RSI
Required Supplementary Information

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Budgetary Comparison Schedule

General Fund
For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	General Fund			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1	$ 189,310	$ 189,310	$ 189,310	$ -
Resources				
Taxes	29,493,412	28,582,490	13,139,029	(15,443,461)
Licenses, permits, and fees	187,150	179,419	85,637	(93,782)
Other contracts and grants	359,489	421,747	177,250	(244,497)
Timber sales	5,698	6,990	4,855	(2,135)
Federal grants-in-aid	15,487,030	16,821,716	8,306,614	(8,515,102)
Charges for services	132,086	130,431	55,660	(74,771)
Investment income (loss)	10,407	(9,993)	327	10,320
Miscellaneous revenue	213,124	544,311	177,173	(367,138)
Unclaimed property	95,773	91,955	60,171	(31,784)
Transfers from other funds	1,743,577	1,908,951	1,255,073	(653,878)
Total Resources	47,917,056	48,867,327	23,451,099	(25,416,228)
Charges To Appropriations				
General government	3,529,346	3,506,382	1,706,150	1,800,232
Human services	23,393,416	24,569,701	11,955,459	12,614,242
Natural resources and recreation	592,619	682,981	333,844	349,137
Transportation	100,183	98,775	46,424	52,351
Education	18,860,255	18,917,212	9,455,796	9,461,416
Capital outlays	305,525	334,336	86,891	247,445
Transfers to other funds	709,891	538,449	456,702	81,747
Total Charges To Appropriations	47,491,235	48,647,836	24,041,266	24,606,570
Excess Available For Appropriation Over (Under) Charges To Appropriations	425,821	219,491	(590,167)	(809,658)
Reconciling Items				
Changes in reserves (net)	-	-	32,527	32,527
Entity adjustments (net)	-	-	(3,427)	(3,427)
Total Reconciling Items	-	-	29,100	29,100
Budgetary Fund Balance, June 30	$ 425,821	$ 219,491	$ (561,067)	$ (780,558)

Budgetary Comparison Schedule – Budget to GAAP Reconciliation

General Fund
For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	General Fund
Sources/Inflows of Resources	
Actual amounts (budgetary basis) "Total Resources" from the Budgetary Comparison Schedule	$ 23,451,099
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(1,255,073)
Budgetary fund balance at the beginning of the biennium	(189,310)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Noncash commodities and electronic food stamp benefits	1,327,020
Unanticipated receipts	14,677
Noncash revenues	(4,610)
Revenues collected for other governments	30,851
Total Revenues (GAAP Basis) as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	$ 23,374,654
Uses/Outflows of Resources	
Actual amounts (budgetary basis) "Total Charges to Appropriations" from the Budgetary Comparison Schedule	$ 24,041,266
Differences - budget to GAAP:	
Budgeted expenditure transfers are recorded as expenditures in the budget statement but are recorded as other financing sources (uses) for financial reporting purposes.	(1,177,642)
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:	
Transfers to other funds	(456,702)
The following items are not outflows of budgetary resources but are recorded as current expenditures for financial reporting purposes:	
Noncash commodities and electronic food stamp benefits	1,327,020
Expenditures related to unanticipated receipts	14,677
Certificates of participation and capital lease acquisitions	3,301
Distributions to other governments	30,851
Total Expenditures (GAAP Basis) as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	$ 23,782,771

Budgetary Comparison Schedule

Motor Vehicle Fund
For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	Motor Vehicle			
	Original Budget 2009-11 Biennium	Final Budget 2009-11 Biennium	Actual 2009-11 Biennium	Variance with Final Budget
Budgetary Fund Balance, July 1	$ 314,526	$ 314,526	$ 314,526	$ -
Resources				
Taxes	2,025,279	1,887,778	966,695	(921,083)
Licenses, permits, and fees	778,724	752,123	374,857	(377,266)
Other contracts and grants	5,269	4,675	1,710	(2,965)
Timber sales	-	-	27	27
Federal grants-in-aid	1,061,784	1,256,255	541,398	(714,857)
Charges for services	546,092	556,678	242,283	(314,395)
Investment income (loss)	15,172	6,964	15,571	8,607
Miscellaneous revenue	52,097	56,810	26,110	(30,700)
Transfers from other funds	599,934	327,446	100,031	(227,415)
Total Resources	5,398,877	5,163,255	2,583,208	(2,580,047)
Charges To Appropriations				
General government	20,780	22,077	14,240	7,837
Natural resources and recreation	2,493	2,483	1,053	1,430
Transportation	1,661,389	1,678,156	782,294	895,862
Capital outlays	4,534,611	4,871,043	1,927,355	2,943,688
Transfers to other funds	1,393,562	1,112,515	417,537	694,978
Debt service	-	-	18	(18)
Total Charges To Appropriations	7,612,835	7,686,274	3,142,497	4,543,777
Excess Available For Appropriation Over (Under) Charges To Appropriations	(2,213,958)	(2,523,019)	(559,289)	1,963,730
Reconciling Items				
Bond sale proceeds	2,230,650	2,550,883	2,060,820	(490,063)
Bond issue premiums	-	-	32,569	32,569
Refunding other debt issued	-	-	1,710	1,710
Payments to escrow agents for refunded other debt	-	-	(1,800)	(1,800)
Changes in reserves (net)	-	-	10	10
Entity adjustments (net)	-	-	5,359	5,359
Total Reconciling Items	2,230,650	2,550,883	2,098,668	(452,215)
Budgetary Fund Balance, June 30	$ 16,692	$ 27,864	$ 1,539,379	$ 1,511,515

Budgetary Comparison Schedule – Budget to GAAP Reconciliation

Motor Vehicle Fund
For the Fiscal Year Ended June 30, 2010
(expressed in thousands)

	Motor Vehicle Fund
Sources/Inflows of Resources	
Actual amounts (budgetary basis) "Total Resources" from the Budgetary Comparison Schedule	$ 2,583,208
Differences - budget to GAAP:	
The following items are inflows of budgetary resources but are not revenue for financial reporting purposes:	
Transfers from other funds	(100,031)
Budgetary fund balance at the beginning of the biennium	(314,526)
The following items are not inflows of budgetary resources but are revenue for financial reporting purposes:	
Revenues collected for other governments	237,201
Unanticipated receipts	5,761
Noncash revenues	4,706
Other	653
Total Revenues (GAAP Basis) as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	$ 2,416,972
Uses/Outflows of Resources	
Actual amounts (budgetary basis) "Total Charges to Appropriations" from the Budgetary Comparison Schedule	$ 3,142,497
Differences - budget to GAAP:	
The following items are outflows of budgetary resources but are not expenditures for financial reporting purposes:	
Transfers to other funds	(417,537)
The following items are not outflows of budgetary resources but are recorded as current expenditures for financial reporting purposes:	
Distributions to other governments	237,201
Expenditures related to unanticipated receipts	5,761
Total Expenditures (GAAP Basis) as Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	$ 2,967,922

BUDGETARY INFORMATION
Notes to Required Supplementary Information

GENERAL BUDGETARY POLICIES AND PROCEDURES

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

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

The appropriated budget and any necessary supplemental budgets are legally required to be adopted through the passage of appropriation bills by the Legislature and approved by the Governor. Operating appropriations are generally made at the fund/account and agency level; however, in a few cases, appropriations are made at the fund/account and agency/program level. Operating appropriations cover either the entire biennium or a single fiscal year within the biennium. Capital appropriations are biennial and are generally made at the fund/account, agency, and project level.

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

For the state of Washington, a separate report has been prepared for the 2009-11 Biennium to illustrate legal budgetary compliance. Appropriated budget versus actual expenditures, and estimated versus actual revenues and other financing sources (uses) for appropriated funds at agency and appropriation level are presented in the Budget-to-Actual Detail Report for governmental funds. A copy of this report is available at the Office of Financial Management, 1110 Capitol Way SE, PO Box 43113, Olympia, Washington 98504-3113.

Legislative appropriations are strict legal limits on expenditures/expenses, and over-expenditures are prohibited. All appropriated and certain nonappropriated funds are further controlled by the executive branch through the allotment process. This process allocates the expenditure/expense plan into monthly allotments by program, source of funds, and object of expenditure. According to statute RCW 43.88.110(2), except under limited circumstances, the original allotments are approved by the Governor and may be revised on a quarterly basis and must be accompanied by an explanation of the reasons for significant changes. Because allotments are not the strict legal limit on expenditures/expenses, the budgetary schedules presented as required supplementary information (RSI) are shown on an appropriation versus actual comparison rather than an allotment versus actual comparison.

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

Additional fiscal control is exercised through various means. OFM is authorized to make expenditure/expense allotments based on availability of unanticipated receipts, mainly federal government grant increases made during a fiscal year. State law does not preclude the over-expenditure of allotments, although RCW 43.88.110(3) requires that the Legislature be provided an explanation of major variances.

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

Budgetary Reporting vs. GAAP Reporting

Governmental funds are budgeted materially in conformance with GAAP. However, the presentation in the accompanying budgetary schedules is different in certain respects from the corresponding Statements of Revenues, Expenditures, and Changes in Fund Balance (governmental operating statement). In the accompanying budgetary schedules, budget and actual expenditures are reported only for appropriated activities. Expenditures are classified based on whether the appropriation is from the operating or capital budget. Expenditures funded by operating budget appropriations are reported as current expenditures classified by the function of the agency receiving the appropriation. Expenditures funded by capital budget appropriations are reported as capital outlays.

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

Additionally, certain governmental activities are excluded from the budgetary schedules because they are not appropriated. These activities include activities designated as nonappropriated by the Legislature, such as the Higher Education Special Revenue Fund, Higher Education Endowment Fund, Tobacco Settlement Securitization Bond Debt Service Fund, federal surplus food commodities, electronic food stamp benefits, capital leases, note proceeds, and resources collected and distributed to other governments.

Further, certain expenditures are appropriated as operating transfers. These transfers are reported as operating transfers on the budgetary schedules and as expenditures on the governmental operating statements. The factors contributing to the differences between the Budgetary Comparison Schedule and the Statement of Revenues, Expenditures, and Changes in Fund Balance are noted in the previous Budget to GAAP reconciliation.

Budgetary Fund Balance includes the following as reported on the Governmental Funds Balance Sheet: Unreserved, undesignated fund balance; and Reserved for encumbrances.

continued

Schedule of Funding Progress
Public Employees' Retirement System - Plan 1
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004
Actuarial value of plan assets	$ 9,776	$ 9,853	$ 9,715	$ 9,591	$ 9,707	$ 9,928
Actuarial accrued liability	13,984	13,901	13,740	13,129	13,704	12,855
Unfunded actuarial liability	4,208	4,048	4,025	3,538	3,997	2,927
Percentage funded	70%	71%	71%	73%	71%	77%
Covered payroll	580	638	676	725	786	863
Unfunded actuarial liability as a percentage of covered payroll	726%	634%	595%	488%	509%	339%

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
Public Employees' Retirement System - Plan 2/3
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	N/A	N/A	N/A
Actuarial value of plan assets	$ 18,260	$ 16,693	$ 14,888	N/A	N/A	N/A
Actuarial accrued liability	18,398	16,508	14,661	N/A	N/A	N/A
Unfunded actuarial liability	138	(185)	(227)	N/A	N/A	N/A
Percentage funded	99%	101%	102%	N/A	N/A	N/A
Covered payroll	8,132	7,869	7,157	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	2%	0%	0%	N/A	N/A	N/A

PERS Plan 2/3 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

 continued

Schedule of Funding Progress
Teachers' Retirement System - Plan 1
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004
Actuarial value of plan assets	$ 8,146	$ 8,262	$ 8,302	$ 8,275	$ 8,450	$ 8,728
Actuarial accrued liability	10,820	10,754	10,826	10,359	10,894	10,401
Unfunded actuarial liability	2,674	2,492	2,524	2,084	2,444	1,673
Percentage funded	75%	77%	77%	80%	78%	84%
Covered payroll	389	432	426	478	546	616
Unfunded actuarial liability as a percentage of covered payroll	687%	577%	592%	436%	448%	272%

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
Teachers' Retirement System - Plan 2/3
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	N/A	N/A	N/A
Actuarial value of plan assets	$ 6,160	$ 5,681	$ 5,277	N/A	N/A	N/A
Actuarial accrued liability	6,048	5,264	4,682	N/A	N/A	N/A
Unfunded (assets in excess of) actuarial liability	(112)	(417)	(595)	N/A	N/A	N/A
Percentage funded	102%	108%	113%	N/A	N/A	N/A
Covered payroll	3,957	3,621	3,318	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	0%	N/A	N/A	N/A

TRS Plan 2/3 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
School Employees' Retirement System - Plan 2/3
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	N/A	N/A	N/A
Actuarial value of plan assets	$ 2,503	$ 2,303	$ 2,133	N/A	N/A	N/A
Actuarial accrued liability	2,493	2,207	1,998	N/A	N/A	N/A
Unfunded (assets in excess of) actuarial liability	(10)	(96)	(135)	N/A	N/A	N/A
Percentage funded	100%	104%	107%	N/A	N/A	N/A
Covered payroll	1,467	1,379	1,283	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	0%	N/A	N/A	N/A

SERS Plan 2/3 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
Law Enforcement Officers' and Fire Fighters' Retirement System - Plan 1
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004
Actuarial value of plan assets	$ 5,612	$ 5,592	$ 5,298	$ 5,018	$ 4,800	$ 4,666
Actuarial accrued liability	4,492	4,368	4,340	4,309	4,243	4,266
Unfunded (assets in excess of) actuarial liability	(1,120)	(1,224)	(958)	(709)	(557)	(400)
Percentage funded	125%	128%	122%	116%	113%	109%
Covered payroll	33	37	43	48	56	64
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	0%	N/A	N/A	N/A

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
Law Enforcement Officers' and Fire Fighters' Retirement System - Plan 2
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	N/A	N/A	N/A
Actuarial value of plan assets	$ 5,564	$ 5,053	$ 4,360	N/A	N/A	N/A
Actuarial accrued liability	4,641	3,998	3,626	N/A	N/A	N/A
Unfunded (assets in excess of) actuarial liability	(923)	(1,055)	(734)	N/A	N/A	N/A
Percentage funded	120%	126%	120%	N/A	N/A	N/A
Covered payroll	1,442	1,345	1,234	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	0%	N/A	N/A	N/A

LEOFF Plan 2 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
Washington State Patrol Retirement System - Plan 1/2
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	N/A	N/A	N/A
Actuarial value of plan assets	$ 900	$ 870	$ 800	N/A	N/A	N/A
Actuarial accrued liability	790	745	702	N/A	N/A	N/A
Unfunded (assets in excess of) actuarial liability	(110)	(125)	(98)	N/A	N/A	N/A
Percentage funded	114%	117%	114%	N/A	N/A	N/A
Covered payroll	83	79	72	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	0%	N/A	N/A	N/A

WSPRS Plan 1/2 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

continued

Schedule of Funding Progress
Public Safety Employees' Retirement System - Plan 2
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	N/A	N/A	N/A
Actuarial value of plan assets	$ 69	$ 39	$ 14	N/A	N/A	N/A
Actuarial accrued liability	64	37	19	N/A	N/A	N/A
Unfunded (assets in excess of) actuarial liability	(5)	(2)	6	N/A	N/A	N/A
Percentage funded	108%	106%	74%	N/A	N/A	N/A
Covered payroll	223	200	134	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	0%	0%	0%	N/A	N/A	N/A

PSERS Plan 2 uses the aggregate actuarial cost method. Effective for reporting year 2007, this Schedule of Funding Progress is prepared using the entry age actuarial cost method and is intended to serve as a surrogate for the funded status and funding progress information of this plan as required by GASB Statement No. 50.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
Judicial Retirement System
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004
Actuarial value of plan assets	$ 2	$ 1	$ 1	$ 0.3	$ 2	$ 4
Actuarial accrued liability	89	92	85	88	89	89
Unfunded actuarial liability	87	91	84	88	87	85
Percentage funded	2%	1%	1%	0%	2%	4%
Covered payroll	0.9	1.3	1.3	1.4	1.7	2.4
Unfunded actuarial liability as a percentage of covered payroll	9667%	7000%	6462%	6286%	5118%	3542%

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedules of Funding Progress

concluded

Schedule of Funding Progress
Judges' Retirement Fund
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	9/30/2006	9/30/2005	9/30/2004
Actuarial value of plan assets	$ 3.3	$ 3.6	$ 4.0	$ 4.1	$ 4.2	$ 4.4
Actuarial accrued liability	3.4	3.5	3.9	4.0	4.5	4.7
Unfunded (assets in excess of) actuarial liability	0.1	(0.1)	(0.1)	(0.1)	0.3	0.3
Percentage funded	97%	103%	103%	103%	93%	94%
Covered payroll	-	-	-	-	-	-
Unfunded actuarial liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedule of Funding Progress
Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund
Valuation Years 2009 through 2004
(dollars in millions)

	2009	2008	2007	2006	2005	2004
Actuarial valuation date	6/30/2009	6/30/2008	6/30/2007	12/31/2006	12/31/2005	12/31/2004
Actuarial value of plan assets	$ 166	$ 161	$ 151	$ 140	$ 127	$ 120
Actuarial accrued liability	163	153	141	142	140	115
Unfunded (assets in excess of) actuarial liability	(3)	(8)	(10)	2	13	(5)
Percentage funded	102%	105%	107%	99%	91%	104%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Unfunded actuarial liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A

* Pension plan liability only - excludes relief benefits.

**Covered Payroll is not presented because it is not applicable since this is a volunteer organization.

N/A indicates data not available.

Source: Washington State Office of the State Actuary. Starting with the 2007 report the valuation date changed to June 30.

Schedules of Contributions from Employers and Other Contributing Entities (cont'd)

Schedules of Contributions from Employers and Other Contributing Entities
For the Fiscal Years Ended June 30, 2010 through 2005
(dollars in millions)

	2010	2009	2008	2007	2006	2005
PUBLIC EMPLOYEES' RETIREMENT PLAN SYSTEM - PLAN 1						
Employers' annual required contribution	$ 627.8	$ 620.2	$ 453.1	$ 397.3	$ 438.5	$ 340.3
Employers' actual contribution	154.0	325.2	221.8	118.7	29.6	22.4
Percentage contributed	25%	52%	49%	30%	7%	7%
PUBLIC EMPLOYEES' RETIREMENT PLAN SYSTEM - PLAN 2/3						
Employers' annual required contribution	$ 383.1	$ 369.7	$ 363.3	$ 331.3	$ 307.6	$ 227.7
Employers' actual contribution	327.5	439.7	318.7	242.5	149.6	74.7
Percentage contributed	85%	119%	88%	73%	49%	33%
TEACHERS' RETIREMENT SYSTEM - PLAN 1						
Employers' annual required contribution	$ 406.1	$ 391.0	$ 294.7	$ 249.8	$ 287.5	$ 224.3
Employers' actual contribution	112.7	178.9	113.1	60.5	15.1	8.8
Percentage contributed	28%	46%	38%	24%	5%	4%
TEACHERS' RETIREMENT SYSTEM - PLAN 2/3						
Employers' annual required contribution	$ 221.1	$ 186.9	$ 208.9	$ 167.7	$ 166.4	$ 117.4
Employers' actual contribution	165.0	160.8	109.5	102.2	75.4	33.8
Percentage contributed	75%	86%	52%	61%	45%	29%
SCHOOL EMPLOYEES' RETIREMENT SYSTEM - PLAN 2/3						
Employers' annual required contribution	$ 82.3	$ 71.5	$ 75.8	$ 71.5	$ 81.4	$ 64.0
Employers' actual contribution	62.1	63.5	52.1	45.9	30.4	10.2
Percentage contributed	75%	89%	69%	64%	37%	16%

The Annual Required Contribution (ARC) changes each year with the experience of the plans. Factors influencing the experience include changes in funding methods, assumptions, plan provisions, and economic and demographic gains and losses. The methods used to derive the ARC for this accounting disclosure are different from that used to derive the actual contributions required by law. These differences include the use of different actuarial valuations (actual contributions may be based on an earlier valuation), and different actuarial cost methods. For these reasons the actual contributions will not match the Annual Required Contributions.

Source: Washington State Office of the State Actuary

Schedules of Contributions from Employers and Other Contributing Entities (cont'd)

Schedules of Contributions from Employers and Other Contributing Entities
For the Fiscal Years Ended June 30, 2010 through 2005
(dollars in millions)

	2010	2009	2008	2007	2006	2005
LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM - PLAN 1						
Employers' annual required contribution	$ -	$ -	$ -	$ 0.1	$ -	$ -
Employers' actual contribution	-	-	-	0.1	0.1	-
Percentage contributed	N/A	N/A	N/A	100%	N/A	N/A
State annual required contribution	-	-	-	-	-	-
State actual contribution	-	-	-	-	-	-
Percentage contributed	N/A	N/A	N/A	N/A	N/A	N/A
LAW ENFORCEMENT OFFICERS' AND FIRE FIGHTERS' RETIREMENT SYSTEM - PLAN 2						
Employers' annual required contribution*	$ 111.1	$ 105.3	$ 61.3	$ 56.9	$ 60.8	$ 48.5
Employers' actual contribution	77.0	77.8	73.4	58.2	48.5	32.8
Percentage contributed	69%	74%	120%	102%	80%	68%
State annual required contribution*	44.4	42.1	40.8	38.0	40.5	32.3
State actual contribution	51.4	51.1	45.9	37.9	31.7	21.3
Percentage contributed	116%	121%	113%	100%	78%	66%
WASHINGTON STATE PATROL RETIREMENT SYSTEM						
Employers' annual required contribution	$ 6.6	$ 5.0	$ 6.8	$ 5.3	$ 6.1	$ 3.4
Employers' actual contribution	5.3	6.4	6.1	3.3	3.1	-
Percentage contributed	80%	128%	90%	62%	51%	0%

N/A indicates data not available.

*The Annual Required Contribution (ARC) for the LEOFF Plan 2 presented is the Office of the State Actuary's recommended figure; the LEOFF Plan 2 Retirement Board has proposed a higher ARC of $113.5 million.

The Annual Required Contribution (ARC) changes each year with the experience of the plans. Factors influencing the experience include changes in funding methods, assumptions, plan provisions, and economic and demographic gains and losses. The methods used to derive the ARC for this accounting disclosure are different from that used to derive the actual contributions required by law. These differences include the use of different actuarial valuations (actual contributions may be based on an earlier valuation), and different actuarial cost methods. For these reasons the actual contributions will not match the Annual Required Contributions.

Source: Washington State Office of the State Actuary

Schedules of Contributions from Employers and Other Contributing Entities (concl'd)

Schedules of Contributions from Employers and Other Contributing Entities
For the Fiscal Years Ended June 30, 2010 through 2005
(dollars in millions)

	2010	2009	2008	2007	2006	2005
PUBLIC SAFETY EMPLOYEES' RETIREMENT PLAN SYSTEM - PLAN 2						
Employers' annual required contribution	$ 14.8	$ 14.3	$ 12.4	$ 7.1	N/A	N/A
Employers' actual contribution	15.2	14.5	11.7	6.6	N/A	N/A
Percentage contributed	103%	101%	94%	93%	N/A	N/A
JUDICIAL RETIREMENT SYSTEM						
Employers' annual required contribution	$ 20.4	$ 21.2	$ 26.6	$ 37.3	$ 27.7	$ 21.7
Employers' actual contribution	11.6	10.2	9.6	9.6	6.7	6.2
Percentage contributed	57%	48%	36%	26%	24%	29%
JUDGES' RETIREMENT FUND						
Employers' annual required contribution	$ -	$ -	$ -	$ -	$ 0.1	$ 0.1
Employers' actual contribution	-	-	-	0.3	0.3	0.5
Percentage contributed	N/A	N/A	N/A	N/A	300%	500%
VOLUNTEER FIRE FIGHTERS' AND RESERVE OFFICERS' RELIEF AND PENSION FUND						
Employers' annual required contribution	$ 1.0	$ 1.1	$ 1.0	$ 1.0	$ 1.0	$ 0.7
Employers' actual contribution	1.0	1.0	1.0	1.0	1.0	0.7
Percentage contributed	100%	91%	100%	100%	100%	100%
State annual required contribution	1.8	1.4	0.9	2.0	3.6	1.8
State actual contribution	5.7	5.2	5.0	6.0	4.6	4.4
Percentage contributed	317%	371%	556%	300%	128%	244%

N/A indicates data not available.

The Annual Required Contribution (ARC) changes each year with the experience of the plans. Factors influencing the experience include changes in funding methods, assumptions, plan provisions, and economic and demographic gains and losses. The methods used to derive the ARC for this accounting disclosure are different from that used to derive the actual contributions required by law. These differences include the use of different actuarial valuations (actual contributions may be based on an earlier valuation), and different actuarial cost methods. For these reasons the actual contributions will not match the Annual Required Contributions.

Source: Washington State Office of the State Actuary

OTHER POSTEMPLOYMENT BENEFITS INFORMATION

Schedule of Funding Progress

Schedule of Funding Progress
Other Postemployment Benefits
Valuation Years 2009 through 2007
(dollars in millions)

	2009	2008	2007
Actuarial valuation date	1/1/2009	1/1/2008	1/1/2007
Actuarial value of plan assets	$ -	$ -	$ -
Actuarial accrued liability (AAL)*	3,787	4,014	3,800
Unfunded actuarial accrued liability (UAAL)	3,787	4,014	3,800
Funded ratio	0%	0%	0%
Covered payroll	5,678	5,170	5,427
UAAL as a percentage of covered payroll	66.69%	77.64%	70.01%

* Based on projected unit credit actuarial cost method.

Source: Washington State Office of the State Actuary

INFRASTRUCTURE ASSETS REPORTED USING THE MODIFIED APPROACH

CONDITION ASSESSMENT

The state's highway system is divided into three main categories: pavement, bridges, and rest areas. Condition information about each of these areas as well as state managed airports follows.

Pavement Condition

The Washington State Department of Transportation (WSDOT) owns and maintains 20,498 lane miles of highway, including ramps, collectors and special use lanes. Special use lanes include High Occupancy Vehicle (HOV), climbing, chain-up, holding, slow vehicle turnout, two-way turn, weaving/speed change, bicycle, transit, truck climbing shoulder, turn and acceleration lanes. Special use and ramp/collector lane miles make up 1,927 of the total lane miles.

WSDOT has been rating pavement condition since 1969. Pavement rated in *good* condition is smooth and has few defects. Pavement in *poor* condition is characterized by cracking, patching, roughness and rutting. Pavement condition is rated using three factors: Pavement Structural Condition (PSC), International Roughness Index (IRI), and Rutting.

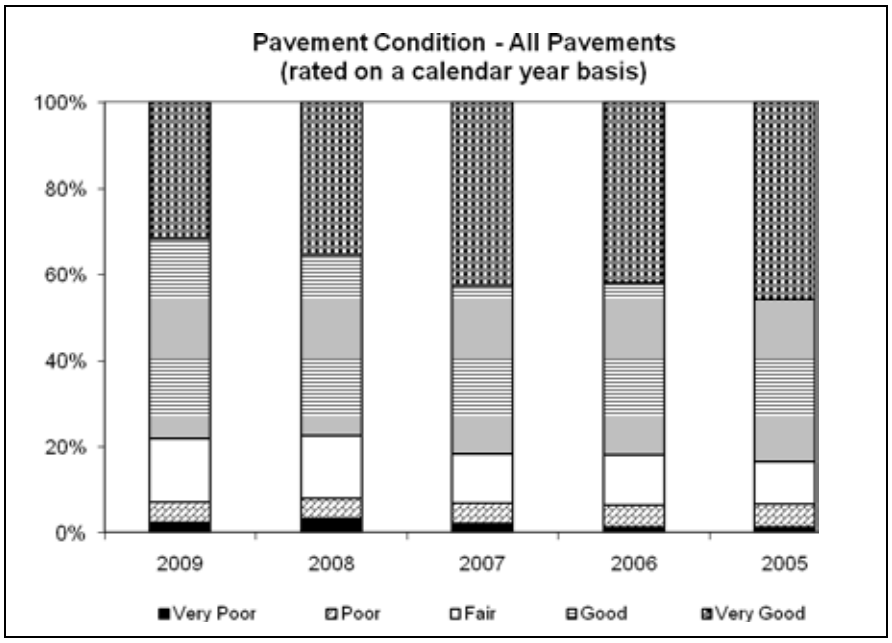
In 1993 the Legislature required WSDOT to rehabilitate pavements at the Lowest Life Cycle Cost (LLCC), which has been determined to occur at a PSC range between 40 and 60, or when triggers for roughness or rutting are met.

The trend over the last five years has shown that the percent of pavements in poor or very poor condition was fairly stable at 7 to 10 percent. WSDOT uses LLCC analysis to manage its pavement preservation program.

The principles behind LLCC are basic – if rehabilitation is done too early, pavement life is wasted; if rehabilitation is done too late, very costly repair work may be required, especially if the underlying structure is compromised. WSDOT continually looks for ways to best strike a balance between these two basic principles.

While the goal for pavements is zero miles in 'poor' condition, marginally good pavements may deteriorate into poor condition during the lag time between assessment and actual rehabilitation. As a result, a small percentage of marginally good pavements will move into the 'poor' condition category for any given assessment period.

WSDOT manages state highways targeting the LLCC per the Pavement Management System due date. While the Department has a long-term goal of no pavements in poor condition (a pavement condition index less than 40, on a 100 point scale), the current policy is to maintain 90 percent of all highway pavement types at a pavement condition index of 40 or better with no more than 10 percent of its highways at a pavement condition below 40. The most recent assessment, conducted in 2009, found that state highways were within the prescribed parameters with only 7 percent of all pavement types with a pavement condition index below 40.



WSDOT uses the following scale for Pavement Structural Condition (PSC):

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

The PSC is a measure based on distresses such as cracking and patching, which are related to the pavement's ability to carry loads. Pavements develop structural deficiencies due to truck traffic and cold weather. WSDOT attempts to program rehabilitation for pavement segments when they are projected to reach a PSC of 50. A PSC of 50 can occur due to various amounts and severity of distress. For rigid pavements (such as Portland cement concrete), a PSC of 50 represents 50 percent of the concrete slabs exhibiting joint faulting with a severity of 1/8 to 1/4 inch (faulting is the elevation difference at slab joints and results in a rough ride – particularly in large trucks). Further, a PSC of 50 can also be obtained if 25 percent of concrete slabs exhibit two to three cracks per panel.

The International Roughness Index (IRI) uses a scale in inches per mile. WSDOT considers pavements with a ride performance measure of greater than 220 inches per mile to be in poor condition. For example, new asphalt overlays typically have ride values below 75 inches per mile, which is very smooth.

Rutting is measured in inches: a pavement with more than 0.58 inches of rutting is considered in poor condition.

The three indices (PSC, IRI, and Rutting) are combined to rate a section of pavement, which is assigned the lowest category of any of the three ratings.

The following table shows the combined explanatory categories and the ratings for each index.

Category	PSC	IRI	Rutting
Very Good	100 – 80	< 95	< 0.23
Good	80 – 60	95 – 170	0.23 – 0.41
Fair	60 – 40	170 – 220	0.41 – 0.58
Poor	40 – 20	220 – 320	0.58 – 0.74
Very Poor	0 – 20	> 320	> 0.74

Since 1999, WSDOT has used an semi-automated pavement distress survey procedure. In the automated survey, high-resolution video images are collected at highway speed and these video images are then rated on special workstations at 3-6 mph speed. Use of the semi-automated procedure has resulted in a more detailed classification and recording of various distresses that are rated.

In 2009, WSDOT rated pavement condition on 16,966 of the 20,498 lane miles of highway. The following chart shows recent pavement condition ratings for the State Highway System, using the combination of the three indices described on the preceding page.

Percentage of Pavement Lane Miles in Fair or Better Condition*					
	2009	2008	2007	2006	2005
Statewide - Chip seals	95%	95%	91%	91%	91%
Statewide - Asphalt	93%	92%	94%	94%	95%
Statewide - Concrete	90%	87%	93%	93%	91%
Statewide - All Pavements	93%	92%	93%	94%	93%

Percentage of Pavement Lane Miles in Poor or Very Poor Condition*					
	2009	2008	2007	2006	2005
Statewide - Chip seals	5%	5%	9%	9%	9%
Statewide - Asphalt	7%	8%	6%	6%	5%
Statewide - Concrete	10%	13%	7%	7%	9%
Statewide - All Pavements	7%	8%	7%	6%	7%

*Calendar year data. Assessments are typically physically conducted in the summer and fall of each year, and processed during the winter and spring, with final results released in July. Years indicated are when the physical assessment was conducted.

Note: The All Pavements percentages are calculated from total lane miles inspected and are not a statistical average of the three pavement type percentages. IRI or rutting is not used for sections identified as under construction in rating distress.

More information about pavement management at WSDOT may be obtained at:
http://www.wsdot.wa.gov/biz/mats/pavement/.

Bridge Condition

During Fiscal Year 2010, there were 3,184 state-owned vehicular structures over 20 feet in length with a total area of 45,695,870 square feet. In addition to bridges, the 3,184 structures include 97 culverts and 71 ferry terminal vehicle and pedestrian structures. (While ferry terminals are included in a depreciable asset category, they are included here with bridge condition information since they are evaluated by the WSDOT Bridge Office on a periodic basis.)

There was a net increase of 23 bridge and culvert structures in Fiscal Year 2010 due to new construction, additions of culvert structures not previously inventoried, and a sectional approach to inventory and inspection of large bridge structures such as those crossing Puget Sound and Lake Washington. Special emphasis is given to the ongoing inspection and maintenance of major bridges representing a significant public investment due to size, complexity or strategic location. All bridges are inspected every two years and underwater bridge components at least once every five years in accordance with Federal Highway Administration (FHWA) requirements.

Information related to public bridges is maintained in the Washington State Bridge Inventory System (WSBIS). This system is used to develop preservation strategies and comprehensive recommendations for maintenance and construction, and for reporting to the FHWA.

WSDOT's policy is to maintain 95 percent of its bridges at a structural condition of at least fair, meaning that all primary structural elements are sound.

The most recent assessments over the last two years found that state-owned bridges were within the prescribed parameters with 97.9 percent having a condition rating of fair or better and only 2.1 percent of bridges having a condition rating of poor. Bridges rated as poor may have structural deficiencies that restrict the weight and type of traffic allowed. Bridges that are rated as poor are not necessarily unsafe for public travel. Any bridges determined to be unsafe are closed to traffic. There is one bridge currently closed.

WSDOT's Bridge Seismic Retrofit Program prioritizes state bridges for seismic retrofit, and performs these retrofits as funding permits. Retrofit priorities are based on seismic risk of a site, structural detail deficiencies, and route importance.

The Seismic Retrofit Program includes 880 bridges that have been classified as needing retrofitting. WSDOT has fully or partially retrofitted 395 bridges. Of those, 256 are completely retrofitted, 139 are partially retrofitted. There are 13 bridges currently under contract to be retrofitted.

The following condition rating data is based on the structural sufficiency standards established in the FHWA "Recording and Coding Guide for the Structural Inventory and Appraisal of the Nation's Bridges." This structural rating relates to the evaluation of bridge superstructure, deck, substructure, structural adequacy and waterway adequacy.

Three categories of condition were established in relation to the FHWA criteria as follows:

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

Note: Bridges rated in poor condition may be restricted for the weight and type of traffic allowed.

The following charts show the most recent condition rating of Washington State bridges:

Percentage of Bridges in Fair or Better Condition					
Bridge Type	**2010**	**2009**	**2008**	**2007**	**2006**
Reinforced concrete (1,286 bridges in FY 2010)	98.1%	98.0%	98.0%	98.3%	98.6%
Prestressed concrete (1,379 bridges in FY 2010)	99.3%	99.0%	98.9%	99.3%	99.3%
Steel (370 bridges* in FY 2010)	96.6%	95.0%	93.9%	94.7%	94.1%
Timber (81 bridges in FY 2010)	80.2%	80.4%	71.7%	66.3%	68.1%
Statewide - All bridges (3,116 out of 3,184 bridges in FY 2010)	97.9%	97.5%	97.0%	97.4%	97.5%

Percentage of Bridges in Poor Condition					
Bridge Type	**2010**	**2009**	**2008**	**2007**	**2006**
Reinforced concrete (25 bridges in FY 2010)	1.9%	2.0%	2.0%	1.7%	1.4%
Prestressed concrete (10 bridges in FY 2010)	0.7%	1.0%	1.1%	0.7%	0.7%
Steel (13 bridges* in FY 2010)	3.4%	5.0%	6.1%	5.3%	5.9%
Timber (20 bridges in FY 2010)	19.8%	19.6%	28.3%	33.7%	31.9%
Statewide - All bridges (68 out of 3,184 bridges in FY 2010)	2.1%	2.5%	3.0%	2.6%	2.5%

*The steel bridge ratings for Fiscal Year 2010 include 44 ferry terminal structures with 41 rated as fair or better and three ferry terminal structures rated as poor.

Note: Bridges rated as poor may have structural deficiencies that restricted the weight and type of traffic allowed. WSDOT currently has two posted bridges and 141 restricted bridges. Posted bridges have signs posted which inform of legal weight limits. Restricted bridges are those where overweight permits will not be issued for travel by overweight vehicles. This is a decrease of nine posted bridges in 2010 as compared to 2009. The number of restricted bridges decreased by one.

Refer to http://www.wsdot.wa.gov/commercialVehicle/Restrictions/ for more information on overweight restrictions. Any bridges determined to be unsafe are closed to traffic.

Additional information regarding the WSDOT's bridge inspection program may be obtained at:
http://www.wsdot.wa.gov/eesc/bridge/index.cfm.

Safety Rest Area Condition

The WSDOT owns, operates, and maintains 47 developed safety rest area (SRA) facilities. Within these facilities, the Department manages the following assets: 94 buildings, 694 acres, 31 on-site public drinking water systems, 41 on-site sewage pre-treatment/treatment systems, and 20 recreational vehicle sanitary disposal facilities.

WSDOT performs SRA building and site condition assessments in odd-numbered calendar years, to determine the facility deficiencies. This biennial process, which began in 2003, helps prioritize renovation and replacement projects. Sites and buildings are divided into functional components that are assessed with a numerical rating of 1 to 5 based on guideline criteria (1 meets current standards, 5 is poor).

In addition, a weighting multiplier is applied based on the criticality of the individual component. For instance, a safety deficiency adds a weighting multiplier of ten while a department image deficiency has a weighting multiplier of two. The combined total building and site ratings are used to determine each facility's overall condition, and fall into one of five categories.

WSDOT SRA condition assessment rating parameters are not based on other state or national guidelines for safety rest areas. The model used is based on the capital facility program software already in use, with minor modifications to the rating parameters to better match the unique needs of SRA facilities. The SRA program goal is to have no more than 5 percent of the facilities rated poor.

The following charts show the most recent condition rating of Washington State safety rest areas:

Category	2009*	2007	2005
Percentage of facilities in fair or good condition	97.6%	95.2%	95.2%
Percentage of facilities in poor condition	2.4%	4.8%	4.8%

*2009 percentages are based on 43 inspected SRA sites.

Category	Description	Number of Safety Rest Areas in Category		
		2009	2007	2005
Good Condition	Facility is new construction and/or meets current standards.	8	8	11
Fair-High Condition	Facility meets current standards and/or is in adequate condition with minimal component deficiencies.	7	6	2
Fair-Mid Condition	Facility is functional, and in adequate condition with minor component deficiencies.	11	6	9
Fair-Low Condition	Facility has multiple system deficiencies.	16	20	18
Poor	Facility is at or beyond its service life, with multiple major deficiencies.	1	2	2
No Condition Assessment Data	No data in 2009 (Iron Goat, Dodge Junction, Keller Ferry, Dusty)	4	5	0
	Total	47	47	42

State Managed Airport Condition

The WSDOT Aviation Division is authorized by RCW 47.68.100 to acquire, manage and maintain airports.

Under this authority, WSDOT manages 17 airports, eight of which the Department owns. The airports are used primarily for access to small communities and emergency purposes such as fire fighting, search and rescue, and medical evacuation (one airport is used only for helicopter and search and rescue operations). The airports are also used for recreational flying activities. Most are located near or adjacent to state highways and their runways range in character from paved, to gravel or turf.

Three airports are in operational condition 12 months of the year, and the remaining 14 are operational from June to October each year. Opening and closing dates may vary depending on weather conditions. In accordance with WSDOT policy, maintenance is performed on each airport annually and inspections occur a minimum of three times per year. The use of state airports by all persons is solely at the risk of the user. Since these airports are maintained principally for emergency use, the state does not warrant the conditions at any state airport to be suitable for any other use.

The definitions below represent the classification category for state managed airports within the Washington Aviation System Plan (WASP). The system plan was adopted in 2009 as part of the Long-Term Air Transportation Study and represents the state-interest component of the statewide multimodal transportation plan. The system plan fulfills the statewide aviation planning requirements of federal government, coordinates statewide aviation planning, and identifies the program needs for public use of state airports.

Category	Definition
Local service airport	An airport with a paved runway capable of handling aircraft with a maximum gross certificated takeoff weight of 12,500 pounds.
Rural essential airport	An airport with a turf, gravel or sand (unpaved) runway near access to recreational opportunities with capacity for aircraft less than 12,500 pounds.

The following chart shows the most recent condition rating of Washington State managed airports:

Washington Aviation System Plan (1)

Airport Classification	WSDOT Aviation Owned	WSDOT Aviation Managed
Local Airports (2)	2	-
Rural Essential Airports (3)	-	-
Paved runway	-	1
Turf runway	5	3
Gravel runway	-	4
Sand	-	1
Helicopter only	1	-
Total Airports	8	9

	2010	2009	2008	2007	2006
Percentage of airports acceptable for general recreational use or better	94%	94%	88%	88%	88%
Percentage of airports not acceptable for general recreational use or better	6%	6%	12%	12%	12%

(1) Eight airports are owned by WSDOT and nine are managed by WSDOT under various use/operating agreements.
(2) Local airports are acceptable for general use and serve small to medium-sized communities.
(3) Rural essential airports are acceptable for general recreation use and typically serve recreation communities and remote back country locations.

For more information about the airports which are acceptable for general recreational use or better, refer to WSDOT's website at: http://www.wsdot.wa.gov/aviation/Airports/.

Comparison of Planned-to-Actual Preservation and Maintenance

For the Fiscal Years Ended June 30, 2010 through 2006
(expressed in thousands)

	2010			2009		
PAVEMENT	**Planned**	**Actual**	**Variance**	**Planned**	**Actual**	**Variance**
Preservation	$ 147,424	$ 137,952	$ 9,472	$ 125,246	$ 109,279	$ 15,967
Maintenance	20,780	21,489	(709)	19,651	19,170	481
Total	$ 168,204	$ 159,441	$ 8,763	$ 144,897	$ 128,449	$ 16,448
BRIDGES						
Preservation	$ 40,958	$ 30,904	$ 10,054	$ 63,436	$ 16,586	$ 46,850
Maintenance	13,532	13,532	-	13,365	13,406	(41)
Total	$ 54,490	$ 44,436	$ 10,054	$ 76,801	$ 29,992	$ 46,809
REST AREAS						
Preservation	$ 162	$ 144	$ 18	$ 199	$ 193	$ 6
Maintenance	5,653	5,781	(128)	5,808	5,631	177
Total	$ 5,815	$ 5,925	$ (110)	$ 6,007	$ 5,824	$ 183
AIRPORTS						
Preservation & maintenance	$ 183	$ 159	$ 24	$ 146	$ 168	$ (22)

In addition to increasing and improving the state highway system, WSDOT places a high priority on preserving and maintaining the current highway system. WSDOT breaks out preservation and maintenance into two separate functions. Preservation can be described as projects that maintain the structural integrity of the existing highway system including roadway pavements, safety features, bridges, and other structures/facilities. The maintenance function handles the day-to-day needs that occur such as guardrail replacement, patching pot holes, installing signs, and vegetation control.

WSDOT uses outcome based performance measures for evaluating the effectiveness of the maintenance program. The Maintenance Accountability Process (MAP) is a comprehensive planning, measuring and managing process that provides a means for communicating the impacts of policy and budget decisions on program service delivery. WSDOT uses it to identify investment choices and the effects of those choices in communicating with the Legislature and other stakeholders. The MAP measures and communicates the outcomes of 32 distinct highway maintenance activities. Maintenance results are measured via field condition surveys and reported as Level of Service (LOS) ratings, which range from A to F. LOS targets are defined in terms of the condition of various highway features (i.e. percent of guardrail on the highway system that is damaged) and are set commensurate with the level of funding provided for the WSDOT highway maintenance program. More information about MAP may be obtained at: http://www.wsdot.wa.gov/maintenance/accountability/default.htm.

WSDOT's legally authorized budgets are biennial with the even year being the first fiscal year of the biennium. Planned amounts in this schedule are not the legal legislative authorizations but are the planned expenditures for the year within the legal authorizations. Therefore, a negative variance is not an indication of overspending the WSDOT's legal authorization but indicates that more expenditure activity occurred than was initially planned. Actual expenditures may vary from the budgeted or planned amounts for a variety of reasons which include, but are not limited to, management's decision to accelerate or defer preservation or maintenance activity or reduce planned activity in response to economic forecasts.

2008			2007			2006		
Planned	Actual	Variance	Planned	Actual	Variance	Planned	Actual	Variance
$ 118,886	$ 130,375	$ (11,489)	$ 111,195	$ 99,416	$ 11,779	$ 108,409	$ 130,340	$ (21,931)
18,329	16,994	1,335	19,152	16,255	2,897	19,219	18,586	633
$ 137,215	$ 147,369	$ (10,154)	$ 130,347	$ 115,671	$ 14,676	$ 127,628	$ 148,926	$ (21,298)
$ 11,260	$ 23,407	$ (12,147)	$ 21,055	$ 20,138	$ 917	$ 8,434	$ 20,338	$ (11,904)
12,427	12,601	(174)	11,553	11,051	502	11,552	11,820	(268)
$ 23,687	$ 36,008	$ (12,321)	$ 32,608	$ 31,189	$,1419	$ 19,986	$ 32,158	$ (12,172)
$ 77	$ 77	$ -	$ 188	$ 173	$ 15	$ 188	$ 129	$ 59
5,590	5,778	(188)	5,056	5,359	(303)	5,021	5,187	(166)
$ 5,667	$ 5,855	$ (188)	$ 5,244	$ 5,532	$ (288)	$ 5,209	$ 5,316	$ (107)
$ 146	$ 134	$ 12	$ 83	$ 200	$ (117)	$ 83	$ 67	$ 16

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