Walla Walla Community College (WLC) are as follows:

Walla Walla Community College		
Proportionate Share (%)		0.3048123648 %
Service Cost	\$	716,314
Interest Cost		621,361
Amortization of Differences Between Expected and Actual Experience		67,486
Amortization of Changes in Assumptions		(647,855)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(244,534)
Administrative Expenses		—
Total OPEB Expense	\$	512,772

As of June 30, 2020, 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 (%)		0.3048123648 %
Service Cost	\$	716,314
Interest Cost		621,361
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,157,138
Changes of Benefit Terms		—
Benefit Payments		(284,235)
Changes in Proportionate Share		(530,676)
Other		—
Net Change in Total OPEB Liability		1,679,902
Total OPEB Liability - Beginning		16,010,979
Total OPEB Liability - Ending	\$	17,690,881

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WLC are as follows:

Walla Walla Community College			
Proportionate Share (%)			0.3048123648%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	472,402	\$ —
Changes in Assumptions		1,028,568	5,129,348
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		305,045	—
Changes in Proportion		—	1,735,878
Total Deferred (Inflows)/Outflows	\$	1,806,015	\$ 6,865,226

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 (%)		0.3048123648 %
2021	\$	(824,903)
2022	\$	(824,903)
2023	\$	(824,903)
2024	\$	(824,903)
2025	\$	(824,903)
Thereafter	\$	(1,239,741)

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 (%) 2018		0.3152615623 %
Proportionate Share (%) 2019		0.3048123648 %
Total OPEB Liability - Ending 2018	\$	16,010,979
Total OPEB Liability - Beg 2019 (chg in prop)		15,480,303
Total OPEB Liability Change in Proportion		(530,676)
Total Deferred (Inflows)/Outflows 2018		(5,255,854)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(5,081,650)
Total Deferred (Inflows)/Outflows Change in Proportion		174,204
Total Change in Proportion	\$	(704,880)

The following represents the total OPEB liability of WLC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Walla Walla Community College	\$ 21,423,064	\$ 17,690,881	\$ 14,792,079

The following represents the total OPEB liability of WLC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Walla Walla Community College	\$ 14,318,082	\$ 17,690,881	\$ 22,230,156

MM. Wenatchee Valley College

As of June 30, 2020, the components that make up OPEB expense for Wenatchee Valley College (WVC) are as follows:

Wenatchee Valley College		
Proportionate Share (%)		0.2409773146 %
Service Cost	\$	566,301
Interest Cost		491,233
Amortization of Differences Between Expected and Actual Experience		53,353
Amortization of Changes in Assumptions		(512,179)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		35,338
Administrative Expenses		—
Total OPEB Expense	\$	634,046

As of June 30, 2020, 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 (%)		0.2409773146 %
Service Cost	\$	566,301
Interest Cost		491,233
Differences Between Expected and Actual Experience		—
Changes in Assumptions		914,806
Changes of Benefit Terms		—
Benefit Payments		(224,710)
Changes in Proportionate Share		76,562
Other		—
Net Change in Total OPEB Liability		1,824,192
Total OPEB Liability - Beginning		12,161,792
Total OPEB Liability - Ending	\$	13,985,984

As of June 30, 2020, the deferred inflows and deferred outflows of resources for WVC are as follows:

Wenatchee Valley College			
Proportionate Share (%)			0.2409773146%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	373,470	\$ —
Changes in Assumptions		813,161	4,055,139
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		241,161	—
Changes in Proportion		562,374	260,322
Total Deferred (Inflows)/Outflows	\$	1,990,166	\$ 4,315,461

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 (%)		0.2409773146 %
2021	\$	(423,488)
2022	\$	(423,488)
2023	\$	(423,488)
2024	\$	(423,488)
2025	\$	(423,488)
Thereafter	\$	(449,016)

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 (%) 2018		0.2394697800 %
Proportionate Share (%) 2019		0.2409773146 %
Total OPEB Liability - Ending 2018	\$	12,161,792
Total OPEB Liability - Beg 2019 (chg in prop)		12,238,354
Total OPEB Liability Change in Proportion		76,562
Total Deferred (Inflows)/Outflows 2018		(3,992,297)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(4,017,430)
Total Deferred (Inflows)/Outflows Change in Proportion		(25,133)
Total Change in Proportion	\$	101,695

The following represents the total OPEB liability of WVC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Wenatchee Valley College	\$ 16,936,559	\$ 13,985,984	\$ 11,694,262

The following represents the total OPEB liability of WVC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Wenatchee Valley College	\$ 11,319,530	\$ 13,985,984	\$ 17,574,626

NN. Yakima Valley Community College

As of June 30, 2020, the components that make up OPEB expense for Yakima Valley Community College (YVC) are as follows:

Yakima Valley Community College		
Proportionate Share (%)		0.3383257662 %
Service Cost	\$	795,071
Interest Cost		689,679
Amortization of Differences Between Expected and Actual Experience		74,906
Amortization of Changes in Assumptions		(719,086)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(8,412)
Administrative Expenses		—
Total OPEB Expense	\$	832,158

As of June 30, 2020, 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 (%)		0.3383257662 %
Service Cost	\$	795,071
Interest Cost		689,679
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,284,362
Changes of Benefit Terms		—
Benefit Payments		(315,486)
Changes in Proportionate Share		188,575
Other		—
Net Change in Total OPEB Liability		2,642,201
Total OPEB Liability - Beginning		16,993,750
Total OPEB Liability - Ending	\$	19,635,951

As of June 30, 2020, the deferred inflows and deferred outflows of resources for YVC are as follows:

Yakima Valley Community College			
Proportionate Share (%)			0.3383257662%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	524,342	\$ —
Changes in Assumptions		1,141,656	5,693,308
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		338,584	—
Changes in Proportion		328,622	377,332
Total Deferred (Inflows)/Outflows	\$	2,333,204	\$ 6,070,640

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 (%)		0.3383257662 %
2021	\$	(652,591)
2022	\$	(652,591)
2023	\$	(652,591)
2024	\$	(652,591)
2025	\$	(652,591)
Thereafter	\$	(813,065)

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 (%) 2018		0.3346126556 %
Proportionate Share (%) 2019		0.3383257662 %
Total OPEB Liability - Ending 2018	\$	16,993,750
Total OPEB Liability - Beg 2019 (chg in prop)		17,182,325
Total OPEB Liability Change in Proportion		188,575
Total Deferred (Inflows)/Outflows 2018		(5,578,463)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(5,640,366)
Total Deferred (Inflows)/Outflows Change in Proportion		(61,903)
Total Change in Proportion	\$	250,478

The following represents the total OPEB liability of YVC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Yakima Valley Community College	\$ 23,778,480	\$ 19,635,951	\$ 16,418,434

The following represents the total OPEB liability of YVC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Yakima Valley Community College	\$ 15,892,321	\$ 19,635,951	\$ 24,674,309

00. Lake Washington Institute of Technology

As of June 30, 2020, the components that make up OPEB expense for Lake Washington Institute of Technology (LWIT) are as follows:

Lake Washington Institute of Technology		
Proportionate Share (%)		0.2776824685 %
Service Cost	\$	652,558
Interest Cost		566,057
Amortization of Differences Between Expected and Actual Experience		61,479
Amortization of Changes in Assumptions		(590,192)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(30,974)
Administrative Expenses		—
Total OPEB Expense	\$	658,928

As of June 30, 2020, 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 (%)		0.2776824685 %
Service Cost	\$	652,558
Interest Cost		566,057
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,054,147
Changes of Benefit Terms		—
Benefit Payments		(258,937)
Changes in Proportionate Share		57,038
Other		—
Net Change in Total OPEB Liability		2,070,863
Total OPEB Liability - Beginning		14,045,437
Total OPEB Liability - Ending	\$	16,116,300

As of June 30, 2020, the deferred inflows and deferred outflows of resources for LWIT are as follows:

Lake Washington Institute of Technology			
Proportionate Share (%)			0.2776824685%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 430,356	\$ —	
Changes in Assumptions	937,020	4,672,809	
Changes in Benefit Terms	—	—	
Transactions subsequent to the measurement date	277,894	—	
Changes in Proportion	67,343	252,735	
Total Deferred (Inflows)/Outflows	\$ 1,712,613	\$ 4,925,544	

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 (%)		0.2776824685 %
2021	\$	(559,687)
2022	\$	(559,687)
2023	\$	(559,687)
2024	\$	(559,687)
2025	\$	(559,687)
Thereafter	\$	(692,390)

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 (%) 2018		0.2765593756 %
Proportionate Share (%) 2019		0.2776824685 %
Total OPEB Liability - Ending 2018	\$	14,045,437
Total OPEB Liability - Beg 2019 (chg in prop)		14,102,475
Total OPEB Liability Change in Proportion		57,038
Total Deferred (Inflows)/Outflows 2018		(4,610,633)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(4,629,356)
Total Deferred (Inflows)/Outflows Change in Proportion		(18,723)
Total Change in Proportion	\$	75,761

The following represents the total OPEB liability of LWIT, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lake Washington Institute of Technology	\$ 19,516,299	\$ 16,116,300	\$ 13,475,507

The following represents the total OPEB liability of LWIT, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Lake Washington Institute of Technology	\$ 13,043,697	\$ 16,116,300	\$ 20,251,555

PP. Renton Technical College

As of June 30, 2020, the components that make up OPEB expense for Renton Technical College (RTC) are as follows:

Renton Technical College		
Proportionate Share (%)		0.2226247377 %
Service Cost	\$	523,172
Interest Cost		453,821
Amortization of Differences Between Expected and Actual Experience		49,290
Amortization of Changes in Assumptions		(473,172)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(227,401)
Administrative Expenses		—
Total OPEB Expense	\$	325,710

As of June 30, 2020, 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 (%)		0.2226247377 %
Service Cost	\$	523,172
Interest Cost		453,821
Differences Between Expected and Actual Experience		—
Changes in Assumptions		845,135
Changes of Benefit Terms		—
Benefit Payments		(207,596)
Changes in Proportionate Share		(1,142,140)
Other		—
Net Change in Total OPEB Liability		472,392
Total OPEB Liability - Beginning		12,448,434
Total OPEB Liability - Ending	\$	12,920,826

As of June 30, 2020, the deferred inflows and deferred outflows of resources for RTC are as follows:

Renton Technical College			
Proportionate Share (%)			0.2226247377%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	345,027	\$ —
Changes in Assumptions		751,231	3,746,304
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		222,794	—
Changes in Proportion		55,959	1,825,654
Total Deferred (Inflows)/Outflows	\$	1,375,011	\$ 5,571,958

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 (%)		0.2226247377 %
2021	\$	(651,283)
2022	\$	(651,283)
2023	\$	(651,283)
2024	\$	(651,283)
2025	\$	(651,283)
Thereafter	\$	(1,163,326)

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 (%) 2018		0.2451138489 %
Proportionate Share (%) 2019		0.2226247377 %
Total OPEB Liability - Ending 2018	\$	12,448,434
Total OPEB Liability - Beg 2019 (chg in prop)		11,306,294
Total OPEB Liability Change in Proportion		(1,142,140)
Total Deferred (Inflows)/Outflows 2018		(4,086,392)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(3,711,467)
Total Deferred (Inflows)/Outflows Change in Proportion		374,925
Total Change in Proportion	\$	(1,517,065)

The following represents the total OPEB liability of RTC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Renton Technical College	\$ 15,646,688	\$ 12,920,826	\$ 10,803,639

The following represents the total OPEB liability of RTC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Renton Technical College	\$ 10,457,447	\$ 12,920,826	\$ 16,236,161

QQ. Bellingham Technical College

As of June 30, 2020, the components that make up OPEB expense for Bellingham Technical College (BTC) are as follows:

Bellingham Technical College		
Proportionate Share (%)		0.1907072126 %
Service Cost	\$	448,165
Interest Cost		388,757
Amortization of Differences Between Expected and Actual Experience		42,223
Amortization of Changes in Assumptions		(405,333)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		50,792
Administrative Expenses		—
Total OPEB Expense	\$	524,604

As of June 30, 2020, 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 (%)		0.1907072126 %
Service Cost	\$	448,165
Interest Cost		388,757
Differences Between Expected and Actual Experience		—
Changes in Assumptions		723,969
Changes of Benefit Terms		—
Benefit Payments		(177,833)
Changes in Proportionate Share		(183,340)
Other		—
Net Change in Total OPEB Liability		1,199,718
Total OPEB Liability - Beginning		9,868,660
Total OPEB Liability - Ending	\$	11,068,378

As of June 30, 2020, the deferred inflows and deferred outflows of resources for BTC are as follows:

Bellingham Technical College			
Proportionate Share (%)			0.1907072126%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	295,561	\$ —
Changes in Assumptions		643,527	3,209,199
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		190,853	—
Changes in Proportion		524,470	216,465
Total Deferred (Inflows)/Outflows	\$	1,654,411	\$ 3,425,664

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 (%)		0.1907072126 %
2021	\$	(312,319)
2022	\$	(312,319)
2023	\$	(312,319)
2024	\$	(312,319)
2025	\$	(312,319)
Thereafter	\$	(400,511)

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 (%) 2018		0.1943172289 %
Proportionate Share (%) 2019		0.1907072126 %
Total OPEB Liability - Ending 2018	\$	9,868,660
Total OPEB Liability - Beg 2019 (chg in prop)		9,685,320
Total OPEB Liability Change in Proportion		(183,340)
Total Deferred (Inflows)/Outflows 2018		(3,239,540)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(3,179,357)
Total Deferred (Inflows)/Outflows Change in Proportion		60,183
Total Change in Proportion	\$	(243,523)

The following represents the total OPEB liability of BTC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellingham Technical College	\$ 13,403,435	\$ 11,068,378	\$ 9,254,730

The following represents the total OPEB liability of BTC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bellingham Technical College	\$ 8,958,171	\$ 11,068,378	\$ 13,908,396

RR. Bates Technical College

As of June 30, 2020, the components that make up OPEB expense for Bates Technical College (BATES) are as follows:

Bates Technical College		
Proportionate Share (%)		0.2401793765 %
Service Cost	\$	564,425
Interest Cost		489,607
Amortization of Differences Between Expected and Actual Experience		53,176
Amortization of Changes in Assumptions		(510,483)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(159,580)
Administrative Expenses		—
Total OPEB Expense	\$	437,145

As of June 30, 2020, 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 (%)		0.2401793765 %
Service Cost	\$	564,425
Interest Cost		489,607
Differences Between Expected and Actual Experience		—
Changes in Assumptions		911,777
Changes of Benefit Terms		—
Benefit Payments		(223,966)
Changes in Proportionate Share		(1,274,323)
Other		—
Net Change in Total OPEB Liability		467,520
Total OPEB Liability - Beginning		13,472,153
Total OPEB Liability - Ending	\$	13,939,673

As of June 30, 2020, the deferred inflows and deferred outflows of resources for BATES are as follows:

Bates Technical College			
Proportionate Share (%)			0.2401793765%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	372,233	\$ —
Changes in Assumptions		810,468	4,041,711
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		240,362	—
Changes in Proportion		513,890	1,904,675
Total Deferred (Inflows)/Outflows	\$	1,936,953	\$ 5,946,386

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 (%)		0.2401793765 %
2021	\$	(616,887)
2022	\$	(616,887)
2023	\$	(616,887)
2024	\$	(616,887)
2025	\$	(616,887)
Thereafter	\$	(1,165,360)

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 (%) 2018		0.2652712378 %
Proportionate Share (%) 2019		0.2401793765 %
Total OPEB Liability - Ending 2018	\$	13,472,153
Total OPEB Liability - Beg 2019 (chg in prop)		12,197,830
Total OPEB Liability Change in Proportion		(1,274,323)
Total Deferred (Inflows)/Outflows 2018		(4,422,443)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(4,004,127)
Total Deferred (Inflows)/Outflows Change in Proportion		418,316
Total Change in Proportion	\$	(1,692,639)

The following represents the total OPEB liability of BATES, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bates Technical College	\$ 16,880,477	\$ 13,939,673	\$ 11,655,539

The following represents the total OPEB liability of BATES, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate):

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Bates Technical College	\$ 11,282,049	\$ 13,939,673	\$ 17,516,432

SS. Clover Park Technical College

As of June 30, 2020, the components that make up OPEB expense for Clover Park Technical College (CPTC) are as follows:

Clover Park Technical College		
Proportionate Share (%)		0.2681072110 %
Service Cost	\$	630,056
Interest Cost		546,538
Amortization of Differences Between Expected and Actual Experience		59,359
Amortization of Changes in Assumptions		(569,841)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		(144,156)
Administrative Expenses		—
Total OPEB Expense	\$	521,956

As of June 30, 2020, 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 (%)		0.2681072110 %
Service Cost	\$	630,056
Interest Cost		546,538
Differences Between Expected and Actual Experience		—
Changes in Assumptions		1,017,797
Changes of Benefit Terms		—
Benefit Payments		(250,008)
Changes in Proportionate Share		676,362
Other		—
Net Change in Total OPEB Liability		2,620,745
Total OPEB Liability - Beginning		12,939,820
Total OPEB Liability - Ending	\$	15,560,565

As of June 30, 2020, the deferred inflows and deferred outflows of resources for CPTC are as follows:

Clover Park Technical College			
Proportionate Share (%)			0.2681072110%
Deferred Inflows/Outflows of Resources	Deferred Outflows		Deferred Inflows
Difference between expected and actual experience	\$	415,516	\$ —
Changes in Assumptions		904,709	4,511,678
Changes in Benefit Terms		—	—
Transactions subsequent to the measurement date		268,312	—
Changes in Proportion		798,567	1,561,819
Total Deferred (Inflows)/Outflows	\$	2,387,104	\$ 6,073,497

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 (%)		0.2681072110 %
2021	\$	(654,638)
2022	\$	(654,638)
2023	\$	(654,638)
2024	\$	(654,638)
2025	\$	(654,638)
Thereafter	\$	(681,515)

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 (%) 2018		0.2547893956 %
Proportionate Share (%) 2019		0.2681072110 %
Total OPEB Liability - Ending 2018	\$	12,939,820
Total OPEB Liability - Beg 2019 (chg in prop)		13,616,182
Total OPEB Liability Change in Proportion		676,362
Total Deferred (Inflows)/Outflows 2018		(4,247,698)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(4,469,724)
Total Deferred (Inflows)/Outflows Change in Proportion		(222,026)
Total Change in Proportion	\$	898,388

The following represents the total OPEB liability of CPTC, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clover Park Technical College	\$ 18,843,323	\$ 15,560,565	\$ 13,010,834

The following represents the total OPEB liability of CPTC, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Clover Park Technical College	\$ 12,593,915	\$ 15,560,565	\$ 19,553,226

TT. Other State Agencies

As of June 30, 2020, the components that make up OPEB expense for other state agencies are as follows:

Other State Agencies		
Proportionate Share (%)		47.0576031537 %
Service Cost	\$	110,586,118
Interest Cost		95,927,124
Amortization of Differences Between Expected and Actual Experience		10,418,647
Amortization of Changes in Assumptions		(100,017,323)
Changes of Benefit Terms		—
Amortization of Changes in Proportion		8,917,977
Administrative Expenses		—
Total OPEB Expense	\$	125,832,543

As of June 30, 2020, components of the calculation of total OPEB liability determined in accordance with GASB Statement No. 75 for other state agencies are represented in the following table:

Other State Agencies		
Proportionate Share (%)		47.0576031537 %
Service Cost	\$	110,586,118
Interest Cost		95,927,124
Differences Between Expected and Actual Experience		—
Changes in Assumptions		178,641,550
Changes of Benefit Terms		—
Benefit Payments		(43,880,899)
Changes in Proportionate Share		14,771,124
Other		—
Net Change in Total OPEB Liability		356,045,017
Total OPEB Liability - Beginning		2,375,112,027
Total OPEB Liability - Ending	\$	2,731,157,044

As of June 30, 2020, the deferred inflows and deferred outflows of resources for other state agencies are as follows:

Other State Agencies			
Proportionate Share (%)			47.0576031537%
Deferred Inflows/Outflows of Resources	Deferred Outflows	Deferred Inflows	
Difference between expected and actual experience	\$ 72,930,538	\$	—
Changes in Assumptions	158,792,482		791,880,030
Changes in Benefit Terms	—		—
Transactions subsequent to the measurement date	47,093,480		—
Changes in Proportion	60,795,256		—
Total Deferred (Inflows)/Outflows	\$ 339,611,756	\$	791,880,030

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

Other State Agencies		
Proportionate Share (%)		47.0576031537 %
2021	\$	(80,680,704)
2022	\$	(80,680,704)
2023	\$	(80,680,704)
2024	\$	(80,680,704)
2025	\$	(80,680,704)
Thereafter	\$	(95,958,234)

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

Other State Agencies		
Proportionate Share (%) 2018		46.7667548216 %
Proportionate Share (%) 2019		47.0576031537 %
Total OPEB Liability - Ending 2018	\$	2,375,112,027
Total OPEB Liability - Beg 2019 (chg in prop)		2,389,883,151
Total OPEB Liability Change in Proportion		14,771,124
Total Deferred (Inflows)/Outflows 2018		(779,667,490)
Total Deferred (Inflows)/Outflows 2019 (chg in prop)		(784,516,339)
Total Deferred (Inflows)/Outflows Change in Proportion		(4,848,849)
Total Change in Proportion	\$	19,619,973

The following represents the total OPEB liability of other state agencies, calculated using the discount rate of 3.50 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 (2.50 percent) or 1 percentage point higher (4.50 percent) than the current rate:

Discount Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Other State Agencies	\$ 3,307,339,758	\$ 2,731,157,044	\$ 2,283,633,739

The following represents the total OPEB liability of other state agencies, calculated using the health care trend rates of 8.00 percent decreasing to 4.50 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 (7.00 percent decreasing to 3.50 percent) or 1 percentage point higher (9.00 percent decreasing to 5.50 percent) than the current rate:

Health Care Cost Trend Rate Sensitivity			
Agency	1% Decrease	Current Discount Rate	1% Increase
Other State Agencies	\$ 2,210,456,915	\$ 2,731,157,044	\$ 3,431,940,313

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.

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

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